



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2018 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 912 536 270  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: MORE HOLDCO GIBA AS  
Forretningsadresse: Hospitalsgata 4  
4006 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2018 - 31.12.2018

### 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: Ove Martin Juul  
Dato for fastsettelse av årsregnskapet: 19.06.2019

### Grunnlag for avgivelse

År 2018: Årsregnskapet er elektronisk innlevert  
År 2017: Tall er hentet fra elektronisk innlevert årsregnskap fra 2018

*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, 05.11.2020



## Resultatregnskap

Beløp i: NOK	Note	2018	2017
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2	59 154	61 826
<b>Sum kostnader</b>		<b>59 154</b>	<b>61 826</b>
<b>Driftsresultat</b>		<b>-59 154</b>	<b>-61 826</b>
<b>Finansinntekter og finanskostnader</b>			
Inntekt på investering i datterselskap og tilknyttet selskap			200 000
Annen renteinntekt		479	244
<b>Sum finansinntekter</b>		<b>479</b>	<b>200 244</b>
<b>Netto finans</b>		<b>479</b>	<b>200 244</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-58 675</b>	<b>138 418</b>
Skattekostnad på ordinært resultat	3		
<b>Ordinært resultat etter skattekostnad</b>		<b>-58 675</b>	<b>138 418</b>
<b>Årsresultat</b>		<b>-58 675</b>	<b>138 418</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-58 675</b>	<b>138 418</b>
<b>Totalresultat</b>		<b>-58 675</b>	<b>138 418</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital	5	-58 675	138 418
<b>Sum overføringer og disponeringer</b>		<b>-58 675</b>	<b>138 418</b>



## Balanse

Beløp i: NOK	Note	2018	2017
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i annet foretak i samme konsern	4	135 893 750	135 893 750
<b>Sum finansielle anleggsmidler</b>		<b>135 893 750</b>	<b>135 893 750</b>
<b>Sum anleggsmidler</b>		<b>135 893 750</b>	<b>135 893 750</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer		1 870	
<b>Sum fordringer</b>		<b>1 870</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		149 124	180 576
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>149 124</b>	<b>180 576</b>
<b>Sum omløpsmidler</b>		<b>150 994</b>	<b>180 576</b>
<b>SUM EIENDELER</b>		<b>136 044 744</b>	<b>136 074 326</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	5, 6	1 360 863	1 360 863
Overkurs	5	134 575 045	134 575 045
<b>Sum innskutt egenkapital</b>		<b>135 935 908</b>	<b>135 935 908</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	5	79 743	138 418



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2018</b>	<b>2017</b>
Sum opptjent egenkapital		79 743	138 418
<b>Sum egenkapital</b>		<b>136 015 651</b>	<b>136 074 326</b>
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		29 093	
<b>Sum kortsiktig gjeld</b>		<b>29 093</b>	
<b>Sum gjeld</b>		<b>29 093</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>136 044 744</b>	<b>136 074 326</b>



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Enterprise 935 174 627 MVA

To the General Meeting of HV VI Invest Giba AS

## Independent auditor's report

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of HV VI Invest Giba AS showing a loss of NOK 58 675. The financial statements comprise the balance sheet as at 31 December 2018, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2018, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 as required by laws and regulations, 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 the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

#### 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We 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

KPMG AS is a Norwegian limited liability company and operates as a firm of KPMG, members of the member firm of the PwC network of independent member firms affiliated with the PwC global network of member firms, each of which is a separate legal entity.

Statistisk sentralbyrå er medlemmer av den globale nettverket til

#### Offisers 2

Utdrag	Plenmøte	Møte	Styre
Års	Forberedelse	Styre	Styre
Års	Forberedelse	Styre	Styre
Års	Forberedelse	Styre	Styre
Års	Forberedelse	Styre	Styre
Års	Forberedelse	Styre	Styre
Års	Forberedelse	Styre	Styre
Års	Forberedelse	Styre	Styre



HV VI Invest Giba AS

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.

## Report on Other Legal and Regulatory Requirements

### Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Stavanger, 19 June 2019  
KPMG AS

  
Kurt Ove Østrem  
State Authorised Public Accountant



**Financial Statements**

**2018**

**HV VI Invest Giba AS**

**Org.no.:912 536 270**

Penneo document key: CYSJ5-0F13V-HGQ84-BDL7C-VB44X-FPMZC



<b>Revenue statement</b>			
<b>HV VI Invest Giba AS</b>			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2018</b>	<b>2017</b>
Other operating expenses	2	59 154	61 826
<b>Total operating expenses</b>		<b>59 154</b>	<b>61 826</b>
<b>Operating profit</b>		<b>-59 154</b>	<b>-61 826</b>
<b>Financial income and expenses</b>			
Income from subsidiaries		0	200 000
Other interest income		479	244
<b>Net financial items</b>		<b>479</b>	<b>200 244</b>
<b>Net profit (-loss) before tax</b>		<b>-58 675</b>	<b>138 418</b>
Income tax expense	3	0	0
<b>Net profit (-loss)</b>		<b>-58 675</b>	<b>138 418</b>
<b>Allocation of net profit (-loss)</b>			
To/from other equity	5	58 675	-138 418
<b>Total allocation</b>		<b>-58 675</b>	<b>138 418</b>


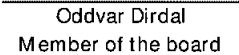
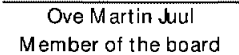
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<b>Balance sheet</b>			
<b>HV VI Invest Giba AS</b>			
<b>Assets</b>	<b>Note</b>	<b>2018</b>	<b>2017</b>
<b>Non-current assets</b>			
<b>Financial fixed assets</b>			
Investments in other group companies	4	135 893 750	135 893 750
<b>Total financial fixed assets</b>		<b>135 893 750</b>	<b>135 893 750</b>
<b>Total non-current assets</b>		<b>135 893 750</b>	<b>135 893 750</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables		1 870	0
<b>Total receivables</b>		<b>1 870</b>	<b>0</b>
Cash and bank deposits		149 124	180 576
<b>Total current assets</b>		<b>150 994</b>	<b>180 576</b>
<b>Total assets</b>		<b>136 044 744</b>	<b>136 074 326</b>

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<b>Balance sheet</b>			
<b>HV VI Invest Giba AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2018</b>	<b>2017</b>
<b>Paid-in capital</b>			
Share capital	5, 6	1 360 863	1 360 863
Share premium	5	134 575 045	134 575 045
<b>Total paid-in capital</b>		<b>135 935 908</b>	<b>135 935 908</b>
<b>Retained earnings</b>			
Other equity	5	79 743	138 418
<b>Total retained earnings</b>		<b>79 743</b>	<b>138 418</b>
<b>Total equity</b>		<b>136 015 651</b>	<b>136 074 326</b>
<b>Liabilities</b>			
<b>Current debt</b>			
Trade creditors		29 093	0
<b>Total current debt</b>		<b>29 093</b>	<b>0</b>
<b>Total liabilities</b>		<b>29 093</b>	<b>0</b>
<b>Total equity and liabilities</b>		<b>136 044 744</b>	<b>136 074 326</b>
Stavanger, 19.06.2019			
The board of HV VI Invest Giba AS			
 Jan Erik Rugland Chairman of the board	 Oddvar Dirdal Member of the board	 Ove Martin Juul Member of the board	
HV VI Invest Giba AS		Page 4	

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## HV VI INVEST GIBA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2018

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### **Note 1 Accounting principles**

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards for small companies.

### **Valuation and classification of assets and liabilities**

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

Fixed asset are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the reduction in value is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

### **Trade and other receivables**

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

### **Shares in subsidiaries and associates**

Subsidiaries and investments in associates are carried at cost in the parent company accounts. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Dividends and group contributions are recognised as other financial income.

### **Foreign currency translation**

Foreign currency transactions are translated using the exchange rate prevailing at the date of the transaction. Balances in foreign currency are translated using the exchange rates prevailing at the balance sheet date.

### **Cash and cash equivalents**

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

### **General and administrative expenses**

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

### **Tax**

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.

### **Going concern**

Pursuant to 3-3 of the Norwegian Accounting Act the Board of Directors confirms that the conditions for continued operations as a going concern are present for the Company and that the annual financial statements for 2018 have been prepared under this presumption.



## HV VI INVEST GIBA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2018

### Note 2 Number of employees, remuneration, loans to employees etc.

The company has no employees and is not required to have an occupational pension scheme in accordance with Norwegian law on required occupational pension.

No compensations have been paid, no loans have been granted and no guarantees have been issued to any member of the Board of Directors.

### Auditor

Auditors' fee for 2018 was NOK 17 962.

Fees for other other technical assistance was NOK 13 963.

VAT is included in the figures of auditor's fee.

### Note 3 Tax

<b>This year' s tax expense</b>	<b>2018</b>	<b>2017</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/ loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Ordinary result before tax	-58 675	138 418
Permanent differences	0	-200 000
Changes in temporary differences	0	0
<b>Taxable income</b>	<b>-58 675</b>	<b>-61 582</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences:

	<b>2018</b>	<b>2017</b>	<b>Difference</b>
Accumulated loss to be brought forward	-270 606	-211 931	58 675
Not included in the deferred tax calculation	270 606	211 931	-58 675
<b>Basis for calculation of deferred tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Deferred tax assets (22 % / 23 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax is not booked to the balance sheet

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## HV VI INVEST GIBA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2018

### Note 4 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2018	Equity as of 31.12	Booked value as of 31.12
HV VI Invest Giba II AS	Stavanger	100 %	-60 678	135 474 353	135 893 750

### Note 5 Equity

	Share capital	Share premium	Other equity	Total equity
As of 01.01.2018	1 360 863	134 575 045	138 418	136 074 326
Net loss			-58 675	-58 675
As of 31.12.2018	1 360 863	134 575 045	79 743	136 015 651

### Note 6 Shareholders

The share capital in HV VI Invest Giba AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	136 086 250	0,01	1 360 863
<b>Total</b>	<b>136 086 250</b>		<b>1 360 863</b>

### Ownership structure

Shareholders in % at year end:

	Ordinary shares	Total	Ownership/ Voting share
HitecVision VI L.P.	136 086 250	136 086 250	100 %
<b>Total number of shares</b>	<b>136 086 250</b>	<b>136 086 250</b>	<b>100 %</b>

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## 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."*

### Oddvar Dirdal

Board member

Serial number: 9578-5992-4-3159248

IP: 77.16.xxx.xxx

2019-06-19 08:49:23Z



### Ove Martin Juul

Board member

Serial number: 9578-5998-4-1082585

IP: 109.68.xxx.xxx

2019-06-19 09:04:10Z



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Skatteetaten

HV VII INVEST TANGO AS  
Jåttåvågeien 7  
4020 STAVANGER

Vår dato  
19.03.2019

Din/Deres dato  
14.03.2019

Saksbehandler  
Henning Stokke

800 80 000  
Skatteetaten.no

Din/Deres referanse  
Ove Martin Juul

Telefon  
800 80 000

Org.nr  
974761076

Vår referanse  
2019/5522807

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 14. mars 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Selskap:	Org.nummer:
HV IV Invest Alfa AS	992 149 264
AE HoldCo AS	818 858 892
AO HoldCo AS	918 858 911
HV IV Invest Alfa II AS	919 604 778
TB HoldCo AS	918 858 881
HV IV Invest Gamma AS	997 550 528
HV IV Invest Gamma II AS	914 480 965
RNS Holding II AS	915 284 892
APP Investment AS	917 906 130
HV V Invest Lima AS	995 929 961
CE Investment AS	997 153 502
HV V Invest Zulu II AS	914 148 308
HVAS invest Zeta AS	995 610 671
HVAS invest Kappa AS	995 930 099
HV VI Invest Omega AS	998 159 555
HV VI Invest Omega II AS	998 159 563
SEH Investments AS	999 299 172
HV VI Invest Chi AS	998 515 912
OMP Holding AS	912 084 957
HV VI Invest Ypsilon AS	999 178 359
Nord Well AS	912 536 394
HV VI Invest Giba AS	912 536 270
HV VI Invest Giba II AS	913 192 303
HV VI Invest Aza AS	911 628 007
Karsten Moholt Inspection & Repair Group AS	913 192 230
HV VII Invest Dags AS	913 641 043
Circle Group AS	913 640 969
HV VII Invest Manna AS	913 930 991
HV VII Invest Manna II AS	914 270 405
Geotech Software Solutions AS	997 043 545
Rocksource Gulf of Mexico AS	997 153 502
HV VII Invest Tango AS	914 142 865
HV VII Invest Tango II AS	914 142 784
HV VII Invest Juliet AS	914 480 787
HV VII Invest Juliet II AS	815 672 852
HV VII Invest Shankly AS	916 162 537
HV VII Invest Shankly II AS	916 162 529
North Sea Strategic Investments AS	916 162 545
HV VII Invest Lagus AS	916 162 642
Asset Buyout Partners Holding AS	916 162 650
HV VII Invest Foxtrot AS	820 901 312
Startfase 972 AS (under navneendring til HV VII Invest Foxtrot II AS)	822 047 572
Startfase 970 AS (under navneendring til Neo E&P Holding AS)	922 047 804



Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

### **Bakgrunn**

Selskapene som er opplistet er norske investerings- og holdingsselskaper som er hel- eller deleid av fem ulike HitecVision private equity fond, lokalisert på Guersey. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene opererer innenfor olje- og gass som er en internasjonal bransje. Selskapene har ingen eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes lånegivere og aksjonærer foregår på engelsk.

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

### **Skattedirektoratets 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 m.v., 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 spekulasjonsgvinster 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 Skattedirektoratets 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.



Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er hel- eller deleid av utenlandske investerings- og holdingsselskaper i fem ulike private equity fond. Eierkretsen er begrenset. I tillegg opererer selskapene i en internasjonal bransje. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

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*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*