



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 776 277
Organisasjonsform: Aksjeselskap
Foretaksnavn: BELHAVEN AS
Forretningsadresse: Lilleakerveien 6D
0283 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Sunniva Kopperstad
Dato for fastsettelse av årsregnskapet: 30.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 05.08.2024



Resultatregnskap

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Driftsinntekter		7 607 134	8 229 402
Sum inntekter		7 607 134	8 229 402
Kostnader			
Driftskostnader		3 042 097	3 145 918
Sum kostnader		3 042 097	3 145 918
Driftsresultat		4 565 037	5 083 484
Finansinntekter og finanskostnader			
Annen renteinntekt		40 314	8 333
Sum finansinntekter		40 314	8 333
Rentekostnad til foretak i samme konsern		1 321 646	1 085 631
Annen rentekostnad			9
Andre finansposter		88 315	102 525
Sum finanskostnader		1 409 961	1 188 165
Netto finans		-1 369 647	-1 179 832
Ordinært resultat før skattekostnad		3 195 390	3 903 652
Ordinært resultat etter skattekostnad		3 195 390	3 903 652
Årsresultat		3 195 390	3 903 652
Overføringer og disponeringer			
Ordinært utbytte			4 069 247
Overføringer til/fra annen egenkapital		3 195 390	-165 595
Sum overføringer og disponeringer		3 195 390	3 903 652



Balanse

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Skip		20 593 697	21 725 393
Sum varige driftsmidler		20 593 697	21 725 393
Sum anleggsmidler		20 593 697	21 725 393
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		28 992	134 699
Inventory			95 440
Konsernfordringer		1 119 874	3 932 563
Sum fordringer		1 148 866	4 162 702
Bankinnskudd, kontanter og lignende			
Bankinnskudd		376 665	1 288 996
Sum bankinnskudd, kontanter og lignende		376 665	1 288 996
Sum omløpsmidler		1 525 531	5 451 698
SUM EIENDELER		22 119 228	27 177 091
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		10 514	7 735
Overkurs		12 975 179	
Annen innskutt egenkapital		1 119 874	
Sum innskutt egenkapital		14 105 567	7 735



Balanse

Beløp i: USD	Note	2023	2022
Opptjent egenkapital			
Opptjent egenkapital		3 195 390	0
Sum opptjent egenkapital		3 195 390	0
Sum egenkapital		17 300 957	7 735
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld		2 269 309	20 590 237
Sum annen langsiktig gjeld		2 269 309	20 590 237
Sum langsiktig gjeld		2 269 309	20 590 237
Kortsiktig gjeld			
Leverandørgjeld		917	279
Utbytte			4 069 247
Kortsiktig konserngjeld		2 305 524	2 076 037
Annen kortsiktig gjeld		242 521	433 556
Sum kortsiktig gjeld		2 548 962	6 579 119
Sum gjeld		4 818 271	27 169 356
SUM EGENKAPITAL OG GJELD		22 119 228	27 177 091



BELHAVEN AS

Org.no. 924776277

Financial statements 2023

ANNUAL REPORT FOR 2023

Belhaven AS is a subsidiary of Bel Ship I AS. The company's purpose is purchase, sale, and operation of ships, as well as other shipping activities. The company was established on February 25, 2020 and is located in Oslo.

The company owns the vessel BELHAVEN, which had a net average earning of approximately USD 21 000 per day in 2023. In comparison, the average earnings per day for the segment in which the vessel operates were around USD 11 200 per day, down from USD 22 000 per day in 2022. In the first half of 2023, the dry bulk market experienced weakened fundamentals, with lower growth adversely affecting freight rates. However, this trend reversed in the second half of the year, as the market swiftly recovered, culminating in Supramax freight rates peaking at approximately USD 17 000 per day in December.

The company has no employees and therefore has no working environment and is managed by Belships ASA. The company's statement according to the Transparency Act is available on www.belships.com.

Pollution from ship operations is governed by several national and international environmental standards and certifications. The Belships Group meets official requirements regarding safety and the environment. The group's vessels are equipped to meet regulatory standards and requirements, and the fleet represents lower emissions and energy consumption compared to the industry average. The company does not engage in research and development related activities. For more information, please see the group's sustainability report available on www.belships.com.

Financial Risk - Overall view of goals and strategy

The company is exposed to financial risks in various areas, especially market risk. The goal is to minimize economic risk as much as possible. The company's current strategy does not include use of financial instruments. However, this is continuously evaluated by the board.

Market Risk

The group is exposed to various market risks, including exchange rates, freight rates, and bunker prices. Fluctuations in these prices will impact the company's results. The company has not entered into derivative or other agreements to reduce market risk, but this is continuously monitored and evaluated by the management.

Credit Risk

The risk of loss on receivables is considered low but may vary due to market conditions. The group has not experienced significant losses on receivables yet.

Liquidity Risk

The board considers the company's financial position to be satisfactory.

In 2023, the company generated a profit of USD 3 195 391. The proposed allocation of the profit is as follows:

To other retained equity	USD	3 195 391
Total allocations	USD	3 195 391

The financial statements, in accordance with Section 3-3 of the Accounting Act, have been prepared on the assumption of a going concern and, in the opinion of the board, present a true and fair view of the company's operations. The board confirms that the going concern assumption is appropriate.

Belships ASA has taken out liability insurance covering potential liabilities up to NOK 100 million for the board and the managing director of the company.

Oslo, 30 June 2024
Belhaven AS


Lars Christian Skarsgård
Chairman of the board


Yngve Aslaksen Grøn
Board member

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BELHAVEN AS

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Financial statements 2023

INCOME STATEMENT

<i>Amounts in USD</i>	<i>Note</i>	2023	2022
Operating income and expenses			
Time charter hire	2	8 124 916	8 960 742
Voyage expenses		-517 782	-731 340
Total operating income		7 607 134	8 229 402
Depreciation of operating assets	3	-1 131 696	-1 174 178
Ship operating expenses		-1 844 667	-1 910 934
Other operating expenses	4, 6	-65 734	-60 806
Total operating expenses		-3 042 097	-3 145 918
Operating result		4 565 037	5 083 484
Financial income and expenses			
Interest income		40 314	8 333
Interest expenses		0	-9
Interest expenses to group companies	5	-1 321 646	-1 085 631
Other financial items	6	-88 314	-102 525
Net financial items		-1 369 647	-1 179 832
Result before tax		3 195 390	3 903 652
Tax	7	0	0
Ordinary result after tax		3 195 390	3 903 652
Brought forward			
Dividend		0	4 069 247
Allocated to/from other equity		3 195 390	-165 595
Net brought forward		3 195 390	3 903 652

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BALANCE SHEET AS AT 31 DECEMBER

Amounts in USD	Note	2023	2022
NON-CURRENT ASSETS			
Fixed assets			
Ships	3	20 593 697	21 725 393
CURRENT ASSETS			
Intercompany		1 119 874	3 932 563
Other current receivables	8	28 991	230 139
Bank deposits	9	376 665	1 288 996
Total current assets		1 525 530	5 451 698
TOTAL ASSETS		22 119 228	27 177 090
EQUITY AND LIABILITIES			
Paid-in equity			
Share capital	10	10 514	7 735
Share premium		12 975 179	0
Other paid-in capital		1 119 874	0
Total paid-in equity		14 105 567	7 735
Retained earnings			
Other equity		3 195 390	0
Total equity	11	17 300 957	7 735
LIABILITIES			
Non-current liabilities			
Debt to group entities	5	2 269 309	20 590 237
Total non-current liabilities		2 269 309	20 590 237
Current debt			
Trade creditors		917	279
Debt to group entities	5	2 305 524	6 145 284
Group contribution		0	0
Other current debt	8	242 519	433 553
Total current debt		2 548 960	6 579 116
Total liabilities		4 818 269	27 169 353
Total equity and liabilities		22 119 228	27 177 090

Oslo, 30 June 2024
The Board of Belhaven AS


Låf Christian Skarsgård
Chairman


Ingvé Aslaksen Gram
Member

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Financial statements 2023

CASH FLOW STATEMENT

<i>Amount in USD</i>		2023
Cash flow from operations		
Result before tax		3 195 390
Depreciation of operating assets	3	1 131 696
Change in other current items	8	1 410 582
Net cash flow from operating activities		5 737 669
Cash flow from investing activities		
Change in intercompany balances		0
Net cash flow from investing activities		0
Cash flow from financing activities		
Change in intercompany balances		-6 650 000
Net cash flow from financing activities		-6 650 000
Net change in cash and cash equivalents during the period		-912 331
Cash and cash equivalents at 1 January		1 288 996
Cash and cash equivalents at 31 December		376 665



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Financial statements 2023

NOTES TO THE FINANCIAL STATEMENTS 2023

Note 1 Accounting principles

The financial statements are prepared in accordance with the provisions of the Norwegian Accounting Act and Norwegian accounting standards for other entities.

Consolidation

The ultimate parent company, Belships ASA, prepares the consolidated accounts. The consolidated accounts can be obtained on www.belships.com.

Revenues

Income from sale of goods and services are recognised at fair value of the consideration, net after deduction of VAT, returns, discounts and reductions. Sales are taken to income when the company has delivered its products to the customer and there are no unsatisfied commitments which may influence the customer's acceptance of the product. Services are recognised in proportion to the work performed.

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.

Purchase costs

The purchase cost of assets includes the cost price for the asset, adjusted for bonuses, discounts and other rebates received, and purchase costs (freight, customs fees, public fees which are non-refundable and any other direct purchase costs). Purchases in foreign currencies are reflected in the balance sheet at the exchange rate at the transaction date.

For fixed assets and intangible assets purchase cost also includes direct expenses to prepare the asset for use, such as expenses for testing of the asset.

Interest expense incurred in connection with the production of fixed assets is not recognised in the balance sheet.

Fixed assets

Fixed assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur, the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Asset impairments

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and recoverable amount (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the recoverable amount.

Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.



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Debtors

Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down.

Currency

The company's functional currency is USD. All figures are presented in this currency.

Foreign currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date.

Liabilities

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

Taxes

The company is subject to the Norwegian shipping corporate taxation. According to this legislation, net income from the shipping operation is not taxable. Instead, the company pays a tonnage tax which is based on the size of the ships. This tax is taken into the accounts as other operating expenses. Finance income is taxable by the regular income tax act; however only a portion of the finance expenses and foreign currency exchange rate gain/loss is deductible.

The tax charge is matched with the net pre-tax income. Tax related to equity transactions, such as group contribution, is booked against equity.

The tax charge in the income statement includes both payable taxes for the period and changes in deferred taxes. The tax charge is split on ordinary net income and the effect of principle changes and corrections of incorrect tax basis. Deferred tax liabilities and deferred tax assets which may be shown in the balance sheet, are presented net.

Cash flow statement

The cash flow statement has been prepared using the indirect method. For restricted deposits, see note 9.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits and other short-term and in particular liquid investments to be redeemed within 3 months. Cash and cash equivalents are recognised at amortized cost in the balance sheet.

Bunkers and other inventory

Inventories are valued at the lower of historical cost price according to the FIFO principle and estimated market value.



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Note 2 Operating income

The ship has been chartered out on time charter to various customers with various durations. The ship is sailing all over the world.

Note 3 Fixed assets

	Ship	Dry dock costs	Total
Purchase cost as at 1 January 2023	23 410 237	1 265 234	24 675 471
Additions	0	0	0
Purchase cost as at 31 December 2023	23 410 237	1 265 234	24 675 471
Accumulated depreciation 2022	-2 432 523	-517 556	-2 950 079
Depreciation in the year	-941 622	-190 074	-1 131 696
Accumulated depreciation 2023	-3 374 145	-707 630	-4 081 775
Net book value as at 31 December 2023	20 036 092	557 604	20 593 697
Depreciation method	Linear	Linear	
Useful life (years)	25 yrs	5 yrs	

Note 4 Remunerations, number of employees, loans to employees, etc.

The company has no employees and has therefore not implemented any pension scheme, nor is it obligated to do so according to the law on compulsory occupational pension.

No remuneration or loans/securities have been granted to the Board chairman or other related parties.

Expensed audit fee (VAT not included)	2023
Statutory audit (incl. technical assistance)	4 138
Other statutory attestation	1 434
Tax advice	1 137
Total audit fees	6 709

Note 5 Non-current debt

	2023	2022
Belships Shipholding AS	2 269 309	20 590 237
Total	2 269 309	20 590 237

In 2020 Belhaven AS entered into a long-term credit facility agreement with Belships Shipholding AS. The credit balance carries an interest rate of LIBOR +3.25% margin. The credit facility is due after 5 years.

Note 6 Related-party transactions

Belships ASA was granted an administration fee of USD 45 086, Belships Shipholding AS an administration fee of USD 4 008 and Bel Ship I AS an administration fee of USD 1 002 in 2023.

Belships ASA was granted a guarantee cost of USD 78 922.

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Note 7 Taxes

Tax expense	2023	2022
Interest income	41 865	8 136
Other financial income	0	-1
Taxable income / deductible loss from currency gain/loss	-91 059	-6 543
Interest expense	-189 278	-201 876
Other financial cost	-91 282	-106 273
Basis for taxable income	-329 754	-306 556
Tax expense 22 %	0	0

Payable tax in the balance sheet	2023	2022
Payable tax on this year's result	0	0
Adjustments in respect to previous years	0	0
Total payable tax in the balance sheet	0	0

Tax base tax of losses carry forward and limitation of interest deduction	1 007 239	699 142
Net effect of losses carry forward, not recognised in balance sheet	22 % 221 592	153 811

The company is subject to the Norwegian shipping company tax system.

Note 8 Receivables and liabilities

Short-term receivables and payables fall due within one year.

Note 9 Restricted bank deposits

The company has no restricted bank deposits.

Note 10 Share capital and shareholder information

The share capital of USD 10 514 consists of 100 shares with nominal value of USD 105,14 each.

List of shareholders as at 31 December 2023	Number of shares	Ownership
Bel Ship I AS	100	100 %
Total	100	100 %

Note 11 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total
Equity as at 1 January 2023	7 735	0		0	7 735
Capital Increase	2 778	12 975 179		0	12 977 958
Group contribution			1 119 874		1 119 874
Result of the year	0	0		3 195 390	3 195 390
Equity as at 31 December 2023	10 514	12 975 179	1 119 874	3 195 390	17 300 957

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Note 12 - Events after the balance sheet date

No significant events have occurred after 31 December 2023.



To the General Meeting of Belhaven AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Belhaven AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 2023, 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 relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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.

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 statutory 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.

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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>

Stavanger, 30 June 2024
PricewaterhouseCoopers AS

Tom Notland
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Notland, Tom	BANKID	2024-06-30 20:30

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of the document.



Skatteetaten

Vår dato
12.07.2021

Din/Deres dato
23.06.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
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Org.nr
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Vår referanse
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BELHAVEN AS
Lilleakerveien 6D
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Att. Edwin Johansen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Belhaven AS, org.nr. 924 776 277

Vi viser til deres brev av 23. juni 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Belhaven AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Belhaven AS 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

Belhaven AS er eid av et norsk selskap som tidligere er gitt tillatelse til å utarbeide årsregnskap og årsberetning på engelsk. Selskapets virksomhet består i å eie og leie ut skip. Selskapets kommersielle og tekniske management er begge hjemmehørende i utlandet. Det er også selskapets kunder og potensielt også långivere.

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 selskapet er direkte eiet av ett selskap som også har tillatelse til å benytte engelsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.