



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	911 873 648
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	TRIBILITY HOLDING AS
Forretningsadresse:	Fabrikkveien 40 4323 SANDNES

Regnskapsår

Årsregnskapets periode:	01.01.2021 - 31.12.2021
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Kai Preben Sæveland
Dato for fastsettelse av årsregnskapet:	30.06.2022

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, 17.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Other expenses		568 380	84 323
Sum kostnader		568 380	84 323
Driftsresultat		-568 380	-84 323
Finansinntekter og finanskostnader			
Annen renteinntekt		10 240	34 319
Other financial income			3 161 366
Sum finansinntekter		10 240	3 195 685
Writ-down of other financial fixed assets	5	214 000 000	
Annen rentekostnad	6	42 188 494	39 150 971
Other financial expenses		1 365 506	
Sum finanskostnader		257 554 000	39 150 971
Netto finans		-257 543 760	-35 955 286
Ordinært resultat før skattekostnad		-258 112 140	-36 039 609
Tax expense	4		
Ordinært resultat etter skattekostnad		-258 112 140	-36 039 609
Årsresultat		-258 112 140	-36 039 609
Årsresultat etter minoritetsinteresser		-258 112 140	-36 039 609
Totalresultat		-258 112 140	-36 039 609
Overføringer og disponeringer			
Transferred from other equity		-258 112 140	-36 039 609
Sum overføringer og disponeringer		-258 112 140	-36 039 609



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	230 237 455	444 237 455
Sum finansielle anleggsmidler		230 237 455	444 237 455
Sum anleggsmidler		230 237 455	444 237 455
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer		266 208	166 405
Sum fordringer		266 208	166 405
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		20 059 527	20 613 932
Sum bankinnskudd, kontanter og lignende		20 059 527	20 613 932
Sum omløpsmidler		20 325 734	20 780 337
SUM EIENDELER		250 563 190	465 017 792
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	2	12 940 793	12 940 793
Beholdning av egne aksjer	2		
Overkurs		805 548 245	805 548 245
Sum innskutt egenkapital		818 489 038	818 489 038
Opptjent egenkapital			



Balanse

Beløp i: NOK	Note	2021	2020
Udekket tap	7	1 109 534 920	851 422 780
Sum opptjent egenkapital		-1 109 534 920	-851 422 780
Sum egenkapital	3	-291 045 883	-32 933 743
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other non-current liabilities	6	541 505 535	497 951 535
Sum annen langsiktig gjeld		541 505 535	497 951 535
Sum langsiktig gjeld		541 505 535	497 951 535
Kortsiktig gjeld			
Leverandørgjeld		103 538	
Sum kortsiktig gjeld		103 538	
Sum gjeld		541 609 073	497 951 535
SUM EGENKAPITAL OG GJELD		250 563 190	465 017 792



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 877309

Enheten

Organisasjonsnummer: 911 873 648
Organisasjonsform: Aksjeselskap
Foretaksnavn: TRIBILITY HOLDING AS
Forretningsadresse: Fabrikkveien 40
4323 SANDNES

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Kai Preben Sæveland
Dato for fastsettelse av årsregnskapet: 30.06.2022

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2021: Årsregnskap 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, 16.08.2022

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 911 873 648
TRIBILITY HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Other expenses		568 380	84 323
Sum kostnader		568 380	84 323
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Sum overføringer og disponeringer		-258 112 140	-36 039 609



Organisasjonsnr: 911 873 648
TRIBILITY HOLDING AS

BALANSE

Beløp i: NOK Note 2021 2020

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 5 230 237 455 444 237 455

Sum finansielle anleggsmidler 230 237 455 444 237 455

Sum anleggsmidler 230 237 455 444 237 455

Omløpsmidler

Varer

Fordringer

Konsernfordringer 266 208 166 405

Sum fordringer 266 208 166 405

Bankinnskudd, kontanter og lignende

Bank deposits, cash and cash equivalents 20 059 527 20 613 932

Sum bankinnskudd, kontanter og lignende 20 059 527 20 613 932

Sum omløpsmidler 20 325 734 20 780 337

SUM EIENDELER 250 563 190 465 017 792

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 2 12 940 793 12 940 793

Beholdning av egne aksjer 2

Overkurs 805 548 245 805 548 245

Sum innskutt egenkapital 818 489 038 818 489 038

Opptjent egenkapital

Udekket tap 7 1 109 534 920 851 422 780

Sum opptjent egenkapital -1 109 534 920 -851 422 780

Sum egenkapital 3 -291 045 883 -32 933 743

Gjeld

Langsiktig gjeld

Annen langsiktig gjeld



Other non-current liabilities	6	541 505 535	497 951 535
Sum annen langsiktig gjeld		541 505 535	497 951 535
Sum langsiktig gjeld		541 505 535	497 951 535
Kortsiktig gjeld			
Leverandørgjeld		103 538	
Sum kortsiktig gjeld		103 538	
Sum gjeld		541 609 073	497 951 535
SUM EGENKAPITAL OG GJELD		250 563 190	465 017 792



Organisasjonsnr: 911 873 648
TRIBILITY HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

1

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Tribility Holding AS

Annual report 2021

Nature of the business

The company was founded in April 2013 with the name STARTUP 279 AS. In April 2014, the company was acquired by Triton Partners through its holding company Collage Midco S.a.r.l. At the same time, the name was changed to Tribility Holding AS. The Nature of the business is to invest in other companies.

Development

The company had no revenue in 2021.

In April 2014, Tribility Holding AS acquired 100% of the shares in Tribility AS. At the same time, Tribility AS acquired 100% of the shares in Cubility AS. This is currently the only investment in the company.

Tribility Holding AS had a net loss of NOK -258,1 million in 2021 compared to a net loss of NOK -36.0 million in 2020. The loss is mainly coming from an impairment of the shares in Tribility AS. At the end of the year, the company had total capital of NOK 250,5 million and a negative equity of NOK 291.0 million.

Going concern

The company had a negative equity of NOK 291,0 million at the end of 2021. The company's only debt is consisting of a shareholder loan with payment in kind interest and not payable before maturity of the loan. The maturity date of the shareholder loan is regulated in the shareholder agreement and occur only when the shares in Cubility are sold/listed on the stock exchange. As such, there is limited payable expenses in the company. The cash balance in the company end of 2021 was NOK 20,1 million.

The Board of directors is of the opinion that the recognition of the assets in the balance sheet is prudent and that the assumptions for going concern, in accordance with §3-3a Norwegian Accounting Act, are present.

Working environment

The company have no employees.

External environment

The company have no activity influencing on the external environment.

30 June 2022,

Chairman of the board
Marcus Billman

Board member
Kristian Diesen





Annual Report 2021 Tribility Holding AS

Revenue statement
Balance sheet
Notes to the Accounts
Auditor's Report

Org.no.: 911 873 648





Income statement Tribility Holding AS

Operating income and operating expenses	Note	2021	2020
Other expenses		568 380	84 323
Total expenses		568 380	84 323
Operating profit/loss		-568 380	-84 323
Financial income and expenses			
Other interest income		10 240	34 319
Other financial income		0	3 161 366
Writ-down of other financial fixed assets	5	214 000 000	0
Other interest expenses	6	42 188 494	39 150 971
Other financial expenses		1 365 506	0
Net financial items		-257 543 760	-35 955 286
Result before tax		-258 112 140	-36 039 609
Tax expense	4	0	0
Result for the year		-258 112 140	-36 039 609
Allocation of result for the year			
Transferred from other equity		258 112 140	36 039 609
Total brought forward		-258 112 140	-36 039 609





Balance sheet
Tribility Holding AS

Assets	Note	2021	2020
Non-current financial assets			
Investments in subsidiaries	5	230 237 455	444 237 455
Total non-current financial assets		230 237 455	444 237 455
Total non-current assets		230 237 455	444 237 455
Current assets			
Receivables			
Receivables from group companies		266 208	166 405
Total receivables		266 208	166 405
Bank deposits, cash and cash equivalents			
Bank deposits, cash and cash equivalents		20 059 527	20 613 932
Total bank deposits, cash and cash equivalents		20 059 527	20 613 932
Total current assets		20 325 734	20 780 337
Total assets		250 563 190	465 017 792





Balance sheet

Tribility Holding AS

Equity and liabilities	Note	2021	2020
Equity			
<i>Paid in equity</i>			
Share capital	2	12 940 793	12 940 793
Share premium reserve		805 548 245	805 548 245
Total paid-up equity		818 489 038	818 489 038
<i>Retained earnings</i>			
Uncovered loss	7	-1 109 534 920	-851 422 780
Total retained earnings		-1 109 534 920	-851 422 780
Total equity	3	-291 045 883	-32 933 743
Liabilities			
<i>Other non-current liabilities</i>			
Other non-current liabilities	6	541 505 535	497 951 535
Total non-current liabilities		541 505 535	497 951 535
Trade payables		103 538	0
Total current liabilities		103 538	0
Total liabilities		541 609 073	497 951 535
Total equity and liabilities		250 563 190	465 017 792

30.06.2022

The board of Tribility Holding AS

Marcus Billman
chairman of the boardKristian Diesen
member of the board



Notes to the financial statement 2021

Accounting Principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for small companies. Consolidated annual accounts is not prepared on the basis of the shares in the subsidiary are considered as financial investment.

Main rule for balance sheet classification

Assets intended for permanent ownership or use are classified as fixed assets. Other assets are classified as current assets.

Fixed assets are valued at cost. Fixed assets are written down to recoverable amount when decrease in value are expected to be permanent. Long term debt is recorded at nominal amount received when the loan is obtained.

Operating income and expenses

Income is recognized upon performance and entered as income. The matching principle is used for expenses, that is expenses are recorded in the same period as accompanying income is recognized

Shares in associated companies and subsidiaries

Investments in associated companies are valued according to the cost method. The same applies to subsidiaries in the company accounts. Investemetns are written down to recoverable amount when decrease in value are expected to be permanent.

Foreign currency

Cash items in foreign currency are converted to the exchange rate at the balance sheet date.

Tax

The income tax expense is comprised of both tax payable for the period and changes in deferred tax. Deferred tax is determined on the basis of existing temporary differences between accounting net income and net tax income, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are offset. Deferred tax and deferred tax liability are recorded net in the balance sheet.





Notes to the financial statement 2021

Note 1 Payroll cost, number of employees, remuneration, loans to employees m.m.

The company has no employees.

Note 2 Shareholders

The share capital in Tribility Holding AS as of 31.12 consists of the following share classes:

	Total	Face value	Entered
Ordinary shares	10 000 000	1,0	10 000 000
B-shares	1	1,0	1
C-shares	2 940 791	1,0	2 940 791
D-shares	1	1,0	1
Total	12 940 793		12 940 793

Ownership structure

Shareholders in % at year end:

	Total	Owner interest	Share of votes
Collage Midco S.a.r.l	11 572 366	89,4	89,4
Vasshus Investering	345 879	2,7	2,7
Tribility Invest AS	265 099	2,0	2,0
Seldalsbakken Investering AS	150 382	1,2	1,2
Marlene Holding AS	133 673	1,0	1,0
Timetrader AS	133 673	1,0	1,0
Atem Invest AS	51 473	0,4	0,4
Kai Preben Sæveland	51 473	0,4	0,4
Marcus Billman	51 473	0,4	0,4
William James Wright	51 473	0,4	0,4
Knut Haga	41 178	0,3	0,3
Albina Invest AS	20 589	0,2	0,2
Otire Invest AS	20 589	0,2	0,2
Lars Jonsson	15 442	0,1	0,1
Parga OY	12 868	0,1	0,1
Roger Leijonqvist	12 868	0,1	0,1
Thomas Thune Andersen	10 295	0,1	0,1
Total number of shares	12 940 793	100,0	100,0

Note 3 Equity

	Share capital	Share premium reserve	Other equity	Total
Pr. 01.012021	12 940 793	805 548 244	-851 422 780	-32 933 743
Net profit			-258 112 140	-258 112 140
Pr 31.12.2021	12 940 793	805 548 244	-1 109 534 920	-291 045 883





Notes to the financial statement 2021

Note 4 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary result before tax	-258 112 140	-36 039 609
Permanent differences	214 000 000	0
Changes in temporary differences	1 365 506	-3 161 366
Cut interest deduction	42 178 254	39 116 652
Taxable income	-568 380	-84 323
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2021	2020	Difference
Long-term receivables and liabilities in foreign currency	4 782 264	6 147 770	1 365 506
Total	4 782 264	6 147 770	1 365 506
Accumulated loss to be brought forward	-15 861 094	-15 292 714	568 380
Cut interest deduction	-353 701 492	-311 523 238	42 178 254
Not included in the deferred tax calculation	364 780 322	320 668 182	-44 112 140
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.





Notes to the financial statement 2021

Note 5 Subsidiaries, associated companies etc.

	Registered office	Ownership interest	Equity	Net profit
Tribility AS	Sandnes	100 %	249 633 997	-191 640 064

Consolidated annual accounts is not prepared for the parent company Tribility Holding AS.

Note 6 Long term debt.

The company has a long-term loan from shareholders at NOK 541 505 535 as of 31.12.21. Interest charged on the loan for 2021 is NOK 42 188 494.

Note 7 Going concern

The result for 2021 shows a profit of NOK-258 112 140 after tax, against NOK -36 039 609 in 2020.

The company's only debt is consisting of a shareholder loan with payment in kind interest and not payable before maturity of the loan. The maturity date of the shareholder loan is regulated in the shareholder agreement and occur only when the shares in Cubility are sold/listed on the stock exchange. As such, there is limited payable expenses in the company. The cash balance in the company end of 2021 was NOK 20 059 527 million.

The board considers that the going concern conditions are satisfied and the business is operated on this basis.





Verification

Transaction 09222115557472460222

Document

211231 Annual Report Tribility Holding AS 2021

Main document

9 pages

Initiated on 2022-06-29 15:11:59 CEST (+0200) by Liv

Oddveig Goa Kommedal (LOGK)

Finalised on 2022-07-04 09:38:07 CEST (+0200)

Initiator

Liv Oddveig Goa Kommedal (LOGK)

Cubility AS

Company reg. no. 988100242

lk@cubility.com

+4799039951

Signing parties

Marcus Billman (MB)

billman.wp@triton-partners.com

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Deloitte.

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www.deloitte.no

To the General Meeting of Tribility Holding AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Tribility Holding AS (the Company), which comprise the balance sheet as at 31 December 2021, the income 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 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 Management for the Financial Statements

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

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

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side 7
Independent Auditor's Report
Tilberedning AS

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, 30 June 2022
Deloitte AS

Arnstein Antonsen
State Authorised Public Accountant



Skattedirektoratet

Saksbehandler Rune Tystad	Deres dato 05.07.2015	Vår dato 12.08.2015
Telefon 977 59 464	Deres referanse Kai Preben Sæveland	Vår referanse 2015/776924

CUBILITY AS
Fabrikkveien 22, Plan 5
4323 SANDNES

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Tribility Holding AS, Tribility AS og Cubility AS

Vi viser til deres brev mottatt 6. august 2015 der dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

Tribility Holding AS, org.nr. 911 873 648,
Tribility AS, org.nr. 911 873 680 og
Cubility AS, org.nr. 988 100 242.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Tribility Holding AS, Tribility AS og Cubility AS 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.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Cubility AS er 100 % eid av Tribility AS, som igjen er 100 % eid av Tribility Holding AS. Tribility Holding AS og Tribility AS er kun holdingselskaper som det ikke foreligger aktivitet i. Konsernet eies av det internasjonale investeringselskapet Collage Midco S.a.r.l. (Luxembourg) med 88 %, mens de øvrige 12 % er eiet av ledelsen og styret. All rapportering mot eiere skjer på engelsk. Cubility AS som er et norsk teknologi selskap innenfor oljeservice bransjen, produserer og leverer utstyr som i dag benyttes globalt av internasjonale kunder blant annet i Midt-Østen, Asia, Sør og Nord Amerika. Selskapet har også virksomhet mot norske oljeselskaper. Hovedspråket i bransjen er engelsk.

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.''*

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er et datterselskap av et utenlandsk selskap og at eierkretsen er begrenset. Videre er det vektlagt at selskapet opererer innen en bransje der engelsk er hovedspråket og at all rapportering mot eiere skjer på engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer