



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 912 838 595
Organisasjonsform: Aksjeselskap
Foretaksnavn: OFFSHORE MERCHANT PARTNERS GP AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: 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: Asle Andersson
Dato for fastsettelse av årsregnskapet: 26.06.2023

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, 13.06.2024



Resultatregnskap

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Dividends received	5		
Kostnader			
Other expenses	2	14 270	18 355
Sum kostnader		14 270	18 355
Driftsresultat		-14 270	-18 355
Finansinntekter og finanskostnader			
Annen renteinntekt		30	
Other financial income		2 797	290
Sum finansinntekter		2 828	290
Other financial expenses		6 073	1 004
Sum finanskostnader		6 073	1 004
Netto finans		-3 246	-714
Ordinært resultat før skattekostnad		-17 515	-19 070
Income tax expense	3		
Ordinært resultat etter skattekostnad		-17 515	-19 070
Årsresultat		-17 515	-19 070
Årsresultat etter minoritetsinteresser		-17 515	-19 070
Totalresultat		-17 515	-19 070
Overføringer og disponeringer			
Transferred to retained earnings		-17 515	-19 070
Sum overføringer og disponeringer	4	-17 515	-19 070



Balanse

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investments in shares	5	1 946 546	1 946 546
Sum finansielle anleggsmidler		1 946 546	1 946 546
Sum anleggsmidler		1 946 546	1 946 546
Omløpsmidler			
Varer			
Other short-term receivables			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	29 571	41 275
Sum bankinnskudd, kontanter og lignende		29 571	41 275
Sum omløpsmidler		29 571	41 275
SUM EIENDELER		1 976 116	1 987 821
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	140 027	140 027
Overkurs		40 000	40 000
Sum innskutt egenkapital		180 027	180 027
Opptjent egenkapital			
Udekket tap		-1 781 947	-1 799 463
Sum opptjent egenkapital		1 781 947	1 799 463
Sum egenkapital	4	1 961 974	1 979 490



Balanse

Beløp i: USD	Note	2022	2021
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		11 923	8 331
Tax payable	3		
Utbytte	4		
Other current liabilities		2 219	
Sum kortsiktig gjeld		14 142	8 331
Sum gjeld		14 142	8 331
SUM EGENKAPITAL OG GJELD		1 976 116	1 987 821



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 543966

Enheten

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Organisasjonsform: Aksjeselskap
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0161 OSLO

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Asle Andersson
Dato for fastsettelse av årsregnskapet: 26.06.2023

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 04.07.2023

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 912 838 595
OFFSHORE MERCHANT PARTNERS GP AS

RESULTATREGNSKAP

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Organisasjonsnr: 912 838 595
OFFSHORE MERCHANT PARTNERS GP AS

BALANSE

Beløp i: USD Note 2022 2021

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

Investments in shares 5 1 946 546 1 946 546

Sum finansielle anleggsmidler 1 946 546 1 946 546

Sum anleggsmidler 1 946 546 1 946 546

Omløpsmidler

Varer

Other short-term receivables

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 6 29 571 41 275

Sum bankinnskudd, kontanter og lignende 29 571 41 275

Sum omløpsmidler 29 571 41 275

SUM EIENDELER 1 976 116 1 987 821

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 7 140 027 140 027

Overkurs 40 000 40 000

Sum innskutt egenkapital 180 027 180 027

Opptjent egenkapital

Udekket tap -1 781 947 -1 799 463

Sum opptjent egenkapital 1 781 947 1 799 463

Sum egenkapital 4 1 961 974 1 979 490

Sum langsiktig gjeld 0 0

Kortsiktig gjeld

Leverandørgjeld 11 923 8 331

Tax payable 3

Utbytte 4

Other current liabilities 2 219



Sum kortsiktig gjeld	14 142	8 331
Sum gjeld	14 142	8 331
SUM EGENKAPITAL OG GJELD	1 976 116	1 987 821



Organisasjonsnr: 912 838 595
OFFSHORE MERCHANT PARTNERS GP AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

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

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Financial Statements 2022

Offshore Merchant Partners GP AS

Org.nr.:912 838 595



Offshore Merchant Partners GP AS

Financial Statement

Figures in USD

	Note	2022	2021
Operating expenses			
Other expenses	2	<u>-14 270</u>	<u>-18 355</u>
Total operating expenses		<u>-14 270</u>	<u>-18 355</u>
Operating profit/ (loss)		<u>-14 270</u>	<u>-18 355</u>
Financial income and expenses			
Interest income		30	0
Other financial income		2 797	290
Other financial expenses		<u>-6 073</u>	<u>-1 004</u>
Net financial income and expenses		<u>-3 246</u>	<u>-714</u>
Profit/ (loss) before tax		<u>-17 515</u>	<u>-19 070</u>
Income tax expense	3	0	0
Net profit/ (loss) after tax		<u>-17 515</u>	<u>-19 070</u>
Allocation of net profit/(loss) and equity transfers			
Transferred to retained earnings		<u>17 515</u>	<u>19 070</u>
Total allocations and equity transfers	4	<u>17 515</u>	<u>19 070</u>



Offshore Merchant Partners GP AS

Balance sheet

Figures in USD

	Note	2022	2021
Assets			
Non-current assets			
Non-current financial assets			
Investments in shares	5	<u>1 946 546</u>	<u>1 946 546</u>
Total non-current financial assets		<u>1 946 546</u>	<u>1 946 546</u>
Total non-current assets		<u>1 946 546</u>	<u>1 946 546</u>
Current assets			
Cash and cash equivalents			
Cash and cash equivalents	6	<u>29 571</u>	<u>41 275</u>
Total cash and bank deposits		<u>29 571</u>	<u>41 275</u>
Total current assets		<u>29 571</u>	<u>41 275</u>
Total assets		<u>1 976 116</u>	<u>1 987 821</u>



Offshore Merchant Partners GP AS

Balance sheet

Figures in USD

	Note	2022	2021
Equity and liabilities			
Equity			
Paid in equity			
Share capital	7	140 027	140 027
Share premium reserve		40 000	40 000
Total paid in equity		<u>180 027</u>	<u>180 027</u>
Retained earnings			
Retained earnings		1 781 947	1 799 463
Total retained earnings		<u>1 781 947</u>	<u>1 799 463</u>
Total equity	4	<u>1 961 974</u>	<u>1 979 490</u>
Liabilities			
Current liabilities			
Trade payables		11 923	8 331
Other current liabilities		2 219	0
Total current liabilities		<u>14 142</u>	<u>8 331</u>
Total liabilities		<u>14 142</u>	<u>8 331</u>
Total equity and liabilities		<u>1 976 116</u>	<u>1 987 821</u>

Oslo, 07.06.2023

The board of Offshore Merchant Partners GP AS

Øyvind Christian Fledsberg
Chairman of the board

Asle Andersson
Member of the board



Offshore Merchant Partners GP AS

Notes to the Financial Statements

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred. Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Other financial assets classified as fixed assets

Investments in shares and limited partnerships are reported in the annual accounts at cost. Investments are written down to fair value if the impairment is considered to be permanent. These limited partnerships may includes DIS, KS - with limited liability - and ANS - with unlimited liability.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.



Offshore Merchant Partners GP AS

Notes to the Financial Statements

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2022	2021
Statutory audit	2 219	4 793
Fees for other service by auditor	0	0
Total fees auditor	2 219	4 793

Note 3 Tax

Specification of tax expense	2022	2021
Tax payable	0	0
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	0

Taxable financial result:

Ordinary profit/loss before tax	-17 515	-19 070
Currency translation difference USD/NOK	11 787	3 710
Permanent differences	0	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	5 728	15 360
Total taxable financial result	0	0

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	-82 523	-76 795	-5 728
Total temporary differences	-82 523	-76 795	-5 728

Deferred tax (-) / deferred tax advantage (+) 22%/22%	-18 155	-16 895	-1 260
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Offshore Merchant Partners GP AS

Notes to the Financial Statements

Note 4 Total equity

	Share capital	Share premium reserve	Retained earnings	Total equity
Total equity 01.01.2022	140 027	40 000	1 799 463	1 979 490
Profit / loss for the financial year	0	0	-17 515	-17 515
Total equity 31.12.2022	140 027	40 000	1 781 947	1 961 974

Note 5 Investments

Investments	Owner %	Cost	Book value	Dividend
Shipsinvest AS	21,67 %	1 946 546	1 946 546	0
Total		1 946 546	1 946 546	0

The value of shares in Shipsinvest AS is booked at cost price. We are at the present time unable to find any indicators for impairment.

Note 6 Bank deposits

There is no restriction on the companies bank deposits.

Note 7 Shareholders

The share capital in Offshore Merchant Partners GP AS as of 31.12.2022:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	108 064 600	0,01	1 080 646
Total	108 064 600		1 080 646

The ownership structure in Offshore Merchant Partners GP AS as of 31.12.2022:

	Ordinary shares	Ownership
OMP AY Holdings Limited	108 064 600	100 %
Total shares / ownership	108 064 600	100 %



To the General Meeting of Offshore Merchant Partners GP AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Offshore Merchant Partners GP AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 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 as required by 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 the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view 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 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,

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 7 June 2023
PricewaterhouseCoopers AS

Bjørn Lund
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lund, Bjørn	BANKID_MOBILE	2023-06-07 17:50

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- The electronic signatures. These are not visible in the document, but are electronically integrated.



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Financial Statements 2022

Offshore Merchant Partners GP AS
Org.nr.:912 838 595



Offshore Merchant Partners GP AS

Financial Statement

Figures in USD

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Offshore Merchant Partners GP AS

Balance sheet

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Offshore Merchant Partners GP AS

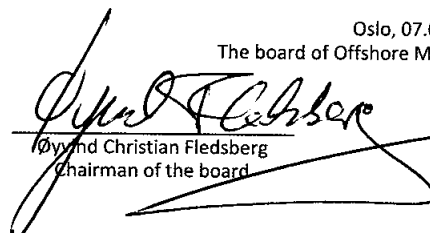
Balance sheet

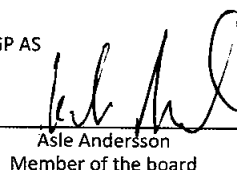
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Total liabilities		<u>14 142</u>	<u>8 331</u>
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Oslo, 07.06.2023

The board of Offshore Merchant Partners GP AS


Øyvind Christian Fledsberg
Chairman of the board


Asle Andersson
Member of the board



Offshore Merchant Partners GP AS

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Offshore Merchant Partners GP AS

Notes to the Financial Statements

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2022	2021
Statutory audit	2 219	4 793
Fees for other service by auditor	0	0
Total fees auditor	2 219	4 793

Note 3 Tax

Specification of tax expense	2022	2021
Tax payable	0	0
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	0

Taxable financial result:

Ordinary profit/loss before tax	-17 515	-19 070
Currency translation difference USD/NOK	11 787	3 710
Permanent differences	0	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	5 728	15 360
Total taxable financial result	0	0

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	-82 523	-76 795	-5 728
Total temporary differences	-82 523	-76 795	-5 728
Deferred tax (-) / deferred tax advantage (+) 22%/22%	-18 155	-16 895	-1 260



Offshore Merchant Partners GP AS

Notes to the Financial Statements

Note 4 Total equity

	Share capital	Share premium reserve	Retained earnings	Total equity
Total equity 01.01.2022	140 027	40 000	1 799 463	1 979 490
Profit / loss for the financial year	0	0	-17 515	-17 515
Total equity 31.12.2022	140 027	40 000	1 781 947	1 961 974

Note 5 Investments

Investments	Owner %	Cost	Book value	Dividend
Shipsinvest AS	21,67 %	1 946 546	1 946 546	0
Total		1 946 546	1 946 546	0

The value of shares in Shipsinvest AS is booked at cost price. We are at the present time unable to find any indicators for impairment.

Note 6 Bank deposits

There is no restriction on the companies bank deposits.

Note 7 Shareholders

The share capital in Offshore Merchant Partners GP AS as of 31.12.2022:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	108 064 600	0,01	1 080 646
Total	108 064 600		1 080 646

The ownership structure in Offshore Merchant Partners GP AS as of 31.12.2022:

	Ordinary shares	Ownership
OMP AY Holdings Limited	108 064 600	100 %
Total shares / ownership	108 064 600	100 %



Skattedirektoratet

Saksbehandler Torstein Klinden Helleland	Deres dato 17.02.2014	Vår dato 23.10.2015
Telefon 22078139	Deres referanse Gry Langhelle	Vår referanse 2014/105301

AS PROCURATOR
Postboks 1656 Vika
0120 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 17. februar 2014 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper;

Offshore Merchant Partners AS	org. nr. 912 536 416
Offshore Merchant Partners Rederi AS	org. nr. 912 838 560
Offshore Merchant Partners GP	org. nr. 912 838 595

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at 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

Offshore Merchant Partners AS er morselskap til de andre selskapene. Hovedaksjonær i Offshore Merchant Partners AS er HV VI Invest Lota AS. Underliggende fond, HitecVision VI IP, er registrert på Guernsey. Konsernets virksomhet består i å investere i og eie aksjer, finansielle instrumenter og andeler i andre selskaper, både ved egenkapital og gjeld, samt annen virksomhet som står i naturlig forbindelse med dette. Konsernet har ikke eksterne långivere. Arbeidsspråket er engelsk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter 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:

Postadresse
Postboks 9200 Grønland
0134 Oslo

Baseksadresse:
Se www.skatteetaten.no
Org.nr. 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



”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 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapene er eiet av et utenlandsk selskap. Selskapet driver virksomhet i en internasjonal bransje. Arbeidsspråket er engelsk. 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

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer