



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	922 898 057
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	ASPEN HOLDCO AS
Forretningsadresse:	c/o Asolvi AS Sluppenvegen 25 7037 TRONDHEIM

Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Bertrand Andre Robert Sciard
Dato for fastsettelse av årsregnskapet:	22.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 27.06.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Other operating expenses	1	38 351	34 206
Sum kostnader		38 351	34 206
Driftsresultat		-38 351	-34 206
Finansinntekter og finanskostnader			
Income from subsidiaries			5 763 421
Annen renteinntekt		38	4
Sum finansinntekter		38	5 763 425
Annen rentekostnad		46	6
Sum finanskostnader		46	6
Netto finans		-8	5 763 418
Ordinært resultat før skattekostnad		-38 359	5 729 212
Tax on ordinary result	2	-8 439	1 260 426
Ordinært resultat etter skattekostnad		-29 920	4 468 787
Årsresultat		-29 920	4 468 787
Årsresultat etter minoritetsinteresser		-29 920	4 468 787
Overføringer og disponeringer			
Konsernbidrag	3	-2 208 040	-5 056 407
Avgitt konsernbidrag	3	2 216 479	4 411 537
Udekket tap			42 249
To/from other paid-in equity			4 746 151
To/from other equity	3	-38 359	325 257
Sum overføringer og disponeringer		-29 920	4 468 787



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	3,4	357 322 391	357 322 391
Lån til foretak i samme konsern	5	656 593	
Sum finansielle anleggsmidler		357 978 984	357 322 391
Sum anleggsmidler		357 978 984	357 322 391
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	5	2 485 685	10 819 828
Sum fordringer		2 485 685	10 819 828
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc.		3 769	1 248
Sum bankinnskudd, kontanter og lignende		3 769	1 248
Sum omløpsmidler		2 489 454	10 821 076
SUM EIENDELER		360 468 439	368 143 467
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3,6	90 000	90 000
Overkurs	3	352 245 295	352 245 295
Annen innskutt egenkapital	3	4 731 151	4 731 151
Sum innskutt egenkapital		357 066 446	357 066 446



Balanse

Beløp i: NOK	Note	2022	2021
Opptjent egenkapital			
Other equity	3	286 898	325 257
Sum opptjent egenkapital		286 898	325 257
Sum egenkapital		357 353 344	357 391 703
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	5	599 410	76 915
Sum annen langsiktig gjeld		599 410	76 915
Sum langsiktig gjeld		599 410	76 915
Kortsiktig gjeld			
Leverandørgjeld			1 936
Kortsiktig konserngjeld		2 485 685	10 642 913
Other currents liabilities		30 000	30 000
Sum kortsiktig gjeld		2 515 685	10 674 849
Sum gjeld		3 115 095	10 751 764
SUM EGENKAPITAL OG GJELD		360 468 439	368 143 467



To the General Meeting of Aspen Holdco AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Aspen Holdco AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022, 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.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. 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 Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether 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

PricewaterhouseCoopers AS, Brattørkaia 17B, Postboks 6365 Torgard, NO-7492 Trondheim
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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 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.

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

Trondheim, 1 June 2023
PricewaterhouseCoopers AS

Marius Fevaag Larsen
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Larsen, Marius Fevaag	BANKID_MOBILE	2023-06-01 15:24

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- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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Aspen Holdco AS

The Board's Annual Report for 2021

The nature of the company's business operations

The Asolvi Group ("Asolvi") is a leading player in the management software business through several subsidiaries.

Asolvi is a computer software company with yearly subscription-based agreements with its customers. A significant share of the customer agreements is invoiced at the beginning of the calendar year or each quarter. That means a large portion of our revenue is secured early. Furthermore, Asolvi provide *mission-critical software*, so many customers depend on our products to maintain their operations.

Aspen Holdco AS is a holding company, owned 100% by Aspen Topco AS which is the ultimate holding company of The Asolvi Group.

The Company's activity is investment in shares, and by end of 2022 it owns 100% of the shares in Aspen Bidco AS.

The Company has business address in Trondheim, Norway.

Result, investment, financing and liquidity

The Company had no revenue in 2022, and the ordinary result after tax was NOK -29,920.

The Company's assets consist mainly of shares in Aspen Bidco AS and cash. Self-ability to finance its investments in the Company is considered to be good.

Short term liabilities as of 31.12.2022 amount to NOK 2,515,685. Current assets include receivables on group companies of NOK 2,485,685. Financial position in the group is satisfactory, and the group has ability to pay short term debt at due date.

Total assets at the end of the year is MNOK 360.5. The equity ratio as of 31.12.2021 is 99.1%, compared to 97.1% at 31.12.2020.

Significant events for 2022

During the year Asolvi completed a corporate reorganization of certain entities within the Group. In Germany Perform IT GmbH and Tivapp GmbH were merged into Asolvi GmbH with effect from 1 January 2022. In the UK the merger of Momote Ltd into Asolvi UK was effective 1 October 2022.

The general inflationary pressure on various input factors seen across the world economy in 2022 also impacted Asolvi. This includes cost increases related to hiring and retaining staff. To protect operating margins the Asolvi carefully raised prices where needed and reviewed and adjusted its cost base during the year.



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Asolvi has not been directly impacted by the continued war or the sanctions following Russia's invasion of Ukraine. The Company has no business activities or employees located in Ukraine or Russia.

The Company continues to comply with national guidelines with regards to the coronavirus (SARS-CoV-2). The pandemic had limited impact on the Company's operations in 2022.

Consistent with Asolvi's long term strategy the Company will systematically evaluate growth and acquisitions opportunities. We do not anticipate significant changes to our activities in 2023.

Going concern

The annual financial statements are prepared under the assumption of going concern. The assumption is based on forecast for 2023 and the company's long term strategic forecast for the future years. The Company is in a healthy economic and financial position.

Incidents after balance sheet date

As of the end of the first quarter of 2023, Asolvi completed the acquisition of Spanish Fire & Security FSM provider Binary Soluciones Informaticas, S.L. The company's main operation is run out of Madrid, Spain, but Binary also offers services in Latin America through offices in Argentina and Colombia.

Risks

The financial risk is considered to be low. The Company and the Group have established a general liability insurance for the Board of Directors and management. The coverage is NOK 50 million.

Personnel and equality

The Company has no employees in 2022. The Board consists of 5 men.

Environmental reporting

The Company's activity does not have any negative environmental impact.

Annual result and allocation


The Board of Directors proposes the following allocation of the net result for 2022 of NOK -29,920:

Intra-group contribution received:	NOK -2,208,040
Give intra-group contribution:	NOK 2,216,479
To/from other paid in equity:	NOK 0
To/from other equity:	NOK -38,359
Uncovered loss:	NOK 0
Total allocation:	NOK -29,920



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Trondheim, 07.06.2023

DocuSigned by:

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Bertrand Andre Robert Sciard
Chairperson of the board

DocuSigned by:

73D4CF8625DC455...
Jostein Vik
Board member

DocuSigned by:

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Marco Sodi
Board member

DocuSigned by:

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Erik Hjeltneland
Board member

DocuSigned by:

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Erik Berggren
Board member



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**Financial Statements 2022
for
Aspen Holdco AS**

Organization no. 922898057

Prepared by:

Sparebank 1 Økonomipartner Nordmøre AS
Approved accounting company
Postboks 65
6501 KRISTIANSUND N
Organization no. 938251878



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Aspen Holdco AS

Income statement

	Note	2122	2021
OPERATING REVENUE AND EXPENCES			
Operating revenue			
Total operating revenue		0	0
Operating expenses			
Other operating expenses	1	38 351	34 206
Total operating expenses		38 351	34 206
OPERATING PROFIT OR LOSS		(38 351)	(34 206)
FINANCIAL INCOME AND EXPENCES			
Financial income			
Income from subsidiaries		0	5 763 421
Other interests		38	4
Total financial income		38	5 763 425
Financial expenses			
Other interests		46	6
Total financial expenses		46	6
NET FINANCIAL INCOME AND EXPENCES		(8)	5 763 418
ORDINARY RESULT BEFORE TAXES			
		(38 359)	5 729 212
Tax on ordinary result	2	(8 439)	1 260 426
ORDINARY RESULT		(29 920)	4 468 787
TO MAJORITY INTERESTS			
		(29 920)	4 468 787
APPLICATION AND ALLOC.			
Intra-group contribution received	3	(2 208 040)	(5 056 407)
Given intra-group contribution	3	2 216 479	4 411 537
To/from other paid-in equity		0	4 746 151
To/from other equity	3	(38 359)	325 257
Uncovered loss		0	42 249
TOTAL APPLICATION AND ALLOCATION		(29 920)	4 468 787

Financial Statements for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Balance sheet pr. 31.12.2022

	Note	31.12.2022	31.12.2021
ASSETS			
FIXED ASSETS			
Financial fixed assets			
Investments in subsidiaries	3,4	357 322 391	357 322 391
Loans to group companies	5	656 593	0
Total financial fixed assets		357 978 984	357 322 391
TOTAL FIXED ASSETS		357 978 984	357 322 391
CURRENT ASSETS			
Receivables			
Receivables on group companies	5	2 485 685	10 819 828
Total receivables		2 485 685	10 819 828
Bank deposits, cash in hand, etc.		3 769	1 248
TOTAL CURRENT ASSETS		2 489 454	10 821 076
TOTAL ASSETS		360 468 439	368 143 467

Financial Statements for Aspen Holdco AS

Organization no. 922898057



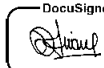
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Aspen Holdco AS

Balance sheet pr. 31.12.2022

	Note	31.12.2022	31.12.2021
EQUITY AND LIABILITIES			
EQUITY			
Paid-in equity			
Share capital	3,6	90 000	90 000
Share premium reserve	3	352 245 295	352 245 295
Other paid-in equity	3	4 731 151	4 731 151
Total paid-in equity		357 066 446	357 066 446
Retained earnings			
Other equity	3	286 898	325 257
Total retained earnings		286 898	325 257
TOTAL EQUITY		357 353 344	357 391 703
LIABILITIES			
NON-CURRENT LIABILITIES			
Other non-currents liabilities			
Liabilities to group companies	5	599 410	76 915
Total other non-currents liabilities		599 410	76 915
TOTAL NON-CURRENT LIABILITIES		599 410	76 915
CURRENT LIABILITIES			
Accounts payable		0	1 936
Liabilities to group companies		2 485 685	10 642 913
Other current liabilities		30 000	30 000
TOTAL CURRENT LIABILITIES		2 515 685	10 674 849
TOTAL LIABILITIES		3 115 095	10 751 764
TOTAL EQUITY AND LIABILITIES		360 468 439	368 143 467

Trondheim,

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Bertrand Andre Robert Sciard
Chairman

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Erik Per Oscar Berggren
Board member

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Eirik Hjeltneland
Board member

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Marco Sodi
Board member

DocuSigned by:

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Jostein Vik
Board member

Financial Statements for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Notes 2022

Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Investments in other companies

Except for short term investments in listed shares, the cost method is applied to investments in other companies. The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends received are initially taken to income. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in purchase cost. Dividend/group contribution from subsidiaries are reflected in the same year as the subsidiary makes a provision for the amount. Dividend from other companies are reflected as financial income when it has been approved.

Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net. Deferred tax/tax asset is reflected at nominal value.

Notes for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Notes 2022

Note 1 - Pensions, number of employees and remunerations

The company did not have any employees and are not obligated to have a pension agreement.

Expensed audit fee:

	2022	2021
Statutory audit	15 380	15 504
Total	15 380	15 504

Note 2 - Taxes

Basis for income tax expense: 2022

Result before taxes	-38 359
Mottatt konsernbidrag	1 262 022
Group contributions received/given	1 223 663
Taxable income (basis for payable taxes in the balance sheet)	0

Reconciliation of the tax expense: 2022

Payable taxes in the balance sheet	-8 439
= Payable tax	-8 439
= Tax expense	-8 439

Deferred tax asset

	2022	2021
- Uncovered loss	38 359	0
= Basis deferred tax	-38 359	0
Deferred tax	0	0
Negative basis deferred tax asset	38 359	0
= Basis deferred tax asset	38 359	0
Deferred tax asset	8 439	0

Notes for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Notes 2022

Note 3 - Equity capital

	Share capital	Share premium	Other paid-in equity	Other equity capital	Total equity capital
Pr 1.1	90 000	352 245 295	4 731 151	325 257	357 391 703
Net profit				-29 920	-29 920
Given intra group contribution				-2 216 479	-2 216 479
Intra-group contribution received				2 208 040	2 208 040
Pr 31.12	90 000	352 245 295	4 731 151	286 898	357 353 344

Note 4 - Investments in subsidiaries

Investments in subsidiaries are booked according to the cost method.

Subsidiaries	Location	Ownership/ voting right	Equity last year (100%)	Result last year (100%)	Balance sheet value
Aspen Bidco AS	Trondheim	100%	355 614 057	-25 962	362 927 978

Note 5 - Liabilities and receivable to group companies

Receivables to Aspen Bidco AS: 1 918 615
Receivables to Aspen Topco AS: 1 223 663

Liabilities to Aspen Bidco AS:-1 262 022
Liabilities to Aspen Topco AS:-1 823 073

Note 6 - Share capital and shareholder information

The company has a share capital of NOK 90 000, consisting of 30 000 shares with a par value of NOK 3,00.

All shares are owned by Aspen Topco AS, org.no. 920 355 420.

The parent company Aspen Topco AS has its registered offices at Asolvi AS in Sluppenvegen 25, 7037 Trondheim, where the consolidated accounts which include the company can be obtained.

Notes for Aspen Holdco AS

Organization no. 922898057



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Aspen Holdco AS

Statement of cash flows

	Note	2022	2021
Cash flow from operating activities			
Profit before tax		(38 359)	5 729 212
- Taxes paid		0	0
- Intra-group contribution as financial income		176 915	5 763 421
+/- Change in accounts payable		(1 936)	1 936
= Net cash flow from operating activities		136 620	(32 273)
Cash flow from investing activities			
- Payments for purchase of shares		0	0
= Net cash flow from investing activities		0	0
Cash flow from financing activities			
- Repayment of long-term debt		134 098	(32 870)
= Net cash flow from financing activities		(134 098)	32 870
= Net change in cash and cash equivalents		2 521	598
+ Cash etc. at 01.01..		1 248	650
= Cash etc. at 31.12.		3 769	1 248
Cash etc. appears as follows:			
Cash and bank deposits at 31.12.		3 769	1 248
= Cash etc. at 31.12.		3 769	1 248

Statement of cash flows for Aspen Holdco AS

Organization no. 922898057



Skatteetaten

Vår dato
03.04.2020

Din/Deres dato
16.03.2020

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR364896213

Telefon
32212250

Org.nr
974761076

Vår referanse
2020/5271120

Postadresse
Postboks 9200 Grønland
0134 OSLO

PRICEWATERHOUSECOOPERS AS
Postboks 6365 Torgard
7492 TRONDHEIM

Att. Kjetil Smørdal

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til brev mottatt 16. mars 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Aspen Topco AS	org.nr. 920 355 420
Aspen Holdco AS	org.nr. 922 898 057
Aspen Bidco AS	org.nr. 922 898 162
Asolvi AS	org.nr. 990 763 615

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

Aspen Holdco AS er et heleid datterselskap av Aspen Topco AS, Aspen Bidco AS er et heleid datterselskap av Aspen Holdco AS og Asolvi AS er et heleid datterselskap av Aspen Bidco AS. Selskapene er i et internasjonalt konsern, hvor ultimate majoritetsseier er et utenlandsk selskap. Selskapenes virksomhetsområde er knyttet til konsulentvirksomhet innen informasjonsteknologi samt deltakelse i andre selskap. Flere av styremedlemmene i selskapene er utenlandske.

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 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 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 selskapene er i et internasjonalt konsern hvor ultimate majoritetsaksjonær er utenlandsk. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.