



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 922 898 057
Organisasjonsform: Aksjeselskap
Foretaksnavn: ASPEN HOLDCO AS
Forretningsadresse: c/o Asolvi AS
Sluppenvegen 25
7037 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Bertrand Andre Robert Sciard
Dato for fastsettelse av årsregnskapet: 24.05.2022

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, 11.07.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Other operating expenses	1	34 206	35 195
Sum kostnader		34 206	35 195
Driftsresultat		-34 206	-35 195
Finansinntekter og finanskostnader			
Income from subsidiaries		5 763 421	
Annen renteinntekt		4	
Sum finansinntekter		5 763 425	
Annen rentekostnad		6	
Sum finanskostnader		6	
Netto finans		5 763 418	
Ordinært resultat før skattekostnad		5 729 212	-35 195
Tax on ordinary result	2	1 260 426	-7 743
Ordinært resultat etter skattekostnad		4 468 787	-27 452
Årsresultat		4 468 787	-27 452
Årsresultat etter minoritetsinteresser		4 468 787	-27 452
Overføringer og disponeringer			
Konsernbidrag	3	-5 056 407	
Avgitt konsernbidrag	3	4 411 537	
Udekket tap	3	42 249	-27 452
To/from other paid-in equity	3	4 746 151	
To/from other equity	3	325 257	
Sum overføringer og disponeringer		4 468 787	-27 452



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2		16 146
Sum immaterielle eiendeler			16 146
Finansielle anleggsmidler			
Investering i datterselskap	3	357 322 391	352 335 295
Sum finansielle anleggsmidler		357 322 391	352 335 295
Sum anleggsmidler		357 322 391	352 351 441
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	4	10 819 828	
Sum fordringer		10 819 828	
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc.		1 248	650
Sum bankinnskudd, kontanter og lignende		1 248	650
Sum omløpsmidler		10 821 076	650
SUM EIENDELER		368 143 467	352 352 091
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3,5	90 000	90 000
Overkurs	3	352 245 295	352 245 295
Annen innskutt egenkapital	3	4 731 151	-15 000
Sum innskutt egenkapital		357 066 446	352 320 295



Balanse

Beløp i: NOK	Note	2021	2020
Opptjent egenkapital			
Other equity	3	325 257	
Udekket tap	3		42 249
Sum opptjent egenkapital		325 257	-42 249
Sum egenkapital		357 391 703	352 278 046
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	4	76 915	44 045
Sum annen langsiktig gjeld		76 915	44 045
Sum langsiktig gjeld		76 915	44 045
Kortsiktig gjeld			
Leverandørgjeld		1 936	
Kortsiktig konserngjeld		10 642 913	
Other currents liabilities		30 000	30 000
Sum kortsiktig gjeld		10 674 849	30 000
Sum gjeld		10 751 764	74 045
SUM EGENKAPITAL OG GJELD		368 143 467	352 352 091



To the General Meeting of Aspen Holdco AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Aspen Holdco AS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement and cash flow 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 2021, and its financial performance and its 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 as required by laws and regulations 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

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

PricewaterhouseCoopers AS, Brattørkaia 17B, Postboks 6365 Torgard, NO-7492 Trondheim
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Aspen Holdco AS



Based on our knowledge obtained in the audit, it is our opinion that 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 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, 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>

Trondheim, 24 May 2022
PricewaterhouseCoopers AS

Kjetil Smørdal
State Authorised Public Accountant

(This document is signed electronically)

Note: This translation from Norwegian has been prepared for information purposes only.



 Securely signed with Brevio

Revisjonsberetning Aspen Holdco

Signers:

Name	Method	Date
Smørdal, Kjetil	BANKID_MOBILE	2022-05-25 10:33

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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of the document.



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Aspen Holdco AS

Statement of cash flows

	Note	2021	2020
Cash flow from operating activities			
Profit before tax		5 729 212	(35 195)
- Taxes paid		0	0
- Intra-group contribution as financial income		5 763 421	0
+/- Change in accounts payable		1 936	(11 250)
= Net cash flow from operating activities		(32 273)	(46 445)
Cash flow from investing activities			
- Payments for purchase of shares		0	0
= Net cash flow from investing activities		0	0
Cash flow from financing activities			
- Repayment of long-term debt		(32 870)	(44 045)
= Net cash flow from financing activities		32 870	44 045
= Net change in cash and cash equivalents		598	(2 400)
+ Cash etc. at 01.01.		650	3 050
= Cash etc. at 31.12.		1 248	650
Cash etc. appears as follows:			
Cash and bank deposits at 31.12.		1 248	650
= Cash etc. at 31.12.		1 248	650

Statement of cash flows for Aspen Holdco AS

Organization no. 922898057



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**Financial Statements 2021
for
Aspen Holdco AS**

Organization no. 922898057

Prepared by:

Trio Regnskapsservice AS
Authorised accountant company
Vestre Rosten 78
7075 TILLER
Organization no. 970601511



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Aspen Holdco AS

Income statement

	Note	2021	2020
OPERATING REVENUE AND EXPENCES			
Operating revenue			
Total operating revenue		0	0
Operating expenses			
Other operating expenses	1	34 206	35 195
Total operating expenses		34 206	35 195
OPERATING PROFIT OR LOSS		(34 206)	(35 195)
FINANCIAL INCOME AND EXPENSES			
Financial income			
Income from subsidiaries		5 763 421	0
Other interests		4	0
Total financial income		5 763 425	0
Financial expenses			
Other interests		6	0
Total financial expenses		6	0
NET FINANCIAL INCOME AND EXPENSES		5 763 418	0
ORDINARY RESULT BEFORE TAXES			
		5 729 212	(35 195)
Tax on ordinary result	2	1 260 426	(7 743)
ORDINARY RESULT		4 468 787	(27 452)
TO MAJORITY INTERESTS			
		4 468 787	(27 452)
APPLICATION AND ALLOC.			
Intra-group contribution received	3	(5 056 407)	0
Given intra-group contribution	3	4 411 537	0
To/from other paid-in equity	3	4 746 151	0
To/from other equity	3	325 257	0
Uncovered loss	3	42 249	(27 452)
TOTAL APPLICATION AND ALLOCATION		4 468 787	(27 452)

Financial Statements for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Balance sheet pr. 31.12.2021

	Note	31.12.2021	31.12.2020
ASSETS			
FIXED ASSETS			
Intangible assets			
Deferred tax asset	2	0	16 146
Total intangible assets		0	16 146
Financial fixed assets			
Investments in subsidiaries	3	357 322 391	352 335 295
Total financial fixed assets		357 322 391	352 335 295
TOTAL FIXED ASSETS		357 322 391	352 351 441
CURRENT ASSETS			
Receivables			
Receivables on group companies	4	10 819 828	0
Total receivables		10 819 828	0
Bank deposits, cash in hand, etc.		1 248	650
TOTAL CURRENT ASSETS		10 821 076	650
TOTAL ASSETS		368 143 467	352 352 091



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Aspen Holdco AS

Balance sheet pr. 31.12.2021

	Note	31.12.2021	31.12.2020
EQUITY AND LIABILITIES			
EQUITY			
Paid-in equity			
Share capital	3,5	90 000	90 000
Share premium reserve	3	352 245 295	352 245 295
Other paid-in equity	3	4 731 151	(15 000)
Total paid-in equity		357 066 446	352 320 295
Retained earnings			
Other equity	3	325 257	0
Uncovered loss	3	0	(42 249)
Total retained earnings		325 257	(42 249)
TOTAL EQUITY		357 391 703	352 278 046
LIABILITIES			
NON-CURRENT LIABILITIES			
Other non-currents liabilities			
Liabilities to group companies	4	76 915	44 045
Total other non-currents liabilities		76 915	44 045
TOTAL NON-CURRENT LIABILITIES		76 915	44 045
CURRENT LIABILITIES			
Accounts payable		1 936	0
Liabilities to group companies		10 642 913	0
Other currents liabilities		30 000	30 000
TOTAL CURRENT LIABILITIES		10 674 849	30 000
TOTAL LIABILITIES		10 751 764	74 045
TOTAL EQUITY AND LIABILITIES		368 143 467	352 352 091

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Bertrand Andre Robert Sciard
Chairman

Trondheim, May 24th 2022

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Erik Per Oscar Berggren
Board member

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Erik Hjelmeland
Board member

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Marco Sodi
Board member

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Jostein Vik
Board member

Financial Statements for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Notes 2021

Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Investments in other companies

Except for short term investments in listed shares, the cost method is applied to investments in other companies. The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends received are initially taken to income. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in purchase cost. Dividend/group contribution from subsidiaries are reflected in the same year as the subsidiary makes a provision for the amount. Dividend from other companies are reflected as financial income when it has been approved.

Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net. Deferred tax/tax asset is reflected at nominal value.

Notes for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Notes 2021

Note 1 - Pensions, number of employees and remunerations

The company did not have any employees and are not obligated to have a pension agreement.

Expensed audit fee:

	2021	2020
Statutory audit	15 504	11 754
Total	15 504	11 754

Note 2 - Taxes

Basis for income tax expense: 2021

Result before taxes	5 729 212
Permanent differences	-5 763 421
Mottatt konsernbidrag	5 763 421
Anvendt skattemessig framførbart underskudd	73 395
Group contributions received/given	5 655 817
Taxable income (basis for payable taxes in the balance sheet)	0

Reconciliation of the tax expense: 2021

Payable taxes in the balance sheet	1 244 280
= Payable tax	1 244 280
+ change in deferred tax asset	16 146
= Tax expense	1 260 426

Deferred tax asset

	2021	2020
- Uncovered loss	0	73 395
= Basis deferred tax	0	-73 395
Deferred tax	0	0
Negative basis deferred tax asset	0	73 395
= Basis deferred tax asset	0	73 395
Deferred tax asset	0	16 146

Notes for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Notes 2021

Note 3 - Equity capital

	Share capital	Share premium	Other paid-in equity	Other equity capital	Total equity capital
Pr 1.1	90 000	352 245 295	-15 000	-42 249	352 278 046
Net profit				-277 374	
Given intra group contribution				-4 411 537	
intra-group contribution received			4 746 151	5 056 407	4 746 151
Pr 31.12	90 000	352 245 295	4 731 151	325 257	357 391 703

Note 4 - Liabilities and receivable to group companies

Receivables to Aspen Bidco AS: 5 763 421
Receivables to Aspen Topco AS: 5 056 407

Liabilities to Aspen Bidco AS:-5 064 011
Liabilities to Aspen Topco AS:-5 655 817

Note 5 - Share capital and shareholder information

The company has a share capital of NOK 90 000, consisting of 30 000 shares with a par value of NOK 3,00.

All shares are owned by Aspen Topco AS, org.no. 920 355 420.

The parent company Aspen Topco AS has its registered offices at Asolvi AS in Sluppenvegen 25, 7037 Trondheim, where the consolidated accounts which include the company can be obtained.

Note 6 - Investments in subsidiaries

Investments in subsidiaries are booked according to the cost method.

Subsidiaries	Location	Ownership/ voting right	Equity last year (100%)	Result last year (100%)	Balance sheet value
Aspen Bidco AS	Trondheim	100%	355 647 342	4 868 625	372 045 899

Notes for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

The Board's Annual Report for 2021

The nature of the company's business operations

The Asolvi Group is a leading player in the management software business through several subsidiaries.

Aspen Holdco AS is a holding company, owned 100% by Aspen Topco AS which is the ultimate holding company of The Asolvi Group.

The company's activity is investment in shares, and by end of 2021 it owns 100% of the shares in Aspen Bidco AS.

The company has business address in Trondheim, Norway.

Result, investment, financing and liquidity

The company had no revenue in 2021, and the profit after tax was NOK 4.468.787.

The company's assets consist mainly of shares in Aspen Bidco AS and cash. Self-ability to finance its investments in the company is considered to be good.

Short term liabilities as of 31.12.2021 amount to NOK 31.936. Current assets include receivables on group companies of NOK 10.819.828. Financial position in the group is satisfactory, and the group has ability to pay short term debt at due date.

Total capital at the end of the year for the company is MNOK 368,1. The equity ratio as of 31.12.2021 is 97.1%, compared to 100% at 31.12.2020.

Going concern

The annual financial statements are prepared under the assumption of going concern. The assumption is based on forecast for 2022 and the company's long term strategic forecast for the future years. The company is in a healthy economic and financial position.

Incidents after balance sheet date

Asolvi continues to comply with national guidelines with regards to the coronavirus (SARS-CoV-2) and the Covid-19 disease. Throughout 2021 many of the company's employees have been working from home. The nature of our business makes this possible without major operational disturbances. The company has a strong digital infrastructure, and several of our employees have been working from home for many years. Our employees are therefore accustomed to working from home.

Asolvi is a computer software company with yearly subscription-based agreements with its customers. All customer agreement are invoiced once a year, at the beginning of the calendar year. That means a large portion of our revenue is secured at the very beginning of the year. Furthermore, Asolvi provide *mission critical software*, so many customers depend on our products to maintain their operations.

We do not anticipate significant changes to our activities in 2022.



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Risk

The financial risk is considered to be low.

The company and the group have established a general liability insurance for the board of directors and management. The coverage is NOK 50 million.

Personnel and equality

The company has no employees in 2021. The group's board consists of 5 men.

Environmental reporting

The company's activity does not have any negative environmental impact.

Annual result and allocation

The board of directors proposes the following allocation of the net profit for 2021 of NOK 4.468.787:

Intra-group contribution received:	NOK -5.056.407
Give intra-group contribution:	NOK 4.411.537
Transferred to Other paid in equity:	NOK 4.746.151
Transferred to Other equity:	NOK 325.257
Transferred to Uncovered loss:	NOK 42.249
Total allocation:	NOK 4.468.787

Trondheim, 24.05.202

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Bertrand Andre Robert Sciard
Chairperson of the board

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Jostein Vik
Board member

DocuSigned by:

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Marco Sodi
Board member

DocuSigned by:

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Eirik Hjelmeland
Board member

DocuSigned by:

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Erik Berggren
Board member



Skatteetaten

Vår dato
03.04.2020

Din/Deres dato
16.03.2020

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR364896213

Telefon
32212250

Org.nr
974761076

Vår referanse
2020/5271120

Postadresse
Postboks 9200 Grønland
0134 OSLO

PRICEWATERHOUSECOOPERS AS
Postboks 6365 Torgard
7492 TRONDHEIM

Att. Kjetil Smørdal

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til brev mottatt 16. mars 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Aspen Topco AS	org.nr. 920 355 420
Aspen Holdco AS	org.nr. 922 898 057
Aspen Bidco AS	org.nr. 922 898 162
Asolvi AS	org.nr. 990 763 615

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

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

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

Bakgrunn

Aspen Holdco AS er et heleid datterselskap av Aspen Topco AS, Aspen Bidco AS er et heleid datterselskap av Aspen Holdco AS og Asolvi AS er et heleid datterselskap av Aspen Bidco AS. Selskapene er i et internasjonalt konsern, hvor ultimate majoritetsseier er et utenlandsk selskap. Selskapenes virksomhetsområde er knyttet til konsulentvirksomhet innen informasjonsteknologi samt deltakelse i andre selskap. Flere av styremedlemmene i selskapene er utenlandske.

Skattekontorets vurdering

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

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



"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er i et internasjonalt konsern hvor ultimate majoritetsaksjonær er utenlandsk. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.