



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 913 192 230  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: MORE HOLDCO KM AS  
Forretningsadresse: Moseidsletta 122  
4033 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Hans Jakob Hegge  
Dato for fastsettelse av årsregnskapet: 17.06.2022

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 25.07.2023



## Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	47 732	110 247
<b>Sum kostnader</b>		<b>47 732</b>	<b>110 247</b>
<b>Driftsresultat</b>		<b>-47 732</b>	<b>-110 247</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		85 419	98 181
Annen renteinntekt			8 980
Other financial income	3		
<b>Sum finansinntekter</b>		<b>85 419</b>	<b>107 161</b>
Annen rentekostnad		31	
<b>Sum finanskostnader</b>		<b>31</b>	
<b>Netto finans</b>		<b>85 388</b>	<b>107 161</b>
<b>Ordinært resultat før skattekostnad</b>		<b>37 655</b>	<b>-3 086</b>
Income tax expense	5	7 605	
<b>Ordinært resultat etter skattekostnad</b>		<b>30 050</b>	<b>-3 086</b>
<b>Årsresultat</b>		<b>30 050</b>	<b>-3 086</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>30 050</b>	<b>-3 086</b>
<b>Totalresultat</b>		<b>30 050</b>	<b>-3 086</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag	6	26 964	
From/to other equity	6	3 086	-3 086
<b>Sum overføringer og disponeringer</b>		<b>30 050</b>	<b>-3 086</b>



## Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	3	273 820 359	273 820 359
<b>Sum finansielle anleggsmidler</b>		<b>273 820 359</b>	<b>273 820 359</b>
<b>Sum anleggsmidler</b>		<b>273 820 359</b>	<b>273 820 359</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables	4	4 192 886	2 898 181
<b>Sum fordringer</b>		<b>4 192 886</b>	<b>2 898 181</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		23 717	1 287 800
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>23 717</b>	<b>1 287 800</b>
<b>Sum omløpsmidler</b>		<b>4 216 603</b>	<b>4 185 980</b>
<b>SUM EIENDELER</b>		<b>278 036 962</b>	<b>278 006 339</b>

## BALANSE - EGENKAPITAL OG GJELD

### Egenkapital

#### Innskutt egenkapital

Share capital	6	9 135 485	9 135 485
Overkurs	6	80 944 666	80 944 666
Annen innskutt egenkapital	6	124 210	89 641
<b>Sum innskutt egenkapital</b>		<b>90 204 361</b>	<b>90 169 792</b>

#### Opptjent egenkapital



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Other equity	6	187 792 089	187 789 003
<b>Sum opptjent egenkapital</b>		<b>187 792 089</b>	<b>187 789 003</b>
<b>Sum egenkapital</b>		<b>277 996 451</b>	<b>277 958 795</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		5 942	22 261
Other current liabilities	4	34 569	25 283
<b>Sum kortsiktig gjeld</b>		<b>40 511</b>	<b>47 544</b>
<b>Sum gjeld</b>		<b>40 511</b>	<b>47 544</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>278 036 962</b>	<b>278 006 339</b>



# Deloitte.

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To the General Meeting of More Holdco KM AS

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of More Holdco KM AS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Information*

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

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

### *Responsibilities of the Board of Directors for the Financial Statements*

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

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

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side 2  
Independent Auditor's Report -  
More Holdco KMAS

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

We communicate with 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.

Stavanger, 21 June 2022  
Deloitte

**Ommund Skiland**  
State Authorised Public Accountant

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# PENNEO

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

## Ommund Skailand

State Authorized Public Accountant

On behalf of: Deloitte AS

Serial number: 9578-5999-4-1493317

IP: 217.173.xxx.xxx

2022-06-21 11:27:59 UTC



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**Financial Statements**

**2021**

**More Holdco Km AS**

**Org.no.:913 192 230**



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## More Holdco Km AS

### Board of Directors' report

#### Introduction

More Holdco Km AS (the "Company") with reg.no 913 192 230 is an investment company based in Stavanger.

#### Financial results

Net profit in 2021 was NOK 30 050 compared to a loss of NOK -3 086 in 2020. Allocation of this years' profit is transferred to other equity. Equity ratio as of 31.12.2021 is 99,9 %.

#### Share capital and shareholders

Moreld AS is the main shareholder of the Company, holding 98,4% of the shares.

#### Employees and the working environment

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

#### Directors & Officers Insurance

The Company has a Directors & Officers Insurance in place with Norwegian Insurance partner AS which covers liability for financial loss of third parties due to neglect, error or omissions from any directors, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

#### Environmental issues

The Company's operations do not pollute the environment.

#### Going concern

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

Stavanger, 17.06.2022

The board of More Holdco Km AS

DocuSigned by:

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Geir Austigard  
Chair of the board

DocuSigned by:

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Hans Jakob Hegge  
Member of the board

DocuSigned by:

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Casper Andreas Corneliusen  
Member of the board



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<b>Revenue statement</b>			
<b>More Holdco Km AS</b>			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Other expenses	2	47 732	110 247
<b>Total expenses</b>		<b>47 732</b>	<b>110 247</b>
<b>Operating profit</b>		<b>-47 732</b>	<b>-110 247</b>
<b>Financial income and expenses</b>			
Interest income from group companies		85 419	98 181
Other interest income		0	8 980
Other interest expenses		31	0
<b>Net financial items</b>		<b>85 388</b>	<b>107 161</b>
<b>Net profit (-loss) before tax</b>		<b>37 655</b>	<b>-3 086</b>
Income tax expense	5	7 605	0
<b>Net profit (-loss)</b>		<b>30 050</b>	<b>-3 086</b>
<b>Annual net profit (-loss)</b>		<b>30 050</b>	<b>-3 086</b>
<b>Allocation of net profit (-loss)</b>			
Group contribution	6	26 964	0
From/to other equity	6	3 086	-3 086
<b>Total allocation</b>		<b>30 050</b>	<b>-3 086</b>

More Holdco Km AS

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<b>Balance sheet</b>			
<b>More Holdco Km AS</b>			
<b>Assets</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Non-current assets</b>			
<b>Non-current financial assets</b>			
Investments in subsidiaries	3	273 820 359	273 820 359
<b>Total non-current financial assets</b>		<b>273 820 359</b>	<b>273 820 359</b>
<b>Total non-current assets</b>		<b>273 820 359</b>	<b>273 820 359</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables	4	4 192 886	2 898 181
<b>Total receivables</b>		<b>4 192 886</b>	<b>2 898 181</b>
Cash and cash equivalents		23 717	1 287 800
<b>Total current assets</b>		<b>4 216 603</b>	<b>4 185 980</b>
<b>Total assets</b>		<b>278 036 962</b>	<b>278 006 339</b>

More Holdco Km AS

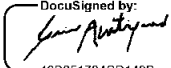
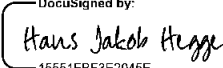
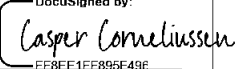
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<b>Balance sheet</b>			
<b>More Holdco Km AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Paid-in equity</b>			
Share capital	6	9 135 485	9 135 485
Share premium	6	80 944 666	80 944 666
Other paid-in capital	6	124 210	89 641
<b>Total paid-in capital</b>		<b>90 204 361</b>	<b>90 169 792</b>
<b>Retained earnings</b>			
Other equity	6	187 792 089	187 789 003
<b>Total retained earnings</b>		<b>187 792 089</b>	<b>187 789 003</b>
<b>Total equity</b>		<b>277 996 451</b>	<b>277 958 795</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade payables		5 942	22 261
Other current liabilities	4	34 569	25 283
<b>Total current liabilities</b>		<b>40 511</b>	<b>47 544</b>
<b>Total liabilities</b>		<b>40 511</b>	<b>47 544</b>
<b>Total equity and liabilities</b>		<b>278 036 962</b>	<b>278 006 339</b>

Stavanger, 17.06.2022  
The board of More Holdco Km AS

<p>DocuSigned by:  499851734691496 Geir Austigard Chair of the board</p>	<p>DocuSigned by:  16681E8E2E2045E Hans Jakob Hegge Member of the board</p>	<p>DocuSigned by:  F88E1E895E49E Casper Andreas Corneliusen Member of the board</p>
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<b>Indirect cash flow</b>			
<b>More Holdco Km AS</b>			
	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Cash flows from operating activities</b>			
Profit/(-loss) before tax		37 655	-3 086
Change in accounts payable		-16 319	-24 614
Change in other accrual items		0	1 870
<b>Net cash flows from operating activities</b>		<b>21 336</b>	<b>-25 830</b>
<b>Cash flows from investment activities</b>			
Change in intercompany balances		1 285 419	2 708 101
<b>Net cash flows from investment activities</b>		<b>-1 285 419</b>	<b>-2 708 101</b>
<b>Cash flows from financing activities</b>			
Net change in cash and cash equivalents		-1 264 083	-2 733 931
Cash and cash equivalents at the start of the period		1 287 800	4 021 730
<b>Cash and cash equivalents at the end of the period</b>		<b>23 717</b>	<b>1 287 800</b>

More Holdco Km AS

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## **MORE HOLDCO KM AS** **NOTES TO THE FINANCIAL STATEMENTS FOR 2021**

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### **Note 1 Accounting principles**

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

#### **Valuation and classification of assets and liabilities**

Net current assets and liabilities comprise receivables and payables due within one year.

Other entries are classified as fixed assets and/or long term creditors.

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

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

#### **Trade and other receivables**

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

#### **Shares in subsidiaries and associates**

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

#### **Cash and cash equivalents**

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

#### **General and administrative expenses**

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

#### **Tax**

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



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## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

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

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

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

#### Auditor

Auditors' fee for 2021 was NOK 0.

Fees for other assurance engagements was NOK 0.

### Note 3 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2021	Equity as of 31.12	Booked value as of 31.12
Karsten Moholt AS	Kleppestø	100%	-16 371 865	48 570 152	273 820 359
<b>Sum</b>					<b>273 820 359</b>

More Holdco Km AS is an investment company with the sole purpose of owning and developing Karsten Moholt AS. The underlying investment has a relatively limited connection to More Holdco Km AS and is considered as a temporary ownership. Based on this assessment, no consolidated financial statements have been prepared. The investments is classified as long-term.

### Note 4 Balances with group companies

Receivables	2021	2020
Moreld AS - Group contribution	34 569	0
Moreld AS	4 158 317	2 898 181
<b>Sum</b>	<b>4 192 886</b>	<b>2 898 181</b>
Debt	2021	2020
Moreld AS	0	25 283
Moreld AS - Group contribution	34 569	0
<b>Sum</b>	<b>34 569</b>	<b>25 283</b>



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## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

### Note 5 Tax

<b>This year's tax expense</b>	<b>2021</b>	<b>2020</b>
Entered tax on ordinary profit/loss:		
Payable tax	7 605	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>7 605</b>	<b>0</b>
Taxable income:		
Ordinary result before tax	37 655	-3 086
Permanent differences	0	0
Provided intra-group contribution	-34 569	0
Allocation of loss to be brought forward	-3 086	0
<b>Taxable income</b>	<b>0</b>	<b>-3 086</b>
Payable tax in the balance:		
Payable tax on this year's result	7 605	0
Payable tax on provided Group contribution	-7 605	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2021</b>	<b>2020</b>	<b>Difference</b>
Accumulated loss to be brought forward	0	-3 086	-3 086
Not included in the deferred tax calculation	0	3 086	3 086
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.



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## MORE HOLDCO KM AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

### Note 6 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total equity
As of 01.01.2021	9 135 485	80 944 666	89 641	187 789 003	277 958 795
Net profit / (loss)				30 050	30 050
Group contribution received			34 569	0	34 569
Group contribution				-26 964	-26 964
<b>As of 31.12.2021</b>	<b>9 135 485</b>	<b>80 944 666</b>	<b>124 210</b>	<b>187 792 089</b>	<b>277 996 451</b>

### Note 7 Shareholders

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

	Total	Face value	Share capital
Ordinary shares	152 258 085	0,06	9 135 485
<b>Total</b>	<b>152 258 085</b>		<b>9 135 485</b>

### Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
Moreld AS	149 800 000	98,4 %
Panda EQT AS	2 458 085	1,6 %
<b>Total number of shares</b>	<b>152 258 085</b>	<b>100 %</b>

### Note 8 Guarantees

More Holdco KM AS has granted for the full payment and performance of Karsten Moholt AS' annual lease obligation of NOK 10.1 million to Sika AS until 1 March 2034. In addition, the Company has granted for the performance of Karsten Moholt AS of all obligations according to a contract with Equinor Energy AS



Skatteetaten

Vår dato  
01.02.2021

Din/Deres dato  
04.01.2021

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR407807771

Telefon  
90518192

Org.nr  
974761076

Vår referanse  
2021/5022433

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

MORELD INVEST AS  
Hospitalsgata 4  
4006 STAVANGER

Att. Ove Martin Juul

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

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

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

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

### Bakgrunn

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

### Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt vekt på at selskapenes direkte og indirekte aksjonærer er profesjonelle investorer basert på HitecVision porteføljen. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



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