



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	911 772 531
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	KNOT FSO AS
Forretningsadresse:	Smedasundet 40 5529 HAUGESUND

Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Karl Gerhard Bråstein Dahl
Dato for fastsettelse av årsregnskapet:	31.03.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 31.05.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Administration	1	47 260	44 191
Sum kostnader		47 260	44 191
Driftsresultat		-47 260	-44 191
Finansinntekter og finanskostnader			
Financial income	2	24 506 501	9 587 022
Foreign exchange gain/loss		19 421	37 567
Sum finansinntekter		24 525 922	9 624 589
Financial expenses	2	766 307	544 191
Sum finanskostnader		766 307	544 191
Netto finans		23 759 615	9 080 398
Ordinært resultat før skattekostnad		23 712 355	9 036 207
Taxes	3	5 216 718	88 101
Ordinært resultat etter skattekostnad		18 495 637	8 948 106
Årsresultat		18 495 637	8 948 106
Årsresultat etter minoritetsinteresser		18 495 637	8 948 106
Totalresultat		18 495 637	8 948 106



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Finansielle anleggsmidler			
Investering i datterselskap	4	924 618 765	1 203 042 445
Lån til foretak i samme konsern		7 869 673	1 057 074
Sum finansielle anleggsmidler		932 488 438	1 204 099 520
Sum anleggsmidler		932 488 438	1 204 099 520
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer		23 602 781	248 650 947
Sum fordringer		23 602 781	248 650 947
Bankinnskudd, kontanter og lignende			
Bank deposits	5	476 004	1 522 455
Sum bankinnskudd, kontanter og lignende		476 004	1 522 455
Sum omløpsmidler		24 078 785	250 173 402
SUM EIENDELER		956 567 223	1 454 272 922
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	100 000	100 000
Annen innskutt egenkapital		910 817 438	1 182 731 549
Sum innskutt egenkapital		910 917 438	1 182 831 549



Balanse

Beløp i: NOK	Note	2022	2021
Opptjent egenkapital			
Udekket tap		-21 336 099	-21 336 099
Sum opptjent egenkapital		21 336 099	21 336 099
Sum egenkapital	6, 7	932 253 537	1 204 167 648
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	3		
Kortsiktig konserngjeld		24 313 685	250 105 273
Other current liabilities		1	1
Sum kortsiktig gjeld		24 313 686	250 105 274
Sum gjeld		24 313 686	250 105 274
SUM EGENKAPITAL OG GJELD		956 567 223	1 454 272 922



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List of Signatures Page 1/1

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Name	Method	Signed at
Seglem, Trygve	BANKID	2023-03-28 14:53 GMT+02
Domyo, Takashi	BANKID	2023-03-28 14:37 GMT+02
Dahl, Karl Gerhard B	BANKID	2023-03-28 09:25 GMT+02



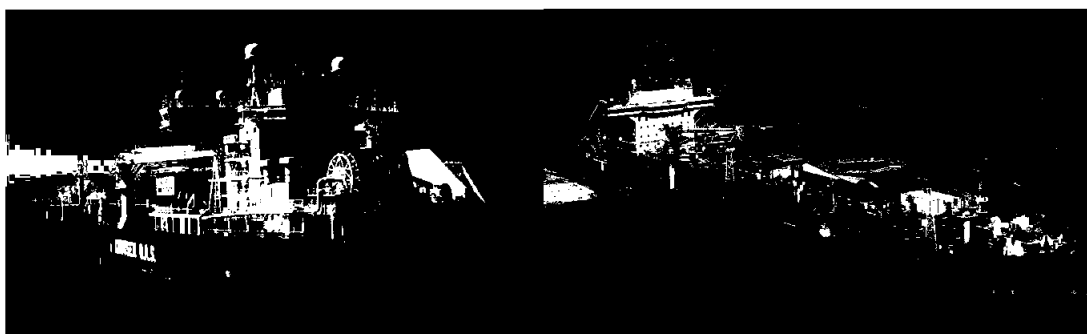
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KNOT Knutsen
NYK Offshore
Tankers

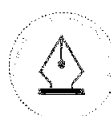
KNOT FSO AS

Annual Report 2022



M/T “ Jorunn Knutsen ”

M/T “ Hanne Knutsen ”



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KNOT FSO AS

DIRECTORS' REPORT 2022

KNOT FSO AS is a holding company in Knutsen NYK Offshore Tankers Group for the FSO's in the Group. The company owns KNOT FSO 1 AS and KNOT FSO 2 AS. KNOT FSO 1 AS own MT Hanne Knutsen a vessel converted to an FSO contract for the Martin Linge field offshore Norway. KNOT FSO 2 AS own MT Jorunn Knutsen, charter her out on a FSO contract on the Åsgaard field offshore Norway. The company are managed by KNOT Management AS and has no own employees or working environment. KNOT FSO AS operates out of Haugesund, Norway.

Profit for the year

The company has had no operating income during 2022, nor in 2021. The operating loss for the year 2022 was NOK 47 260, compared to a loss of NOK 44 191 in 2021. The net financial items were NOK 23 759 615 in 2022, compared to NOK 9 080 398 the year before. The result for the year was NOK 18 495 637, compared to NOK 8 948 106 the year before. The result for the year came from taxable group contribution from KNOT FSO 2 AS taken over financial income, the net of interest and general administration of the company.

The total liquidity position of the company was NOK 476 004 as at 31.12.22.

Total assets at year-end amounted to NOK 956 567 223. Equity-share as at 31.12.22 was 97.5 %.

The Financial Statements have been prepared under the assumption of going concern, and the board of directors confirms that this assumption is in accordance with the Norwegian Accounting Act § 3-3.

There are no indications that the company pollutes the external environment significantly.

The company have no employees and thus no working environment. The company aims to be workplace where there is no discrimination related to gender, ethnicity, religion, or disability. The company aims to avoid gender discrimination regarding salary, promotion and recruiting. The members of the Board of Directors are all men. There have not been taken out any board of directors' liability insurance.

Future developments

The Board of Directors has every reason to believe that 2023 will be a positive year for the company and the subsidiaries.

Haugesund, March 28, 2023

Trygve Seglem
Chairman of the Board

Takashi Domyo
Member of the Board

Karl Gerhard Bråstein Dahl
Member of the Board



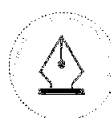
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KNOT FSO AS
Profit & Loss Account

	<u>Note</u>	2022	2021
<u>Operating Expenses</u>			
Administration	1	47 260	44 191
<i>Total Operating Expenses</i>		<u>47 260</u>	<u>44 191</u>
<i>Operating Result</i>		<u>-47 260</u>	<u>-44 191</u>
<u>Financial Income and Expenses</u>			
Financial income	2	24 506 501	9 587 022
Foreign exchange gain/loss		19 421	37 567
Financial expenses	2	-766 307	-544 191
<i>Net Financial Items</i>		<u>23 759 615</u>	<u>9 080 398</u>
<i>Result before taxes</i>		<u>23 712 355</u>	<u>9 036 207</u>
Taxes	3	5 216 718	88 101
<i>Result for the year</i>		<u>18 495 637</u>	<u>8 948 106</u>



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KNOT FSO AS

Balance Sheet as of 31. December

<u>Assets</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
Fixed assets			
Investments in subsidiaries	4	924 618 765	1 203 042 445
Intercompany receivables		7 869 673	1 057 074
<i>Total Fixed Assets</i>		<u>932 488 438</u>	<u>1 204 099 520</u>
Current Assets			
Group contribution		23 602 781	248 650 947
Bank deposits	5	476 004	1 522 455
<i>Total Current Assets</i>		<u>24 078 785</u>	<u>250 173 402</u>
<i>TOTAL ASSETS</i>		<u>956 567 223</u>	<u>1 454 272 922</u>



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KNOT FSO AS

Balance Sheet as of 31. December

<u>Shareholders Equity and Liabilities</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
Equity			
Share capital	6	100 000	100 000
Other paid-in capital		910 817 438	1 182 731 549
<i>Total capital paid-in</i>		<u>910 917 438</u>	<u>1 182 831 549</u>
Other equity		21 336 099	21 336 099
<i>Total Shareholders' Equity</i>	6, 7	<u>932 253 537</u>	<u>1 204 167 648</u>
Current Liabilities			
Intercompany liabilities		601 330	567 166
Group Contribution		23 712 355	249 538 107
Other current liabilities		1	1
<i>Total Current Liabilities</i>		<u>24 313 686</u>	<u>250 105 274</u>
<i>Total liabilities</i>		<u>24 313 686</u>	<u>250 105 274</u>
<i>SHAREHOLDERS' EQUITY AND LIABILITIES</i>		<u>956 567 223</u>	<u>1 454 272 922</u>

Haugesund, March 28, 2023,

Trygve Seglem
chairman of the board

Karl Gerhard Bråstein Dahl
member of the board

Takashi Domyo
member of the board



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KNOT FSO AS

CASHFLOW STATEMENT

The cash flow statement is presented using the indirect method of NRS. The liquidity balance is defined as the sum of cash, bank deposits and other short term liquid deposits.

	2022	2021
Result before tax	23 712 355	9 036 207
+ Impairment	0	-8 635 750
- Group contribution	-23 602 781	0
= Total generated from operations	109 574	400 457
+ Net received on current assets	0	0
+ Net received on current liabilities	34 164	567 165
Net cashflow from operations	143 738	967 622
<u>Cashflow from investments</u>		
Group contribution paid-out to subsidiaries	-249 538 107	-30 106 336
Dividends and repayment of equity from group companies	308 800 655	0
Repayment of loans from group companies	-6 812 599	88 103 744
Net cashflow from investments	52 449 949	57 997 408
<u>Cashflow from financing</u>		
Equity received - group contribution received	218 273 973	30 178 785
Dividend paid-out	-271 914 110	-90 000 000
Net cashflow from financing	-53 640 137	-59 821 215
Net cashflow for the year	-1 046 451	-856 185
+ Bank deposits per 01.01.	1 522 455	2 378 640
= Bank deposits per 31.12.	476 004	1 522 455



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KNOT FSO AS

Notes to the Financial Statement 31.12.2022

Accounting Principles

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

Going concern

The financial accounts are made on a going concern basis. The Board of Directors confirms the conditions for continued operation. The Board of Directors is of the opinion that the financial statements give a true and fair reflection of the company's assets and liabilities as well as financial strength and profitability.

Transactions in Foreign Currency

Transactions in foreign currency is recorded at the rate of exchange on the day the transaction is carried out. Assets and liabilities in foreign currencies, that are not used for hedging purposes, are valued at the exchange rate on the date of the balance.

Related party transactions

The Company has undertaken several agreements and transactions with group companies and/or related parties. The level of fees are based on market terms and are in accordance with the arm's length principle.

1 Employees and remuneration

The company has no employees and thereby no pension liabilities (under the new OTP regulation). KNOT Management AS manages the Company in accordance with a separate management agreement.

The company have not paid salary or any other remuneration, nor given any loan or guarantees to any leading person or board members during the year.

Auditors remuneration (excl. VAT):	2022	2021
Audit	17 615	16 013

2 Financial Income and -Expenses

Financial Income:	2022	2021
Taxable group contribution	23 602 781	0
Interest income fra group/related parties	869 673	951 203
Reversal write-down financial assets	0	8 635 750
Other interest income	34 047	69
Total financial income	24 506 501	9 587 022

Financial Expenses:		
Interest expenses to group companies	766 307	542 991
Other financial expenses	0	1 200
Total financial expenses	766 307	544 191



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3 Tax

The calculated tax costs in the accounting includes both the payable tax for the period in addition to the change in deferred tax. Deferred tax is calculated using 22 % as the basis for taxation on the temporary differences between the accounting and the taxable values in addition to the loss carried forward at the end of the financial year. Tax increasing and decreasing changes in temporary differences which are reversed or can be reversed in the same period are offset and the net value is booked.

In the following a specification of the differences between the result before tax, and the basis for tax calculation is given.

	2022	2021
Result before taxes	23 712 355	9 036 207
Non-deductible items	0	-8 635 750
Basis for tax calculation before Group contribution	23 712 355	400 457
Group contribution received	0	248 650 947
Group contribution given	23 712 355	249 051 404
Basis for tax calculation after Group contribution	0	0
Change in loss carried forward	0	0
Taxable income	0	0

Calculation of tax expenses

Tax effect group contribution	5 216 718	88 101
Change deferred tax/(tax benefit)	0	0
Tax calculated	5 216 718	88 101

4 Investments in subsidiaries

Shares in subsidiaries are valued according to the cost method.

Company:	Company's share capital	Owner and voting share	Book value	Equity 31.12	Last year's result
KNOT FSO 1 AS	100 000	100 %	708 386 753	1 194 160 681	46 320 863
KNOT FSO 2 AS	100 000	100 %	216 232 011	14 906 376	33 216 545
Total			924 618 765		

Both parent company and subsidiaries have business address Smedasundet 40, 5529 Haugesund

5 Bank deposits

The company doesn't have restricted bank funds per 31.12.

6 Equity

Specification of the equity per 31.12.

	Share capital	Other paid-in capital	Other equity	Total equity
Equity 01.01.	100 000	1 182 731 549	21 336 099	1 204 167 648
Result for the year	0	0	18 495 637	18 495 637
Group contribution given	0	0	-18 495 637	-18 495 637
Dividend paid out	0	-271 914 110	0	-271 914 110
Equity 31.12.	100 000	910 817 438	21 336 099	932 253 537

Share capital consist of 100 shares à NOK 1,000

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

7 Shares Owned by Board Members and Affiliates

Trygve Seglem controls TS Shipping Invest AS, which owns 50 % of the parent company Knutsen NYK Offshore Tankers AS.



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Statsautoriserte revisorer
Ernst & Young AS

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Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

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Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of KNOT FSO AS

Opinion

We have audited the financial statements of KNOT FSO AS (the Company), which comprise the balance sheet as at 31 December 2022, the profit and loss account and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the requirements of the 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

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and 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 or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the



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going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oslo, 30 March 2023
ERNST & YOUNG AS

The auditor's report is signed electronically

Magnus Hegertun Birkeland
State Authorised Public Accountant (Norway)

Independent auditor's report – KNOT FSO AS 2022

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"By my signature I confirm all dates and content in this document."

Magnus Hegertun Birkeland

Statsautorisert revisor

On behalf of: Ernst & Young AS

Serial number: UN:NO-9578-5990-4-2796687

IP: 77.16.xxx.xxx

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 28.06.2013	Var dato 05.08.2013
Telefon 22078139	Deres referanse Geir Tore Henriksen	Var referanse 2009/867030

TS SHIPPING INVEST AS
Postboks 2017
5504 HAUGESUND

Tillatelse til å utarbeide årsregnskap og årsregnskap på engelsk språk

Det vises til deres brev av 28. juni 2013 der det søkes om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk språk på vegne av;

KNOT Shuttle Tankers 12 AS	org. nr. 999 328 024
KNOT FSO AS	org. nr. 911 772 531
KNOT FSO 1 AS	org. nr. 911 778 165
KNOT FSO 2 AS	org. nr. 911 782 189

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Bakgrunn

De overnevnte selskapene er eid 50 % av TS Shipping Invest AS og 50 % av NYK Logistics Holding (Europe) B.V. som er hjemmehørende i Nederland. TS Shipping Invest AS med en rekke datterselskaper har i tidligere vedtak fått dispensasjon fra kravet om utarbeidelse av årsregnskap og årsberetning på norsk språk. Selskapene driver virksomhet innen shippingbransjen som er en global bransje hvor engelsk primært benyttes ved kommunikasjon med omverden. Selskapene benytter også engelsk som arbeidsspråk internt. Brukerne av regnskapene er hovedsakelig aksjonærer, banker samt interessegrupper tilknyttet driften. Styrene i selskapene har medlemmer som ikke er norskspråklige. De norske versjonene av årsregnskapet utarbeides kun for å tilfredsstille regnskapsloven.

Skattedirektoratets vurdering

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

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om

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regnskapslovens formål, jf. pkt. 1.1:

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

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

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

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er 50 % eid av et selskap som er innvilget dispensasjon og 50 % av et nederlandsk selskap. Selskapene opererer i en global bransje hvor engelsk primært benyttes. Arbeidsspråk er også engelsk. Videre er det vektlagt at styrene i selskapene har medlemmer som ikke er norskspråklige.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

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