



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 062 612
Organisasjonsform: Aksjeselskap
Foretaksnavn: NEC ONCOIMMUNITY AS
Forretningsadresse: Ullernchausséen 64
0379 OSLO

Regnskapsår

Årsregnskapets periode: 01.04.2023 - 31.03.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Richard Stratford
Dato for fastsettelse av årsregnskapet: 20.06.2024

Grunnlag for avgivelse

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

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 13.02.2026



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	45 051 646	3 223 110
Other income	2	28 263 085	23 236 411
Sum inntekter		73 314 731	26 459 521
Kostnader			
Personnel costs	3	38 480 310	24 578 410
Depreciations	4	2 056 754	1 982 306
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other operating costs	3	78 873 676	36 495 510
Sum kostnader		119 410 740	63 056 226
Driftsresultat		-46 096 009	-36 596 705
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		663 971	904 750
Annen renteinntekt		318 260	36 155
Other financial income		2 353 379	1 664 454
Sum finansinntekter		3 335 610	2 605 359
Annen rentekostnad		873	28 956
Other financial expenses		2 237 758	2 373 779
Sum finanskostnader		2 238 631	2 402 734
Netto finans		1 096 979	202 625
Ordinært resultat før skattekostnad		-44 999 030	-36 394 081
Income tax expense	5		
Ordinært resultat etter skattekostnad		-44 999 030	-36 394 081
Årsresultat		-44 999 030	-36 394 081
Årsresultat etter minoritetsinteresser		-44 999 030	-36 394 081
Totalresultat		-44 999 030	-36 394 081



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Overføringer og disponeringer			
Udekket tap	6	-44 999 030	-36 394 081
Sum overføringer og disponeringer		-44 999 030	-36 394 081



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Patents	4	5 613 993	7 485 333
Sum immaterielle eiendeler		5 613 993	7 485 333
Varige driftsmidler			
Equipment and fixed assets	4	482 925	260 471
Sum varige driftsmidler		482 925	260 471
Sum anleggsmidler		6 096 918	7 745 805
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	1	37 774 479	1 216 191
Other short-term receivables		18 354 691	10 529 146
Capital deposit NEC Capital UK	1		48 904 643
Sum fordringer		56 129 170	60 649 980
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7	25 580 551	4 649 757
Sum bankinnskudd, kontanter og lignende		25 580 551	4 649 757
Sum omløpsmidler		81 709 721	65 299 737
SUM EIENDELER		87 806 639	73 045 541
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 8	372 233	351 802
Beholdning av egne aksjer	8		



Balanse

Beløp i: NOK	Note	2024	2023
Overkurs	6	45 288 149	60 307 745
Sum innskutt egenkapital		45 660 382	60 659 547
Opptjent egenkapital			
Udekket tap	6		
Sum egenkapital		45 660 382	60 659 547
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		11 194 148	2 929 541
Public duties payable		736 076	819 251
Other current liabilities	2	30 216 034	8 637 202
Sum kortsiktig gjeld		42 146 258	12 385 994
Sum gjeld		42 146 258	12 385 994
SUM EGENKAPITAL OG GJELD		87 806 640	73 045 541



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2024 739041

Enheten

Organisasjonsnummer: 913 062 612
Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 03.09.2024



Organisasjonsnr: 913 062 612
NEC ONCOIMMUNITY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
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Organisasjonsnr: 913 062 612
NEC ONCOIMMUNITY AS

BALANSE

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Omløpsmidler			
Varer			
Fordringer			
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Capital deposit NEC			
Capital UK	1		48 904 643
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Beholdning av egne aksjer	8		
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Sum innskutt egenkapital		45 660 382	60 659 547
Opptjent egenkapital			
Udekket tap	6		
Sum egenkapital		45 660 382	60 659 547



Sum langsiktig gjeld	0	0
Kortsiktig gjeld		
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Organisasjonsnr: 913 062 612
NEC ONCOIMMUNITY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
16.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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N-0306 Oslo

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Internet www.kpmg.no
Enterprise 935 174 627 MVA

To the General Meeting of NEC Oncoimunity AS

Independent Auditor's Report

Opinion

We have audited the financial statements of NEC Oncoimunity AS (the Company), which comprise the balance sheet as at 31 March 2024, 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 March 2024, 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 relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Board of Directors and the Managing Director (management) are 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.

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Statsautor sette revisorer - medlemmer av Den norske Revisorforening

Offices in:

Oslo	Everum	Mo Rana	Tromsø
Alesund	Finnes	Moje	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodo	Knarvik	Stord	Åsund
Drammen	Kristiansand	Stein	



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

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

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

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

Oslo, 26 August 2024

KPMG AS

John Thomas Sørhaug
State Authorised Public Accountant



Annual report 2023/2024

NEC Oncoimmunity AS

Income statement
Balance sheet
Notes to the financial statement

Org.number.:913 062 612



Income statement			
Nec Oncoimmunity AS			
Operating income and expenses	Note	01.04.23 -31.03.24	01.04.22 -31.03.23
Revenue	1	45 051 646	3 223 110
Other income	2	28 263 085	23 236 411
Total income		73 314 731	26 459 521
Personnel costs	3	38 480 310	24 578 410
Depreciations	4	2 056 754	1 982 306
Other operating costs	3	78 873 676	36 495 510
Total operating costs		119 410 740	63 056 226
Operating profit		-46 096 009	-36 596 705
Financial income and expenses			
Interest income from group companies		663 971	904 750
Other interest income		318 260	36 155
Other financial income		2 353 379	1 664 454
Other interest expenses		873	28 956
Other financial expenses		2 237 758	2 373 779
Net financial items		1 096 979	202 625
Net profit before tax		-44 999 030	-36 394 081
Income tax expense	5	0	0
Net profit or loss		-44 999 030	-36 394 081
Transfers and allocations			
Losses brought forward	6	44 999 030	36 394 081
Total transfers and allocations		-44 999 030	-36 394 081
Nec Oncoimmunity AS			Side 2



Balance sheet			
Nec Oncoimmunity AS			
Assets	Note	31.03.2024	31.03.2023
Non-current assets			
Patents	4	5 613 993	7 485 333
Total intangible assets		5 613 993	7 485 333
Tangible fixed assets			
Equipment and fixed assets	4	482 925	260 471
Total tangible fixed assets		482 925	260 471
Total non-current assets		6 096 918	7 745 805
Current assets			
Short term receivables			
Accounts receivables	1	37 774 479	1 216 191
Other short-term receivables		18 354 691	10 529 146
Capital deposit NEC Capital UK	1	0	48 904 643
Total short term receivables		56 129 170	60 649 980
Cash and cash equivalents	7	25 580 551	4 649 757
Total current assets		81 709 721	65 299 737
Total assets		87 806 639	73 045 541



Balance sheet			
Nec Oncoimmunity AS			
Equity and liabilities	Note	31.03.2024	31.03.2023
Paid in equity			
Share capital	6, 8	372 233	351 802
Share premium reserve	6	45 288 149	60 307 745
Total paid in equity		45 660 382	60 659 547
Retained earnings			
Total equity		45 660 382	60 659 547
Liabilities			
Current liabilities			
Trade payables		11 194 148	2 929 541
Public duties payable		736 076	819 251
Other current liabilities	2	30 216 034	8 637 202
Total current liabilities		42 146 258	12 385 994
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Total equity and liabilities		87 806 640	73 045 541
Oslo, 20.06.2024			
<u>Akira Kitamura</u> chairman of the board	<u>Naoko Yamagata</u> member of the board	<u>Jürgen Wilhelm Quittek</u> member of the board	
<u>Tomoyuki Takaoka</u> member of the board	<u>Angelo Binetti</u> member of the board	<u>Saverio Niccolini</u> member of the board	
Nec Oncoimmunity AS		Page 4	




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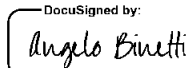

Akira Katano
chairman of the board


Tomoyuki Takano
member of the board


Peter Wilhelm Quittek
member of the board


Severin Niccolini
member of the board



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Nec Oncoimmunity AS		Page 4	



Nec Oncoimmunity AS

Accounting principles

The annual accounts have been prepared in accordance with the Accounting Act and NRS 8 - Good accounting practice for small companies.

NEC Oncoimmunity AS is included in the consolidated financial statement of NEC Corporation. The financial statement can be downloaded from the following web address:
<https://www.nec.com/en/global/ir/library/annual/index.html>

Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

Operating revenues

Income from services are recognised as revenues as they are delivered.
Grants are recognised and classified as other operating revenues as they are earned.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

Classification and valuation of non-current assets

Tangible and intangible assets include assets for long-term ownership and use. Equipment and fixed assets are recognized in the balance sheet at its cost of acquisition and depreciated over the asset's economic lifetime. Equipment and fixed assets are written down to a recoverable amount in the case of decrease in value which is expected not to be temporary. The recoverable amount is the higher of the realisable value less cost to sell and the value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present. Purchased intangible assets are recognized in the balance sheet at its cost of acquisition and depreciated over the asset's expected economic lifetime

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that are related to inventory. Current assets are valued at the lower of acquisition cost and and recovable amount.

Receivables

Receivables from customers and other receivables are recognized at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



Nec Oncoimmunity AS

Note 1 Related party transactions

In 2023/2024, NEC Oncoimmunity AS had revenue from NEC Bio BV for deliveries of services and research of NOK 43 868 846.

NEC Corporation and other NEC subsidiaries invoiced NEC Oncoimmunity AS NOK 10 722 070 in 2023/2024, mainly related to consultancy services and analysis work related to projects.

As of 31.03.2024, NEC Oncoimmunity AS have NOK 40 561 187 in short term receivables from NEC Bio B.V. and NOK 1 000 800 in short term receivables from NEC Corporation. Further, NEC Oncoimmunity has short term liabilities of NOK 4 912 733 to NEC Bio Therapeutics GmbH, NOK 1 149 656 to NEC Laboratories Europe GmbH and NOK 455 970 to NEC France S.A.S.

At the beginning of the financial year, NEC Oncoimmunity AS had an inter-company capital deposit with NEC Capital UK of NOK 48 904 643. The amount is settled in full by 31.03.2024.

Note 2 Grants

NEC Oncoimmunity AS has recognized the following grants as other income in the financial statement for 2023/2024:

Grants from	2023/2024	2022/2023
NRC - Norges Forskningsråd	0	1 255 250
SkatteFUNN	4 750 000	4 750 000
CEPI (The Coalition for Epidemic Preparedness Innovations)	23 513 085	17 231 161
Total grants	28 263 085	23 236 411

CEPI has prepaid grants of 8 021 361, recognized in other current liabilities in the balance sheet. CEPI has committed to contribute with grants also for the next financial year.

Note 3 Salary costs and benefits

Salary costs	2023/2024	2022/2023
Salaries	33 320 419	21 352 816
Employment tax	3 398 169	2 287 346
Pension costs	647 414	271 336
Other benefits	1 114 308	666 913
Total	38 480 310	24 578 410

In 2023/2024 the company employed 22 full-time employees.

NEC Oncoimmunity has bonus agreements with five employees. The agreement was entered into in March 2023, and the agreed bonus' and bonus liability to be settled in cash accrue over the vesting period. The vesting periods varies from 1-3 years. The liability is recognized in the financial statement linearly throughout the vesting period.



Nec Oncoimmunity AS

Pension liabilities

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

Note 4 Non-current assets

	Patents and licenses	Plant and machinery	Office machines	Total
Acquisition cost as of 01.04.2023	9 356 673	385 276	675 346	10 417 295
Additions		19 065	392 609	411 674
Acquisition cost 31.03.2024	9 356 673	404 341	1 067 955	10 828 969
Accumulated depreciation 01.04.2023	1 871 340	315 930	484 221	2 671 491
This year's ordinary depreciations	1 871 340	54 502	134 718	2 060 560
Depreciation and down-writes as of 31.03.2024	3 742 680	370 432	618 939	4 732 051
Net book value 31.03.2024	5 613 993	33 909	449 016	6 096 918
Assessed economic life	Up to 10 years	Up to 5 years	Up to 3 years	
Depreciation method	Linearly	Linearly	Linearly	

The company has acquired ownership rights to several patent families that cover the use of a salmonella-based delivery system to deliver DNA vaccines. These patents cover the delivery of plasmid DNA encoding both cancer neoantigens and pathogenic targets for the development of both prophylactic and therapeutic vaccines. The patents acquired are recognized in the financial statement as an intangible asset.



Nec Oncoimmunity AS

Note 5 Tax

Tax expense	2023/2024	2022/2023
Recognized tax on ordinary profit/loss:		
Payable tax	0	0
Too much/little allocated previous years	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary result before tax	-44 999 030	-36 394 081
Permanent differences	-4 763 885	-4 750 000
Changes in temporary differences	-976 451	0
Taxable income	-50 739 366	-41 144 081
Payable tax in the balance sheet:		
Current taxes payable	0	0
Total payable tax in the balance sheet	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		
	31.03.2024	31.03.2023
Tangible assets	72 441	95 990
Other temporary differences	0	-1 000 000
Total temporary differences	72 441	-904 010
Accumulated loss to be brought forward	-208 761 135	-158 021 768
Temporary differences not recognised as deferred tax assets	208 688 694	158 925 778
Recognised deferred tax assets	0	0

Deferred tax assets have not been recognized as there is uncertainty about the company's ability to generate taxable profits in the future.



Nec Oncoimmunity AS

Note 6 Equity

	Share capital	Share premium reserve	Uncovered loss	Total equity
As of 31.03.2023	351 802	60 307 745	0	60 659 547
Capital increase	20 432	29 979 433	0	29 999 865
Transferred from Share Premium		-44 999 030	44 999 030	0
Net loss for the year			-44 999 030	-44 999 030
As at 31.03.2024	372 233	45 288 149	0	45 660 382

Note 7 Cash and cash equivalents

Deposits to cover withheld employee taxes are restricted from other uses and amounts to NOK 663 259 of 31.03.2024.

Note 8 Shareholders

The share capital in Nec Oncoimmunity AS as of 31.03 consists of:

	Total	Face value	Entered
Ordinary shares	3 722 329	0,1	372 233
Total	3 722 329		372 233

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
NEC Bio BV	3 722 329	100,0	100,0

In May 2023, NEC Corporation sold their shares in NEC Oncoimmunity AS to NEC Bio BV.

Note 9 Going concern

The financial statements of NEC Oncoimmunity AS are prepared under the assumption that the company will continue as a going concern and the board of directors confirms that this assessment is appropriate. The company has not yet reached cash positive generating operations and is dependent on future financial support from its shareholders. Management and the Board of Directors will initiate and take the necessary steps to ensure a sufficient level of liquidity to fund planned activities over the coming 12 months in the same manner as in the past.



Skatteetaten

Vår dato
09.07.2020

Din/Deres dato
01.07.2020

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR380391652

Telefon
32212250

Org.nr
974761076

Vår referanse
2020/5617063

Postadresse
Postboks 9200 Grønland
0134 OSLO

NEC ONCOIMMUNITY AS
Ullernchausséen 64
0379 OSLO

Att. Hans Kristian Gjerstad

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for NEC Oncoimmunity, org.nr. 913 062 612

Vi viser til deres brev av 1. juli 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for NEC Oncoimmunity AS. 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 NEC Oncoimmunity AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet.

Bakgrunn

NEC Oncoimmunity AS er eid av utenlandske og norske profesjonelle aktører. Selskapet driver virksomhet knyttet til forskning og utvikling innen medisinsk software. Engelsk er selskapets arbeidsspråk. Selskapet har bedriftskunder og kommunikasjon foregår på engelsk. Flere av styremedlemmene i selskapet 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 uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i



samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "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 selskapet har norske og utenlandske profesjonelle eiere. Videre er det vektlagt at selskapet 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.