



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	922 413 614
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	JIGSAW HOLDCO 1 AS
Forretningsadresse:	Fredrik Selmers vei 3 0663 OSLO

### Regnskapsår

Årsregnskapets periode:	01.01.2021 - 31.12.2021
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### Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Magnus Flateland
Dato for fastsettelse av årsregnskapet:	30.05.2022

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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

Brønnøysundregistrene, 01.08.2023



## Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	112 000	56 000
<b>Sum kostnader</b>		<b>112 000</b>	<b>56 000</b>
<b>Driftsresultat</b>		<b>-112 000</b>	<b>-56 000</b>
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>		<b>-112 000</b>	<b>-56 000</b>
Income tax expense	6	-25 000	-12 000
<b>Ordinært resultat etter skattekostnad</b>		<b>-87 000</b>	<b>-44 000</b>
<b>Årsresultat</b>		<b>-87 000</b>	<b>-44 000</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-87 000</b>	<b>-44 000</b>
<b>Totalresultat</b>		<b>-87 000</b>	<b>-44 000</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-87 000	-44 000
<b>Sum overføringer og disponeringer</b>		<b>-87 000</b>	<b>-44 000</b>



## Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	6	60 000	35 000
<b>Sum immaterielle eiendeler</b>		<b>60 000</b>	<b>35 000</b>
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	3	550 000 000	550 000 000
<b>Sum finansielle anleggsmidler</b>		<b>550 000 000</b>	<b>550 000 000</b>
<b>Sum anleggsmidler</b>		<b>550 060 000</b>	<b>550 035 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Sum omløpsmidler</b>		<b>0</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>550 060 000</b>	<b>550 035 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5	60 000	60 000
Overkurs		549 949 000	549 940 000
<b>Sum innskutt egenkapital</b>		<b>550 009 000</b>	<b>550 000 000</b>
<b>Opptjent egenkapital</b>			
Udekket tap		212 000	116 000
<b>Sum opptjent egenkapital</b>		<b>-212 000</b>	<b>-116 000</b>
<b>Sum egenkapital</b>	4	<b>549 797 000</b>	<b>549 884 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Utsatt skatt	6		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Tax payable	6		
Kortsiktig konserngjeld		173 000	106 000
Other current liabilities		90 000	45 000
<b>Sum kortsiktig gjeld</b>		<b>263 000</b>	<b>151 000</b>
<b>Sum gjeld</b>		<b>263 000</b>	<b>151 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>550 060 000</b>	<b>550 035 000</b>



## **Jigsaw Holdco 1 AS Annual Report 2021**

### **About the business**

Jigsaw Holdco 1 AS is a holding company with a business address Fredrik Selmers vei 3, Oslo. The company was founded on 25 February 2019.

### **Overview of development and results**

The company has an equity ratio of 100 %, and NOK 0.0 million in liquid assets. Financial development in the Company is as expected.

The Board of Directors believes that the annual accounts provide a true and fair view of the Company's assets and liabilities, financial position and profit and loss.

### **Presentation of Jigsaw Holdco 1 AS**

The company is part of Jigsaw Puzzel Group. The company's parent is Jigsaw Topco AS which is ultimate parent in the group. Jigsaw Holdco 1 AS owns 100 % of Jigsaw Holdco 2 AS which in turn owns 100 % of Jigsaw Bidco AS. Puzzel AS is the top operational entity in the group and it is fully owned by Jigsaw Bidco AS. The operational part of the group, Puzzel AS, was acquired on 3 May 2019 by Marlin-Puzzel Aggregator L.P, a Marlin equity partner owned company. Puzzel AS was acquired from former owner Herkules Private Equity III (gp-li).

The international operating subsidiaries Puzzel AB, Puzzel A/S, Puzzel Ltd, Puzzel OY and Puzzel Sofia EAD are 100% owned by Puzzel AS. In 2020 Puzzel Ltd acquired Puzzel WFM (formerly U-Source limited) and in 2021 Puzzel AS acquired Vergic Group AB.

### **Financial risk**

Jigsaw Holdco 1 AS is fully equity financed. Hence, there are limited financial risk in the entity.

### **Research and development activities**

The company does not conduct research and development activities.

### **Going concern**

The annual accounts for 2021 have been set up on the condition of going concern. It is hereby confirmed that the prerequisite for continued operation is present.

### **Work environment**

The company has no employees. The company has board insurance.



**External environment**

The company's activities are not regulated by licences or orders. The company does not pollute the external environment.

**Statement of the annual accounts and profit and loss allocation**

In the board's opinion, the profit and loss account and balance sheet are presented, with notes expressing the company's profit and loss for 2021 including its financial position at the end of the year.

No circumstances have occurred after the end of the financial year that are of significance for the assessment of the accounts.

For 2021, the business had a deficit of NOK 87 thousand. The deficit is covered from other equity.

Oslo, 11<sup>th</sup> May 2022  
The Board of Directors  
Of Jigsaw Holdco 1 AS

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Michael Edward Wilkinson  
Chairman of the Board

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Frederic Laziou  
Board member

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Peter Boris Spasov  
Board member

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Jacob Olsen  
Board member



# Annual Report 2021 Jigsaw Holdco 1 AS

Revenue statement  
Balance sheet  
Cash flows  
Notes to the Accounts

Org.no.: 922 413 614



## Revenue statement

Jigsaw Holdco 1 AS

Operating income and operating expenses	Note	2021	2020
Other expenses	2	112	56
<b>Total expenses</b>		<u>112</u>	<u>56</u>
<b>Operating profit</b>		<u>-112</u>	<u>-56</u>
Net profit before tax		-112	-56
Income tax expense	6	-25	-12
<b>Net profit after tax</b>		<u>-87</u>	<u>-44</u>
<b>Net profit or loss</b>		<u>-87</u>	<u>-44</u>
<b>Attributable to</b>			
Loss brought forward		87	44
<b>Total</b>		<u>-87</u>	<u>-44</u>



**Balance sheet**

Jigsaw Holdco 1 AS

<b>Assets</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Non-current assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	6	60	35
<b>Total intangible assets</b>		<u>60</u>	<u>35</u>
<b>Non-current financial assets</b>			
Investments in subsidiaries	3	550 000	550 000
<b>Total non-current financial assets</b>		<u>550 000</u>	<u>550 000</u>
<b>Total non-current assets</b>		<u>550 060</u>	<u>550 035</u>
<b>Total assets</b>		<u>550 060</u>	<u>550 035</u>



### Balance sheet

Jigsaw Holdco 1 AS

Equity and liabilities	Note	2021	2020
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital	5	60	60
Share premium reserve		549 949	549 940
<b>Total paid-up equity</b>		<b>550 009</b>	<b>550 000</b>
Uncovered loss		-212	-116
<b>Total retained earnings</b>		<b>-212</b>	<b>-116</b>
<b>Total equity</b>	<b>4</b>	<b>549 797</b>	<b>549 884</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Liabilities to group companies		173	106
Other current liabilities		90	45
<b>Total current liabilities</b>		<b>263</b>	<b>151</b>
<b>Total liabilities</b>		<b>263</b>	<b>151</b>
<b>Total equity and liabilities</b>		<b>550 060</b>	<b>550 035</b>

Oslo, 11.05.2022

The board of Jigsaw Holdco 1 AS

Michael Edward Wilkinson  
chairman of the board

Frederic Corentin Laziou  
member of the board

Peter Boris Spasov  
member of the board

Jacob Olsen  
member of the board



**Indirect cash flow**

Jigsaw Holdco 1 AS

	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Cash flows from operating activities</b>			
Profit/loss before tax		-112	-56
Change in other accrual items		112	56



## Note 1 Accounting policies

The financial statements for Jigsaw Holdco 1 AS have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles in Norway. The accounting principles are described below. All amounts are in KNOK unless otherwise is stated.

### **Valuation and classification of assets and liabilities**

Current assets and liabilities include items that relate to the commodity cycle. For items other than accounts receivables, items included are due within one year of the transaction day. Assets intended for permanent ownership or use in the business are classified as non-current assets. Non-current liabilities are liabilities due later than one year after the transaction day.

Current assets are valued at the lower of historical cost and fair value. Current liabilities are booked at nominal value at the time of establishment. Fixed assets are carried at historical cost. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule, and are written down to fair value when the decline in value is expected to be permanent. Non-current liabilities, except for other provisions, are booked at nominal value at the time of establishment.

### **Receivables**

Trade receivables are recognised at nominal value, less the accrual for expected losses of receivables. The provision for losses is based on an individual assessment of each receivable.

### **Foreign currency**

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

### **Investments**

Subsidiaries are assessed according to the cost method in the financial statement. Received dividends and group contributions are recognised as income in the same year that the dividends/group contributions have been allocated in the subsidiaries/associates, if it is likely that the amount will be received. In the event of dividends/group contributions exceeding the share of retained profit after the acquisition, the excess portion represents repayment of invested capital and is deducted from the value of the investment in the balance sheet.

### **Income taxes**

Tax expenses consist of current income tax expense and change in net deferred tax. Deferred tax has been calculated at 22% based on the temporary differences that exist between accounting and fiscal values, as well as losses brought forward at the end of the fiscal year. Tax-increasing and tax-reducing temporary differences that reverse, or can reverse in the same period, are settled and the tax effect is calculated on a net basis.

### **Cash flow statement**

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits and other monetary instruments that immediately and without significant currency risk can be converted to a known cash amount, and with a maturity of less than three months from the date of purchase.

### **Consolidated group financial statements**

No consolidated financial statements are prepared for Jigsaw Holdco 1 AS with subsidiaries. Jigsaw Holdco 1 AS is included in the consolidated financial statements of Jigsaw Topco AS. The consolidated financial statements are available upon request to the company.



## Note 2 Payroll costs, number of employees, benefits, etc.

The company has no employees as of 31 December 31.12.2021, and is therefore not required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon"). The company has no obligations to provide any form of remuneration to the Board or others in the group. No remuneration was paid to the Board in 2021.

There are no loans or collateral for the benefit of the board or shareholders and its related parties.

### AUDITOR

Remuneration for statutory audit amounts to KNOK 90 excl. taxes. Remuneration for other assurance services amounts to KNOK 22 excl. taxes.

## Note 3 Subsidiaries

Company	Date of acquisition	Proportion votes	Equity at 31 Dec 2021	Profit / loss at 31 Des2021
Jigsaw Holdco 2 AS	16.04.2019	100%	548 625	-781

## Note 4 Equity

	Share capital	Share premium	Uncovered loss	Total equity
At 1 Jan 2021	60	549 940	-116	549 884
Profit/Loss for the year		9	-96	-87
At 31 Dec 2021	60	549 949	-212	549 797

## Note 5 Share capital and shareholder information

The share capital in the company at 31 Dec 2021 consists of 30 000 shares, each with a nominal value of NOK 2,00.

There are no restrictions on the voting rights statutes. There is only one class of shares.

The book value of the share capital amounts to NOK 60 000.

### Ownership structure

Jigsaw Holdco 1 AS is a subsidiary fully owned by Jigsaw Topco AS.



## Note 6 Tax

<b>This year's tax expense</b>	<b>2021</b>	<b>2020</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-25	-12
<b>Tax expense on ordinary profit/loss</b>	<b>-25</b>	<b>-12</b>
Taxable income:		
Ordinary result before tax	-112	-56
Permanent differences	0	0
Changes in temporary differences	45	-50
<b>Taxable income</b>	<b>-67</b>	<b>-106</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2021</b>	<b>2020</b>	<b>Difference</b>
Allocations and more	-90	-45	45
<b>Total</b>	<b>-90</b>	<b>-45</b>	<b>45</b>
Accumulated loss to be brought forward	-181	-114	67
<b>Basis for deferred tax assets</b>	<b>-271</b>	<b>-159</b>	<b>112</b>
<b>Deferred tax assets (22 %)</b>	<b>-60</b>	<b>-35</b>	<b>25</b>



**Revenue statement - spesifikasjon**

Jigsaw Holdco 1 AS

	<b>2021</b>	<b>2020</b>
<b>Other expenses</b>		
<b>6710</b> Revisjonshonorarer	112	45
<b>6720</b> Honorar for øk. og jur. bistand	0	11
	<u>112</u>	<u>56</u>
<b>Income tax expense</b>		
<b>8320</b> Endring utsatt skatt	-25	-12
	<u>-25</u>	<u>-12</u>
<b>Loss brought forward</b>		
<b>8990</b> Overført til udekket tap	-87	-44
	<u>-87</u>	<u>-44</u>



### Balance sheet - spesifikasjon

Jigsaw Holdco 1 AS

	2021	2020
<b>Deferred tax assets</b>		
1070 Utsatt skattefordel	60	35
	<u>60</u>	<u>35</u>
<b>Investments in subsidiaries</b>		
1803 Aksjer i Holdco 2	550 000	550 000
	<u>550 000</u>	<u>550 000</u>
<b>Share capital</b>		
2010 Aksjekapital	-60	-60
	<u>-60</u>	<u>-60</u>
<b>Share premium reserve</b>		
2020 Overkursfond	-549 949	-549 940
	<u>-549 949</u>	<u>-549 940</u>
<b>Uncovered loss</b>		
2050 Annen Egenkapital	124	72
2080 Udekket tap	87	44
	<u>212</u>	<u>116</u>
<b>Public duties payable</b>		
2710 Inngående mva. 25 %	0	13
2740 Oppgjørskonto merverdiavgift	0	-13
	<u>0</u>	<u>0</u>
<b>Liabilities to group companies</b>		
2265 Loan from Puzzel AS	-173	-106
	<u>-173</u>	<u>-106</u>
<b>Other current liabilities</b>		
2960 Påløpte kostn og forskuddsbet innt.	-90	-45
	<u>-90</u>	<u>-45</u>



**KPMG AS**  
Sørkedalsveien 6  
Postboks 7000 Majorstuen  
0308 Oslo

Telephone +47 45 40 40 63  
Fax  
Internet [www.kpmg.no](http://www.kpmg.no)  
Enterprise 935 174 627 MVA

To the General Meeting of Jigsaw Holdco 1 AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Jigsaw Holdco 1 AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 2021, 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 laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

The Board of Directors (management) is responsible for the 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 legal 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

KPMG AS, a Norwegian limited liability company and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Offices in:

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

Penneo Dokumentnøkkel: P555X-8ABTU-QUUBE-DXMEM-MSAHS-STT2S



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.

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, 30 May 2022  
KPMG AS

Karianne Fønstelién Vintervoll  
State Authorised Public Accountant  
(This document is signed electronically)



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## Karianne F Vintervoll

Statsautorisert revisor

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Org.nr 974761076	Vår referanse 2020/5963848	Postadresse Postboks 9200 Grønland 0134 OSLO

JIGSAW HOLDCO 1 AS  
Fredrik Selmers vei 3  
0663 OSLO

Att. Magnus Flateland

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Jigsaw Holdco 1 AS, org.nr. 922 413 614

Vi viser til deres brev sendt inn 7. oktober 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Jigsaw Holdco 1 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Jigsaw Holdco 1 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. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### Bakgrunn

Jigsaw Holdco 1 AS er gjennom norske eierselskaper eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Den norske delen av konsernet leverer kontaktsenterløsninger med hovedvekt på softwareelementer, og virksomheten retter seg mot bedriftsmarkedet i seks forskjellige land. 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 indirekte er eid av et utenlandsk selskap og inngår i et internasjonalt konsern. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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