



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 957 632 017
Organisasjonsform: Aksjeselskap
Foretaksnavn: NORSPAN GAS CARRIERS AS
Forretningsadresse: Smedasundet 40
5529 HAUGESUND

Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

Konsern

Morselskap i konsern: 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: Geir Tore Henriksen
Dato for fastsettelse av årsregnskapet: 27.03.2026

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 28.04.2026



Resultatregnskap

Beløp i: USD	Note	2025	2024
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	1	8 209	10 289
Sum kostnader		8 209	10 289
Driftsresultat		-8 209	-10 289
Finansinntekter og finanskostnader			
Financial income	2	26 645	199
Sum finansinntekter		26 645	199
Foreign exchange gain/-loss		-331 841	498
Financial expenses	2	1 175 594	1 987 309
Sum finanskostnader		843 753	1 987 807
Netto finans		-817 108	-1 987 608
Resultat før skattekostnad		-825 317	-1 997 898
Taxes	3	-16 006 274	
Årsresultat		15 180 957	-1 997 898
Årsresultat etter minoritetsinteresser		15 180 957	-1 997 898
Totalresultat		15 180 957	-1 997 898



Balanse

Beløp i: USD	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel		16 006 274	
Sum immaterielle eiendeler		16 006 274	
Finansielle anleggsmidler			
Investering i annet foretak i samme konsern	4	65 708 406	65 108 406
Investeringer i tilknyttet selskap	4	7 500 000	
Investment in limited partnership		44 048	44 048
Sum finansielle anleggsmidler		73 252 454	65 152 454
Sum anleggsmidler		89 258 728	65 152 454
Omløpsmidler			
Varer			
Fordringer			
Accounts Receivables		7 094	4 400
Konsernfordringer		31 792 377	3 684 187
Sum fordringer		31 799 471	3 688 586
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		4 529	4 685
Sum bankinnskudd, kontanter og lignende		4 529	4 685
Sum omløpsmidler		31 803 999	3 693 271
SUM EIENDELER		121 062 727	68 845 725
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share Capital		28 677 332	28 677 332



Balanse

Beløp i: USD	Note	2025	2024
Annen innskutt egenkapital		62 991 950	31 199 573
Sum innskutt egenkapital		91 669 282	59 876 906
Opptjent egenkapital			
Other equity		11 969 256	-3 211 701
Sum opptjent egenkapital		11 969 256	-3 211 701
Sum egenkapital	5, 6	103 638 538	56 665 205
Kortsiktig gjeld			
Leverandørgjeld		4 197	
Kortsiktig konserngjeld		17 419 992	12 180 520
Sum kortsiktig gjeld		17 424 189	12 180 520
Sum gjeld		17 424 189	12 180 520
SUM EGENKAPITAL OG GJELD		121 062 727	68 845 725

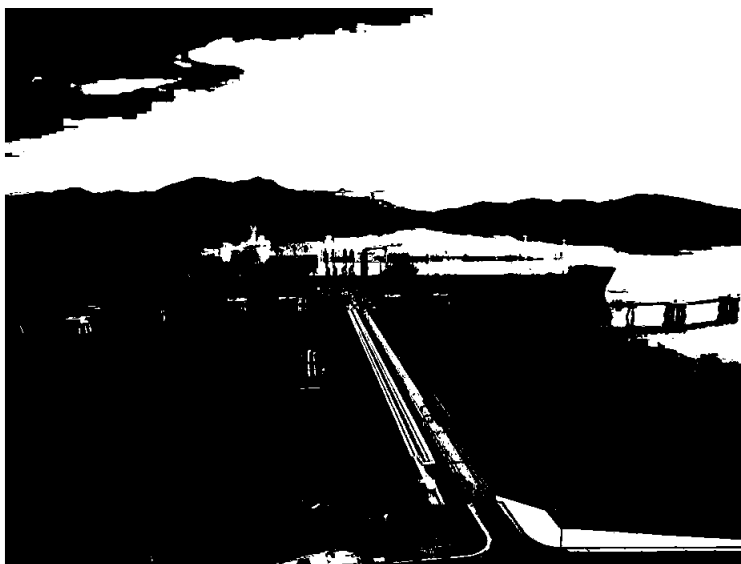


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NORSPAN GAS CARRIERS AS

ANNUAL REPORT

2025





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NORSPAN GAS CARRIERS AS

REPORT OF THE BOARD OF DIRECTORS 2025

Norspan Gas Carriers AS has per year end ownership shares in 4 large LNG gas carriers operated by Knutsen OAS Shipping AS.

Knutsen OAS Shipping AS in Haugesund is responsible for the operation of the vessels in accordance with separate management agreements with each of the vessel owning companies. Norspan Gas Carriers has no employees, and Knutsen OAS Shipping in Haugesund is the company's manager and operates the vessels.

Result for the year

Norspan Gas Carriers AS had a positive result of USD 15,2 million (USD -2 million in 2024). The company's share of result related to the affiliated vessel owning companies totaled USD negative 2,2 million (USD 6,4 million in 2024).

The total cash flow from operating activities in the company was USD negative 0,7 million (USD 3,5 million in 2024) and bank deposits per 31.12.2025 amounted to USD 0,005 million (USD 0,005 million in 2024). The financial position of the company is considered decent.

Total capital at the end of the year was USD 121,1 million compared to USD 68,8 million the year before. The equity ratio was 85,6 % per 31.12.2025 compared to 82,31 % per 31.12.2024.

The company is affected by interest and currency markets. The Board of Directors and the manager are aware of the company's financial risk and use active strategies and financial instruments to reduce this risk. The vessels are contracted on long-term time charter contracts to oil and energy companies and the credit risk is considered as low. The company's currency risk is substantial as the majority of its revenue is in USD, while operating expenses are to a large extent denominated in European currencies. The company uses hedging and forward contracts to reduce the currency risk. Financing in USD also represents a natural hedge. In addition a significant portion of the debt is hedged through long-term interest rate swaps.

The Board of Directors suggests that the result for the year is transferred from other equity.

The financial accounts are prepared on the assumption of a going concern. The board confirms the assumption of a going concern.



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The company's activities

Through Knutsen OAS Shipping AS the Group focuses on a modern fleet of specialized LNG carriers operating under long term contracts with first class charterers combined with solid project execution skills and good service.

Transportation of liquefied natural gas is a growing market that fits very well into the group's strategy of long-term contracts to first class charterers. The company had per yearend stakes in 4 LNG. All vessels are on long term time fixed charter contracts of 20 to 25 years to oil and energy companies. Knutsen OAS Shipping considers the transportation of liquefied gas as an important strategy for the company in the future.

High operational standards

The requirements for safe and environmentally friendly operation of the vessels are increasing, and both the Company and the manager Knutsen OAS Shipping emphasize operational quality. The manager is ISO 9001 and ISO 14001 certified and establishes each year Key Performance Indicators (KPIs) for improved safety and environmental operation.

The 4 advanced LNG carriers have high technical standards. The Company and the manager allocate considerable resources to quality control, and there are strict requirements to safety and the operational systems of the vessels.

Knutsen OAS Shipping has a policy to minimize pollution to air and sea from the operations and has established a continuous program to improve environmental impact from the operations. The Board of Directors considers the working conditions as satisfactory. All certificates are valid and the vessels are certified in accordance with both the ISM and ISPS codes.

There have not been taken out any board of directors' liability insurance.

Future prospects


The company had a satisfactory year in 2025 and the Board of Directors considers the company's future prospects as good. The company's liquidity is satisfactory. The company is well positioned to meet future challenges with its modern fleet and substantial contract coverage.

The Board has every reason to believe that 2026 will be a satisfactory year for the company.



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Haugesund, 26 March 2026

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Trygve Seglem
Chairman of the board



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Norspan Gas Carriers AS

Revenue statement

Numbers in USD

	<u>Note</u>	2025	2024
<u>Operating Income</u>			
<i>Operating income</i>		<u>0</u>	<u>0</u>
<u>Operating Expenses</u>			
Other operating expenses	1	8 209	10 289
<i>Total Operating Expenses</i>		<u>8 209</u>	<u>10 289</u>
<i>Operating result</i>		<u>-8 209</u>	<u>-10 289</u>
<u>Financial Income and Expenses</u>			
Financial income	2	26 645	199
Foreign exchange gain/-loss		331 841	-498
Financial expenses	2	-1 175 594	-1 987 309
<i>Net financial items</i>		<u>-817 108</u>	<u>-1 987 608</u>
<i>Net profit or loss before tax</i>		<u>-825 317</u>	<u>-1 997 898</u>
Taxes	3	-16 006 274	0
<i>Result for the year</i>		<u>15 180 957</u>	<u>-1 997 898</u>



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Norspan Gas Carriers AS Balance Sheet as of 31.12.2025

Numbers in USD

<u>Assets</u>	<u>Note</u>	2025	2024
<u>Non-current assets</u>			
Deferred tax assets		16 006 274	0
Investments in other group companies	4	65 708 406	65 108 406
Investments in associated companies	4	7 500 000	0
Investment in limited partnership		44 048	44 048
<i>Total non-current assets</i>		<u>89 258 728</u>	<u>65 152 454</u>
<u>Current assets</u>			
Accounts Receivables		7 094	4 400
Group contribution		31 792 377	3 684 187
Cash and cash equivalents		4 529	4 685
<i>Total current assets</i>		<u>31 803 999</u>	<u>3 693 271</u>
<i>Total Assets</i>		<u>121 062 727</u>	<u>68 845 725</u>



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Norspan Gas Carriers AS Balance Sheet as of 31.12.2025

<u>Equity and Liabilities</u>	<u>Note</u>	2025	2024
Equity			
Share Capital		28 677 332	28 677 332
Other paid-up equity		62 991 950	31 199 573
<i>Total paid-up equity</i>		<u>91 669 282</u>	<u>59 876 906</u>
Other equity		11 969 256	-3 211 701
<i>Total equity</i>	5, 6	<u>103 638 538</u>	<u>56 665 205</u>
Non Current Liabilities			
Current liabilities			
Trade payables		4 197	0
Intercompany liabilities		12 319 992	12 180 520
Group contribution		5 100 000	0
<i>Total current liabilities</i>		<u>17 424 189</u>	<u>12 180 520</u>
<i>Total Equity and liabilities</i>		<u>121 062 727</u>	<u>68 845 725</u>

Haugesund, 26 March, 2026

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Trygve Seglem

chairman of the board



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Norspan Gas Carriers AS

CASHFLOW STATEMENT

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

Numbers in USD

	2025	2024
Result before tax	-825 317	-1 997 898
+ Impairment		1 121 513
= Total generated from operations	-825 317	-876 385
+ Net received on current assets	-2 695	-2 215
+ Net received on current liabilities	143 669	4 379 453
Net cashflow from operations	-684 343	3 500 853
<u>Cashflow from investments</u>		
Cash from subsidiary at merger	0	0
Paid out loans to group companies		
Net cashflow from investments	0	0
<u>Cashflow from financing</u>		
Equity received - group contribution received	3 684 187	0
Group contribution paid-out	-3 000 000	-3 500 000
Dividend paid-out	0	0
Net cashflow from financing	684 187	-3 500 000
Net cashflow for the year	-156	853
+ Bank deposits per 01.01.	4 685	3 830
= Bank deposits per 31.12.	4 529	4 685



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Norspan Gas Carriers AS

All numbers in USD

Notes to the Financial Statement 2025

Accounting Principles

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

Going concern

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

Transactions in Foreign Currency

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

1 Employees and remuneration

The company has no employees and thereby no pension liabilities (under the new OTP regulation).

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

Auditor's fee (excl. VAT):	<u>2025</u>	<u>2024</u>
Auditing	6 242	8 452

2 Financial Income and -Expenses

Financial Income:	<u>2025</u>	<u>2024</u>
Interest income group companies	25 589	0
Interest income	1 056	199
Total financial income	<u>26 645</u>	<u>199</u>

Financial Expenses:		
Interest expenses	0	0
Interest expenses group companies	1 174 897	865 170
Other financial expenses	697	626
Write down shares		1 121 513
Total financial expenses	<u>1 175 594</u>	<u>1 987 309</u>

3 Tax

Deferred tax/ -benefits are calculated based on the temporary differences existing at the year-end between financial and taxable values, and the taxable deficit carried forward. Below a specification of the temporary differences and taxable deficit carried forward are given, as well as a calculation of the deferred tax at the year-end.

Temporary differences:

	<u>31.12.2025</u>	<u>Change</u>	<u>31.12.2024</u>
Gain and loss account	299 202	-35 658	334 860
Loss carried forward	-72 669 186	20 821 483	-93 490 669
Interest deduction carried forward	-385 807	-42 643	-343 164
Deferred tax basis	<u>-72 755 792</u>	<u>20 743 181</u>	<u>-93 498 973</u>
Deferred tax/(asset) based on 22 %	-16 006 274	4 563 500	-20 569 774
Booked deferred tax/(asset) based on 22 %	<u>16 006 274</u>	<u>16 006 274</u>	<u>0</u>



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Due to uncertainty about future utilization of losses carried forwards, deferred tax asset is not recognized. In the following a specification of the differences between the result before tax, and the basis for tax calculation is given.

	2025	2024
Profit/loss before tax	-825 317	-1 997 898
Currency effect profit/loss before tax	1 366 752	55 553
Permanent difference	6 265	
Non-deductible items	0	29 503
Change temporary differences	78 302	89 242
Currency effect temporary differences	-1 032	-8 107
Group contribution received	31 814 131	
Basis for tax calculation before tax carried forward	32 439 100	-1 831 707
Loss carried forward	-32 439 100	1 831 707
Change in Loss carried forward	20 821 483	8 780 951
Currency effect loss carried forward	-11 617 617	10 612 658
Basis for tax calculation	0	0
Calculation of tax expenses		
Tax payable	0	0
Received taxable group contribution	0	0
Change deferred tax/(tax asset) based on 22 % tax rate	16 006 274	0
Tax calculated	16 006 274	0

4 Shares in associated and other group companies

	Total share capital owned (NOK)	Ownership and voting share	Number of shares	Equity (USD)	Share of the result (USD)	Book value (USD)
Norspan LNG AS	20 000 000	25,00 %	500	33 671 480	-1 263 945	7 500 000
Norspan LNG V AS	5 000 000	50,00 %	500	50 830 350	-213 738	20 512 703
Norspan LNG VI AS	5 000 000	50,00 %	500	58 707 960	-584 746	23 129 929
Norspan LNG VII AS	5 000 000	50,00 %	500	54 174 041	-162 258	22 065 773
Total					-2 224 686	73 208 406

5 Equity

Specification of the equity per 31.12.

	Share capital	Other paid-in capital	Other equity	Total equity
Equity 01.01.	28 677 332	31 199 573	-3 211 701	56 665 205
Result for the year	0	0	15 180 957	15 180 957
Group Contribution from TS Shipping Invest AS	0	31 792 377	0	31 792 377
Equity 31.12.	28 677 332	62 991 950	11 969 257	103 638 538

Share capital consist of 123.135 shares with face value NOK 1.500.

The company is a wholly owned subsidiary of TS Shipping Invest AS. Financial Statements for the group can be obtained at company's registered office, Smedasundet 40, 5529 Haugesund.

6 Shares Owned by Board Members and Affiliates

Trygve Seglem controls a majority of the shares in Seglem Holding AS, which owns all of the shares in TS Shipping Invest AS.



Statsautoriserte revisorer
Ernst & Young AS

Thormøhlens gate 53 D, 5006 Bergen
Postboks 6163, 5892 Bergen

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www.ey.no
Medlemmer av Den norske Revisorforening

To the General Meeting in Norspan Gas Carriers AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Norspan Gas Carriers AS (the Company), which comprise the balance sheet as at 31 December 2025, the revenue statement and the cashflow 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 2025 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the 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 information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

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.

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Penneo Dokumentnøkkel: W7LP-103MMW-A020E-8DAG7-86TSR-A6D6K



**Shape the future
with confidence**

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Bergen, 26 March 2026
ERNST & YOUNG AS

The auditor's report is signed electronically

Trine Hansen Bjerkvik
State Authorised Public Accountant (Norway)

Independent auditor's report - Norspan Gas Carriers AS 2025

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Penneo Dokumentnøkkel: W7LP-103MMW-A020E-8DAG7-86TSR-A6D6K



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

TRINE HANSEN BJERKVIK

Statsautorisert revisor

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Skattedirektoratet

Saksbehandler
Jan Hoelstad

Deres dato
29.03.2011

Vår dato
05.04.2011

Telefon
22077325

Deres referanse
Jørn Knutsen

Vår referanse
2011/380337

Ernst & Young AS
Postboks 6163, Postterminalen
5892 BERGEN

Dispensasjon fra kravet om utarbeidelse av årsregnskap og årsberetning på norsk språk

Det vises til deres brev av 29. mars 2011 hvor det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for:

- Umoe Shipping and Energy AS org. nr: 957 632 017
- samt følgende heleide datterselskap;
- Ulltveit-Moe Rederi AS org. nr: 977 050 243
- Ulltveit Rederi LNG Holding AS org. nr: 985 766 126
- Ulltveit Rederi LNG II AS org. nr: 989 886 762

Bakgrunn:

Umoe Shipping og Energy AS er 100 % eid av Umoe Gruppen AS. Selskapene det søkes om dispensasjon for, har sin drift knyttet til eierskap i selskaper som driver innen internasjonal shipping. Både internt i konsernet og i kommunikasjon med forretningspartnere benyttes derfor engelsk språk. Selskapene er derfor avhengig av å utarbeide sitt årsregnskap og årsberetning på engelsk. Dagens praksis med utarbeidelse av årsregnskap på to språk innebærer en vesentlig kostnad uten at man mener det er noen synlig gevinst. Det søkes derfor om dispensasjon.

Skattedirektoratets vurdering og konklusjon

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 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

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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, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir negativt berørt ved en eventuell dispensasjon.


Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. Selskapene driver innen en internasjonal bransje hvor engelsk språk benyttes generelt både eksternt og internt som arbeidsspråk. Konsernet er heleid av en aksjonær som ønsker at engelsk språk benyttes.

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

Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Vennligst oppgi vår referanse ved henvendelser i anledning saken.

Med hilsen


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