



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 463 120
Organisasjonsform: Aksjeselskap
Foretaksnavn: REMARKABLE EMPLOYEE SHARE
HOLDING I AS
Forretningsadresse: Fridtjof Nansens vei 12
0369 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Daniyal Iqbal
Dato for fastsettelse av årsregnskapet: 05.06.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 31.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2, 3	134 843	352 501
Sum kostnader		134 843	352 501
Driftsresultat		-134 843	-352 501
Finansinntekter og finanskostnader			
Annen renteinntekt		140 093	
Sum finansinntekter		140 093	
Other financial expenses			941
Sum finanskostnader			941
Netto finans		140 093	-941
Resultat før skattekostnad		5 250	-353 442
Income tax expense	4		199 460
Årsresultat		5 250	-552 902



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i annet foretak i samme konsern	5	95 827 202	74 316 667
Sum finansielle anleggsmidler		95 827 202	74 316 667
Sum anleggsmidler		95 827 202	74 316 667
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	239 781	44 445
Sum bankinnskudd, kontanter og lignende		239 781	44 445
Sum omløpsmidler		239 781	44 445
SUM EIENDELER		96 066 983	74 361 112
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share Capital	7, 8	87 763	87 763
Treasury shares	7	-1 085	-1 085
Share premium reserve	7, 8	47 274 784	47 274 784
Sum innskutt egenkapital		47 361 462	47 361 462
Opptjent egenkapital			
Retained Earnings	7	26 372 990	26 367 740
Unregistered capital increase	7, 8	21 510 535	
Sum opptjent egenkapital		47 883 525	26 367 740



Balanse

Beløp i: NOK	Note	2024	2023
Sum egenkapital		95 244 987	73 729 202
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Accounts payable		7 438	17 351
Short-term group liabilities	9	814 560	614 560
Sum kortsiktig gjeld		821 998	631 911
Sum gjeld		821 998	631 911
SUM EGENKAPITAL OG GJELD		96 066 985	74 361 113



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 716249

Enheten

Organisasjonsnummer: 924 463 120
Organisasjonsform: Aksjeselskap
Foretaksnavn: REMARKABLE EMPLOYEE SHARE
HOLDING I AS
Forretningsadresse: Fridtjof Nansens vei 12
0369 OSLO

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Konsern

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Daniyal Iqbal
Dato for fastsettelse av årsregnskapet: 05.06.2025

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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Brønnøysundregistrene, 30.07.2025



Organisasjonsnr: 924 463 120
REMARKABLE EMPLOYEE SHARE
HOLDING I AS

RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2024</u>	<u>2023</u>
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2, 3	134 843	352 501
Sum kostnader		134 843	352 501
Driftsresultat		-134 843	-352 501
Finansinntekter og finanskostnader			
Annen renteinntekt		140 093	
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Other financial expenses			941
Sum finanskostnader			941
Netto finans		140 093	-941
Resultat før skattekostnad		5 250	-353 442
Income tax expense	4		199 460
Årsresultat		5 250	-552 902



Organisasjonsnr: 924 463 120
REMARKABLE EMPLOYEE SHARE
HOLDING I AS

BALANSE

Beløp i: NOK **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i annet foretak i samme konsern	5	95 827 202	74 316 667
Sum finansielle anleggsmidler		95 827 202	74 316 667
Sum anleggsmidler		95 827 202	74 316 667

Omløpsmidler Varer

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	6	239 781	44 445
Sum bankinnskudd, kontanter og lignende		239 781	44 445
Sum omløpsmidler		239 781	44 445

SUM EIENDELER **96 066 983** **74 361 112**

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share Capital	7, 8	87 763	87 763
Treasury shares	7	-1 085	-1 085
Share premium reserve	7, 8	47 274 784	47 274 784
Sum innskutt egenkapital		47 361 462	47 361 462

Opptjent egenkapital

Retained Earnings	7	26 372 990	26 367 740
Unregistered capital increase	7, 8	21 510 535	
Sum opptjent egenkapital		47 883 525	26 367 740

Sum egenkapital **95 244 987** **73 729 202**

Sum langsiktig gjeld **0** **0**

Kortsiktig gjeld

Accounts payable **7 438** **17 351**



Short-term group liabilities	9	814 560	614 560
Sum kortsiktig gjeld		821 998	631 911
Sum gjeld		821 998	631 911
SUM EGENKAPITAL OG GJELD		96 066 985	74 361 113



Organisasjonsnr: 924 463 120
REMARKABLE EMPLOYEE SHARE
HOLDING I AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



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Financial statements 2024

reMarkable Employee Share Holding I

AS

Income statement

Balance sheet

Statement of cash flows

Notes to the financial statements



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Financial statements 2024 - reMarkable Employee Share Holding I AS

INCOME STATEMENT – REMARKABLE EMPLOYEE SHARE HOLDING I AS

<i>(Amounts in NOK)</i>	Notes	2024	2023
Other operating expenses	2, 3	134 843	352 501
Total operating expenses		134 843	352 501
Operating profit/(loss)		(134 843)	(352 501)
Other interest income		140 093	-
Other financial expenses		-	(941)
Net financial result		140 093	(941)
Profit/(loss) before income tax		5 249	(353 442)
Income tax expense	4	-	(199 460)
PROFIT/(LOSS) FOR THE YEAR		5 249	(552 902)
Attributable to:			
Profit/(Loss) brought forward		5 249	(552 902)
Total	8	5 249	(552 902)



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Financial statements 2024 - reMarkable Employee Share Holding I AS

BALANCE SHEET – REMARKABLE EMPLOYEE SHARE HOLDING I AS

<i>(Amounts in NOK)</i>	Notes	31 December 2024	31 December 2023
ASSETS			
Non-current assets			
Investment in group companies	5	95 827 202	74 316 667
Total non-current assets		95 827 202	74 316 667
Current assets			
Cash and cash equivalents	6	239 781	44 445
Total current assets		239 781	44 445
TOTAL ASSETS		96 066 984	74 361 113
<hr/>			
<i>(Amounts in NOK)</i>		31 December 2024	31 December 2023
EQUITY AND LIABILITIES			
EQUITY			
Share capital	7, 8	87 763	87 763
Treasury shares	7	(1 085)	(1 085)
Share premium reserve	7, 8	47 274 784	47 274 784
Unregistered capital increase	7, 8	21 510 535	-
Retained earnings	7	26 372 990	26 367 740
Total equity		95 244 987	73 729 202
LIABILITIES			
Accounts payable		7 438	17 351
Short-term group liabilities	9	814 560	614 560
Total current liabilities		821 997	631 911
Total liabilities		821 997	631 911
TOTAL EQUITY AND LIABILITIES		96 066 984	74 361 113



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Financial statements 2024 - reMarkable Employee Share Holding I AS

DocuSigned by:
Mikkel Ektvedt
4D88C70296284EE...

**Mikkel Andreas
Ektvedt**

Chairman of the board

Signed by:
Haakon Knoph
A04645389AA54E6...

**Haakon Haraldsønn
Knoph**

Board member

Oslo (Norway)

26 May 2025



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Financial statements 2024 - reMarkable Employee Share Holding I AS

STATEMENT OF CASH FLOWS – REMARKABLE EMPLOYEE SHARE HOLDING I AS

<i>(Amounts in NOK)</i>	Notes	2024	2023
CASH FLOW FROM OPERATING ACTIVITIES:			
Profit/(loss) before income tax		5 249	(353 442)
Change in accounts payable		(9 913)	17 351
Change in other accruals		200 000	377 802
Net cash flow from operating activities		195 335	41 711
CASH FLOW FROM INVESTMENT ACTIVITIES:			
Payment to buy shares in group company	5	(21 510 535)	-
Net cash flow from investing activities		(21 510 535)	-
CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds from issuance of shares	7, 8	21 510 535	-
Net cash flow from financing activities		21 510 535	-
Net increase/(decrease) in cash and cash equivalents		195 335	41 711
Cash and cash equivalents at the beginning of the period		44 445	2 735
Cash and cash equivalents at the end of the period		239 781	44 445



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Financial statements 2024 - reMarkable Employee Share Holding I AS

NOTES TO THE FINANCIAL STATEMENTS – REMARKABLE EMPLOYEE SHARE HOLDING I AS

1. Accounting principles

Remarkable Employee Share Holding I AS ("the company", "RESHI") was established on 22.01.2020. The company's business activity is to invest in and to participate in other companies, including through shares, interests or otherwise. The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for small entities in Norway.

1.1 Income tax

The tax expense consists of changes to deferred tax. Deferred tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 % of the temporary differences that exist between book value and tax values, as well as tax loss carry-forwards at the close of the financial year. Deferred tax assets are recorded on the balance sheet when it is likely that the tax assets will be utilized.

1.2 Balance sheet classifications

Current assets and short-term liabilities consist of receivables and payables due within one year. Other balance sheet items are classified as fixed assets or long-term liabilities.

1.3 Other short-term receivables

Other short-term receivables are recorded on the balance sheet at nominal value.

1.4 Use of estimates

The management has used estimates and assumptions that have affected assets and expenses in accordance with generally accepted accounting principles in Norway. None of the lines in the financial statements are subject to significant estimation uncertainty.

1.5 Investments in group companies

Investment in group companies is valued at cost in the company accounts. That is, the cost of the shares less any impairment losses.

1.6 Cash flow statement

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



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Financial statements 2024 - reMarkable Employee Share Holding I AS

2. Personnel expenses and pension

The company does not have any employees or personnel costs. No payments were made to members of the board. The company is not required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension.

3. Other operating expenses

<i>(Amounts in NOK)</i>	2024	2023
Audit fees	75 750	261 699
Accounting fees	56 697	89 602
Other fees	2 396	1 201
Total other operating expenses	134 843	352 502
Auditor's remuneration:		
<i>(Amounts in NOK)</i>	2024	2023
Statutory audit	31 250	261 699
Other services	44 500	134 359
Total auditor's remuneration	75 750	261 699

The fees specified above include VAT.

4. Income tax

This year's tax expense	2024	2023
<i>(Amounts in NOK)</i>		
Payable tax on this year's result	-	-
Changes in deferred tax asset	-	199 460
Tax expense in the income statement	-	199 460
Taxable income	2024	2023
<i>(Amounts in NOK)</i>		
Profit/(loss) before income tax	5 249	(353 442)
Permanent differences	-	-
Change in temporary differences	-	-
Change in loss carry-forwards	(5 249)	353 442
Taxable income	-	-
Payable tax in the balance sheet	2024	2023
<i>(Amounts in NOK)</i>		
Payable tax on this year's result	-	-
Tax payable in the balance sheet	-	-



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Financial statements 2024 - reMarkable Employee Share Holding I AS

Calculation of effective tax rate	2024	2023
<i>(Amounts in NOK)</i>		
Calculated tax on profit before tax with 22%	1 155	(77 757)
Tax effect of permanent differences	-	-
Change in deferred tax assets not recognized	(1 155)	277 218
Total calculated tax expense	-	199 460
Effective tax rate	0.00 %	(56.43) %

Deferred tax assets are not included in the balance sheet. This is based on the assessment that the company will most probably not have sufficient taxable income in the future to utilize the deferred tax asset.

5. Investment in group companies

Company	Location	Share ownership/ voting rights	Book value 31.12.2024
reMarkable Invest AS	Oslo, Norway	2 %	95 827 202

reMarkable Invest AS was established for the purpose of holding 100% of the shares in reMarkable AS and issue shares to reMarkable Employee Share Holding I AS (RESHI) as part of the employee share purchase program.

The increase in investment in group companies from 2023 to 2024 is related to the purchase of 37 884 new shares in reMarkable Invest AS at a subscription price of NOK 567.80 per share. The total subscription amount was consequently NOK 21 510 535.

The new shares are not reflected in the share ownership shown in the table above, as the capital increase in reMarkable Invest AS was not registered per 31 December 2024.

Once registered, RESHI will hold 2.5% of the shares in reMarkable Invest AS.

6. Cash and cash equivalents

The company has NOK 239 781 in bank deposits and there are no restrictions on these funds.

7. Equity

<i>(Amounts in NOK)</i>	Share capital	Treasury shares	Share premium reserve	Other equity	Retained earnings	Total
Balance at 1 January 2024	87 763	(1 085)	47 274 784	-	26 367 740	73 729 202
Profit/(loss) for the year	-	-	-	-	5 249	5 249
Capital increase (unregistered)	-	-	-	21 510 535	-	21 510 535
Balance at 31 December 2024	87 763	(1 085)	47 274 784	21 510 535	26 372 990	95 244 987



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Financial statements 2024 - reMarkable Employee Share Holding I AS

8. Share capital and shareholder information

The share capital of RESHI at 31.12.2024 consists of the following share classes:

(Amounts in NOK)	Total	Par value	Book value
A-shares	100 000	0.35	35 000
B-shares	150 750	0.35	52 763
Total	250 750		87 763

Ownership structure (incl. new shares):

	A-shares	B-shares	Total	Ownership
REMARKABLE HOLDING AS	100 000	4 986	104 986	41.87
STORMFUGL AS		5 737	5 737	2.29
Heggeseth Holding AS		4 510	4 510	1.80
MEGAHARTZ AS		4 357	4 357	1.74
Ingebrigtsen, Anders Bakke		3 985	3 985	1.59
Magnus Gran-Jansen Holding AS		3 600	3 600	1.44
Ramm, Erlend		3 204	3 204	1.28
Dag AS		3 189	3 189	1.27
Kähler, Joachim		3 147	3 147	1.26
reMarkable Employee Share Holding I AS		3 100	3 100	1.24
Bache-Wiig, Jens		3 000	3 000	1.20
Total	100 000	42 815	142 815	56.96
Others (percent ownership < 1%)		107 935	107 935	43.04
Total number of shares	100 000	150 750	250 750	100.00

The A-shares are ordinary shares with rights equaling 67% of the total voting rights. The B-shares have 33% of the total voting rights and are subject to the transfer restrictions and transfer regulation set out in the shareholder agreement for employees but have otherwise equal rights to the capital of the company.

reMarkable Holding AS holds all the A-shares and therefore has the controlling majority in RESHI. reMarkable Holding AS prepares the consolidated financial statements, which can be requested at Fridtjof Nansens vei 12, 0369 OSLO.

Share capital increase

On 21 August 2024 the Board of Directors unanimously decided to increase share capital through the issuance of 37 884 new B-shares, each with a par value of 0.35. The new shares were issued at a subscription price of NOK 567.80, in accordance with the share incentive plan. The total subscription amount was NOK 21 510 535, of which NOK 21 497 275.80 is share premium.

The capital increase was not registered per 31 December 2024. It is therefore presented under 'Other equity' in the balance sheet and not included in the tables above.



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Financial statements 2024 - reMarkable Employee Share Holding I AS

9. Intercompany balances with group companies

<i>(Amounts in NOK)</i>	2024	2023
Short-term liabilities to reMarkable AS	509 073	309 073
Short-term liabilities to reMarkable Holding AS	305 487	305 487
Total short-term group liabilities	814 560	614 560

reMarkable Holding AS paid expenses on behalf of RESHI during previous periods. This is reflected as liabilities in RESHI's balance sheet.



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To the General Meeting of reMarkable Employee Share Holding I AS

Independent Auditor's Report

Opinion

We have audited the financial statements of reMarkable Employee Share Holding I AS (the Company), which comprise the balance sheet as at 31 December 2024, 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 2024, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

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.

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

Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodo	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Straume	

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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.

Oslo, 6 June 2025

KPMG AS

Karianne Fønstelién Vintervoll
State Authorised Public Accountant
(This document is signed electronically)

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PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Vintervoll, Karianne F

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5999-4-2179424

IP: 77.18.xxx.xxx

2025-06-10 08:01:40 UTC



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Att. Frøydis Høistad

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Remarkable Employee Share Holding I AS, org.nr. 924 463 120

Vi viser til deres brev av 27. september 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Remarkable Employee Share Holding I AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Remarkable Employee Share Holding I 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

Remarkable Employee Share Holding I AS er en del av reMarkable-konsernet og er opprettet som et selskap hvor ansatte kan investere i konsernet. Konsernet driver virksomhet innen teknologibransjen. Konsernet har besluttet å innføre engelsk som offisielt selskapspråk, og øvrige selskaper i konsernet har tidligere fått dispensasjon til å bruke engelsk i årsregnskap og årsberetning.

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 “informativ regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er en del av et konsern hvor øvrige selskaper tidligere har fått dispensasjon til å bruke engelsk i årsregnskap og årsberetning. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

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