



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2018 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 817 935 052  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SHEARWATER GEOSERVICES ASSETS AS  
Forretningsadresse: Damsgårdsveien 135  
5160 LAKSEVÅG

### Regnskapsår

Årsregnskapets periode: 01.01.2018 - 31.12.2018

### 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: Hilde Marie Bjerga  
Dato for fastsettelse av årsregnskapet: 28.06.2019

### Grunnlag for avgivelse

År 2018: Årsregnskapet er elektronisk innlevert  
År 2017: Tall er hentet fra elektronisk innlevert årsregnskap fra 2018

*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, 04.11.2020



## Resultatregnskap

Beløp i: USD	Note	2018	2017
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2, 7	17 531	15 639
<b>Sum kostnader</b>		<b>17 531</b>	<b>15 639</b>
<b>Driftsresultat</b>		<b>-17 531</b>	<b>-15 639</b>
Rentekostnad til foretak i samme konsern	7	101	36
Annen finanskostnad		-45	80
<b>Sum finanskostnader</b>		<b>56</b>	<b>116</b>
<b>Netto finans</b>		<b>-56</b>	<b>-116</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-17 587</b>	<b>-15 755</b>
Skattekostnad på ordinært resultat	6		
<b>Ordinært resultat etter skattekostnad</b>		<b>-17 587</b>	<b>-15 755</b>
<b>Årsresultat</b>		<b>-17 587</b>	<b>-15 755</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-17 587</b>	<b>-15 755</b>
<b>Totalresultat</b>		<b>-17 587</b>	<b>-15 755</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		-17 587	-15 755
<b>Sum overføringer og disponeringer</b>		<b>-17 587</b>	<b>-15 755</b>



## Balanse

Beløp i: USD	Note	2018	2017
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	6		
<b>Sum anleggsmidler</b>		<b>0</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer		295	
<b>Sum fordringer</b>		<b>295</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	5	2 144	3 662
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>2 144</b>	<b>3 662</b>
<b>Sum omløpsmidler</b>		<b>2 439</b>	<b>3 662</b>
<b>SUM EIENDELER</b>		<b>2 439</b>	<b>3 662</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	3, 4	3 480	3 480
<b>Sum innskutt egenkapital</b>		<b>3 480</b>	<b>3 480</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	3	-33 342	-15 755
<b>Sum opptjent egenkapital</b>		<b>-33 342</b>	<b>-15 755</b>
<b>Sum egenkapital</b>		<b>-29 862</b>	<b>-12 275</b>



## Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2018</b>	<b>2017</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	6		
Andre avsetninger for forpliktelser	6		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Betalbar skatt	6		
Annen kortsiktig gjeld	7	32 301	15 938
<b>Sum kortsiktig gjeld</b>		<b>32 301</b>	<b>15 938</b>
<b>Sum gjeld</b>		<b>32 301</b>	<b>15 938</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>2 439</b>	<b>3 662</b>



# ANNUAL REPORT 2018

## Shearwater Geoservices Assets AS

Damsgårdsveien 135  
5160 Laksevåg

Business reg.no. 817 935 052 MVA

Contents:

Financial Statement  
Auditor's Report



## Shearwater Geoservices Assets AS Profit and Loss Account

OPERATING REVENUE AND EXPENSES (USD)	NOTE	20186.10.2016 - 31.12.2017	
Administration expenses	2, 7	17 531	15 639
<b>Total operating expenses</b>		<b>17 531</b>	<b>15 639</b>
<b>Net operating income</b>		<b>-17 531</b>	<b>-15 639</b>
<b>FINANCIAL ITEMS</b>			
Interest cost to group entities	7	101	36
Other financial expenses		160	141
Exchange loss (-) /gain (+)		205	61
<b>Net financial income and expenses</b>		<b>-56</b>	<b>-116</b>
Operating result before tax		-17 587	-15 755
<b>Net income</b>		<b>-17 587</b>	<b>-15 755</b>
<b>ALLOCATION OF NET INCOME</b>			
From other equity		17 587	15 755
<b>Total allocation</b>		<b>-17 587</b>	<b>-15 755</b>



## Shearwater Geoservices Assets AS Statement of Financial Position

ASSETS (IN USD)	NOTE	2018	2017
<b>CURRENT ASSETS</b>			
Other short-term receivables		295	0
<b>Total receivables</b>		<b>295</b>	<b>0</b>
<b>Cash and cash equivalents</b>	<b>5</b>	<b>2 144</b>	<b>3 662</b>
<b>Total assets</b>		<b>2 439</b>	<b>3 662</b>
<b>EQUITY AND LIABILITIES (IN USD)</b>			
<b>PAID-UP EQUITY</b>			
Share capital	3, 4	3 480	3 480
<b>Total paid-up equity</b>		<b>3 480</b>	<b>3 480</b>
<b>RETAINED EARNINGS</b>			
Retained earnings	3	-33 342	-15 755
<b>Total retained earnings</b>		<b>-33 342</b>	<b>-15 755</b>
<b>Total equity</b>		<b>-29 862</b>	<b>-12 275</b>
<b>LIABILITIES</b>			
<b>CURRENT DEBT</b>			
Liabilities to group companies	7	32 301	15 938
<b>Total current debt</b>		<b>32 301</b>	<b>15 938</b>
<b>Total liabilities</b>		<b>32 301</b>	<b>15 938</b>
<b>Total equity and liabilities</b>		<b>2 439</b>	<b>3 662</b>

Bergen, 28.06.2019

\_\_\_\_\_  
Andreas Hveding Aubert  
member of the board

\_\_\_\_\_  
Irene Waage Basili  
chairman of the board

\_\_\_\_\_  
Peter Allan Hooper  
general Manager



## Note 1 - Accounting principles

Shearwater GeoServices Assets AS is a Norwegian registered company with corporate office in Bergen. The company was founded 6. December 2016. There has been no operation in the company since the foundation.

The company is part of the Shearwater GeoServices group since 22. December 2016. Consolidated accounts for the group can be located at Shearwater GeoServices Holding AS's head office in Damsgårdsveien 135, Bergen.

The financial statements are prepared in accordance with the Norwegian Generally Accepted Accounting Principles (NGAAP) for small companies as set out in the Norwegian Accounting Act of 1998. The accounting principles are described below.

### Classification of assets and liabilities in the financial statement

Assets intended for permanent ownership or use and receivables due later than one year after the balance sheet date are classified as fixed assets. Other assets are classified as current assets. Liabilities due later than one year after the balance sheet date are classified as long-term debt. Other liabilities are classified as short-term debt.

### Receivables and liabilities in foreign currency

Receivables and liabilities in a foreign currency are translated into USD using the exchange rate at the balance sheet date. Realised and unrealised gains and losses are classified as financial items.

### Receivables

Receivables are valued at the lower of the nominal value and fair value.

### Taxes

Taxes are expensed when incurred, which means the tax expense is related to the financial statements profit/loss before tax. Tax expenses consist of tax payable (tax on the financial years taxable income) and change in net deferred tax. The tax expense is distributed between ordinary profit/loss and extraordinary profit/loss according to the tax basis. Deferred tax and deferred tax asset is presented net in the balance sheet.

### Contingencies

Contingent losses are recognised as expense if they are probable and can be reliably measured. Contingent gains that are probable and contingent losses that are less probable are not recognised but disclosed in the annual report or in the accompanying notes.

## Note 2 Salary and personnel expenses

There are no employees in the company. There has been no remuneration to the board of directors during the year.

Auditor's fee in 2018 is related to statutory audit USD5 136, and USD 0 for other services. The amount is partly including VAT as the company first registered for VAT in May this year.

## Note 3 - Equity

	Share capital	Retained earnings	Total equity
Equity as at 01.01.	3 480	-15 755	-12 275
Profit for the year		-17 587	-17 587
<b>Equity at at 31.12.</b>	<b>3 480</b>	<b>-33 342</b>	<b>-29 862</b>

As at 31.12.18 the company's share capital is lost leaving the board of directors with a duty to act. The



## Shearwater Geoservices Assets AS

## Notes to the financial statement 2018

financial statement is based on going concern and the board of directors confirms this after receiving a parent guarantee from Shearwater GeoServices AS which ensures operation at least for the next 12 months from the date of approval of the balance sheet.

### Note 4 – Share capital

The company's share capital consists of 300 shares at NOK 100, totals to NOK 30 000. Booked value is USD 3 480.

Shearwater GeoServices AS owns 100% of the shares.

### Note 5 - Cash and cash equivalents

There are no restricted cash in the company.

### Note 6 – Taxes

<b>Taxes over profit and loss:</b>	<b>2018</b>	<b>2017</b>
Tax payable	0	0
Change in deferred taxes	0	0
<b>Taxes in profit and loss</b>	<b>0</b>	<b>0</b>
<b>Taxable income:</b>		
Net income before tax	-17 587	-15 755
Change in temporary differences	0	0
<b>Taxable income</b>	<b>-17 587</b>	<b>-15 755</b>
<b>Temporary differences:</b>		
Losses brought forward	-33 342	-15 755
<b>Total</b>	<b>-33 342</b>	<b>-15 755</b>
Not recognised tax asset	33 342	15 755
Deferred tax assets	0	0
Tax rate tax payable	23%	
Tax rate deferred tax 2018	23%	
Tax rate deferred tax 2019	22%	

### Note 7 – Intercompany balances

Short term debt to group companies totals USD 32 301.

All intercompany balances from 2017 onwards are subject to interest calculation. The group uses its highest external interest rate in the calculation.

The company has been charged with USD 11 804 for corporate services from Shearwater GeoServices Norway AS. The transaction is part of the ordinary business.



# ANNUAL REPORT 2018

## Shearwater GeoServices Assets AS

Damsgårdsveien 135  
5160 Laksevåg

Business reg.no. 817 935 052 MVA

Contents:

Financial Statement  
Auditor's Report



## Shearwater GeoServices Assets AS Profit and Loss Account

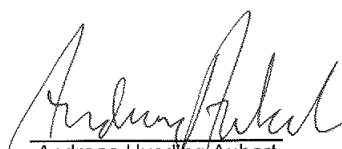
OPERATING REVENUE AND EXPENSES (USD)	NOTE	2018.10.2016 - 31.12.2017	
Administration expenses	2, 7	17 531	15 639
<b>Total operating expenses</b>		<b>17 531</b>	<b>15 639</b>
<b>Net operating income</b>		<b>-17 531</b>	<b>-15 639</b>
<b>FINANCIAL ITEMS</b>			
Interest cost to group entities	7	101	36
Other financial expenses		160	141
Exchange loss (-) /gain (+)		205	61
<b>Net financial income and expenses</b>		<b>-56</b>	<b>-116</b>
Operating result before tax		-17 587	-15 755
<b>Net income</b>		<b>-17 587</b>	<b>-15 755</b>
<b>ALLOCATION OF NET INCOME</b>			
From other equity		17 587	15 755
<b>Total allocation</b>		<b>-17 587</b>	<b>-15 755</b>



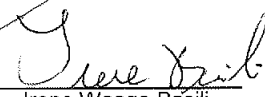
## Shearwater Geoservices Assets AS Statement of Financial Position

ASSETS (IN USD)	NOTE	2018	2017
<b>CURRENT ASSETS</b>			
Other short-term receivables		295	0
<b>Total receivables</b>		<b>295</b>	<b>0</b>
<b>Cash and cash equivalents</b>	<b>5</b>	<b>2 144</b>	<b>3 662</b>
<b>Total assets</b>		<b>2 439</b>	<b>3 662</b>
<b>EQUITY AND LIABILITIES (IN USD)</b>			
<b>PAID-UP EQUITY</b>			
Share capital	3, 4	3 480	3 480
<b>Total paid-up equity</b>		<b>3 480</b>	<b>3 480</b>
<b>RETAINED EARNINGS</b>			
Retained earnings	3	-33 342	-15 755
<b>Total retained earnings</b>		<b>-33 342</b>	<b>-15 755</b>
<b>Total equity</b>		<b>-29 862</b>	<b>-12 275</b>
<b>LIABILITIES</b>			
<b>CURRENT DEBT</b>			
Liabilities to group companies	7	32 301	15 938
<b>Total current debt</b>		<b>32 301</b>	<b>15 938</b>
<b>Total liabilities</b>		<b>32 301</b>	<b>15 938</b>
<b>Total equity and liabilities</b>		<b>2 439</b>	<b>3 662</b>


Bergen, 28.06.2019



Andreas Hvedngi Aubert  
member of the board



Irene Waage Basili  
chairman of the board



Peter Allan Hooper  
general Manager



## Note 1 - Accounting principles

Shearwater GeoServices Assets AS is a Norwegian registered company with corporate office in Bergen. The company was founded 6. December 2016. There has been no operation in the company since the foundation.

The company is part of the Shearwater GeoServices group since 22. December 2016. Consolidated accounts for the group can be located at Shearwater GeoServices Holding AS's head office in Damsgårdsveien 135, Bergen.

The financial statements are prepared in accordance with the Norwegian Generally Accepted Accounting Principles (NGAAP) for small companies as set out in the Norwegian Accounting Act of 1998. The accounting principles are described below.

### Classification of assets and liabilities in the financial statement

Assets intended for permanent ownership or use and receivables due later than one year after the balance sheet date are classified as fixed assets. Other assets are classified as current assets. Liabilities due later than one year after the balance sheet date are classified as long-term debt. Other liabilities are classified as short-term debt.

### Receivables and liabilities in foreign currency

Receivables and liabilities in a foreign currency are translated into USD using the exchange rate at the balance sheet date. Realised and unrealised gains and losses are classified as financial items.

### Receivables

Receivables are valued at the lower of the nominal value and fair value.

### Taxes

Taxes are expensed when incurred, which means the tax expense is related to the financial statements profit/loss before tax. Tax expenses consist of tax payable (tax on the financial years taxable income) and change in net deferred tax. The tax expense is distributed between ordinary profit/loss and extraordinary profit/loss according to the tax basis. Deferred tax and deferred tax asset is presented net in the balance sheet.

### Contingencies

Contingent losses are recognised as expense if they are probable and can be reliably measured. Contingent gains that are probable and contingent losses that are less probable are not recognised but disclosed in the annual report or in the accompanying notes.

## Note 2 Salary and personnel expenses

There are no employees in the company. There has been no remuneration to the board of directors during the year.

Auditor's fee in 2018 is related to statutory audit USD5 136, and USD 0 for other services. The amount is partly including VAT as the company first registered for VAT in May this year.

## Note 3 - Equity

	Share capital	Retained earnings	Total equity
Equity as at 01.01.	3 480	-15 755	-12 275
Profit for the year		-17 587	-17 587
<b>Equity at at 31.12.</b>	<b>3 480</b>	<b>-33 342</b>	<b>-29 862</b>

As at 31.12.18 the company's share capital is lost leaving the board of directors with a duty to act. The



Shearwater GeoServices Assets AS

Notes to the financial statement 2018

financial statement is based on going concern and the board of directors confirms this after receiving a parent guarantee from Shearwater GeoServices AS which ensures operation at least for the next 12 months from the date of approval of the balance sheet.

#### Note 4 – Share capital

The company's share capital consists of 300 shares at NOK 100, totals to NOK 30 000. Booked value is USD 3 480.

Shearwater GeoServices AS owns 100% of the shares.

#### Note 5 - Cash and cash equivalents

There are no restricted cash in the company.

#### Note 6 – Taxes

<b>Taxes over profit and loss:</b>	<b>2018</b>	<b>2017</b>
Tax payable	0	0
Change in deferred taxes	0	0
<b>Taxes in profit and loss</b>	<b>0</b>	<b>0</b>
<b>Taxable income:</b>		
Net income before tax	-17 587	-15 755
Change in temporary differences	0	0
<b>Taxable income</b>	<b>-17 587</b>	<b>-15 755</b>
<b>Temporary differences:</b>		
Losses brought forward	-33 342	- 15 755
<b>Total</b>	<b>-33 342</b>	<b>-15 755</b>
Not recognised tax asset	33 342	15 755
Deferred tax assets	0	0
Tax rate tax payable	23%	
Tax rate deferred tax 2018	23%	
Tax rate deferred tax 2019	22%	

#### Note 7 –Intercompany balances

Short term debt to group companies totals USD 32 301.

All intercompany balances from 2017 onwards are subject to interest calculation. The group uses its highest external interest rate in the calculation.

The company has been charged with USD 11 804 for corporate services from Shearwater GeoServices Norway AS. The transaction is part of the ordinary business.



To the General Meeting of Shearwater Geoservices Assets AS

## *Independent Auditor's Report*

### *Report on the Audit of the Financial Statements*

#### *Opinion*

We have audited the financial statements of Shearwater Geoservices Assets AS, which comprise the Statement of Financial Position as at 31 December 2018, the Profit and Loss Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2018, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Responsibilities of the Board of Directors and the Managing Director for the Financial Statements*

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report

*PricewaterhouseCoopers AS, Sandviksbodene 2A, Postboks 3984 - Sandviken, NO-5835 Bergen  
T: 02316, org. no.: 987 009 713 VAT, www.pwc.no  
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and authorised accounting firm*



Independent Auditor's Report - Shearwater Geoservices Assets AS

that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

### *Report on Other Legal and Regulatory Requirements*

#### *Opinion on Registration and Documentation*

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Bergen, 28 June 2019  
**PricewaterhouseCoopers AS**

Jon Haugervåg  
State Authorised Public Accountant

(2)



## Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Torstein Kinden Helleland	03.01.2018	09.01.2018
Telefon	Deres referanse	Vår referanse
22078139	Kristian Rådal	2017/668031

SHEARWATER GEOSERVICES GROUP  
Solheimsgaten 15  
5058 BERGEN

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Shearwater GeoServices Assets AS, org.nr. 817 935 052

Vi viser til deres brev av 3. januar 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Shearwater GeoServices Assets AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Shearwater GeoServices Assets 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

Shearwater GeoServices Assets AS er eid av Shearwater GeoServices Holding AS som har dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk. Shearwater GeoServices Holding AS med datterselskaper tilbyr tjenester innen seismikkvirksomhet internasjonalt. Konsernet operer i en bransje hvor engelsk klart er det dominerende arbeidsspråket. Konsernets arbeidsspråk er engelsk. Selskapet driver virksomhet i en internasjonal bransje. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

### 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 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*

Postadresse	Besøksadresse:	Sentraltbord
Postboks 9200 Grønland	Se <a href="http://www.skatteetaten.no">www.skatteetaten.no</a>	800 80 000
0134 Oslo	Org.nr: 996250318	Telefaks
	E-post:	22 17 08 60
	<a href="mailto:skatteetaten.no/sendepost">skatteetaten.no/sendepost</a>	



*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 vekt på at selskapet er eid av et selskap som har dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk. Eierkretsen er begrenset. Selskapet opererer i en internasjonal bransje. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Jeanette Munkvold Skovholt  
*seniorrådgiver*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Torstein Kinden Helleland

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