



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 925 223 182
Organisasjonsform: Aksjeselskap
Foretaksnavn: INVISO HOUSE AS
Forretningsadresse: c/o EXP Group AS
Kongens gate 11
0153 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Ja

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler
Benyttet ved utarbeidelsen av årsregnskapet til konsernet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Sindre Svendsen Østgård
Dato for fastsettelse av årsregnskapet: 30.06.2021

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, 15.09.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad		137 000	
Sum kostnader		137 000	
Driftsresultat		-137 000	
Finansinntekter og finanskostnader			
Annen finansinntekt		1 000	
Sum finansinntekter		1 000	
Annen finanskostnad		757 000	
Sum finanskostnader		757 000	
Netto finans		-756 000	
Ordinært resultat før skattekostnad		-893 000	0
Skattekostnad på ordinært resultat		-197 000	
Ordinært resultat etter skattekostnad		-696 000	0
Årsresultat		-696 000	0
Overføringer og disponeringer			
Udekket tap		-698 000	
Sum overføringer og disponeringer		-698 000	



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel		197 000	
Sum immaterielle eiendeler		197 000	
Finansielle anleggsmidler			
Investering i datterselskap		59 275 000	
Sum finansielle anleggsmidler		59 275 000	
Sum anleggsmidler		59 472 000	0
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		5 212 000	
Sum fordringer		5 212 000	
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		2 369 000	
Sum bankinnskudd, kontanter og lignende		2 369 000	
Sum omløpsmidler		7 581 000	0
SUM EIENDELER		67 053 000	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		30 000	
Beholdning av egne aksjer		22 225 000	
Sum innskutt egenkapital		22 255 000	



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Udekket tap		698 000	
Sum opptjent egenkapital		-698 000	
Sum egenkapital		21 557 000	0
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		40 000 000	
Sum annen langsiktig gjeld		40 000 000	
Sum langsiktig gjeld		40 000 000	0
Kortsiktig gjeld			
Utbytte		5 000 000	
Annen kortsiktig gjeld		496 000	
Sum kortsiktig gjeld		5 496 000	
Sum gjeld		45 496 000	0
SUM EGENKAPITAL OG GJELD		67 053 000	0



Konsernets resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		119 658 000	
Annen driftsinntekt		122 000	
Sum inntekter	3,13	119 780 000	
Kostnader			
Varekostnad		68 443 000	
Lønnskostnad	6	21 855 000	
Avskrivning på varige driftsmidler og immaterielle eiendeler	9,10	3 389 000	
Annen driftskostnad	5.13	17 957 000	
Sum kostnader		111 644 000	
Driftsresultat		8 136 000	
Finansinntekter og finanskostnader			
Inntekt på investering i datterselskap og tilknyttet selskap	7,12	-558 000	
Annen finansinntekt	7	132 000	
Sum finansinntekter		-426 000	
Annen finanskostnad	7	1 754 000	
Sum finanskostnader		1 754 000	
Netto finans		-2 180 000	
Ordinært resultat før skattekostnad		5 956 000	0
Skattekostnad på ordinært resultat	8	1 807 000	
Ordinært resultat etter skattekostnad		4 149 000	0
Årsresultat		4 149 000	0
Overføringer og disponeringer			
Ekstraordinært utbytte	17	0	
Udekket tap		4 149 000	
Sum overføringer og disponeringer		4 149 000	



Konsernets balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Forskning og utvikling	9	9 351 000	
Utsatt skattefordel	8	10 856 000	
Sum immaterielle eiendeler		20 207 000	
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	10,15	1 067 000	
Sum varige driftsmidler		1 067 000	
Finansielle anleggsmidler			
Investering i datterselskap	11,15	0	
Lån til foretak i samme konsern	13	3 037 000	
Investeringer i tilknyttet selskap	12	0	
Andre fordringer	15	2 161 000	
Sum finansielle anleggsmidler		5 198 000	
Sum anleggsmidler		26 472 000	0
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	14,15	18 927 000	
Andre fordringer	14	6 239 000	
Konsernfordringer	13,14	844 000	
Sum fordringer		26 010 000	
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	16	14 172 000	
Sum bankinnskudd, kontanter og lignende		14 172 000	
Sum omløpsmidler		40 182 000	0
SUM EIENDELER		66 654 000	0



Konsernets balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	17,18	30 000	
Overkurs	18	22 225 000	
Sum innskutt egenkapital		22 255 000	
Opptjent egenkapital			
Udekket tap	18	53 202 000	
Minoritetsinteresser	18	6 329 000	
Sum opptjent egenkapital		-46 873 000	
Sum egenkapital		-24 618 000	0
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	14,15	40 000 000	
Langsiktig konserngjeld	13	732 000	
Sum annen langsiktig gjeld		40 732 000	
Sum langsiktig gjeld		40 732 000	0
Kortsiktig gjeld			
Leverandørgjeld		6 154 000	
Betalbar skatt	8	2 513 000	
Skyldige offentlige avgifter	14	14 491 000	
Utbytte	13,17	5 000 000	
Kortsiktig konserngjeld	13	11 138 000	
Annen kortsiktig gjeld		11 244 000	
Sum kortsiktig gjeld		50 540 000	
Sum gjeld		91 272 000	0
SUM EGENKAPITAL OG GJELD		66 654 000	0



Konsernets balanse

Beløp i: NOK	Note	2020	2019
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Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 891387

Enheten

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Bekreftet av representant for selskapet: Sindre Svendsen Østgård
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Brønnøysundregistrene, 02.11.2021



Organisasjonsnr: 925 223 182
INVISO HOUSE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad		137 000	
Sum kostnader		137 000	
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Finansinntekter og finanskostnader			
Annen finansinntekt		1 000	
Sum finansinntekter		1 000	
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Sum finanskostnader		757 000	
Netto finans		-756 000	
Ordinært resultat før skattekostnad		-893 000	0
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Årsresultat		-696 000	0
Overføringer og disponeringer			
Udekket tap		-698 000	
Sum overføringer og disponeringer		-698 000	



Annen langsiktig gjeld		
Gjeld til kredittinstitusjoner	40 000 000	
Sum annen langsiktig gjeld	40 000 000	
Sum langsiktig gjeld	40 000 000	0
Kortsiktig gjeld		
Utbytte	5 000 000	
Annen kortsiktig gjeld	496 000	
Sum kortsiktig gjeld	5 496 000	
Sum gjeld	45 496 000	0
SUM EGENKAPITAL OG GJELD	67 053 000	0



Organisasjonsnr: 925 223 182
INVISO HOUSE AS

KONSERNRESULTATREGNSKAP

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Sum finanskostnader		1 754 000	
Netto finans		-2 180 000	
Ordinært resultat før skattekostnad		5 956 000	0
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Ordinært resultat etter skattekostnad		4 149 000	0
Årsresultat		4 149 000	0
Overføringer og disponeringer			
Ekstraordinært utbytte	17	0	
Udekket tap		4 149 000	
Sum overføringer og disponeringer		4 149 000	



Organisasjonsnr: 925 223 182
INVISO HOUSE AS

KONSERNBALANSE

Beløp i: NOK	Note	2020	2019
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Anleggsmidler			
Immaterielle eiendeler			
Forskning og utvikling	9	9 351 000	
Utsatt skattefordel	8	10 856 000	
Sum immaterielle eiendeler		20 207 000	
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	10,15	1 067 000	
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Finansielle anleggsmidler			
Investering i datterselskap	11,15	0	
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Sum omløpsmidler		40 182 000	0
SUM EIENDELER		66 654 000	0
BALANSE - EGENKAPITAL OG GJELD			



Egenkapital		
Innskutt egenkapital		
Selskapskapital	17,18	30 000
Overkurs	18	22 225 000
Sum innskutt egenkapital		22 255 000
Opptjent egenkapital		
Udekket tap	18	53 202 000
Minoritetsinteresser	18	6 329 000
Sum opptjent egenkapital		-46 873 000
Sum egenkapital		-24 618 000
		0
Gjeld		
Langsiktig gjeld		
Annen langsiktig gjeld		
Gjeld til		
kredittinstitusjoner	14,15	40 000 000
Langsiktig konserngjeld	13	732 000
Sum annen langsiktig gjeld		40 732 000
Sum langsiktig gjeld		40 732 000
		0
Kortsiktig gjeld		
Leverandørgjeld		6 154 000
Betalbar skatt	8	2 513 000
Skyldige offentlige avgifter	14	14 491 000
Utbytte	13,17	5 000 000
Kortsiktig konserngjeld	13	11 138 000
Annen kortsiktig gjeld		11 244 000
Sum kortsiktig gjeld		50 540 000
Sum gjeld		91 272 000
		0
SUM EGENKAPITAL OG GJELD		66 654 000
		0



Organisasjonsnr: 925 223 182
INVISO HOUSE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
6

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



Organisasjonsnr: 925 223 182
INVISO HOUSE AS

NOTEOPPLYSNINGER - KONSERN - alle poster oppgitt i hele tall

Note
17

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
A-aksjer	30000.00	1.00	30000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
EXP Group AS	30000.00	100.00%	A-aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	30000.00	100.00%

Note
6

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	17943000.00	

<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	2758000.00	

<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	619000.00	

<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	535000.00	

<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	21855000.00	

Note
6

Ytelser til ledende personer

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
	1333811000.0	22762000.00	14590000.00
	0		



No remuneration was paid to the Board of Directors in 2020. No loans or guarantees have been given to the CEO or the Chairman/members of the Board. All management personnel are included in a common bonus program.

Note

6

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

57.00

Note

6

Obligatorisk tjenstepensjon

Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:

Ja

Oppfyller pensjonsordning lovkravene: Ja

Note

6

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Note

11

Konsern, tilknyttet selskap og datterselskap

Tilknyttet selskap/datterselskap

<u>Navn og adresse</u>	<u>Eierandel</u>	<u>Stemmeandel</u>	<u>Egenkapital</u>	<u>Resultat</u>
Inviso AS	100.00%	100.00%	32231.00	3280.00
Inviso Media AS	100.00%	100.00%	1099.00	627.00
Estate Connection AS	100.00%	100.00%	79.00	0.00
Inviso House SL	100.00%	100.00%	-2150.00	-742.00
Voice Communication AS	52.50%	49.10%	29622.00	73.00
Voice Nybolig AS	52.50%	49.10%	2936.00	2684.00
Vy Communication AS	52.50%	49.10%	10174.00	3757.00

Konsernregnskapet inngår i konsolideringen til morselskap: Nei



RSM Norge AS

To the General Meeting of Inviso House AS

Filipstad Brygge 1, 0252 Oslo
Pb 1312 Vika, 0112 Oslo
Org.nr: 982 316 588 MVA

T +47 23 11 42 00
F +47 23 11 42 01

www.rsmnorge.no

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Inviso House AS showing a loss of NOK 698 000 in the financial statements of the parent company and a profit of NOK 4 149 000 in the financial statements of the group. The financial statements comprise:

- The financial statements of the parent company Inviso House AS (the Company), which 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, and
- The consolidated financial statements of Inviso House AS and its subsidiaries (the Group), which 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 financial statements are prepared in accordance with the law and regulations.
- The accompanying financial statements 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.
- The accompanying consolidated financial statements give a true and fair view of the financial position of the Group 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 and the Group 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 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.

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Norge AS is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Norge AS er medlem av / is a member of Den norske Revisorforening.



Independent Auditor's Report 2020 for Inviso House AS



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) are 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.

In preparing the financial statements, management is responsible for assessing the Company's and the Group'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.

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

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 and the going concern assumption 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 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.

Oslo, 18 June 2021
RSM Norge AS

Arnfinn Øsvik
State Authorised Public Accountant



Admincontrol

List of Signatures Page 1/1

Inviso House - Consolidated Annual Accounts 2020.pdf

Name	Method	Signed at
Moe, Marie Øymyr	BANKID_MOBILE	2021-06-11 13:56 GMT+02
Østgård, Sindre Svendsen	BANKID_MOBILE	2021-06-11 09:50 GMT+02
Sekkesæter, Otto Christian	BANKID	2021-06-11 08:27 GMT+02

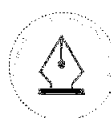


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External reference: 37CA7AB943BE41DEA82540D1B5E2589A



STATEMENT OF PROFIT AND LOSS

Inviso House AS			Consolidated
3.6-31.12.2020	Amounts in NOK 1000	Note	3.6-31.12.2020
-	Revenue		119 658
-	Other operating income		122
-	Total Revenue	3,13	119 780
	Operating expenses		
-	Cost of sales		68 443
-	Employee benefits expenses	6	21 855
-	Depreciation and amortisation expenses	9,10	3 389
138	Other operating expenses	5,13	17 957
138	Total operating expenses		111 645
-138	Operating profit or loss		8 136
	Financial income and expenses		
	Share of the profit/ (loss) of associates	7,12	-558
1	Financial income	7	132
-757	Financial expenses	7	-1 754
-756	Financial income and expenses - net		-2 180
-894	Profit or loss before income tax		5 956
-197	Income tax expense	8	1 807
-698	Net profit or loss		4 149
	Attributable to:		
114 289	Extraordinary dividends	17	114 289
-114 289	Share premium		-114 289
-698	Other equity		2 408
	Minority interests		1 740
-698	Total		4 149



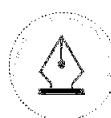
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STATEMENT OF FINANCIAL POSITION

Inviso House AS			Consolidated
31.12.2020	Amounts in NOK 1000	Note	31.12.2020
	ASSETS		
	NON-CURRENT ASSETS		
	Intangible assets		
-	Research and development	9	9 351
197	Deferred tax asset	8	10 856
<u>197</u>	Total intangible assets		<u>20 208</u>
	Tangible assets		
-	Equipment, furniture and fixtures	10,15	1 067
<u>-</u>	Total tangible assets		<u>1 067</u>
	Financial assets		
59 275	Investments in subsidiaries	11,15	
-	Intercompany non-current receivables	13	3 037
-	Investments in associates	12	-
-	Other long term receivables	15	2 161
<u>59 275</u>	Total financial assets		<u>5 197</u>
<u>59 472</u>	Total non current assets		<u>26 471</u>
	CURRENT ASSETS		
	Receivables		
-	Accounts receivable	14,15	18 927
5 212	Other receivables	14	6 239
-	Intercompany receivables, current	13,14	844
<u>5 212</u>	Total receivables		<u>26 010</u>
2 369	Cash and cash equivalents	16	14 172
<u>7 581</u>	Total current assets		<u>40 182</u>
<u>67 053</u>	TOTAL ASSETS		<u>66 654</u>



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STATEMENT OF FINANCIAL POSITION

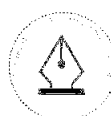
Inviso House AS			Consolidated
31.12.2020	Amounts in NOK 1000	Note	31.12.2020
	EQUITY AND LIABILITIES		
	Equity		
	Owners equity		
30	Issued capital	17,18	30
22 225	Share premium	18	22 225
<u>22 255</u>	Total owners equity		<u>22 255</u>
	Accumulated profits and other equity		
-698	Other equity	18	-53 202
	Minority interests	18	6 329
<u>-698</u>	Total accumulated profits and other equity		<u>-46 873</u>
<u>21 557</u>	Total equity		<u>-24 618</u>
	Liabilities		
	Provisions		
	Other non-current liabilities		
40 000	Liabilities to financial institutions	14,15	40 000
-	Intercompany non-current liabilities	13	732
<u>40 000</u>	Total other non current liabilities		<u>40 732</u>
	Current liabilities		
-	Accounts payable		6 154
-	Public duties payable	14	14 491
-	Income tax payable	8	2 513
5 000	Dividends	13,17	5 000
-	Intercompany current liabilities	13	11 138
495	Other current liabilities		11 243
<u>5 495</u>	Total current liabilities		<u>50 539</u>
<u>45 495</u>	Total Liabilities		<u>91 271</u>
<u>67 053</u>	TOTAL EQUITY AND LIABILITIES		<u>66 654</u>

Oslo, 11 June 2021

Sindre Svendsen Østgård
Chairman of the Board

Marie Øymyr Moe
Board member

Otto Christian Sekkesæter
Board member



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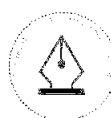
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STATEMENT OF CASH FLOWS

Inviso House AS			Consolidated
3.6-31.12.2020	Amounts in NOK 1000	Note	3.6-31.12.2020
	Cash flow from operating activities		
-894	Profit/ (loss) before income taxes		5 956
-	Share of the (profit)/ loss of associates	12	558
-	Income tax payable		-92
-	Depreciation and amortisation expenses	9,10	3 389
-	Changes in accounts receivables and other receivables		5 153
495	Changes in accounts payables and other liabilities		-24 688
<u>-399</u>	Net cash flow from operating activities		<u>-9 724</u>
	Cash flow from investing activities		
-	Payments for tangible non current assets	10	-388
-	Proceeds from disposal of tangible non current assets		-
-	Payment of software development costs	9	-3 831
-22 000	Payment for acquisition of shares in other companies*	4	-14 035
-	Loans to and guarantees for the benefit of associates	15	-2 161
<u>-22 000</u>	Net cash flow from investing activities		<u>-20 415</u>
	Cash flow from financing activities		
40 000	Proceeds from borrowings	14	40 000
-	Repayment of borrowings		
-15 212	Net payments/proceeds from intercompany loans		4 331
-20	Net proceeds from issues of shares		-20
-	Payments of dividends		-
<u>24 768</u>	Net cash flow from financing activities		<u>44 311</u>
2 369	Net change in cash and cash equivalents		14 172
-	Cash and cash equivalents at 01.01		-
<u>2 369</u>	Cash and cash equivalents at 31.12	16	<u>14 172</u>

*) Payment for acquisition of subsidiaries in the consolidated cash flow is net of cash and cash equivalents acquired.



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Notes to the consolidated financial statements

Note 1 – Company information

The Inviso House Group provides property marketing as well as home photography, video and styling for real estate agents and for homeowners who wish to sell their property.

The Inviso House Group consists of Inviso House AS and its subsidiaries. Inviso House AS is a limited liability company incorporated in Norway. The Company's registered office is at Kongens gate 11, Oslo.

The consolidated financial statements of Inviso House AS (referred to as the Company or Parent) incorporate the financial statements of the company and its subsidiaries collectively referred to as "the Group".

Note 2 – Accounting principles

Statement of compliance

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

Basis for consolidation

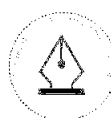
The Group's consolidated financial statements comprise Inviso House AS and companies in which Inviso House AS has a controlling interest. A controlling interest is normally obtained when the Group owns more than 50% of the shares in the company and can exercise control over the company. Minority interests are included in the Group's equity. Transactions between group companies have been eliminated in the consolidated financial statement. The consolidated financial statement has been prepared in accordance with the same accounting principles for both parent and subsidiary.

The purchase method is applied when accounting for business combinations. Companies which have been bought or sold during the year are included in the consolidated financial statements from the date when control is achieved and until the date when control ceases.

An associate is an entity in which the Group has a significant influence but does not exercise control (normally when the Group owns 20%-50% of the company). The consolidated financial statements include the Group's share of the profits/losses from associates, accounted for using the equity method, from the date when a significant influence is achieved and until the date when such influence ceases.

When the Group's share of a loss exceeds the Group's investment in an associate, the amount carried in the Group's balance sheet is reduced to zero and further losses are not recognised unless the Group has an obligation to cover any such loss.

The Group was established 3 June 2020 when its incorporator, EXP Group AS transferred shares they held in other companies as contribution of capital. The transfer of shares was made between parties that were under common control as both entities were controlled by EXP Group AS. In accordance with N-GAAP the transfer of shares and therefore, the establishment of the Group, should not result in new measurement of the assets and liabilities transferred to the new Group and the carrying values existing before the transfer should continue into the new entity – the book-value-method.



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In the separate financial statements of Inviso House AS the carrying value of the shares transferred from EXP Group AS as contribution of capital were recognised at the same carrying value as they were recognised at on the balance sheet of EXP Group AS just before the transfer took place.

In the consolidated financial statements of the Group the carrying value of the shares transferred from EXP Group AS is replaced with the carrying value of the assets and liabilities of each of the companies transferred, and for associates transferred, a share of the recognised equity. The difference between the carrying values of the shares and the equity of the subsidiaries or share of equity of the associates are adjusted towards equity (referred to as "measurement differences" in the financial statements).

Use of estimates

The management has used estimates and assumptions that have affected the income statement and the valuation of assets and liabilities as well as estimates of potential liabilities in accordance with generally accepted accounting principles in Norway.

Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of services in the ordinary course of the Group's activities. Revenue is shown net of value-added tax, returns, rebates and discounts, and after elimination of intercompany sales within the Group. Revenue is recognised when services have been delivered and most of the risk and return has been transferred, it is probable that the economic benefits will flow to the Group and that the revenue can be reliably measured.

Financial income

Interest income is recognised when earned.

Currency translation

Functional and presentation currency

The Group's presentation currency is Norwegian Kroner, which is also the functional currency of the Company. For consolidation purposes, the balance sheet figures for subsidiaries with a different functional currency are translated at the exchange rate of the balance sheet date. The income statements are translated at the average exchange rate as an approximation of using the exchange rate of the transaction date. Currency translation differences are recognised in equity.

Transactions and balances

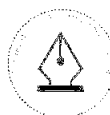
Transactions in a currency other than the functional currency are translated to the functional currency using the exchange rates of the transaction date. Currency gains and losses from the settlement of such transactions and from the measurement of monetary assets and liabilities at financial year-end exchange rates are recognised in the income statement as financial income and financial expenses.

Income tax

The income tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated using the relevant income tax rate (22 percent for Norway) on all differences between the book value and tax value of assets and liabilities, and tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilised.

Deferred tax and deferred tax assets recorded in the balance sheet are netted.

Income taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to transactions recognised in equity. Deferred tax is calculated at nominal value.



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Balance sheet classification and measurement

Current assets and current liabilities consist of receivables and payables that fall due within one year, as well as balances related to the service delivery cycle. Balance sheet items that are not current are classified in the balance sheet groups non-current assets, non-current liabilities or equity.

Current assets are valued at the lower of cost and fair value. Current liabilities are recognised at nominal value.

Non-current assets are valued at cost, less depreciation and impairment losses. Non-current liabilities are recognised at nominal value.

Receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for bad debts. Provisions for bad debts are based on an individual assessment of specific receivables. For the remaining receivables, a general provision is estimated based on expected loss.

Research and development

Development costs are capitalised providing that a future economic benefit associated with development of the intangible asset can be established and costs can be measured reliably. Otherwise, the costs are expensed as incurred. Capitalised development costs are amortised linearly over its useful life. Research costs are expensed as incurred.

Tangible assets

Fixed assets comprise equipment, furniture, and fixtures for long term use. Fixed assets are recorded in the balance sheet at original cost and are depreciated linearly over their estimated useful life.

Maintenance costs of the fixed assets are expensed as operational costs in the income statement when incurred, while major upgrades are capitalized and depreciated in line with the related asset.

In the case that recoverable value over time is lower than net recorded value, an impairment loss is recognised. The recoverable value is the highest of net realisable value and value in use. Value in use is the discounted net present value of estimated future cash flows generated by the asset. An impairment loss is reversed when the cause for the impairment no longer exists.

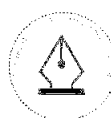
Leasing

Leasing agreements are recognised based on the financial content of the agreement. If most of the financial risk and control related to the underlying rental object has been transferred to the lessee, the agreement is classified as financial and assets and liabilities are capitalized as a purchase of an asset with financing. Other leases are classified as operating and expensed on an ongoing basis under "Other operating expenses" in the statement of profit and loss.

Subsidiaries and investment in associates

Subsidiaries and investments in associates are valued at cost less any impairment losses in the company accounts. An impairment loss is recognised if the impairment is not considered temporary, in accordance with generally accepted accounting principles. Impairment losses are reversed if the reason for the impairment loss disappears in a later period.

Dividends, group contributions and other distributions from subsidiaries are recognised in the same year as they are recognised in the financial statement of the provider. If dividends/group contribution exceeds withheld profits after the acquisition date, the excess amount represents repayment of invested capital, and



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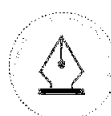
the distribution will be deducted from the recorded value of the acquisition in the balance sheet for the parent company.

Pensions

The pension plans of the Parent and the Group are classified as defined contribution plans. In defined contribution plans the company pay contributions to a life insurance company. The company have no further obligation when the contributions are paid. The contributions are classified as employee benefits expenses. Any prepaid contributions are classified as an asset to the extent that the contribution can be refunded by the insurance company or reduce future contributions.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents include cash, bank deposits and other short term, highly liquid investments with maturities of three months or less.



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Note 3 - Revenue

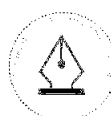
Consolidated Group

By services

<i>NOK 1000</i>	3.6-31.12.20
Services for the second-hand property market	82 071
Services for the new property market	10 402
Digital marketing services	22 570
Other	4 736
Total	119 780

Geographical distribution

<i>NOK 1000</i>	3.6-31.12.20
Norway	119 563
Spain	218
Other	-
Total	119 780



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Note 4 - Business combinations

Description of the transactions forming the Inviso House AS Group

In June 2020 EXP Group AS incorporated the company Inviso House AS (formerly Propcom Group AS) by transferring its shares in the companies Inviso AS, Inviso Media AS (incl Estate Connection AS), Voice Communication AS (incl subsidiaries), Proptech AS, Inviso House SL and two other companies. At 17 November 2020 Inviso House AS (formerly Propcom Group AS) sold the shares in the companies Inviso Media AS (incl Estate Connection AS), Voice Communication AS (incl subsidiaries), Proptech AS and Inviso House SL to Inviso AS.

The acquisition of the shares in Inviso AS, Inviso Media AS (incl Estate Connection AS), Voice Communication AS (incl subsidiaries), Proptech AS, Inviso House SL and two other companies in June 2020 from EXP Group AS, a company under common control, is not a transaction that changes the control or risk from the viewpoint of the ultimate controlling entity. According to N-GAAP this is a business combination under common control that should be accounted for using the book value method (historical cost).

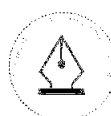
In the consolidated financial statement for the Group the company book values of the shares are replaced by the book-values ("book-value method") of the assets and liabilities in the company accounts of the individual subsidiaries. For investments in associates the company book values were replaced by a share of the book-value of the equity in the company accounts of the individual associate. The book value method results in a decrease in equity if the consideration paid is higher than the book value of assets and liabilities received and in an increase in equity in the opposite case. The adjustment to equity is referred to as "Measurement differences" in the table below.

Acquisition details	Shares acquired	Transaction value/consideration	Equity/net assets and liabilities acquired	Minority interest	Measurement differences
<i>NOK 1000</i>					
Subsidiaries					
Inviso AS	100,00 %	98 992	92 420	20 000	-26 572
Inviso Media AS	100,00 %	14 512	731	0	-13 781
Estate Connection AS	100,00 %	79	79	0	0
Voice Communication AS	49,14 %	15 850	9 276	4 718	-11 292
Inviso House SL	100,00 %	2 000	-1 782	0	-3 782
Associates					
Proptech AS	49,90 %	30	0	0	-30
EVE Images GmbH	49,14 %	812	544	-136	-132
Total		132 276	101 270	24 582	-55 588

All subsidiaries and associates in the table above were acquired 3 June 2020.

Voice Communication AS in the table above constitutes a sub-group including its wholly owned subsidiaries Vy Communications AS and Voice Nybolig AS. Inviso AS possesses 52,52 percent of the voting rights in Voice Communication AS and has established control.

The non-controlling interest in Inviso AS was due to a preference share owned by a third-party. Inviso House AS later bought back the preference share. Hence, there are no minority interests in Inviso AS as of 31 December 2020.



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Proforma financial information

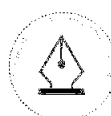
The table below provides proforma financial information as if the Group was established 1 January 2019.

<i>NOK 1000</i>	2020	2019
Revenue	196 480	176 728
Other operating income	122	1 057
Total revenue	196 602	177 785
Cost of sales	109 358	92 317
Employee benefits expenses	38 185	37 125
Depreciation and amortisation expenses	5 309	5 449
Other operating expenses	30 017	26 844
Total operating expenses	182 868	161 734
Operating profit(+)/loss(-)	13 735	16 051

The above proforma financial information for 2019 is based on the audited financial statements of Inviso AS, Inviso Media AS, Voice Communication AS and vY Communication AS. For the companies Estate Connection AS, Voice Nybolig AS, Inviso House SL and Inviso Regi AS unaudited financial statements have been used. The company Inviso Regi AS is included from 1 January 2019 to 13 June 2019 when it was liquidated and transferred to Inviso AS.

The above proforma financial information for 2020 is based on the audited financial statements of Inviso AS, Inviso Media AS, Voice Communication AS, Voice Nybolig AS and vY Communication AS. For the companies Estate Connection AS and Inviso House SL unaudited financial statements have been used.

Transactions between the entities comprising the group have been eliminated in the proforma financial information above. The business combination is accounted for using the book-value method and no fair value adjustments exist at the date of the business combination. Hence, no depreciations or other income or expenses relating to the business combination have been adjusted for in the proforma financial information above.



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Note 5 - Other operating expenses and auditor's fees

Consolidated Group

Specification of other operating expenses

<i>NOK 1000</i>	3.6-31.12.20
Advisors, consultants and other external services	7 476
Management fee to parent company (EXP Group AS)	3 591
Software expenses (incl maintenance and consulting services)	2 060
Rental expenses	1 607
General IT and office expenses	1 069
Sales and marketing expenses	679
Travel expenses	349
Other lease expenses	187
Loss on receivables	81
Other expenses	859
Other operating expenses	17 957

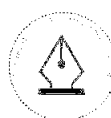
Specification of the auditor's fees

<i>NOK 1000</i>	3.6-31.12.20
Statutory audit	299
Other assurance services	219
Other non-assurance services	14
Tax consultant services	207
Other operating expenses	738

In addition, TNOK 15 of the auditor's fees in 2020 are recognised in the equity. VAT is not included in the fees specified above.

Inviso House AS

Other operating expenses in Inviso House AS in 2020 consists solely of accounting services. The auditor's fee in Inviso House AS in 2020 is NOK 0.



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Note 6 - Employee benefits expenses

Consolidated Group

Employee benefit expenses

<i>NOK 1000</i>	3.6-31.12.20
Salaries	17 944
Payroll tax	2 758
Pension costs	619
Other benefits	535
Total	21 855

Average full-time employees 57

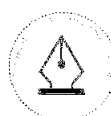
Pension costs

The company is required to have an occupational pension scheme for all employees in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon"). The company's pension scheme meets the requirements of that law. The pension schemes in the Group are defined contribution schemes and the total cost of these schemes was TNOK 619 in 2020.

Executive management remuneration in 2020 (3 June 2020 - 31 December 2020)

<i>NOK</i>	Salary	Pension cost	Other	Total
Chief Executive Officer	1 333 811	22 762	14 590	1 371 162

No remuneration was paid to the Board of Directors in 2020. No loans or guarantees have been given to the CEO or the Chairman/members of the Board. All management personnel are included in a common bonus program.



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Note 7 - Financial income and expenses

Consolidated Group

Specification of financial income and expenses

Financial income

<i>NOK 1000</i>	3.6-31.12.20
Foreign exchange gains	129
Other interest income	3
Total financial income	132

Financial expenses

<i>NOK 1000</i>	3.6-31.12.20
Interest on debts and borrowings	1 243
Other interest expenses	15
Share of loss inn associates	558
Foreign exchange losses	90
Other financial expenses	406
Total financial expenses	2 312
Net financial items	-2 180

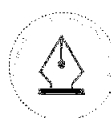
Inviso House AS

Financial income

<i>NOK 1000</i>	3.6-31.12.20
Other interest income	1
Total financial income	1

Financial expenses

<i>NOK 1000</i>	3.6-31.12.20
Interest on debts and borrowings	357
Other financial expenses	400
Total financial expenses	757
Net financial items	-756



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Note 8 - Income taxes

Consolidated Group

<i>NOK 1000</i>	3.6-31.12.20
Components of the income tax expense	
Taxes payable on this year's taxable income	1 691
Income tax expense accrued prior to the business combination	-1 274
Tax effect of group contribution	189
Change in deferred taxes	1 201
Total tax expense(+)/income(-)	1 807

Basis for income tax expense	
The Group's result before taxes (3 June 2020 - 31 December 2020)	5 956
Result before taxes prior to the business combination	5 435
Permanent differences	1 872
Change in temporary differences	-590
Basis for the taxes payable	12 672
+/- Group contribution received/given	-861
Change in tax loss carried forward	-4 125
Taxable income (basis for taxes payable in the balance sheet)	7 687

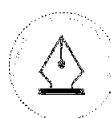
<i>NOK 1000</i>	31.12.2020
Temporary differences	
Receivables	-147
Fixed assets	-219
Provisions	-136
Loss carried forward	-48 845
Total temporary differences	-49 347
22 percent deferred tax asset (net)	-10 856

Tax payable in the balance sheet	
Tax payable on this year's taxable income	1 691
Tax payable related to prior years	822
Total tax payable in the balance sheet	2 513

Reconciliation of the effective tax rate with the Norwegian tax rate:

<i>NOK 1000</i>	2020
Pre-tax profit	5 956
Income taxes calculated at 22 percent	1 310
Non deductible expenses *	406
Other	91
Total tax expense(+)/income(-)	1 807

*) Non deductible expenses includes the tax effect of permanent differences prior to the business combination.



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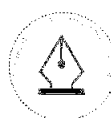


Inviso House AS

<i>NOK 1000</i>	2020
Components of the income tax expense	
Taxes payable on this year's results	0
Change in deferred taxes	-197
Total tax expense(+)/income(-)	-197
Basis for income tax expense	
Result before taxes	-894
Permanent differences	0
Change in temporary differences	0
Basis for the taxes payable	-894
+/- Group contribution received/given	0
Change in tax loss carried forward	894
Taxable income (basis for taxes payable in the balance sheet)	0
Temporary differences	
Loss carried forward	-894
Total temporary differences	-894
22 percent deferred tax	-197

Reconciliation of the effective tax rate with the Norwegian tax rate:

<i>NOK 1000</i>	2020
Pre-tax profit	-894
Income taxes calculated at 22 percent	-197
Total tax expense(+)/income(-)	-197



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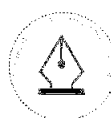
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Note 9 - Intangible assets

Consolidated Group

<i>NOK 1000</i>	Research and development
Acquisition cost opening balance at date of acquisition	24 207
Additions, internal development 3.6-31.12.2020	3 831
Disposals	-
Acquisition cost at 31.12.2020	28 038
Accumulated amortisation at 31.12.2020	-18 687
Net carrying value at 31.12.2020	9 351
Amortisation for the period 3.6-31.12.2020	3 078
Amortisation plan	3 years (linear)



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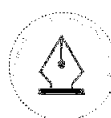
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Note 10 - Equipment, furniture and fixtures

Consolidated Group

<i>NOK 1000</i>	Equipment, furniture and fixtures
Acquisition cost opening balance at date of acquisition	16 873
Additions 3.6-31.12.2020	388
Disposals	-
Acquisition cost at 31.12.2020	17 261
Accumulated amortisation at 31.12.2020	-16 194
Net carrying value at 31.12.2020	1 067
Amortisation for the period 3.6-31.12.20	312
Amortisation plan	3 years (linear)



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Note 11 - Shares in subsidiaries

NOK 1000

Company	Footnote	Date of acquisition	Registered office	Voting share	Ownership share
Directly owned subsidiary					
Inviso AS		03.06.20	Oslo	100,0 %	100,0 %
Indirectly owned subsidiaries					
Inviso Media AS		03.06.20	Oslo	100,0 %	100,0 %
Estate Connection AS	1)	03.06.20	Oslo	100,0 %	100,0 %
Inviso House SL		03.06.20	Barcelona	100,0 %	100,0 %
Voice Communication AS		03.06.20	Oslo	52,5 %	49,1 %
Voice Nybolig AS		03.06.20	Oslo	52,5 %	49,1 %
Vy Communication AS		03.06.20	Oslo	52,5 %	49,1 %

Company	Footnote	Consolidated (Yes/No)	Equity at 31.12. (100 %)	Result in the year (100 %)	Balance sheet value at 31.12
Directly owned subsidiary					
Inviso AS		Yes	32 231	3 280	59 275
Indirectly owned subsidiaries					
Inviso Media AS		Yes	1 099	627	14 512
Estate Connection AS	1)	Yes	79	0	137
Inviso House SL		Yes	-2 150	-742	2 000
Voice Communication AS		Yes	29 622	73	15 850
Voice Nybolig AS		Yes	2 936	2 684	13 729
Vy Communication AS		Yes	10 174	3 757	15 820

1) It has been decided that Estate Connection AS shall be merged into Inviso Media AS in 2021.

Information regarding acquisition of subsidiaries is included in note 4 - business combinations.



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Note 12 - Investment in associates

Consolidated Group

EVE Images GmbH

Voice Nybolig AS (a subsidiary of Voice Communication AS) has a 49,99 percent ownership and voting shares in EVE Images GmbH a company incorporated in Berlin, Germany. The equity in EVE Images GmbH is negative (TNOK -1.062). Hence, the carrying value for the 49,99 percent shareholding is NOK 0 as of 31 December 2020. Voice Nybolig AS' share of profit/loss in 2020 is TNOK -549 (loss).

Voice Communication AS (the parent of Voice Nybolig AS) has entered into an agreement to purchase 12,501 shares in EVE Images GmbH. The transaction will be completed in the first quarter of 2021. Voice Communication AS has after the balance sheet date completed the first transaction of EUR 60,000 and acquired ownership of the shares. Voice Communication AS is obliged to complete the second and final transaction in the first quarter of 2021. Transaction costs of NOK 413,970 have been capitalized in Voice Communication AS.

The transaction gives Voice Communication AS 100 percent control in EVE Images GmbH.

Proptech AS

Inviso AS (a subsidiary of Inviso House AS) has a 49,9 percent ownership and voting shares in Proptech AS company incorporated in Oslo, Norway. The equity in Proptech AS as of 31 December 2020 is negative (TNOK -627). Hence, the carrying value for the 49,9 percent shareholding is NOK 0 as of 31 December 2020. Inviso AS' share of profit/loss in 2020 is TNOK 0.

Inviso House AS

Inviso House AS holds no investments in associated companies.



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Note 13 - Intercompany transactions and related parties

Consolidated Group

During the year Group companies entered into the following transactions with related parties who are not members of the Group.

Associated companies	3.6-31.12.2020		31.12.2020	
	Sales to	Purchase from	Balance owed from	Balance owed to
<i>NOK 1000</i>				
EVE Images GmbH	522	5 579	229	1 260
Proptech AS	0	0	0	0

Other related parties

The Group has entered into transactions with EXP Group AS (the parent company of Inviso House AS), TNU Holding AS (the parent company of EXP Group AS) and Tharald Nustad (100 percent owner of TNU Holding AS). The transactions with EXP Group AS consists of management fee, rental expenses, other shared costs, other services and dividend. In addition EXP Group AS has provided security for the overdraft facility in Inviso AS (ref note 17). A group contribution has been granted from Inviso AS to TNU Holding AS (recognised as current liabilities as of 31 December 2020). In addition, a short term loan been given from Tharald Nustad to Inviso AS (recognised as current liabilities as of 31 December 2020). The transactions and balances are summarised below.

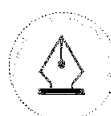
Reference is made to note 6 for information on executive management remuneration and benefits.

	3.6-31.12.2020		31.12.2020	
	Sales to	Purchase from	Balance owed from	Balance owed to
<i>NOK 1000</i>				
EXP Group AS	253	7 795	3 881	10 405
TNU Holding AS (group contribution)			0	5 912
Shareholder of TNU Holding AS			0	553

Inviso House AS

Intercompany transactions and balances

<i>NOK 1000</i>	31.12.2020
Current receivable	Inviso AS 5 212
Current liabilities EXP Group AS (dividends)	5 000



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Note 14 - Receivables and liabilities

Consolidated Group

Specification of accounts receivables other receivables

<i>NOK 1000</i>	31.12.2020
Trade receivables	15 645
Accrued income	3 263
Prepaid expenses	3 832
Other short-term receivables	3 270
Total trade and other receivables	26 010

No accounts receivables or other receivables are due in more than one year.

A provision for impairment of trade receivables of TNOK 389,7 has been made as of 31 December 2020.

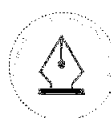
Non-current liabilities

The Group has a long term loan facility in Pareto Bank ASA of TNOK 40,000. The loan is to be repaid in quarterly instalments of TNOK 2.000, the first falls due in August 2021. The loan is to be fully repaid on 3 November 2023.

The long term facility is secured. Reference is made to note 15 for information on pledged assets.

Current liabilities - public duties payable

The group companies has, as a part of the authorities' Covid-19 package of measures, applied for and been granted a deferral of public duties payments including VAT and social security taxes related to 2020 and income tax related to 2019. The total amount of the deferrals is TNOK 10,256 and is included in public duties payable in the Group's statement of financial position.



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Note 15 - Collaterals and guaranties

Consolidated Group

Bank loan in Inviso House AS

The shares in Inviso Media AS og Voice Communication AS are pledged in connection with the bank loan in Inviso House AS.

Overdraft facility in Inviso AS

In connection with the overdraft facility in Inviso AS, the accounts receivable of Inviso AS has been pledged. In addition EXP Group AS has provided security for the overdraft facility.

Purchase of shares in EVE Images GmbH

Voice Communication AS (subsidiary) has entered into an agreement to purchase 12,501 shares in EVE Images GmbH. The transaction will be completed in the first quarter of 2021. In connection with the transaction, Voice Communication AS has provided a cash guarantee of EUR 200,000 in Berliner Sparkasse on behalf of EVE Images GmbH. The cash guarantee releases the seller of the shares from a similar guarantee established to ensure fulfilment of certain liabilities in EVE Images GmbH. Voice Communication AS has after the balance sheet date completed the first transaction of EUR 60,000 and acquired ownership of the shares. Voice Communication AS is obliged to complete the second and final transaction in the first quarter of 2021. The transaction is financed through loans from group companies. Voice Communication AS has provided a short-term loan to EVE Images GmbH of EUR 180,000. A wholly owned subsidiary Voice Nybolig AS owns the remaining 12,499 shares in EVE Images GmbH, which gives Voice Communication AS 100 percent control in the company.

Secured debts

<i>NOK 1000</i>	31.12.2020
Bank loan	40 357
Overdraft facility	10 000
Total secured debt	50 357

Pledged assets

<i>NOK 1000</i>	31.12.2020
Equipment, furniture and fixtures	1 050
Shares in subsidiaries	30 362
Accounts receivable	12 920
Inventories	0
Total	44 332



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Note 16 - Cash and cash equivalents

Consolidated Group

Bank deposits

<i>NOK 1000</i>	2020
Unrestricted bank deposits and cash	12 450
Restricted bank deposits (Employees tax withholding accounts)	1 722
Total bank deposits at 31.12.	14 172

Overdraft facility

<i>NOK 1000</i>	2020
Overdraft total limit	10 000
Overdraft balance at 31.12.	-
Net available unused overdraft facility at 31.12.	10 000

The overdraft facility is related to Inviso AS and consists of a right of withdrawal of 80 percent on the value of approved accounts receivable, with a minimum limit of TNOK 10,000 and a maximum limit of TNOK 25,000. The right of withdrawal has not been used as of 31 December 2020.

Inviso House AS

Bank deposits

<i>NOK 1000</i>	2020
Unrestricted bank deposits and cash	2 369
Restricted bank deposits (Employees tax withholding accounts)	-
Total bank deposits at 31.12.	2 369



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Note 17 - Share capital, shareholder information and dividend

Inviso House AS has only one class of shares and all shares have the same voting rights. The holders of shares are entitled to receive dividends as and when declared, and are entitled to one vote per share at general meetings of the Company.

At 31 December 2020

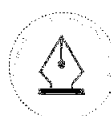
<i>NOK</i>	Number of shares	Nominal amount	Book value
Ordinary shares	30 000	1,0	30 000
Total	30 000	1,0	30 000

Inviso House AS is 100 % owned by EXP Group AS (Kongens gate 11, 0153 Oslo, Norway).

Dividends

The company has in 2020 decided on an extraordinary dividend of 114.288.571 of which NOK 5.000.000 is to be settled in cash, NOK 5.179.525 is settled by transfer of shares in two companies and the rest is set off against a receivable on EXP Group AS.

Reference is made to note 18 for reconciliation of equity transactions.



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Note 18 - Equity

Consolidated Group

At 31 December 2020

<i>NOK 1000</i>	Issued capital	Share premium	Other equity	Total
Profit or loss			4 149	4 149
Currency translation differences			58	58
Capital increase (net of expenses)	30	136 514	-73	136 470
Dividends paid and provided for		-114 289		-114 289
Group contribution received			671	671
Group contribution granted			-671	-671
Measurement differences (kontinuitetsdifferanse)*			-55 588	-55 588
Non-controlling interest at acquisition			24 582	24 582
Transactions with non-controlling interests			-20 000	-20 000
Closing balance at 31.12.	30	22 225	-46 873	-24 618
Total equity attributable to parent company shareholder	30	22 225	-53 202	-30 947
Non-controlling interest			6 329	6 329
Total shareholders' equity	30	22 225	-46 873	-24 618

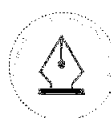
*) Measurement differences (referred to as "kontinuitetsdifferanse" in Norwegian GAAP) occur in a business combination under common control when the consideration paid differs from the book value of assets and liabilities received. Reference is made to note 4 for informasjon on business combinations.

Inviso House AS

At 31 December 2020

<i>NOK 1000</i>	Issued capital	Share premium	Other equity	Total
Profit or loss			-698	-698
Capital increase (net of expenses)	30	136 514		136 544
Dividends paid and provided for		-114 289		-114 289
Closing balance at 31.12.	30	22 225	-698	21 557

In the financial statement for the parent the book-value of the transferred shares were used as the transaction value. Hence, there were no effect on equity ("measurement differences") using the book value method in the financial statement of the parent.



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Note 19 - Contingent liabilities/assets and events after the reporting period

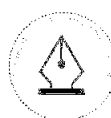
Contingent liabilities and contingent assets

There is no contingent liabilities that is not recognised on the balance sheet as of 31.12.2020 and no contingent assets.

Significant events after the balance sheet date

The duration and extent of the pandemic and related financial, social and public health impacts of the Covid 19-pandemic remain uncertain. The demand for the Group's services as a whole has not been significantly affected by the pandemic, nor has it made the Group unable to provide its services. The Group has taken cost reduction measures to handle the increased uncertainty throughout the pandemic, but has not received any government funds offered to companies significantly affected by Covid 19 or Covid-related measures. No significant customers, receivables or other assets has been subject to default or a decrease in value after the balance sheet date.

Other than the matter described above, no other matters have arisen since the balance sheet date which have significantly impacted the operations of the Group, the result of those operations or the state of affairs of the Group in future financial periods.



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List of Signatures Page 1/1

The board of directors' report 2020 for Inviso House AS.pdf

Name	Method	Signed at
Sekkesæter, Otto Christian	BANKID	2021-06-14 17:05 GMT+02
Moe, Marie Øymyr	BANKID_MOBILE	2021-06-14 14:57 GMT+02
Østgård, Sindre Svendsen	BANKID_MOBILE	2021-06-14 13:37 GMT+02



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The board of directors' report 2020 for Inviso House AS

Operations and locations

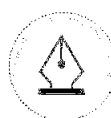
Inviso House AS is a tech enabled services company, offering visual communication and digital marketing services related to real estate, including secondary, newbuild and commercial buildings. The portfolio of products and services offered includes interior and exterior photography, rendered 2D and 3D images, video, drone views, styling, web design and graphic design.

The Company was founded by EXP Group AS at 3 June 2020 through a contribution of shares in its Property Communication companies. The Group includes, in addition to Inviso House AS, the following subsidiaries:

- Inviso AS
 - Inviso House SL
 - Inviso Media AS
 - Proptech AS (Associate)
 - Voice Communication AS
 - Voice Nybolig AS (under merger with Vy Communication AS)
 - Vy Communication AS
 - EVE Images GmbH (Associate)

2020 is the first financial year for the Company and the Group and the income statements comprise the period 3 June – 31 December 2020. For the same reason, there are no comparable figures for previous periods. However, proforma income statements for 2019 and 2020 is presented in note 4, showing revenue and operating expenses as if the Group was established 1 January 2019.

The Group delivers services and products in the Norwegian market, and part of Europe. The head offices are all located in Oslo, except for EVE Images (Berlin) and Inviso House SL (Barcelona).



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Comments related to the financial statements

The Group's revenues for its seven first months of operation amounted to MNOK 119,8. Operating profit for this period was MNOK 8,1, whereas net profit was MNOK 4,1.

For comparison, proforma revenues were MNOK 177,8 and NNOK 196,6 for the calendar years 2019 and 2020, respectively. Proforma operating profit for 2019 and 2020 was MNOK 16 and MNOK 13,7, respectively.

Total assets is MNOK 66,7, of which intangible assets amounts to MNOK 20,2. Assets and liabilities in the consolidated balance sheet are recognised at book values from the accounts of the subsidiaries because the business combination took place under common control. As a consequence of the book-value-method and a higher value of the shares contributed in kind to the parent company than the equity in the subsidiaries, the consolidated equity is lower than the equity in the parent company and it is negative by MNOK 24,6. Non-current liabilities to financial institutions is MNOK 40 and current liabilities is MNOK 50,5. Current intercompany debt and dividends constitute MNOK 16,1 and adjusted for these items, working capital inclusive cash is positive by MNOK 5,7.

The Group's cash flows from operating activities were negative by MNOK 9,7 in 2020. The main reason for the difference compared to the positive operating profit of MNOK 8,1 is changes in working capital. The Group spent MNOK 20,4 on investments during 2020, whereas funds increased by MNOK 44,3 through proceeds from borrowings. The Group's liquidity reserve as of 31 December 2020 amounted to MNOK 14,2. The group has in addition an unused overdraft facility of MNOK 10. The Group's liquidity position is adequate.

The stand alone income statement for the parent company for 2020 shows a net loss of MNOK 0,7. Shares in subsidiaries (MNOK 59,3) constitute 88% of total assets in the stand alone balance sheet for Inviso House AS, and is primarily financed by equity (MNOK 21,6) and borrowings (MNOK 40).

Going concern

In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern. This assumption is based on profit forecasts for the year 2021 and the Group's long-term strategic forecasts. The Group's liquidity and financial position is sound.

Research and development

The R&D activities in the company in 2020 have been mainly aimed at new products and services that will streamline the future operational operations of the company. Total expenses for the development of new software amount to MNOK 3,8, and are capitalized as an intangible asset in the balance sheet.



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Financial risk

Overall view on objectives and strategy

The company is exposed to financial risk in different areas, amongst other credit risk, exchange rate risk and interest rate risk. The goal is to reduce the financial risk as much as possible. The company's current financial strategy does not include the use of financial instruments. This is, however, continuously being assessed by the Board of Directors.

Market risk

The Group considers the market risk to be low. The Norwegian real estate market has a steady or increasing number of transactions, and the Group considers this to continue for the foreseeable future. If the prices of real estate were to decrease, consumers would still buy and sell real estate. The three largest customers by far constitutes a significant percentage of total revenue and might be potential risk.

Credit risk

The risk for losses on receivables is considered to be low, considering that the counterparty is usually a real estate agent or a private party where settlement is done through the real estate agent. Each transaction is usually quite small and poses a low risk for the Group.

Liquidity risk

The Group's liquidity is still considered to be good. Credit facilities have been established to support the company through normal seasonal variations.

The working environment and the employees

Leave of absence due to illness was in total 413 days (3304 hours) in 2020, which equals approximately 3,5 % of the total working hours in the Group. The Group will continue its efforts to reduce the number of sick days.

No incidences or reporting of work related accidents resulting in significant material damage or personal injury occurred during the year.

The working environment is considered to be good, and efforts for improvements are made on an ongoing basis. At the end of 2020, a Group climate survey was commenced and will be completed during 2021. The Group's various working environment committees held regular meetings in 2020. A number of issues have been discussed in the committees, which have resulted in recommendations of improvements to the related departments.



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The liabilities of the Board

Board positions are personal and the responsibility is individual. If the tasks and duties are neglected, one or more persons in these bodies may risk becoming personally liable for damages. Therefore, board liability insurance is purchased by the Group and protects board members, but also the management. The insurance covers all companies in the Group with a limit of MNOK 50.

Equal opportunities and discrimination

The company has a policy of not discriminating on the basis of gender, ethnicity or other factors. The proportion of women among the company's employees is 35%, while the proportion of women in the management team is 28%. In 2020, there will be a 33% share of women on the company's board.

External environment

The business does not pollute the external environment.

Future developments

The development so far in 2021 is still characterized by the Covid-19 outbreak, and the Group has been affected in the same way as the rest of the market. The company has experienced a reduction in the volume of assignments and turnover compared to budgeted figures as a result of lower activity in the real estate market. The Board has implemented a number of measures to reduce costs, and considers this to be sufficient to ensure continued operations throughout this period. In the Board's assessment, the prospects are good for visualization solutions with a high level of technology in the real estate market going forward. Demand for digital display solutions has shown significant growth as a result of Covid-19 restrictions. The company's strategic position against macroeconomic trends indicates that it is reasonable to expect that organic growth will resume after the crisis in 2020 and that the margin picture will be back at the 2019 level.

Allocation of net income

The Board of Directors has proposed that the net loss for the parent company Inviso House AS of NOK 698 000 shall be attributed as follows:

	NOK
To extraordinary dividends	114 289 000
From share premium	-114 289 000



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From other equity	<u>-698 000</u>
Total	-698 000

Oslo, 11 June 2021

Sindre Østgård

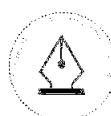
Chairman

Otto Christian Sekkesæter

Board member

Marie Øymyr Moe

Board member



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Skatteetaten

Vår dato
14.07.2021

Din/Deres dato
29.06.2021

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR436521820

Telefon
90518192

Org.nr
974761076

Vår referanse
2021/6078305

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

INVISO HOUSE AS
c/o EXP Group AS
0153 OSLO

Att. Marie Øymyr Moe

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Inviso House AS, org.nr. 925 223 182

Vi viser til deres brev mottatt 29. juni 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Inviso House AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Inviso House 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

Inviso House AS er eid av et norsk selskap. Selskapet er morselskap for et konsern som leverer teknologibaserte tjenester for visuell kommunikasjon og digital markedsføring av fast eiendom, herunder næringsbygg, nye boliger under utvikling og annenhåndsomsetning av boliger.

Inviso House AS forfølger en vekststrategi som innebærer behov for tilførsel av egenkapital, enten gjennom rettede emisjoner mot nye investorer eller ved en notering på Euronext Growth ved Oslo Børs. Det er påregnelig at fremtidige investorer i en viss utrekning vil være utenlandske, og selskapet anser engelsk som arbeidsspråk i kommunikasjon med fremtidige investorer.

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 har kun én eier. 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.