



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 494 415
Organisasjonsform: Aksjeselskap
Foretaksnavn: ØS 10 EIENDOM AS
Forretningsadresse: c/o Promenaden Management AS
Nedre Slottsgate 8
0157 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2019 - 31.12.2019

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: Haron Ascanio Cazzaniga
Dato for fastsettelse av årsregnskapet: 30.06.2020

Grunnlag for avgivelse

År 2019: Årsregnskapet er elektronisk innlevert
År 2018: Tall er hentet fra elektronisk innlevert årsregnskap fra 2019

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, 18.08.2021



Resultatregnskap

Beløp i: NOK	Note	2019	2018
RESULTATREGNSKAP			
Inntekter			
Rental income		2 929 069	384 248
Sum inntekter		2 929 069	384 248
Kostnader			
Depreciation	2	256 084	231 107
Other operating expenses	1	3 367 427	3 229 741
Sum kostnader		3 623 511	3 460 849
Driftsresultat		-694 442	-3 076 601
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	3		
Annen renteinntekt		3 010	368
Sum finansinntekter		3 010	368
Rentekostnad til foretak i samme konsern	3	2 801 004	902 384
Annen rentekostnad		38 444	486
Sum finanskostnader		2 839 448	902 870
Netto finans		-2 836 438	-902 502
Ordinært resultat før skattekostnad		-3 530 880	-3 979 103
Tax on ordinary result	5	388 750	-900 099
Ordinært resultat etter skattekostnad		-3 919 630	-3 079 004
Årsresultat	6	-3 919 630	-3 079 004
Årsresultat etter minoritetsinteresser		-3 919 630	-3 079 004
Totalresultat		-3 919 630	-3 079 004
Overføringer og disponeringer			
Konsernbidrag	6		-4 008 553
To other equity			929 549



Resultatregnskap

Beløp i: NOK	Note	2019	2018
From share premium reserve		-3 919 630	
Sum overføringer og disponeringer		-3 919 630	-3 079 004



Balanse

Beløp i: NOK	Note	2019	2018
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		332 091
Sum immaterielle eiendeler			332 091
Varige driftsmidler			
Property, plant and equipment	2	102 844 472	39 341 753
Machinery and equipment	2		
Ships	2		
Equipment and other movables	2		
Sum varige driftsmidler	2	102 844 472	39 341 753
Finansielle anleggsmidler			
Lån til foretak i samme konsern	3	6 715 845	3 907 728
Sum finansielle anleggsmidler		6 715 845	3 907 728
Sum anleggsmidler		109 560 317	43 581 572
Omløpsmidler			
Varer			
Fordringer			
Accounts receivable		-3 901	
Other short-term receivables		1 406 255	157 812
Krav på innbetaling av selskapskapital	3	6 894 527	1 492 371
Sum fordringer		8 296 881	1 650 183
Bankinnskudd, kontanter og lignende			
Cash and bank deposits		609	602 954
Sum bankinnskudd, kontanter og lignende		609	602 954
Sum omløpsmidler		8 297 490	2 253 137
SUM EIENDELER		117 857 806	45 834 709



Balanse

Beløp i: NOK	Note	2019	2018
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4	100 800	100 800
Annen innskutt egenkapital		5 238 359	
Sum innskutt egenkapital		5 339 159	100 800
Opptjent egenkapital			
Other equity	6	-3 514 438	405 192
Sum opptjent egenkapital		-3 514 438	405 192
Sum egenkapital	6	1 824 721	505 992
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	1 534 145	
Sum avsetninger for forpliktelser		1 534 145	
Annen langsiktig gjeld			
Liabilities to Group companies	3	109 613 826	32 623 181
Sum annen langsiktig gjeld		109 613 826	32 623 181
Sum langsiktig gjeld		111 147 971	32 623 181
Kortsiktig gjeld			
Leverandørgjeld		792 497	919 269
Tax payable	5		
Kortsiktig konserngjeld	3	3 724 308	3 520 959
Other current debt		368 309	8 265 308
Sum kortsiktig gjeld		4 885 114	12 705 536
Sum gjeld		116 033 085	45 328 718
SUM EGENKAPITAL OG GJELD		117 857 806	45 834 709



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To the General Meeting of ØS 10 Eiendom AS

Independent auditor's report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of ØS 10 Eiendom AS showing a loss of NOK 3 919 630. The financial statements comprise the balance sheet as at 31 December 2019, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2019, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including 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

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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

Pemneo Dokumentnøkkel: M6SCA-3ZQPZ-EK5TX-V7YAP-3ZP7Y-Q7DCK



ØS 10 Eiendom AS

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.

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

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

Oslo, 8 July 2020
KPMG AS

Ole Christian Fongaard
State Authorised Public Accountant
(This document is signed electronically)

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

Ole Christian Fongaard

Statsautorisert revisor

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IP: 80.232.xxx.xxx

2020-07-08 13:08:28Z



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Annual Report 2019

Øs 10 Eiendom AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 913 494 415



Øs 10 Eiendom AS

Income statement for the year ended 31.12.2019

Operating income and operating expenses	Note	2019	2018
Rental income		2 929 069	384 248
Total operating income		2 929 069	384 248
Depreciation	2	256 084	231 107
Other operating expenses	1	3 367 427	3 229 741
Total operating expenses		3 623 511	3 460 849
Operating profit		-694 442	-3 076 601
Financial income and expenses			
Other interest income		3 010	368
Interest expense to Group companies	3	2 801 004	902 384
Other interest expenses		38 444	486
Net financial items		-2 836 438	-902 502
Result before tax		-3 530 880	-3 979 103
Tax on ordinary result	5	388 750	-900 099
Operating result after tax		-3 919 630	-3 079 004
Result after tax	6	-3 919 630	-3 079 004
Brought forward			
Received intra-group contribution	6	0	4 008 553
To other equity		0	929 549
From share premium reserve		3 919 630	0
Total brought forward		-3 919 630	-3 079 004



Øs 10 Eiendom AS

Balance sheet for the year ended 31.12.2019

Assets	Note	2019	2018
Fixed assets			
Deferred tax assets	5	0	332 091
Total intangible assets		0	332 091
Tangible assets			
Property, plant and equipment	2	102 844 472	39 341 753
Total tangible assets	2	102 844 472	39 341 753
Financial fixed assets			
Loans to Group companies	3	6 715 845	3 907 728
Total financial fixed assets		6 715 845	3 907 728
Total fixed assets		109 560 317	43 581 572
Current assets			
Debtors			
Accounts receivable		-3 901	0
Other short-term receivables		1 406 255	157 812
Receivables from Group companies	3	6 894 527	1 492 371
Total receivables		8 296 881	1 650 183
Cash and bank deposits		609	602 954
Total current assets		8 297 490	2 253 137
Total assets		117 857 806	45 834 709




Øs 10 Eiendom AS

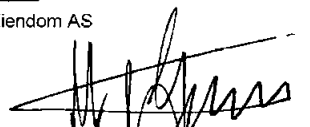
Balance sheet for the year ended 31.12.2019

Equity and liabilities	Note	2019	2018
Paid-up equity			
Share capital	4	100 800	100 800
Other paid-up equity		5 238 359	0
Total paid-up equity		5 339 159	100 800
Retained earnings			
Other equity	6	-3 514 438	405 192
Total retained earnings		-3 514 438	405 192
Total equity	6	1 824 721	505 992
Liabilities			
Deferred tax	5	1 534 145	0
Total provisions		1 534 145	0
Other long-term liabilities			
Liabilities to Group companies	3	109 613 826	32 623 181
Total of other long term liabilities		109 613 826	32 623 181
Current debt			
Accounts payable		792 497	919 269
Liabilities to Group companies	3	3 724 308	3 520 959
Other current debt		368 309	8 265 308
Total current debt		4 885 114	12 705 536
Total liabilities		116 033 085	45 328 718
Total equity and liabilities		117 857 806	45 834 709

Oslo, 30.06.20

The board of Øs 10 Eiendom AS


Annette Eriksrud Lund
Member of the board


Mark Peter Gamble
Chairman of the board



Øs 10 Eiendom AS

Notes to the financial statements for the year ended 31.12.2019

Accounting principles

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

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 carry forward 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 carry forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Fixed assets are stated at acquisition cost, net of accumulated depreciation. The depreciation period depends on the expected useful life of the respective item. The straight-line method of depreciation is applied. Fixed assets are written down to recoverable value in the event of impairment that is not expected to be temporary. The recoverable amount is the higher of net realizable value and value in use.

Current assets and current liabilities include items falling due within one year of the balance sheet date, and items related to the business cycle. Current assets are valued at the lower of cost and net realizable value.

Revenue and expenses

Rental income is recognised on the accruals basis. Operating and interest expenses are also recognised when they are incurred.



Øs 10 Eiendom AS

Notes to the financial statements for the year ended 31.12.2019

Note 1 Payroll expenses, number of employees, remuneration, loan to employees etc.

The company had no employees in 2019. There have been no directors' fees accrued or paid.
The company is not required to follow the Act on Mandatory Occupational Pensions.

Auditor's fees (ex. VAT)	2019	2018
Audit	11 000	15 250
Other services	44 989	14 329
Total auditor's fees	55 989	29 579

Note 2 Fixed assets

	Buildings	Work in progress	Land
Purchase cost as of 01.01.19	11 515 218	32 256 784	1 155 521
+ Inflow purchased fixed assets	48 537 458	64 702 543	
- Outflow this year		95 707 649	
= Acquisition cost 31.12.19	60 052 676	1 251 678	1 155 521
Accumulated depreciation 31.12.19	5 841 853		
= Book value 31.12.19	54 210 823	1 251 678	1 155 521
This year's ordinary depreciations	256 084		
Economic life	50 Years	No depreciation	No depreciation
Depreciation plan	Straight line		

	Tenant improvements	Fixed technical installation	Total
Purchase cost as of 01.01.19			44 927 523
+ Inflow purchased fixed assets	41 996 107	4 230 343	159 466 451
- Outflow this year			95 707 649
= Acquisition cost 31.12.19	41 996 107	4 230 343	108 686 325
Accumulated depreciation 31.12.19			5 841 853
= Book value 31.12.19	41 996 107	4 230 343	102 844 472
This year's ordinary depreciations			256 084
Economic life	No depreciation	No depreciation	
Depreciation plan			



Øs 10 Eiendom AS

Notes to the financial statements for the year ended 31.12.2019

Note 3 Liabilities / assets pledged as security, guarantees etc.

	2019	2018
Loans to Group companies	6 715 845	3 907 728
Receivables from Group companies	6 894 527	1 492 371
Long term liabilities to Group companies	109 613 826	32 623 181
Short term liabilities to Group companies	3 724 308	3 520 959

The company's property is used as security for a loan of NOK 1 825 000 000 owned by Group company Promenaden High Street AS to its bank. The security is limited at a value of NOK 45 000 000

The net book value of assets pledge as security is NOK 102 844 472.

The company has access to Promenaden Property group cash pool. The net balance of the cash pool cannot be negative. Each company in the cash pool has access to an overdraft facility. Any positive cash balance accruing to companies in the cash pool arrangement are used as security for overdrawn positions.

Note 4 Share capital, shareholders etc.

The company's share capital is NOK 100 800 consisting of 2 400 shares each with a par value of NOK 1 000

Company shareholders:	Ownership (%)	Numbers of shares
Promenaden High Street AS	100 %	2 400

Consolidated financial statements have been prepared by MB Tomahawk AS. These are available at the company's premises at Nedre Slottsgate 8, 0157 Oslo.

Note 5 Tax

This year's tax expense	2019	2018
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Too much/little allocated previous years	0	0
Changes in deferred tax	388 750	-900 099
Tax expense on ordinary profit/loss	388 750	-900 099
Taxable income:		
Ordinary result before tax	-3 530 880	-3 979 103
Permanent differences	0	0
Changes in temporary differences	-3 184 964	71 891
Received intra-group contribution	6 715 845	3 907 212
Allocation of loss to be brought forward	-1	0
Taxable income	0	0
Payable tax in the balance:		
Payable tax on this year's result	-1 477 486	-898 659
Payable tax on received Group contribution	1 477 486	898 659
Total payable tax in the balance	0	0

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Øs 10 Eiendom AS

Notes to the financial statements for the year ended 31.12.2019

Calculation of effective tax rate

Profit before tax	-3 530 880	-3 979 103
Calculated tax on profit before tax	-776 794	-915 194
Effect of change in tax rate	0	15 095
Total	-776 794	-900 099
Effective tax rate	22,0 %	22,6 %

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

	2019	2018	Difference
Tangible assets	4 676 384	1 487 519	-3 188 865
Accounts receivable	-3 901	0	3 901
Total	4 672 483	1 487 519	-3 184 964
Accumulated loss to be brought forward	-2 997 023	-2 997 024	-1
Not included in the deferred tax calculation	5 297 927	0	-5 297 927
Basis for deferred tax	6 973 387	-1 509 505	-8 482 892
Deferred tax (22 %)	1 534 145	-332 091	-1 866 236
Effect of change in tax rate	0	15 095	

Note 6 Shareholders equity

	Share capital	Share premium	Other equity	Total
Equity 01.01	100 800	0	405 192	505 992
Loss for the year			-3 919 630	-3 919 630
Group contribution		5 238 359		5 238 359
Equity 31.12	100 800	5 238 359	-3 514 438	1 824 721



Skattedirektoratet

Saksbehandler Torstein Klindén Helleland	Deres dato 21.01.2016	Vår dato 28.01.2016
Telefon 22078130	Deres referanse Bente Sletten	Vår referanse 2016/52646

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Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

- Vi viser til deres brev av 21. januar 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Akersgata 16 Eiendom ANS	org. nr. 984 073 968
Akersgata 16 Invest AS	org. nr. 984 074 018
Akersgata 16 Invest KS	org. nr. 984 073 992
Akersgt. 16 AS	org. nr. 970 915 249
AS Kvadraturen Eiendom	org. nr. 960 999 118
Dronningensgate 15 Eiendom AS	org. nr. 992 741 600
Dronningensgate 15 Oslo AS	org. nr. 981 379 195
Eger Magasin råd AS	org. nr. 992 890 304
Egertorget Invest AS	org. nr. 988 989 428
HFS Øvre Slottsgate 18-20 ANS	org. nr. 944 944 176
High Street Shopping AS	org. nr. 996 806 693
HSS Karl Johans gate 16 AS	org. nr. 814 213 102
HSS Steen & Strøm AS	org. nr. 976 770 986
Karl Johan Eiendom 23 B ANS	org. nr. 884 516 072
KD Forvaltning AS	org. nr. 921 781 164
Kirkegaten 20 Eiendom AS	org. nr. 992 741 503
MB Tomahawk AS	org. nr. 915 526 276
Nedre Slottsgate 15 ANS	org. nr. 953 297 361
Nedre Slottsgate 23 Næring AS	org. nr. 879 557 372
Prinsegaarden AS	org. nr. 992 935 464
Prinsen Invest AS	org. nr. 995 654 393
Promenaden Classic AS	org. nr. 915 264 026
Promenaden Drift AS	org. nr. 987 993 502
Promenaden NSG 13 AS	org. nr. 912 383 385
Promenaden Oslo AS	org. nr. 996 338 940
Promenaden Property AS	org. nr. 911 965 658
Promenaden Trend AS	org. nr. 915 263 763
Rosenkrantzgate 11 Eiendom ANS	org. nr. 986 669 140

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E-post: skattetjenesten.no@ndepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



Rosenkrantzgate 11 Invest AS	org. nr. 986 709 541
Steen og Strøm Drift AS	org. nr. 963 747 365
Søylen Akersgata 16 AS	org. nr. 989 770 349
Søylen Egertorget AS	org. nr. 990 507 821
Søylen Grensen 17 AS	org. nr. 989 795 244
Søylen Nedre Slottsgate 23 AS	org. nr. 990 041 873
Søylen Øvre Slottsgate 18-20 AS	org. nr. 990 192 715
Tollbugaten 17 Eiendom AS	org. nr. 992 741 562
ØS 10 Eiendom AS	org. nr. 913 494 415
Øvre Slottsgate 18-20 AS	org. nr. 887 872 252

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de ovennevnte selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Alle selskapene er direkte eller indirekte eiet av MB Tomahawk Lux S.A.R.L. som er hjemmehørende i Luxembourg. Konsernet driver med utvikling og utleie av eiendom i Norge. Eiendomsmassen er næringsseiendom, som omfatter både handels- og kontorlokaler. Arbeidsspråket er engelsk og all konsernrapportering skjer på engelsk. I tillegg er enkelte av styremedlemmene engelskspråklige. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som 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 skjøvt fordelt informasjon."



Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "*informative regnskaper for ulike grupper av regnskapsbrukere*". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at inngår i et utenlandsk konsern. Eierkretsen er begrenset. Arbeidsspråket er engelsk og at all konsernrapportering skjer på engelsk. Videre er det vektlagt at enkelte av styremedlemmene er engelskspråklige.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer