



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 923 594 779
Organisasjonsform: Aksjeselskap
Foretaksnavn: NORSPAN LNG 16 AS
Forretningsadresse: Smedasundet 40
5529 HAUGESUND

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Peter Myklebust Opsal
Dato for fastsettelse av årsregnskapet: 18.02.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 06.06.2023



Resultatregnskap

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
Other income			
Kostnader			
Ordinary depreciation		91	
Other operating expenses	6	54 618	34 863
Sum kostnader		54 709	34 863
Driftsresultat		-54 709	-34 863
Finansinntekter og finanskostnader			
Financial income		127 012	1
Sum finansinntekter		127 012	1
Foreign exchange gain/loss		4 681	-4 014
Financial expenses		1 611	429
Sum finanskostnader		6 293	-3 585
Netto finans		120 719	3 587
Ordinært resultat før skattekostnad		66 010	-31 276
Taxes		10 447	2 698
Ordinært resultat etter skattekostnad		55 563	-33 974
Årsresultat		55 563	-33 974
Årsresultat etter minoritetsinteresser		55 563	-33 974
Totalresultat		55 563	-33 974



Balanse

Beløp i: USD	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Vessel under construction		57 965 411	9 487 883
Sum varige driftsmidler		57 965 411	9 487 883
Sum anleggsmidler		57 965 411	9 487 883
Omløpsmidler			
Varer			
Fordringer			
Accounts receivable		1 156 155	
Other short-term receivables		153 655	8 393
Sum fordringer		1 309 810	8 393
Bankinnskudd, kontanter og lignende			
Bank deposits	2	331 365	8 974
Sum bankinnskudd, kontanter og lignende		331 365	8 974
Sum omløpsmidler		1 641 174	17 367
SUM EIENDELER		59 606 585	9 505 250
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 8	683 560	683 560
Overkurs		8 320 838	8 320 838
Sum innskutt egenkapital		9 004 397	9 004 397
Opptjent egenkapital			



Balanse

Beløp i: USD	Note	2021	2020
Other equity		21 382	-34 181
Sum opptjent egenkapital		21 382	-34 181
Sum egenkapital	7	9 025 780	8 970 218
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		35 883 373	
Sum annen langsiktig gjeld		35 883 373	
Sum langsiktig gjeld		35 883 373	0
Kortsiktig gjeld			
Leverandørgjeld		58 593	7 669
Tax payable		10 447	2 698
Accrued interest		753 393	
Debt to associated companies		13 875 000	
Other current liabilities	10		524 666
Sum kortsiktig gjeld		14 697 433	535 033
Sum gjeld		50 580 806	535 033
SUM EGENKAPITAL OG GJELD		59 606 585	9 505 250



NORSPAN LNG 16 AS

ANNUAL REPORT

2021



NORSPAN LNG 16 AS

REPORT OF THE BOARD OF DIRECTORS 2021

Norspan LNG 16 AS was established in 2019 when the company entered Hyundai Samho Heavy Industries CO., LTD, in Korea for the construction of a 174.000 m³ LNG-vessel, shipbuilding number 8091. The vessel is scheduled to be delivered in August 2022 and will after delivery enter a 7 year time charter contract with a company with The Royal Dutch Shell Group.

There are no employees in the company, and the daily operations are managed by Knutsen OAS Shipping AS in Haugesund in accordance with separate agreement.

Profit for the year

The company had no operating income in 2021 or 2020. The operating result for the year 2021 was a loss of USD 54 709 compared to a loss of USD 34 863 in 2020. The net financial income in 2021 was USD 120 719 (USD 3 586 in 2020), and the result of the year was USD 55 563 (USD negative 31 277 in 2020).

The Board of Directors suggest the result for the year is transferred to loss brought forward.

Total cash flow from operational activities in the company was USD negative 908 632 (USD 492 460 in 2020). The liquidity balance was USD 331 365 (USD 8 974 in 2020).

The financial accounts are settled on the assumption of a going concern.

High operational standards

The requirements for safe and environmentally friendly operation of the vessel are increasing, and both the Company and the manager Knutsen OAS Shipping emphasize operational quality. The manager is ISO 9001, ISO 14001 and ISO 45001 certified and establishes each year Key Performance Indicators (KPIs) for improved safety and environmental operation.



Future prospects

The Board of Directors has every reason to believe that 2022 will be a satisfying year for the company.

Haugesund, 4 February 2022



Trygve Skjelm
Chairman



Norspan LNG 16 AS

Profit & Loss Account

Numbers in USD

	<u>Note</u>	2021	2020
<u>Operating Income</u>			
Other income		0	0
<u>Operating Expenses</u>			
Other operating expenses	6	54 618	34 863
<i>Total Operating Expenses</i>		<u>54 618</u>	<u>34 863</u>
Ordinary depreciation		91	0
<i>Total depreciation and write-downs</i>		<u>91</u>	<u>0</u>
<i>Operating Result</i>		<u>-54 709</u>	<u>-34 863</u>
<u>Financial Income and Expenses</u>			
Financial income		127 012	1
Foreign exchange gain/loss		-4 681	4 014
Financial expenses		-1 611	-429
<i>Net Financial Items</i>		<u>120 719</u>	<u>3 587</u>
<i>Result before taxes</i>		<u>66 010</u>	<u>-31 276</u>
Taxes		-10 447	-2 698
<i>Result for the year</i>		<u>55 563</u>	<u>-33 974</u>



Norspan LNG 16 AS
Balance Sheet as of 31. December

Numbers in USD

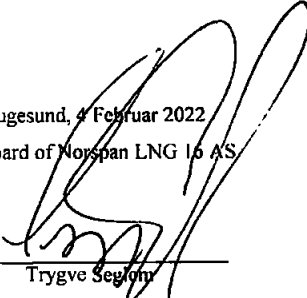
<u>ASSETS</u>	<u>Note</u>	<u>2021</u>	<u>2020</u>
Vessel under construction		57 965 411	9 487 883
<i>Total Fixed Assets</i>		<u>57 965 411</u>	<u>9 487 883</u>
 <u>Current Assets</u>			
Accounts receivable		1 156 155	0
Other short-term receivables		153 655	8 393
Bank deposits	2	331 365	8 974
<i>Total Current Assets</i>		<u>1 641 174</u>	<u>17 367</u>
 <i>TOTAL ASSETS</i>		 <u>59 606 585</u>	 <u>9 505 250</u>



Norspan LNG 16 AS
Balance Sheet as of 31. December

<u>Shareholders Equity and Liabilities</u>	<u>Note</u>	2021	2020
Equity			
Share capital	7, 8	683 560	683 560
Share premium		8 320 838	8 320 838
<i>Total capital paid-in</i>		<u>9 004 397</u>	<u>9 004 398</u>
Other equity		21 382	-34 181
<i>Total Shareholders' Equity</i>	7	<u>9 025 780</u>	<u>8 970 218</u>
Mortgage debt		35 883 373	0
<i>Total Long Term Debt</i>		<u>35 883 373</u>	<u>0</u>
Current Liabilities			
Accounts payable		58 593	7 669
Accrued interest		753 393	0
Tax payable		10 447	2 698
Debt to associated companies		13 875 000	0
Other current liabilities	10	0	524 666
<i>Total Current Liabilities</i>		<u>14 697 433</u>	<u>535 033</u>
SHAREHOLDERS' EQUITY AND LIABILITIES		<u>59 606 585</u>	<u>9 505 250</u>

Haugesund, 4 Februar 2022
The board of Norspan LNG 16 AS



Trygve Segelom
Chairman of the board



NORSPAN LNG 16 AS

CASHFLOW STATEMENT

	2021	2020
Total generated from operations 1)	66 010	-31 277
Change in working capital	-974 642	523 737
Net cashflow from operations	-908 632	492 460
Invested in dry docking	0	0
Invested in vessel under construction	-48 477 528	-9 487 883
Net cashflow from investments	-48 477 528	-9 487 883
Paid-in share capital, incl. share premium	0	9 000 000
Drawdown Mortgage debt	37 453 550	0
Debt issuance cost	-1 620 000	
Debt to related parties	13 875 000	0
Net cashflow from financing	49 708 550	9 000 000
Net cashflow for the year	322 391	4 577
+ Cash balance per 01.01.	8 974	4 397
= Cash Balance per 31.12.	331 365	8 974
1) Generated from operations:		
Result before tax	66 010	-31 277
= Total generated from operations	66 010	-31 277



NORSPAN LNG 16 AS

Notes to the Financial Statement 31.12.2021

1 Accounting Principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway. The company was established on 30.09.2019.

Current Assets/Current Liabilities

Fixed assets are intended for long-term ownership and use. Other assets are classified as current assets. Short-term liabilities are due within one year or tied to the operation of the vessel. Other liabilities are classified as long-term liabilities.

Current assets are valued at the lower of cost and fair value. Short-term liabilities are recorded at nominal value at the time of the entering.

Tax

The tax expense in the financial statements consists of taxes payable and changes in deferred taxes.

Companies taxed under The Norwegian Tonnage Tax Regime are not taxed on its net operating profit. Taxation under the tonnage tax regime requires compliance to stringent requirements, and voluntary or compulsory exit from the regime will result in taxation of net profits based on ordinary taxation. Net financial income is taxed on a current basis (22%). The tax rate will from 2020 be 22% in Norway.

Deferred tax is calculated using the liability method at 22% of all temporary differences between the taxable value of assets and liabilities and their booked amounts at the end of the accounting year. Any temporary differences that may increase or decrease taxes that can be legally offset and are intended to be settled net are recorded net.

Deferred tax is calculated for assets and liabilities for which future realization will lead to payable tax.

Deferred tax assets are recognized to the extent that it's probably that adequate taxable profit will be generated to recover the tax asset. Anticipated utilization of tax losses are not discounted when calculating the deferred tax asset.

Tonnage tax paid under the tonnage tax regime is classified as operational expenses.

Cash flow statement

The cash flow statement is presented using the indirect method of NRS. The liquidity balance is defined as the sum of cash, bank deposits and other short term liquid deposits.



2 Bank deposits

The company doesn't have locked-up bank funds per 31.12. Funds held by solicitor in a designated client account is classified as cash.

3 Contracts

The company entered into a shipbuilding contract with HHI, in Korea for the construction of a 174.000 m³ LNG-vessel, shipbuilding number 8091. The vessel is scheduled to be delivered in August 2022, and will from delivery enter a 7 year time charter contract with the energy company Shell. USD 53 377 050 is paid to the yard as of 31.12.2021. The remaining contract sum amounted to USD 134 546 450. In addition to the contract sum, construction supervision and company-specific adjustments to construction contracts are incurred.

The company has signed a contract regarding construction supervision of the new building with Knutsen OAS Shipping AS. Knutsen OAS Shipping AS operates as manager on behalf of the company in accordance with management agreement.

The company has paid three of five yard instalment as of 31.12.21

4 Fixed Assets

<u>Vessel under construction</u>	<u>2021</u>	<u>2020</u>
Book value 01.01.	9 487 883	0
Additions	48 477 528	9 487 883
Book value 31.12.	57 965 411	9 487 883

5 Financial Income and -Expenses

	<u>2021</u>	<u>2020</u>
Financial Income:		
Interest income fra group companies	127 012	0
Interest income	20	1
Total financial income	127 032	1

Financial expenses:		
Other financial expenses	1 611	429
Total financial expenses	1 611	429

6 Remuneration

The company have not paid salary or any other remuneration, nor given any loan or guarantees to the managing director, any leading person or board members during the year.

Auditors remuneration (excl.)	<u>2021</u>	<u>2020</u>
Audit	1 286	3 332
Tax advice	0	0
Other services besides audit	1 814	4 588
	3 100	7 920



7 Equity

Specification of the equity per 31.12.

	Share capital	Share premium	Other equity	Total equity
Equity 01.01.	683 560	8 320 838	-34 181	8 970 218
Result for the year			55 563	55 563
Equity 31.12.	683 560	8 320 838	21 382	9 025 780

Share capital consist of 230 000 shares a NOK 30. 200 000 ordinary shares and 30 000 preference shares. Preference shares is without voting rights and have first rights to dividend.

Share-owners	Ordinary shares	Preferred shares
Knutsen LNG AS	125 000	7 500
Jacob Hatteland Holding AS	75 000	22 500
	<u>200 000</u>	<u>30 000</u>

8 Shares Owned by Board Members and Affiliates

Trygve Seglem controls through Seglem Holding AS 62,5 % ordinary shares and 25 % of preferred shares in the company.

9 Employees

The company has no employees and thereby no pension liabilities (under the OTP regulation). Knutsen OAS Shipping AS manages the Company in accordance with a separate management agreement.

10 Balances with related parties

	2021	2020
<u>Short-term receivables group companies</u>		
Knutsen O.A.S. Shipping AS	33 395	
Knutsen LNG AS	1 122 760	0
	<u>1 156 155</u>	<u>0</u>
<u>Short-term liabilities group company</u>		
Knutsen OAS Shipping AS	0	524 666
	<u>0</u>	<u>524 666</u>



11 Tax

The company is taxed based on the shipping tax regime. This means that companies are not taxed on the basis of its operating income. However it is calculated an annual tax of 22% on the company's net financial income, and an increase in income based on equity to dept ratio. At the same time companies within the tonnage tax scheme will have to pay a tonnage tax based on the size of the company's operated vessels, which in 2021 and 2020 amounted to NOK 0. Tonnage tax is classified as an operating expense.

The company should meet certain requirements to be within the scheme, such as only ownership of ship/ shares in the shipping companies, and only own certain types of financial assets.

Below is a specification of the temporary differences at the end of the financial year.

Deferred tax asset is not recognised due to uncertainty of future sufficient taxable income with in the tonnage tax regime to utilize the deferred tax asset.

	2021	Change	2020
Loss carried forward	0	0	0
Basis for deferred tax (benefit)	0	0	0
Deferred tax (benefit)	0	0	0
Deferred tax (benefit) booked	0	0	0

Taxable result tonnage tax scheme:

	2021	2020
Net financial items	120 719	3 586
Currency effect on profit/loss before tax	-60 857	201 452
Non-taxable currency gain	61 828	-205 247
Deductable building loan interest registered on vessel	-74 201	-95
Increase in income for high equity	0	12 565
Taxable income before loss carried forward	47 488	12 262
Change in loss carried forward	0	0
Taxable income	47 488	12 262
Tax payable	10 447	2 698
Currency effect on tax payable	0	0
Change in deferred tax	0	0
Tax expense	10 447	2 698



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Statsautoriserte revisorer
Ernst & Young AS

Thormøhlens gate 53 D, 5006 Bergen
Postboks 6163, 5892 Bergen

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Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Norspan LNG 16 AS

Opinion

We have audited the financial statements of Norspan LNG 16 AS (the Company), which comprise the balance sheet as at 31 December 2021, the profit and loss account, and statement of cash flows 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 at 31 December 2021 and its financial performance and cash flows 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.

Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

Management 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



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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 scepticism throughout the audit. We also:

- 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.

Bergen, 18th February 2022
ERNST & YOUNG AS

The auditor's report is signed electronically

Trine H. Bjerkvik
State Authorised Public Accountant (Norway)

Independent auditor's report - Norspan LNG 16 AS 2021

A member firm of Ernst & Young Global Limited

Penneo Dokumentnr: 402M7-17ACL-W6V7B-J7LLA-55WWE-DWVC40



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TRINE HANSEN BJERKVIK

Statsautorisert revisor

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Skatteetaten

Vår dato
25.01.2020

Din/Deres dato
20.12.2019

Saksbehandler
Erik Østby

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
48133581

Org.nr
974761076

Vår referanse
2020/5001106

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off. offl. § 13, sktvl. § 3-1

TS SHIPPING INVEST AS
Postboks 2017
5504 HAUGESUND

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til TS Shipping Invest AS søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende konsernselskaper:

Selskapsnavn	Org.nr.
KNOT Shuttle Tankers 40 AS	923 822 070
KNOT Shuttle Tankers 41 AS	923 166 343
KNOT Shuttle Tankers 42 AS	923 166 211
Norspan LNG 16 AS	923 594 779
Norspan LNG 17 AS	923 594 736
Norspan LNG 18 AS	923 594 744
Norspan LNG 19 AS	923 594 760
Norspan LNG 20 AS	923 594 701
Norspan LNG 21 AS	923 991 824
ACE Norway as	919 018 755

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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

Fra søknaden siteres:

"TS Shipping Invest AS ønsker å omfatte flere av selskapene i konsernet til å kunne utarbeide regnskaper og årsberetning på engelsk fra og med regnskapsåret 2019. Alle selskapene i konsernet er norske selskaper som driver virksomhet innen internasjonal shipping. Selskapene og konsernet har engelsk som arbeidsspråk inklusive datterselskaper.



Brukerne av regnskapene er hovedsakelig aksjonærer, banker samt interessegrupper tilknyttet driften (ansatte, kunder, leverandører etc.). Aksjonærstrukturen er begrenset. Noen av selskapene eies 50 % av TS Shipping Invest AS og 50 % av NYK Logistics Holding (Europe) B.V.

De aller fleste av selskapenes kunder og leverandører og andre brukere har engelsk som sitt naturlige språk/forretningsspråk. Dette gjelder også konsernets långivere.

Utarbeidelse av årsregnskap på to språk innebærer en vesentlig kostnad for konsernet uten synlig gevinst."

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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at kommunikasjon med de fleste av kunder og leverandører skjer på engelsk. En vesentlig andel av selskapenes eiere er engelskspråklige og vil ikke ha mulighet for å forstå årsregnskap og årsberetning på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.



Med hilsen

Roar Thorbjørnsen
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Skatteetaten

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Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.