



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	928 177 157
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	REETEC HOLDING AS
Forretningsadresse:	Karenslyst Allé 9C 0278 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
-------------------------	-------------------------

Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

Regler for små foretak benyttet:	Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	anders.mathiesen@reetec.no
Dato for fastsettelse av årsregnskapet:	20.04.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 02.08.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	2	41 000	0
Sum kostnader		41 000	0
Driftsresultat			
		-41 000	0
Finansinntekter og finanskostnader			
Annen renteinntekt	3	90 000	0
Sum finansinntekter		90 000	0
Annen finanskostnad	3	31 206 000	0
Sum finanskostnader		31 206 000	0
Netto finans		-31 116 000	0
Ordinært resultat før skattekostnad		-31 157 000	0
Ordinært resultat etter skattekostnad		-31 157 000	0
Årsresultat		-31 157 000	0
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-31 157 000	
Sum overføringer og disponeringer		-31 157 000	



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	803 323 000	40 000
Sum finansielle anleggsmidler		803 323 000	40 000
Sum anleggsmidler		803 323 000	40 000
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		30 000	30 000
Sum fordringer		30 000	30 000
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	6	3 944 000	0
Sum bankinnskudd, kontanter og lignende		3 944 000	0
Sum omløpsmidler		3 974 000	30 000
SUM EIENDELER		807 297 000	70 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	7	14 659 000	30 000
Beholdning av egne aksjer	7	-4 000	0
Sum innskutt egenkapital		14 655 000	30 000
Opptjent egenkapital			
Annen egenkapital	7	792 592 000	0



Balanse

Beløp i: NOK	Note	2022	2021
Sum opptjent egenkapital		792 592 000	0
Sum egenkapital		807 247 000	30 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		13 000	0
Annen kortsiktig gjeld	8	37 000	40 000
Sum kortsiktig gjeld		50 000	40 000
Sum gjeld		50 000	40 000
SUM EGENKAPITAL OG GJELD		807 297 000	70 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 487926

Enheten

Organisasjonsnummer: 928 177 157
Organisasjonsform: Aksjeselskap
Foretaksnavn: REETEC HOLDING AS
Forretningsadresse: Karenslyst Allé 9C
0278 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: anders.mathiesen@reetec.no
Dato for fastsettelse av årsregnskapet: 20.04.2023

Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 24.06.2023



Organisasjonsnr: 928 177 157
REETEC HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	2	41 000	0
Sum kostnader		41 000	0
Driftsresultat		-41 000	0
Finansinntekter og finanskostnader			
Annen renteinntekt	3	90 000	0
Sum finansinntekter		90 000	0
Annen finanskostnad	3	31 206 000	0
Sum finanskostnader		31 206 000	0
Netto finans		-31 116 000	0
Ordinært resultat før skattekostnad		-31 157 000	0
Ordinært resultat etter skattekostnad		-31 157 000	0
Årsresultat		-31 157 000	0
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-31 157 000	
Sum overføringer og disponeringer		-31 157 000	



Organisasjonsnr: 928 177 157
REETEC HOLDING AS

BALANSE

Beløp i: NOK **Note** **2022** **2021**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 5 803 323 000 40 000

Sum finansielle anleggsmidler 803 323 000 40 000

Sum anleggsmidler 803 323 000 40 000

Omløpsmidler

Varer

Fordringer

Andre fordringer 30 000 30 000

Sum fordringer 30 000 30 000

Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter
og lignende 6 3 944 000 0

Sum bankinnskudd,
kontanter og lignende 3 944 000 0

Sum omløpsmidler 3 974 000 30 000

SUM EIENDELER 807 297 000 70 000

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Selskapskapital 7 14 659 000 30 000

Beholdning av egne aksjer 7 -4 000 0

Sum innskutt egenkapital 14 655 000 30 000

Opptjent egenkapital

Annen egenkapital 7 792 592 000 0

Sum opptjent egenkapital 792 592 000 0

Sum egenkapital 807 247 000 30 000

Sum langsiktig gjeld 0 0

Kortsiktig gjeld

Leverandørgjeld 13 000 0



Annen kortsiktig gjeld	8	37 000	40 000
Sum kortsiktig gjeld		50 000	40 000
Sum gjeld		50 000	40 000
SUM EGENKAPITAL OG GJELD		807 297 000	70 000



Organisasjonsnr: 928 177 157
REETEC HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper

Note 1 - Accounting principles The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for small sized businesses in Norway. Income tax The tax expense in the profit and loss account consists of both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated as 22 percent of temporary differences between accounting profit and taxable profit considering the tax effect of former operating losses. Temporary differences, both positive and negative, are offset within the same period. Deferred tax assets are not recorded in the balance sheet in accordance with the exemption in generally accepted accounting principles for small sized businesses in Norway. Investment in subsidiary Subsidiaries are companies where REEtec Holding has determinant influence. Such influence enables the parent to exercise control over its subsidiary's operational and financial business. Often, determinant influence is obtained through ownership of 50% or higher. Through agreements, the parent may control the subsidiary with an ownership of lower than 50%. Subsidiaries are carried at acquisition cost less any impairment. Impairment is reconized if the fair value of the investment is lower than acquisition cost. Impairments are reversed if the basis for impairment no longer is applicable. Balance sheet classification Tangible assets are carried at acquisition cost less accumulated depreciation and impairment. An impairment is recognised when the booked value exceeds the recoverable amount of the asset. The recoverable amount is the higher of value in use and net realisable value. An impairment is reversed if the fair value exceeds the booked value, limited to the amount of initial recognition. Current assets and short-term liabilities consist of receivables and payables due within one year. Other assets and liabilities are classified as non-current assets / long-term liabilities. Current assets are carried at the lower of acquisition cost and fair value. Short-term liabilities are recognized at nominal value. Accounts receivable and other receivables Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are estimated using individual assessments of the different receivables. In addition, for the remainder of the receivables, a general provision is estimated based on expected loss. All figures in the following notes are in NOK 1 000 unless otherwise specified.

Note
0

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.



Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
--	--------------	------------------

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
---	--------------	------------------

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
---	--------------	------------------

<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
---	--------------	------------------

<u>Pantstillelse</u>	<u>Beløp</u>
----------------------	--------------

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
----------------------------------	---------------	------------------	-------------------------

Note

Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

Mer om lån og sikkerhetsstillelse



Admincontrol

List of Signatures Page 1/1

2023.04.20 REEtec Holding Annual Financial Statements 2022.pdf

Name	Method	Signed at
Simon Gardner-Bond	One-Time-Password	2023-04-21 10:48 GMT+02
Andersen, John	BANKID	2023-04-21 10:25 GMT+02
Sporstøl, Sigve Per	BANKID_MOBILE	2023-04-21 09:48 GMT+02
Kjell Magnus Forsberg	BANKID	2023-04-21 09:39 GMT+02
Johansen, Jørn Aage	BANKID_MOBILE	2023-04-21 09:39 GMT+02
LEIF BOSTRÖM	BANKID	2023-04-23 20:32 GMT+02



This file is sealed with a digital signature. The seal is a guarantee for the authenticity of the document.

External reference: 1049EBBD92104AA4957C6B943551D250



Annual Financial Statements
REEtEC Holding AS
(org. no. 928 177 157)

PROFIT AND LOSS

NOK 1 000	Note	2022	2021
OPERATING EXPENSES			
Other operating expenses	2	41	-
Total operating expenses		41	-
Operating profit (EBIT)		(41)	-
FINANCIAL INCOME AND EXPENSES			
Interest and other financial income	3	90	-
Interest and other financial expenses	3	31 206	-
Net financial expenses		(31 116)	-
Profit/(loss) before income tax		(31 157)	-
Income tax (expense)/benefit	4	-	-
Profit/(loss) for the period		(31 157)	-
ALLOCATION OF PROFIT/(LOSS)			
Transfer to other equity		(31 157)	-
Total allocation of profit/(loss)		(31 157)	-



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
1049EBBD92104AA4957C6B943551D250



Annual Financial Statements
REEttec Holding AS
(org. no. 928 177 157)

FINANCIAL POSITION

NOK 1 000	Note	2022	2021
NON-CURRENT ASSETS			
Investment in subsidiaries	5	803 323	40
Total non-current assets		803 323	40
CURRENT ASSETS			
Current receivables			
Other current receivables		30	30
Cash and cash equivalents	6	3 944	-
Total current assets		3 974	30
TOTAL ASSETS		807 297	70
EQUITY			
Share capital	7	14 659	30
Own shares	7	(4)	-
Other equity	7	792 592	-
Total equity		807 247	30
LIABILITIES			
Current liabilities			
Trade payable		13	-
Other current liabilities	8	37	40
Total current liabilities		50	40
Total liabilities		50	40
TOTAL EQUITY AND LIABILITIES		807 297	70

John Andersen, Jr. (chairman)	Leif Bostrøm
Magnus Forsberg	Simon Gardner-Bond
Jørn Aage Johansen	Sigve Sporstøl (CEO)



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
1049EBBD92104AA4957C6B943551D250



Annual Financial Statements

REEttec Holding AS

(org. no. 928 177 157)

Note 1 - Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for small sized businesses in Norway.

Income tax

The tax expense in the profit and loss account consists of both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated as 22 percent of temporary differences between accounting profit and taxable profit considering the tax effect of former operating losses. Temporary differences, both positive and negative, are offset within the same period. Deferred tax assets are not recorded in the balance sheet in accordance with the exemption in generally accepted accounting principles for small sized businesses in Norway.

Investment in subsidiary

Subsidiaries are companies where REEttec Holding has determinant influence. Such influence enables the parent to exercise control over its subsidiary's operational and financial business. Often, determinant influence is obtained through ownership of 50% or higher. Through agreements, the parent may control the subsidiary with an ownership of lower than 50%.

Subsidiaries are carried at acquisition cost less any impairment. Impairment is recognized if the fair value of the investment is lower than acquisition cost. Impairments are reversed if the basis for impairment no longer is applicable.

Balance sheet classification

Tangible assets are carried at acquisition cost less accumulated depreciation and impairment. An impairment is recognised when the booked value exceeds the recoverable amount of the asset. The recoverable amount is the higher of value in use and net realisable value. An impairment is reversed if the fair value exceeds the booked value, limited to the amount of initial recognition.

Current assets and short-term liabilities consist of receivables and payables due within one year. Other assets and liabilities are classified as non-current assets / long-term liabilities. Current assets are carried at the lower of acquisition cost and fair value. Short-term liabilities are recognized at nominal value.

Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are estimated using individual assessments of the different receivables. In addition, for the remainder of the receivables, a general provision is estimated based on expected loss.

All figures in the following notes are in NOK 1 000 unless otherwise specified.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
1049EBBD92104AA4957C6B943551D250



Annual Financial Statements

REEtec Holding AS
(org. no. 928 177 157)

Notes to financial statements

All figures in NOK 1 000

Note 2 - Personnel expenses

The company has no employees and no obligation to obtain a defined contribution plan for pension.

None of the members of the board of directors have received any remuneration during 2022 nor 2021.

Note 3 - Interest and other financial income and expense

	2022	2021
<i>Interest and other financial income</i>		
Interest income	90	-
Total interest and other financial income	90	-
<i>Interest and other financial expenses</i>		
Fees in connection with capital raises	31 206	-
Total interest and other financial expenses	31 206	-

Note 4 - Income tax

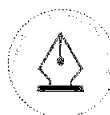
	2022	2021
<i>Income tax expense</i>		
Current taxes	-	-
Net change in deferred tax	(35 926)	-
Deferred tax asset not recognised	35 926	-
Tax expense	-	-
<i>Tax base</i>		
Profit before tax	(31 157)	-
Permanent differences	-	-
Change in temporary differences	-	-
Use of tax loss carried forward	-	-
Tax base	(31 157)	-

Current taxes according to statutory tax rate of 22%

<i>Reconciliation of income tax expense</i>		
Expected income tax expense according to statutory tax rate	(6 855)	-
Permanent differences	-	-
Change in temporary differences	-	-
Increased tax loss carried forward/(use of tax loss carried forward)	6 855	-
Income tax expense	-	-

	2022	2021	Change
<i>Summary of temporary differences</i>			
Tax loss carried forward*	163 299	-	163 299
Basis for recognition of deferred tax assets	163 299	-	163 299
22% deferred tax asset/(deferred tax)	35 926	-	35 926
Valuation allowance	(35 926)	-	(35 926)
Recognised deferred tax liability/(asset)	-	-	-

*As a result from the group merger conducted in 2022, NOK 132 142 515 in tax loss carried forward has been transferred from REEtec AS (subsidiary) to REEtec Holding AS. Refer to note 5 for more information.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
1049EBBD92104AA4957C6B943551D250



Annual Financial Statements

REEtEC Holding AS (org. no. 928 177 157)

Note 5 - Investment in subsidiary

In the beginning of 2022, REEtEC Holding participated in a group merger resulting in REEtEC Holding receiving all shares in REEtEC AS. The owners of REEtEC AS received shares in REEtEC Holding as consideration. The merger was conducted based on continuity for both accounting and tax purposes.

Per 31.12.2022 REEtEC Holding holds 100% ownership in REEtEC AS.

Note 6 - Cash and cash equivalents

No part of the company's cash balance is restricted.

Note 7 - Equity

	Share capital	Own shares	Other equity	Total
Opening balance 01.01	30	-	-	30
Merger*	4 572	-	10 322	14 894
Capital raises	10 057	-	812 534	822 591
Other equity transactions	-	(4)	893	889
Loss in the period	-	-	(31 157)	(31 157)
Closing balance 31.12	14 659	(4)	792 592	807 247

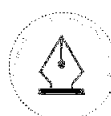
*Refer to note 5 for further information.

The company has issued a total of 29 318 842 shares, each with a par value of NOK 0.50.

As a result of one employee leaving REEtEC (subsidiary) during 2022, REEtEC Holding bought back 7 000 shares the employee had purchased in connection with REEtEC AS' incentive program. The total purchase price was NOK 106k.

Note 8 - Other current liabilities

	2022	2021
Current liability to subsidiary, REEtEC AS	37	-
Total other current liabilities	37	-



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
1049EBBD92104AA4957C6B943551D250



Building a better
working world

Statsautoriserte revisorer
Ernst & Young AS

Dronning Eufemias gate 6a, 0191 Oslo
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of REEtec Holding AS

Opinion

We have audited the financial statements of REEtec Holding AS (the Company), which comprise the financial position as of 31 December 2022, profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable legal requirements and give a true and fair view of the financial position of the Company as of 31 December 2022 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management for the financial statements

Management (the board of directors and the CEO) is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



Building a better
working world

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oslo, 24 April 2023
ERNST & YOUNG AS

The auditor's report is signed electronically

Thomas Embretsen
State Authorised Public Accountant (Norway)

Penneo document key: IYNBL-0B561-EST1-J-HYKBJ-YC1-4F-4SM75



PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Thomas Embretsen

Statsautorisert revisor

On behalf of: Ernst & Young AS

Serial number: 9578-5995-4-128707

IP: 83.241.xxx.xxx

2023-04-24 08:23:29 UTC



Penneo document key: IYNBL-0B56T-ESTTJ-HYKBJ-YC14F-45M75

This document is digitally signed using Penneo.com. The digital signature data within the document is secured and validated by the computed hash value of the original document. The document is locked and timestamped with a certificate from a trusted third party. All cryptographic evidence is embedded within this PDF, for future validation if necessary.

How to verify the originality of this document

This document is protected by an Adobe CDS certificate. When you open the

document in Adobe Reader, you should see, that the document is certified by **Penneo e-signature service <penneo@penneo.com>**. This guarantees that the contents of the document have not been changed.

You can verify the cryptographic evidence within this document using the Penneo validator, which can be found at <https://penneo.com/validator>



Skatteetaten

Vår dato
24.05.2023

Din/Deres dato
18.04.2023

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR547377035

Telefon
90518192

Org.nr
974761076

Vår referanse
2023/5216453

Postadresse
Postboks 9200 Grønland
0134 OSLO

REETEC HOLDING AS
Karenslyst Allé 9C
0278 OSLO

Att. Anders Mathiesen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Reetec Holding AS, org.nr. 928 177 157

Vi viser til deres henvendelse innkommet 18. april 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Reetec Holding AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Reetec Holding AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Reetec Holding AS har private og profesjonelle eiere, både norske og utenlandske. Selskapet har som formål: «*Utvikling, forskning og produksjon knyttet til metallteknologi, ivaretagelse av rettigheter og eierskap til metallteknologi, samt deltakelse i virksomhet som faller naturlig sammen med dette.*»

Selskapets kunder og hovedleverandør er i hovedsak internasjonale. Selskapet har utenlandske styremedlemmer.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig



prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet har private og profesjonelle eiere, både norske og utenlandske. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.