



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 921 968 450
Organisasjonsform: Aksjeselskap
Foretaksnavn: NORSPAN LNG 15 AS
Forretningsadresse: Smedasundet 40
5529 HAUGESUND

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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 Myklebyst Opsal
Dato for fastsettelse av årsregnskapet: 29.09.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 19.06.2022



Resultatregnskap

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	4	34 898	12 264
Sum kostnader		34 898	12 264
Driftsresultat		-34 898	-12 264
Finansinntekter og finanskostnader			
Annen renteinntekt	3		14
Foreign exchange gain/loss		894	-177
Sum finansinntekter		894	-162
Financial expenses	3	352	
Sum finanskostnader		352	
Netto finans		542	-162
Ordinært resultat før skattekostnad		-34 356	-12 426
Taxes	10	683	
Ordinært resultat etter skattekostnad		-35 039	-12 426
Årsresultat		-35 039	-12 426
Årsresultat etter minoritetsinteresser		-35 039	-12 426
Totalresultat		-35 039	-12 426



Balanse

Beløp i: USD	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i tilknyttet selskap	9	136 269	
Sum finansielle anleggsmidler		136 269	
Sum anleggsmidler		136 269	0
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer		140 556	8 506
Sum fordringer		140 556	8 506
Bankinnskudd, kontanter og lignende			
Bank deposits	2	63	181
Sum bankinnskudd, kontanter og lignende		63	181
Sum omløpsmidler		140 619	8 686
SUM EIENDELER		276 888	8 686
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	11 799	11 799
Annen innskutt egenkapital		147 388	8 506
Sum innskutt egenkapital		159 187	20 304
Opptjent egenkapital			
Other equity		-48 102	-13 063



Balanse

Beløp i: USD	Note	2020	2019
Sum opptjent egenkapital		-48 102	-13 063
Sum egenkapital	5, 6	111 085	7 242
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	10	683	
Kortsiktig konserngjeld	8	165 120	1 445
Sum kortsiktig gjeld		165 803	1 445
Sum gjeld		165 803	1 445
SUM EGENKAPITAL OG GJELD		276 888	8 686



NORSPAN LNG 15 AS

REPORT OF THE BOARD OF DIRECTORS 2020

Norspan LNG 15 AS was established in 2018. The company has invested a 3 % ownership of Knutsen Kyst LNG KS in 2020.

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 2020 or 2019. The operating result for the year 2020 was a loss of USD 34 356 (loss of USD 12 426 in 2019). The net financial income USD 542 (net financial cost of USD 162 in 2019), and the result of the year was a negative USD 35 039 (negative USD 12 426 in 2019).

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

Total cash flow from operational activities in the company was negative USD 118 compared to USD 11 625 in 2019. The liquidity balance was USD 63. The company has received a group contribution from Knutsen LNG AS of NOK 1 200 000.

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 and ISO 14001 certified and establishes each year Key Performance Indicators (KPIs) for improved safety and environmental operation.

Future prospects

In April 2021 the company entered into a shipbuilding contract with HSHI, in Korea for the construction of a 174.000 m3 LNG-vessel, shipbuilding number 8139. The vessel is scheduled to be delivered in October 2023. The contract sum amounted to USD 189.580.900. The company is working to secure a long term charter contract from delivery.

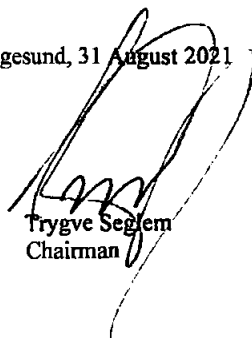


REGISTRERT

REGISTRERT

The Board of Directors has every reason to believe that 2021 will be a satisfying year for the company.

Haugesund, 31 August 2021



Trygve Seglem
Chairman



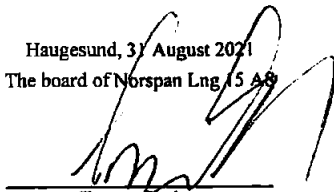
Norspan Lng 15 AS
Profit & Loss Account

<u>Operating income and operating expenses</u>	<u>Note</u>	2020	2019
Other operating expenses	4	34 898	12 264
<i>Total operating expenses</i>		<u>34 898</u>	<u>12 264</u>
<i>Operating Result</i>		<u>-34 898</u>	<u>-12 264</u>
<u>Financial income and expenses</u>			
Financial income	3	0	14
Foreign exchange gain/loss		894	-177
Financial expenses	3	352	0
<i>Net financial items</i>		<u>542</u>	<u>-162</u>
<i>Result before taxes</i>		<u>-34 356</u>	<u>-12 426</u>
Taxes	10	683	0
<i>Result for the year</i>		<u>-35 039</u>	<u>-12 426</u>

**Balance sheet****Norspan Lng 15 AS**

Assets	Note	2020	2019
Investments in associated companies	9	136 269	0
<i>Total financial fixed assets</i>		<u>136 269</u>	<u>0</u>
<i>Total fixed assets</i>		<u>136 269</u>	<u>0</u>
Current assets			
Receivables from group companies		140 556	8 506
Bank deposits	2	63	181
<i>Total current assets</i>		<u>140 619</u>	<u>8 686</u>
<i>Total assets</i>		<u>276 888</u>	<u>8 686</u>
Shareholders Equity and Liabilities			
Equity			
Share capital	6	11 799	11 799
Other paid-up equity		147 388	8 506
<i>Total paid-up equity</i>		<u>159 187</u>	<u>20 304</u>
Retained earnings			
Other equity		-48 102	-13 063
<i>Total retained earnings</i>		<u>-48 102</u>	<u>-13 063</u>
<i>Total equity</i>	5, 6	<u>111 085</u>	<u>7 242</u>
Current Liabilities			
Tax payable	10	683	0
Liabilities to group companies	8	165 120	1 445
<i>Total Current Liabilities</i>		<u>165 803</u>	<u>1 445</u>
<i>Shareholders Equity and Liabilities</i>		<u>276 888</u>	<u>8 686</u>

Haugesund, 31 August 2021
The board of Norspan Lng 15 AS


Trygve Seglem
chairman of the board



NORSPAN LNG 15 AS

CASHFLOW STATEMENT

	2020	2019
Total generated from operations 1)	-34 356	-12 426
Change in working capital	<u>170 506</u>	<u>801</u>
Net cashflow from operations	<u>136 150</u>	<u>-11 625</u>
Distribution from partnership	26 116	
Invested in limited partnership	<u>-162 384</u>	0
Net cashflow from investments	<u>-136 268</u>	<u>0</u>
Loan from parent company	0	
Paid-in share capital, incl. share premium	<u>0</u>	<u>0</u>
Net cashflow from financing	<u>0</u>	<u>0</u>
Net cashflow for the year	-118	-11 625
+ Cash balance per 01.01.	<u>181</u>	<u>11 806</u>
= Cash Balance per 31.12.	<u>63</u>	<u>181</u>

1) Generated from operations:

Result before tax	<u>-34 356</u>	<u>-12 426</u>
= Total generated from operations	<u>-34 356</u>	<u>-12 426</u>



NORSPAN LNG 15 AS

Notes to the Financial Statement 31.12.2020

1 Accounting Principles

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

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

Profit / loss for tax calculation is based on the profit / loss and the permanent and temporary differences that exist between accounting values and tax values at the end of the year.

Deferred tax is estimated on basis of the temporary differences in which exists between accounting related value and tax related value at year end, and additionally tax related losses will be carried forward. Deferred tax assets are only recorded if it is likely that the company can utilize them at a later point of time.

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.

3 Financial Income and -Expenses

	<u>2020</u>	<u>2019</u>
Financial Income:		
Interest income	0	14
Total financial income	<u>0</u>	<u>14</u>
	<u>2020</u>	<u>2019</u>
Financial Expense:		
Other financial expenses	352	0
Total financial expenses	<u>352</u>	<u>0</u>



4 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 (inc. VAT):	2020	2019
Audit	4 165	2 192
Tax advice	0	0
Other services besides audit	0	0
	<u>4 165</u>	<u>2 192</u>

5 Equity

Specification of the equity per 31.12.

	Share capital	Other paid in equity	Loss brought forward	Total equity
Equity 25.9.	11 799	8 506	-13 063	7 242
Group contribution	0	138 882	0	138 882
Result for the year	0	0	-35 039	-35 039
Equity 31.12.	<u>11 799</u>	<u>147 388</u>	<u>-48 102</u>	<u>111 085</u>

Share capital consist of 100.000 shares à NOK 1

The company is a wholly owned subsidiary of TS Shipping Invest AS. Financial statements for the group can be obtained at company's registered office, Smedasundet 40, 5529 Haugesund.

6 Shares Owned by Board Members and Affiliates

Trygve Seglem controls through TS Shipping Invest AS 100 % of the company.

7 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.

8 Balances with group companies

	2020	2019
<u>Group contribution receivable</u>		
Knutsen LNG AS	<u>140 556</u>	<u>0</u>
<u>Short-term liabilities group company</u>		
Knutsen LNG AS	136 269	0
TS Shipping Invest AS	1 498	0
Knutsen O.A.S. Shipping AS	<u>27 354</u>	<u>1 445</u>
	<u>165 120</u>	<u>1 445</u>



9 Investments in jointly controlled entities and associates

The company owns 3 % of Knutsen Kyst LNG KS.

	Company capital (NOK)	Owner/ Voting share	Result for the year (NOK)	Equity (NOK)
Knutsen Kyst LNG KS	24 500 000	3,000 %	3 738 149	29 593 864

10 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. 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 2020 amounted to NOK 99. 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 differences between the profit / loss for the year before tax and the basis for tax calculation:

	2020	Change	2019
	0	0	0
Deferred tax (benefit)	0	0	0
Deferred tax (benefit) booked	0	0	0

Taxable result tonnage tax scheme:

	2020
Net financial items	542
Currency effect on profit/loss before tax	-11 541
Non-taxable currency gain	14 953
Tax base for the year for allocation to partners	-849
Taxable income	3 104
Tax payable	683
Change in deferred tax	0
Tax expense	683



Ordinary taxation in 2019

	2019
Profit/loss before tax	-12 426
Permanent differences	458
Change in temporary differences	0
Loss carried forward	11 968
Annual tax base	0
Tax costs	
Change in deferred tax / tax benefit	0
Tax calculated	0

Deferred tax/ -benefits are calculated based on the temporary differences existing at the year-end between financial and taxable values, and the taxable deficit carried forward. Below a specification of the temporary differences and taxable deficit carried forward is given, as well as a calculation of the deferred tax at the year-end.

	31.12.2019	Change	31.12.2018
Loss carried forward	12 605	11 968	637
Basis for deferred tax	12 605	11 968	637
22% deferred tax(-asset)	2 773		140
Deferred tax (benefit) booked	0		0

11 Subsequent events

In April 2021 the company entered into a shipbuilding contract with HSHI, in Korea for the construction of a 174.000 m³ LNG-vessel, shipbuilding number 8139. The vessel is scheduled to be delivered in October 2023. The contract sum amounted to 189.580.900. In addition to the contract sum, construction supervision and company-specific adjustments to construction contracts are incurred.



Statsautoriserte revisorer
Ernst & Young AS

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Postboks 6163, NO-5892 Bergen

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 Norspan LNG 15 AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Norspan LNG 15 AS, which comprise the balance sheet as at 31 December 2020, the profit & loss account, and statements 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 have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 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 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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 Company's annual report other than the financial statements and our auditor's report thereon. The Board of Directors (management) are responsible for the other information. Our opinion on the audit of 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.

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 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



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audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (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 law, regulations and generally accepted auditing principles 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, 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 those charged with governance 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 the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption and proposal for the allocation of the result is consistent with the financial statements and complies with the law and regulations.

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 ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Independent auditor's report - Norspan LNG 15 AS

A member firm of Ernst & Young Global Limited

Pennco Dokumenttjolkkel: NVSE2-WZEHA-ZFIN3-SOK4IM-5HV63-6Z4ME



Bergen, 29 September 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Trine H. Bjerkvik
State Authorised Public Accountant (Norway)

Pennio DokumentId: NVSE2-WZHA-ZFIN3-SOK4W-SHV63-624ME

Independent auditor's report - Norspan LNG 15 AS

A member firm of Ernst & Young Global Limited



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De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument"

TRINE HANSEN BJERKVIK

Statsautorisert revisor

På vegne av: Ernst & Young AS

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Skatteetaten

TS SHIPPING INVEST AS
Postboks 2017
5504 HAUGESUND

Vår dato
13.02.2019

Din/Deres dato
11.01.2019

Saksbehandler
Henning Stokke

800 80 000
Skatteetaten.no

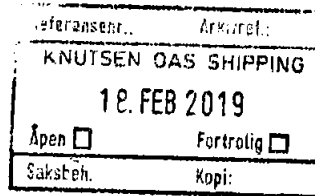
Din/Deres referanse
Petter M Opsal

Telefon
800 80 000

Org.nr
974761076

Vår referanse
2019/5238778

Postadresse
Postboks 9200 Grønland
0134 OSLO



Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 11. januar 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

- KNOT Shuttle Tankers 36 AS 921 657 595
- KNOT Shuttle Tankers 33 AS 920 610 455
- KNOT Shuttle Tankers 37 AS 921 657 633
- KNOT Shuttle Tankers 35 AS 821 065 852
- KNOT Shuttle Tankers 38 AS 921 684 789
- KNOT Shuttle Tankers 39 AS 921 684 762
- KNOT Shuttle Tankers 34 AS 921 065 698
- Knutsen OAS ML AS 920 992 153
- Norspan LNG 14 AS 921 118 546
- Norspan LNG 15 AS 921 968 450

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

Fra søknaden gjengis:

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 2018. 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 / forretningspråk. Dette gjelder også konsernets långivere.



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 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.

Som nevnt ovenfor er det et særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapenes eierkrets er begrenset. I tillegg opererer selskapene i en internasjonal bransje, og 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

Inger Helene Iversen
seniorrådgiver
Juridisk avdeling, næring
Skattedirektoratet

Henning Stokke

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.

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