



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 923 825 509
Organisasjonsform: Aksjeselskap
Foretaksnavn: SØLVTRANS MANAGEMENT II AS
Forretningsadresse: Skansekaia 4B
6002 ÅLESUND

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: Arild Ove Myrvoll
Dato for fastsettelse av årsregnskapet: 27.04.2023

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, 17.08.2023



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Operating income	1	35 361 872	42 874 004
Other income			
Sum inntekter		35 361 872	42 874 004
Kostnader			
Wage costs	2	24 384 820	27 460 789
Depreciation	3	1 871 371	2 569 856
Nedskrivning av varige driftsmidler og immaterielle eiendeler	3		
Other operating expenses	1, 2	7 016 979	11 550 055
Sum kostnader		33 273 170	41 580 699
Driftsresultat		2 088 702	1 293 305
Finansinntekter og finanskostnader			
Annen renteinntekt		95 656	
Other financial income			852 250
Sum finansinntekter		95 656	852 250
Annen rentekostnad		331 701	82 143
Other financial expenses		180 979	3 379 198
Sum finanskostnader		512 680	3 461 340
Netto finans		-417 023	-2 609 090
Ordinært resultat før skattekostnad		1 671 678	-1 315 785
Income tax expense	4	433 476	-331 432
Ordinært resultat etter skattekostnad		1 238 202	-984 353
Årsresultat		1 238 202	-984 353
Årsresultat etter minoritetsinteresser		1 238 202	-984 353
Totalresultat		1 238 202	-984 353



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	3		
Software	3		1 582 937
Utsatt skattefordel	4	283 832	40 703
Goodwill	3		
Sum immaterielle eiendeler		283 832	1 623 640
Varige driftsmidler			
Buildings and land	3		
Machinery and equipment	3		
Equipment and other movables	3		1 673 515
Sum varige driftsmidler			1 673 515
Finansielle anleggsmidler			
Lån til foretak i samme konsern	1		
Sum anleggsmidler		283 832	3 297 155
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		32 500	60 000
Other current receivables		147 448	973 980
Konsernfordringer	1	10 294 645	10 625 050
Sum fordringer		10 474 593	11 659 030
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	1 368 297	1 024 522
Sum bankinnskudd, kontanter og lignende		1 368 297	1 024 522
Sum omløpsmidler		11 842 890	12 683 555
SUM EIENDELER		12 126 722	15 980 710



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	30 000	30 000
Overkurs	7		
Annen innskutt egenkapital	7	1 408 980	
Sum innskutt egenkapital		1 438 980	30 000
Opptjent egenkapital			
Other equity	7		41 730
Result brought forward (aut)	7		
Udekket tap	7		
Sum opptjent egenkapital			41 730
Sum egenkapital		1 438 980	71 730
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		250 430	
Tax payable	4		
Public duties payable		2 113 385	1 129 500
Kortsiktig konserngjeld	1	3 213 911	9 123 657
Other current liabilities		5 110 015	5 655 824
Sum kortsiktig gjeld		10 687 741	15 908 980
Sum gjeld		10 687 741	15 908 980
SUM EGENKAPITAL OG GJELD		12 126 722	15 980 710



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 691313

Enheten

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Organisasjonsform: Aksjeselskap
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6002 ÅLESUND

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Bekreftet av representant for selskapet: Arild Ove Myrvoll
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Brønnøysundregistrene, 16.08.2023



Organisasjonsnr: 923 825 509
SØLVTRANS MANAGEMENT II AS

RESULTATREGNSKAP

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Totalresultat		1 238 202	-984 353



Organisasjonsnr: 923 825 509
SØLVTRANS MANAGEMENT II AS

BALANSE

Beløp i: NOK	Note	2022	2021
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Anleggsmidler			
Immaterielle eiendeler			
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Varige driftsmidler			
Buildings and land	3		
Machinery and equipment	3		
Equipment and other movables	3		1 673 515
Sum varige driftsmidler			1 673 515
Finansielle anleggsmidler			
Lån til foretak i samme konsern	1		
Sum anleggsmidler		283 832	3 297 155
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		32 500	60 000
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Sum fordringer		10 474 593	11 659 030
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	1 368 297	1 024 522
Sum bankinnskudd, kontanter og lignende		1 368 297	1 024 522
Sum omløpsmidler		11 842 890	12 683 555
SUM EIENDELER		12 126 722	15 980 710
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	30 000	30 000
Overkurs	7		



Annen innskutt egenkapital	7	1 408 980	
Sum innskutt egenkapital		1 438 980	30 000
Opptjent egenkapital			
Other equity	7		41 730
Result brought forward (aut)	7		
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Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		250 430	
Tax payable	4		
Public duties payable		2 113 385	1 129 500
Kortsiktig konserngjeld	1	3 213 911	9 123 657
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SUM EGENKAPITAL OG GJELD		12 126 722	15 980 710



Organisasjonsnr: 923 825 509
SØLVTRANS MANAGEMENT II AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
17.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Solvtrans Management II AS

Org.nr. 923 825 509

Financial Statements 2022



Income statement

Sølvtrans Management II AS

Operating income and operating expenses	Note	2022	2021
Operating income	1	35 361 872	42 874 004
Total income		35 361 872	42 874 004
Wage costs	2	24 384 820	27 460 789
Depreciation	3	1 871 371	2 569 856
Other operating expenses	1, 2	7 016 979	11 550 055
Total expenses		33 273 170	41 580 699
Operating profit		2 088 702	1 293 305
Financial income and expenses			
Interest income		95 656	0
Other financial income		0	852 250
Interest expenses		331 701	82 143
Other financial expenses		180 979	3 379 198
Net financial items		-417 023	-2 609 090
Result before tax		1 671 678	-1 315 785
Income tax expense	4	433 476	-331 432
Net profit after tax		1 238 202	-984 353
Annual result		1 238 202	-984 353



Balance sheet
Sølvtrans Management II AS

Assets	Note	2022	2021
Non-current assets			
Software	3	0	1 582 937
Deferred tax assets	4	283 832	40 703
Total intangible assets		283 832	1 623 640
Equipment and other movables	3	0	1 673 515
Total tangible assets		0	1 673 515
Total non-current assets		283 832	3 297 155
Current assets			
Accounts receivables		32 500	60 000
Other current receivables		147 448	973 980
Receivables from group companies	1	10 294 645	10 625 050
Total receivables		10 474 593	11 659 030
Cash and cash equivalents	5	1 368 297	1 024 522
Total current assets		11 842 890	12 683 555
Total assets		12 126 722	15 980 710



Balance sheet

Sølvtrans Management II AS

Equity and liabilities	Note	2022	2021
Equity			
Share capital	6, 7	30 000	30 000
Other paid-up equity	7	1 408 980	0
Total paid-up equity		1 438 980	30 000
Retained earnings			
Other equity	7	0	41 730
Total retained earnings		0	41 730
Total equity		1 438 980	71 730
Current liabilities			
Accounts payables		250 430	0
Public duties payable		2 113 385	1 129 500
Liabilities to group companies	1	3 213 911	9 123 657
Other current liabilities		5 110 015	5 655 824
Total current liabilities		10 687 741	15 908 980
Total liabilities		10 687 741	15 908 980
Total equity and liabilities		12 126 722	15 980 710

27.04.2023

The board of Sølvtrans Management II AS

Robin Mek Halsebakk
Chairman of the board

Arild Ove Myrvoll
Member of the board



Notes to the accounts

Accounting principles

The annual accounts have been prepared in compliance with the Norwegian Accounting Act and accounting principles generally accepted in Norway for smaller entities (NRS 8).

The company used EUR as functional and presentation currency until 31.12.2021. From 01.01.2022 the company uses NOK as presentation currency. Comparative figures (2021) are presented using the stated 2021 figures converted into NOK, using an average 2021 EUR/NOK for P&L items, and an 31.12.2021 EUR/NOK for balance sheet items.

Operating income and other income

Income from the sale of goods and services is valued at the fair value of the consideration, net after deduction of VAT and discounts. Services are recognized as income in line with the execution.

Use of estimates

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

Foreign currency

Foreign currency transactions are translated at the exchange rate on the date of the transaction. Monetary foreign currency items are translated to NOK at the exchange rate on the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated to NOK using the exchange rate on the transaction date. Non-monetary items that are measured at fair value in a foreign currency are translated to NOK using the exchange rate on the measurement date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.

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 fixed assets

As the Company is planned to be liquidated during 2023, the going concern assumption are not in place when concluding the accounts for 2022. As a result of this, assets and liabilities are assessed at liquidation values in line with Section 4-5 of the Accounting Act. Assets are nevertheless not accounted for at a higher value than acquisition cost.

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and 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.



Notes to the accounts

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.

Intangible assets

Development expenses are capitalized to the extent that a future economic benefit related to the development of an identifiable intangible asset can be identified and the expenses can be measured reliably. Otherwise, such expenses are expensed on an ongoing basis. Capitalized development is depreciated on a straight-line basis over its economic life.

Receivables

Receivables from customers and other receivables are entered 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.

Pension liabilities

The Company has pension schemes for all employees. The defined contribution, including the employer's contribution, is expensed as incurred. The Company's pension schemes meet the requirements of the Norwegian Mandatory Occupational Pension Act.

Note 1 Inter-company balances and transactions

	Non-current receivables		Current receivables	
	2022	2021	2022	2021
Companies in the same group	0	0	10 294 645	10 625 050
Total	0	0	10 294 645	10 625 050

	Non-current liabilities		Current liabilities	
	2022	2021	2022	2021
Companies in the same group	0	0	3 213 911	9 123 657
Total	0	0	3 213 911	9 123 657

The company is included a group account scheme. Accounts included in the group account scheme are presented as receivables / liabilities to the company in the group that has the main account in the group account scheme.

Intercompany transactions:	2022	2021
Management fee to Sølvtrens Management AS	1 548 195	0
Sale of administration services to group companies	35 181 872	42 153 431



Notes to the accounts

Note 2 Payroll expenses, number of employees, remunerations, loans to employees, etc.

Salary costs	2022	2021
Salaries	22 213 799	21 187 580
Employment tax	3 360 710	2 901 502
Pension costs	1 659 092	1 570 787
Hire crew/personnel	-2 977 945	0
Other benefits	129 164	1 800 918
Total	24 384 820	27 460 789
Number of man-years employed	17	18

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.

Remuneration to leading personnel	General manager	Board
Salaries	2 297 414	0
Other remuneration	9 250	0
Total	2 306 664	0

No loan/security has been granted to the general manager, the chairman of the board or other related parties.

Note 3 Fixed assets

	Intangible assets	Inventory & equipment	Total
Acquisition cost as at 01.01.2022	3 294 596	2 906 251	6 200 847
Additions in the year	0	0	0
Disposals	0	1 385 080	1 385 080
Acquisition cost 31.12.2022	3 294 596	1 521 171	4 815 767
Accumulated depreciation	3 294 596	1 521 171	4 815 768
Book value 31.12.2022	0	0	0
Depreciation for the year	1 582 937	288 434	1 871 371
Depreciation period	4 years	3-10 years	
Depreciation plan	Straight-line	Straight-line	



Notes to the accounts

Note 4 Tax

This year's tax expense	2022	2021
Entered tax on ordinary profit/loss:		
Payable tax	668 730	0
Adjustment in respect of priors	7 874	0
Changes in deferred tax assets	-243 128	-331 432
Tax expense on ordinary profit/loss	433 476	-331 432
Taxable income:		
Ordinary profit/loss before tax	1 671 678	-1 059 030
Permanent differences	69 988	0
Changes temporary differences	1 298 016	1 230 673
Provided Group contribution	-3 039 682	0
Translation differences	0	23 623
Taxable income	0	195 266
Payable tax in the balance:		
Payable tax on this year's result	668 730	0
Payable tax on provided Group contribution	-668 730	0
Total payable tax in the balance	0	0
Calculation of effective tax rate		
Profit before tax	1 671 678	-1 059 030
Calculated tax on profit before tax	367 769	-232 987
Tax effect of permanent differences	15 397	0
Total	383 167	-232 987
Effective tax rate	22,9 %	17,7 %

The tax effect of temporary differences and loss carried forward that has formed the basis for deferred tax and deferred tax assets, specified on type of temporary differences:

	2022	2021	Difference
Tangible fixed assets	-1 714 975	-148 593	1 566 382
Profit and loss account	424 836	0	-424 836
Total	-1 290 139	-148 593	1 141 546
Accumulated loss to be brought forward	0	333 626	333 626
Basis for calculation of deferred tax	-1 290 139	185 033	1 475 172
Deferred tax (22 %)	-283 831	40 703	-243 128

Note 5 Restricted bank deposits

	2022	2021
Restricted bank deposits	1 368 297	962 318



Notes to the accounts

Note 6 Share capital and shareholder information

The parent company in the group - Asterix Topco 1 AS is located at Skansekaia 4B, 6002 Ålesund. The consolidated financial statements, which include Sølvrans Management li AS, can be handed out there.

The share capital of NOK 30 000 consists of 3 000 shares with nominal value of NOK 10 each.

	Shares	Interest
Shareholders:		
SØLVTRANS AS	3 000	100%
Total	3 000	100%

Note 7 Shareholders' equity

	Share capital	Other paid in equity	Other equity	Total equity capital
As at 01.01.2022	30 000	0	41 730	71 730
Result for the year	0	0	1 238 202	1 238 202
Group contributions received		2 500 000		2 500 000
Group contributions made	0	-1 091 020	-1 279 932	-2 370 952
As at 31.12.2022	30 000	1 408 980	0	1 438 980

The company's management business has been winded down as part of a reorganization of the group where all management activities have been replaced by Sølvrans Management AS. The company currently has no employees. The company is planned to be liquidated during 2023.



To the General Meeting of Sølvrans Management II AS – under liquidation

Independent Auditor's Report

Opinion

We have audited the financial statements of Sølvrans Management II AS (the Company) – under liquidation, which comprise the balance sheet as at 31 December 2022, 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 December 2022, 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.

Emphasis of Matter

We draw attention to Note 7 to these financial statements, which refers to the intention of management to liquidate the Company subsequent to the balance sheet date, subject to approval from the General Meeting. These financial statements have therefore been prepared using a liquidation basis of accounting. Our opinion is not modified in respect of this matter.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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

PricewaterhouseCoopers AS, Langelandsvegen 35, NO-6010 Ålesund
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Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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. Management has decided to liquidate the Company.

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. Management has decided to liquidate the Company. 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 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.

Ålesund, 27 April 2023
PricewaterhouseCoopers AS

Nils Robert Stokke
State Authorised Public Accountant
(This document is signed electronically)



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Revisjonsberetning

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Skatteetaten

Vår dato
04.05.2023

Din/Deres dato
28.03.2023

Saksbehandler
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Skatteetaten.no

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Att. Marius Brandal Hansen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 28. mars 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Asterix Topco 1 AS	org.nr. 921 182 937
Asterix Topco 2 AS	org.nr. 921 182 953
Asterix Holdco AS	org.nr. 919 999 934
Asterix Bidco AS	org.nr. 919 999 829
Silver Holdings AS	org.nr. 913 187 830
Wellboat Holding AS	org.nr. 919 412 070
Sølvtrans AS	org.nr. 961 360 560
Sølvtrans Rederi AS	org.nr. 992 797 339
Sølvtrans Rederi II AS	org.nr. 917 367 663
Sølvtrans Rederi III AS	org.nr. 919 164 778
Sølvtrans Management AS	org.nr. 986 221 719
Sølvtrans Management II AS	org.nr. 923 825 509
Sølvtrans Wellboat AS	org.nr. 919 412 143
Sølvtrans Wellboat Operation AS	org.nr. 920 771 688
Sølvtrans Canada AS	org.nr. 920 243 800
Sølvtrans Crew AS	org.nr. 919 513 098
Flau Vind AS	org.nr. 927 900 785

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

Selskapene inngår i et konsern hvor majoritetsaksjonær er et internasjonalt private equity selskap. Kommunikasjon og rapportering foregår på engelsk. Konsernet er også finansiert av et syndikat hvor flere internasjonale banker inngår

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 vekt på at selskapene inngår i et konsern hvor majoritetsaksjonær er et internasjonalt private equity selskap. Videre er det vektlagt at selskapenes samarbeidspartnere 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.