



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Casper Andreas Corneliussen
Dato for fastsettelse av årsregnskapet: 22.09.2021

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, 19.10.2021



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	401 130	52 378
Sum kostnader		401 130	52 378
Driftsresultat		-401 130	-52 378
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		1 153 314	
Annen renteinntekt		182 485	792
Other financial income		770 352	
Sum finansinntekter		2 106 151	792
Write-downs of long-term investments		162 071 826	135 893 750
Annen rentekostnad		1 903 332	
Other financial expenses		32 151 418	
Sum finanskostnader		196 126 577	135 893 750
Netto finans		-194 020 426	-135 892 958
Ordinært resultat før skattekostnad		-194 421 556	-135 945 336
Income tax expense	4	60 922	
Ordinært resultat etter skattekostnad		-194 482 478	-135 945 336
Årsresultat		-194 482 478	-135 945 336
Årsresultat etter minoritetsinteresser		-194 482 478	-135 945 336
Totalresultat		-194 482 478	-135 945 336
Overføringer og disponeringer			
From share premium	7	-194 482 478	-134 575 045
To/from other equity	7		-1 370 291
Sum overføringer og disponeringer		-194 482 478	-135 945 336



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	67 342 926	
Lån til foretak i samme konsern	3	75 073 839	
Investeringer i tilknyttet selskap	6	1	
Lån til tilknyttet selskap og felles kontrollert virksomhet	3		
Sum finansielle anleggsmidler		142 416 766	
Sum anleggsmidler		142 416 766	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables	3	613 264	1 870
Sum fordringer		613 264	1 870
Bankinnskudd, kontanter og lignende			
Cash and bank deposits		268 245 928	82 819
Sum bankinnskudd, kontanter og lignende		268 245 928	82 819
Sum omløpsmidler		268 859 191	84 689
SUM EIENDELER		411 275 958	84 689
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 8	2 721 725	1 360 863
Overkurs	7	305 847 267	
Sum innskutt egenkapital		308 568 992	1 360 863



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Other equity	7		-1 290 548
Sum opptjent egenkapital			-1 290 548
Sum egenkapital		308 568 992	70 314
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		100 000 000	
Sum annen langsiktig gjeld		100 000 000	
Sum langsiktig gjeld		100 000 000	0
Kortsiktig gjeld			
Leverandørgjeld		1 481 278	14 375
Tax payable		60 922	
Other current debt	3	1 164 766	
Sum kortsiktig gjeld		2 706 966	14 375
Sum gjeld		102 706 966	14 375
SUM EGENKAPITAL OG GJELD		411 275 958	84 689



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To the General Meeting of More HoldCo Giba AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of More HoldCo Giba AS showing a loss of NOK 194 482 478. The financial statements comprise the balance sheet as at 31 December 2020, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

Other information

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

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.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including a true and fair view 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.

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Registrert i Foretaksregisteret Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

Pemneo Dokumentnøkkel: ZCG8D-FHNEQ-X72ED-ZIKBQ-QSUKIV-KNBIX



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Independent Auditor's Report -
More HoldCo Giba AS

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 a true and fair view.

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.

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More HoldCo Giba AS

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

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

Stavanger, 10 September 2021
Deloitte AS

Ommund Skailand
State Authorised Public Accountant (Norway)

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Ommund Skailand

Statsautorisert revisor

Serienummer: 9578-5999-4-1493317

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Financial Statements

2020

More Holdco Giba AS

Org.no.:912 536 270



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More Holdco Giba AS

Board of Directors' report

Introduction

More Holdco Giba AS (the "Company") with reg.no 912 536 270 is an investment company based in Stavanger.

Financial results

Net loss in 2020 was NOK 194 482 478 compared to a loss of NOK 135 945 336 in 2019. Allocation of this years' loss is transferred from share premium. Equity ratio as of 31.12.2020 is 75 %.

Share capital and shareholders

Moreld AS is the sole shareholder of the Company.

Employees and the working environment

The Company has no employees. The board consists of three men. The board has not found it necessary to take special actions with regard to equal opportunities.

Environmental issues

The Company's operations do not pollute the environment.

Going concern

In accordance with the Accounting Act § 3-3, we confirm that the financial statements have been prepared under the assumption of going concern.

Stavanger, 10.09.2021

The board of More Holdco Giba AS

DocuSigned by:

Jan Erik Rugland

51492f755c8ba47c...

Jan Erik Rugland

Chair of the board

DocuSigned by:

Geir Austigard

493851731cd149b...

Geir Austigard

Board member

DocuSigned by:

Casper Corneliusen

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Casper Andreas Corneliusen

Board member



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Revenue statement			
More Holdco Giba AS			
Operating income and operating expenses	Note	2020	2019
Other operating expenses	2	401 130	52 378
Total operating expenses		401 130	52 378
Operating profit		-401 130	-52 378
Financial income and expenses			
Interest income from group companies		1 153 314	0
Other interest income		182 485	792
Other financial income		770 352	0
Write-downs of long-term investments		162 071 826	135 893 750
Other interest expenses		1 903 332	0
Other financial expenses		32 151 418	0
Net financial items		-194 020 426	-135 892 958
Net profit (-loss) before tax		-194 421 556	-135 945 336
Income tax expense	4	60 922	0
Net profit (-loss)		-194 482 478	-135 945 336
Allocation of net profit (-loss)			
From share premium	7	-194 482 478	-134 575 045
To/from other equity	7	0	1 370 291
Total allocation		-194 482 478	-135 945 336

More Holdco Giba AS

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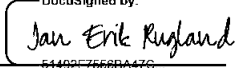
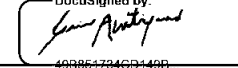
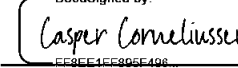
Balance sheet			
More Holdco Giba AS			
Assets	Note	2020	2019
Non-current assets			
Financial fixed assets			
Investments in subsidiaries	5	67 342 926	0
Loan to group companies	3	75 073 839	0
Investments in associated companies	6	1	0
Total financial fixed assets		142 416 766	0
Total non-current assets		142 416 766	0
Current assets			
Debtors			
Other short-term receivables	3	613 264	1 870
Total receivables		613 264	1 870
Cash and bank deposits		268 245 928	82 819
Total current assets		268 859 191	84 689
Total assets		411 275 958	84 689



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Balance sheet			
More Holdco Giba AS			
Equity and liabilities	Note	2020	2019
Paid-in capital			
Share capital	7, 8	2 721 725	1 360 863
Share premium	7	305 847 267	0
Total paid-in capital		308 568 992	1 360 863
Retained earnings			
Other equity	7	0	-1 290 548
Total retained earnings		0	-1 290 548
Total equity		308 568 992	70 314
Liabilities			
Liabilities to financial institutions		100 000 000	0
Total of other long term liabilities		100 000 000	0
Current debt			
Trade creditors		1 481 278	14 375
Tax payable		60 922	0
Other current debt	3	1 164 766	0
Total current debt		2 706 966	14 375
Total liabilities		102 706 966	14 375
Total equity and liabilities		411 275 958	84 689

Stavanger, 10.09.2021
The board of More Holdco Giba AS

<p>DocuSigned by:  54492f7668ba17c Jan Erik Rugland Chair of the board</p>	<p>DocuSigned by:  499864794c9449b Geir Austigard Board member</p>	<p>DocuSigned by:  f38ee1ff395e498 Casper Andreas Corneliusen Board member</p>
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Indirect cash flow			
More Holdco Giba AS			
	Note	2020	2019
Cash flows from operating activities			
Profit/(-loss) before tax		-194 421 556	-135 945 336
Loss/gain on the sale of fixed assets		32 151 418	0
Impairment of shares		162 071 826	135 893 750
Change in accounts payable		1 466 903	-14 718
Change in other accrual items		553 372	0
Net cash flows from operating activities		1 821 963	-66 304
Cash flows from investment activities			
Proceeds from the sale of fixed assets		252 000 000	0
Loan to group companies		85 658 854	0
Net cash flows from investment activities		166 341 146	0
Cash flows from financing activities			
Proceeds from the issuance of new long-term liabilities		100 000 000	0
Net cash flows from financing activities		100 000 000	0
Net change in cash and cash equivalents		268 163 109	-66 304
Cash and cash equivalents at the start of the period		82 819	149 124
Cash and cash equivalents at the end of the period		268 245 928	82 819

More Holdco Giba AS

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MORE HOLDCO GIBA AS **NOTES TO THE FINANCIAL STATEMENTS FOR 2020**

Note 1 Accounting principles

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

Valuation and classification of assets and liabilities

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

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

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

Trade and other receivables

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

Shares in subsidiaries and associates

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

Foreign currency translation

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

Cash and cash equivalents

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

General and administrative expenses

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

Tax

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



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MORE HOLDCO GIBA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

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

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

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

Auditor

Auditors' fee for 2020 was NOK 32 813.

Fees for other other technical assistance was NOK 0.

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

Note 3 Balances with group companies

Receivables	2020	2019
Loan - Teknisk Bureau AS	32 857 365	0
Loan - Flux Group AS	42 819 179	0
Short-term receivables - Norwegian Piping Holding AS	5 000	0
Short-term receivables - More Asset AS	5 000	0
Sum	75 686 544	0

Debt	2020	2019
Short-term debt - More Asset AS	30 000	0
Short-term debt - Norwegian Piping Holding AS	30 000	0
Short-term debt - Moreld AS	100 000	0
Sum	160 000	0



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MORE HOLDCO GIBA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

Note 4 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	60 922	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	60 922	0
Taxable income:		
Ordinary result before tax	-194 421 556	-135 945 336
Permanent differences	194 223 245	135 893 750
Cut interest deduction	475 229	0
Taxable income	276 917	-51 586
Payable tax in the balance:		
Payable tax on this year's result	60 922	0
Total payable tax in the balance	60 922	0

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

	2020	2019	Difference
Accumulated loss to be brought forward	-322 193	-322 193	0
Cut interest deduction	-475 229	0	475 229
Not included in the deferred tax calculation	797 421	322 193	-475 229
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



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MORE HOLDCO GIBA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

Note 5 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2020	Equity as of 31.12	Booked value as of 31.12
More Holdco TB AS	Stavanger	100%	-881 000	18 919 000	7 757 911
Nord Well AS	Stavanger	100%	-136 537 099	2 033 201	2 000 000
Dw Quip AS	Avaldsnes	100%	-6 806 000	47 004 000	47 000 000
More Asset AS	Stavanger	100%	-1 422 650	-1 422 650	30 000
Norwegian Piping Holding AS	Stavanger	100%	3 117 970	3 117 970	30 000
Flux Group AS	Stavanger	100%	-1 537 216	-911 790	1 489 981
Bokn Holdco AS	Stavanger	60%	-1 764 000	13 236 000	9 035 034
Sum			-145 829 995	81 975 731	67 342 926

More Holdco Giba AS is an investment company with the sole purpose of owning and developing More Holdco TB AS, Nord Well AS, DW Quip AS, More Asset AS, Norwegian Piping Holding AS, Flux Group AS and Bokn Holdco AS. The underlying investments has a relatively limited connection to More Holdco Giba AS and is considered as a temporary ownership. Based on this assessment, no consolidated financial statements have been prepared.

Note 6 Investment in associates

Company	Office	Ownership and voting interest (%)	Result 2020	Equity as of 31.12	Booked value as of 31.12
Eureka Group AS	Lysaker	46,73%	-47 666 000	52 239 000	1

Note 7 Equity

	Share capital	Share premium	Other equity	Total equity
As of 01.01.2020	1 360 863	0	-1 290 548	70 314
Capital Increase	1 360 862	501 620 293		502 981 155
Net loss		-194 482 478	0	-194 482 478
Transfer		-1 290 548	1 290 548	0
As of 31.12.2020	2 721 725	305 847 267	0	308 568 992



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MORE HOLDCO GIBA AS **NOTES TO THE FINANCIAL STATEMENTS FOR 2020**

Note 8 Shareholders

The share capital in More Holdco Giba AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	136 086 250	0,02	2 721 725
Total	136 086 250		2 721 725

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Total	Ownership/ Voting share
Moreld AS	136 086 250	136 086 250	100 %
Total number of shares	136 086 250	136 086 250	100 %



Skatteetaten

Vår dato
01.02.2021

Din/Deres dato
04.01.2021

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR407807771

Telefon
90518192

Org.nr
974761076

Vår referanse
2021/5022433

Postadresse
Postboks 9200 Grønland
0134 OSLO

MORELD INVEST AS
Hospitalsgata 4
4006 STAVANGER

Att. Ove Martin Juul

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 4. januar 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) 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

Selskapene som er opplistet i vedlegget er norske investerings- og holdingsselskaper som som inngår i Moreld-konsernet. Moreld-konsernet er basert på selskaper i HitecVision porteføljen. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene har foretatt, eller vil foreta investeringer innenfor energibransjen. Selskapene har få eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og som benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes långivere og aksjonærer foregår på engelsk.

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 vekt på at selskapenes direkte og indirekte aksjonærer er profesjonelle investorer basert på HitecVision porteføljen. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere 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.



Selskap	Org.nummer
Moreld Invest AS	924 728 485
Moreld AS	923 807 799
More HoldCo Alfa AS	992 149 264
More HoldCo Emtunga AS	818 858 892
AO HoldCo AS	918 858 911
More HoldCo Leirvik AS	991 937 226
More HoldCo Apply AS	918 274 790
More HoldCo Giba AS	912 536 270
More HoldCo TB AS	918 858 881
Nord Well AS	912 536 394
DW Quip AS	922 983 410
Norwegian Piping Holding AS	925 305 812
More Asset AS	925 270 199
Bokn BidCo2 AS	925 270 156
More HoldCo Gamma AS	997 550 528
Moseidveien 17 AS	916 775 911
D1-3 Eiendom AS	997 030 451
Agility Group AS	987 316 039
More HoldCo Aza AS	911 628 007
More HoldCo KM AS	913 192 230