



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 957 632 017  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: NORSPAN GAS CARRIERS AS  
Forretningsadresse: Smedasundet 40  
5529 HAUGESUND

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### 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: Geir Tore Henriksen  
Dato for fastsettelse av årsregnskapet: 28.06.2023

### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 19.06.2024



## Resultatregnskap

Beløp i: USD	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other operating expenses	2	20 115	19 928
<b>Sum kostnader</b>		<b>20 115</b>	<b>19 928</b>
<b>Driftsresultat</b>		<b>-20 115</b>	<b>-19 928</b>
<b>Finansinntekter og finanskostnader</b>			
Financial income	3	456 157	
<b>Sum finansinntekter</b>		<b>456 157</b>	
Foreign exchange gain/-loss		624	-484
Financial expenses	3	4 966 595	57 573
<b>Sum finanskostnader</b>		<b>4 967 220</b>	<b>57 089</b>
<b>Netto finans</b>		<b>-4 511 063</b>	<b>-57 089</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-4 531 178</b>	<b>-77 017</b>
Taxes	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>-4 531 178</b>	<b>-77 017</b>
<b>Årsresultat</b>		<b>-4 531 178</b>	<b>-77 017</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-4 531 178</b>	<b>-77 017</b>
<b>Totalresultat</b>		<b>-4 531 178</b>	<b>-77 017</b>



### Balanse

Beløp i: USD	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	5	55 719 919	59 515 765
Investment in limited partnership		44 048	44 048
<b>Sum finansielle anleggsmidler</b>		<b>55 763 967</b>	<b>59 559 813</b>
<b>Sum anleggsmidler</b>		<b>55 763 967</b>	<b>59 559 813</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts Receivables		454	
Intercompany receivables		7 700 000	
Konsernfordringer			2 700 000
<b>Sum fordringer</b>		<b>7 700 454</b>	<b>2 700 000</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		12 765	899
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>12 765</b>	<b>899</b>
<b>Sum omløpsmidler</b>		<b>7 713 219</b>	<b>2 700 899</b>
<b>SUM EIENDELER</b>		<b>63 477 186</b>	<b>62 260 712</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share Capital		28 677 332	28 677 332
Annen innskutt egenkapital		27 515 387	30 382 075
<b>Sum innskutt egenkapital</b>		<b>56 192 719</b>	<b>59 059 407</b>



### Balanse

Beløp i: USD	Note	2022	2021
<b>Opptjent egenkapital</b>			
Other equity		-2 065 602	960 371
<b>Sum opptjent egenkapital</b>		<b>-2 065 602</b>	<b>960 371</b>
<b>Sum egenkapital</b>	6, 7	<b>54 127 117</b>	<b>60 019 778</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld			2 240 934
<b>Sum annen langsiktig gjeld</b>			<b>2 240 934</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>2 240 934</b>
<b>Kortsiktig gjeld</b>			
Kortsiktig konserngjeld		9 350 068	
<b>Sum kortsiktig gjeld</b>		<b>9 350 068</b>	
<b>Sum gjeld</b>		<b>9 350 068</b>	<b>2 240 934</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>63 477 186</b>	<b>62 260 712</b>



**NORSPAN GAS CARRIERS AS**  
**ANNUAL REPORT**  
**2022**





## NORSPAN GAS CARRIERS AS REPORT OF THE BOARD OF DIRECTORS 2022

Norspan Gas Carriers AS has per yearend ownership shares in 4 large LNG gas carriers operated by Knutsen OAS Shipping AS.

Knutsen OAS Shipping AS in Haugesund is responsible for the operation of the vessels in accordance with separate management agreements with each of the vessel owning companies. Norspan Gas Carriers has no employees, and Knutsen OAS Shipping in Haugesund is the company's manager and operates the vessels.

### **Result for the year**

Norspan Gas Carriers AS incurred a loss of USD 4,53 million (USD -0,077 million in 2021). The company's share of result related to the affiliated vessel owning companies totaled USD -0,48 million (USD 6,65 million in 2021).

The total cash flow from operating activities in the company was USD 2,9 million (USD -0,076 million in 2021) and bank deposits per 31.12.2022 amounted to USD 0,013 million (USD 0,001 million in 2021). The financial position of the company is considered decent.

Total capital at the end of the year was USD 63,5 million compared to USD 62,3 million the year before. The equity ratio was 85,27 % per 31.12.2022 compared to 96,40 % per 31.12.2021.

The company is affected by interest and currency markets. The Board of Directors and the manager are aware of the company's financial risk and use active strategies and financial instruments to reduce this risk. The vessels are contracted on long-term time charter contracts to oil and energy companies and the credit risk is considered as low. The company's currency risk is substantial as the majority of its revenue is in USD, while operating expenses are to a large extent denominated in European currencies. The company uses hedging and forward contracts to reduce the currency risk. Financing in USD also represents a natural hedge. In addition a significant portion of the debt is hedged through long-term interest rate swaps.

The Board of Directors suggests that the result for the year is transferred from other equity.

The financial accounts are prepared on the assumption of a going concern. The board confirms the assumption of a going concern.



## **The company's activities**

Through Knutsen OAS Shipping AS the Group focuses on a modern fleet of specialized LNG carriers operating under long term contracts with first class charterers combined with solid project execution skills and good service.

Transportation of liquefied natural gas is a growing market that fits very well into the group's strategy of long-term contracts to first class charterers. The company had per yearend stakes in 4 LNG. All vessels are on long term time fixed charter contracts of 20 to 25 years to oil and energy companies. Knutsen OAS Shipping considers the transportation of liquefied gas as an important strategy for the company in the future.

## **High operational standards**

The requirements for safe and environmentally friendly operation of the vessels are increasing, and both the Company and the manager Knutsen OAS Shipping emphasize operational quality. The manager is ISO 9001 and ISO 14001 certified and establishes each year Key Performance Indicators (KPIs) for improved safety and environmental operation.

The 4 advanced LNG carriers have high technical standards. The Company and the manager allocate considerable resources to quality control, and there are strict requirements to safety and the operational systems of the vessels.

Knutsen OAS Shipping has a policy to minimize pollution to air and sea from the operations and has established a continuous program to improve environmental impact from the operations. The Board of Directors considers the working conditions as satisfactory. All certificates are valid and the vessels are certified in accordance with both the ISM and ISPS codes.

There have not been taken out any board of directors' liability insurance.

## **Future prospects**

The company had a satisfactory year in 2022 and the Board of Directors considers the company's future prospects as good. The company's liquidity is satisfactory. The company is well positioned to meet future challenges with its modern fleet and substantial contract coverage.

The Board has every reason to believe that 2023 will be a satisfactory year for the company.



Haugesund, 26 Juni 2023

Trygve Seglden

*Chairman of the board*



Norspan Gas Carriers AS

Revenue statement

Numbers in USD	Note	2022	2021
<b><u>Operating Income</u></b>			
<i>Operating income</i>		<u>0</u>	<u>0</u>
<b><u>Operating Expenses</u></b>			
Other operating expenses	2	<u>20 115</u>	<u>19 928</u>
<i>Total Operating Expenses</i>		<u>20 115</u>	<u>19 928</u>
<i>Operating result</i>		<u>-20 115</u>	<u>-19 928</u>
<b><u>Financial Income and Expenses</u></b>			
Financial income	3	456 157	0
Foreign exchange gain/-loss		-624	484
Financial expenses	3	-4 966 595	-57 573
<i>Net financial items</i>		<u>-4 511 063</u>	<u>-57 089</u>
<i>Net profit or loss before tax</i>		<u>-4 531 178</u>	<u>-77 017</u>
Taxes	4	0	0
<i>Result for the year</i>		<u>-4 531 178</u>	<u>-77 017</u>



**Norspan Gas Carriers AS**  
**Balance Sheet as of 31.12.2022**

Numbers in USD

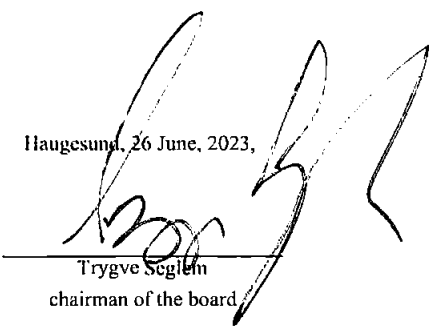
<u>Assets</u>	<u>Note</u>	2022	2021
<b><u>Non-current assets</u></b>			
Investments in subsidiaries	5	55 719 919	59 515 765
Investment in limited partnership		44 048	44 048
<i>Total non-current assets</i>		<u>55 763 967</u>	<u>59 559 813</u>
<b><u>Current assets</u></b>			
Accounts Receivables		454	0
Intercompany receivables		7 700 000	0
Group contribution		0	2 700 000
Cash and cash equivalents		12 765	899
<i>Total current assets</i>		<u>7 713 219</u>	<u>2 700 899</u>
<i>Total Assets</i>		<u>63 477 186</u>	<u>62 260 712</u>



**Norspan Gas Carriers AS**  
**Balance Sheet as of 31.12.2022**

<b><u>Equity and Liabilities</u></b>	<b><u>Note</u></b>	<b>2022</b>	<b>2021</b>
<b><u>Equity</u></b>			
Share Capital		28 677 332	28 677 332
Other paid-up equity		27 515 387	30 382 075
<i>Total paid-up equity</i>		<u>56 192 719</u>	<u>59 059 407</u>
Other equity		-2 065 602	960 371
<i>Total equity</i>	<b>6, 7</b>	<u>54 127 117</u>	<u>60 019 778</u>
<b><u>Non Current Liabilities</u></b>			
Loans from group companies		0	2 240 934
<i>Total other non current liabilities</i>		<u>0</u>	<u>2 240 934</u>
<b><u>Current liabilities</u></b>			
Intercompany liabilities		1 650 068	0
Group contribution		7 700 000	0
<i>Total current liabilities</i>		<u>9 350 068</u>	<u>0</u>
<i>Total Equity and liabilities</i>		<u>63 477 186</u>	<u>62 260 712</u>

Haugesund, 26 June, 2023,



Trygve Seglem

chairman of the board



## Norspan Gas Carriers AS

### CASHFLOW STATEMENT

The cash flow statement is presented using the indirect method of NRS. The liquidity balance is defined as the sum of cash, bank deposits and other short term liquid deposits.

Numbers in USD

	2022	2021
Result before tax	-4 531 178	-77 017
+ Impairment	4 956 000	0
= Total generated from operations	424 822	-77 017
+ Net received on current assets	790 030	588
+ Net received on current liabilities	1 650 068	0
<b>Net cashflow from operations</b>	<b>2 864 920</b>	<b>-76 429</b>
<u>Cashflow from investments</u>		
Cash from subsidiary at merger	13 633	0
<b>Net cashflow from investments</b>	<b>13 633</b>	<b>0</b>
<u>Cashflow from financing</u>		
Change in other long term debt	0	1 931 990
Dividend paid-out	-2 866 688	-1 859 548
<b>Net cashflow from financing</b>	<b>-2 866 688</b>	<b>72 442</b>
<b>Net cashflow for the year</b>	<b>11 865</b>	<b>-3 987</b>
+ Bank deposits per 01.01.	899	4 886
<b>= Bank deposits per 31.12.</b>	<b>12 765</b>	<b>899</b>



## Norspan Gas Carriers AS

All numbers in USD

### Notes to the Financial Statement 2022

#### Accounting Principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway

#### Going concern

The financial accounts are made on a going concern basis. The Board of Directors confirms the conditions for continued operation. The Board of Directors is of the opinion that the financial statements give a true and fair reflection of the company's assets and liabilities as well as financial strength and profitability.

#### Transactions in Foreign Currency

Transactions in foreign currency is recorded at the rate of exchange on the day the transaction is carried out. Assets and liabilities in foreign currencies, that are not used for hedging purposes, are valued at the exchange rate on the date of the balance.

#### **1 Company events during the year**

The company has merged with its subsidiary Norspan LNG Holding AS. The merge was put into effect October 31, 2022.

#### **2 Employees and remuneration**

The company has no employees and thereby no pension liabilities (under the new OTP regulation).

The company have not paid salary or any other remuneration, nor given any loan or guarantees to any leading person or board members during the year.

#### Auditor's fee (excl. VAT):

Auditing	2022	2021
	18 022	15 635

#### **3 Financial Income and -Expenses**

##### Financial Income:

Interest income group companies	2022	2021
	82 020	0
Interest income	374 137	0
Total financial income	456 157	0

##### Financial Expenses:

Interest expenses	0	0
Interest expenses group companies	9 190	56 537
Other financial expenses	1 405	1 036
Write down shares	4 956 000	0
Total financial expenses	4 966 595	57 573

#### **4 Tax**

Deferred tax/ -benefits are calculated based on the temporary differences existing at the year-end between financial and taxable values, and the taxable deficit carried forward. Below a specification of the temporary differences and taxable deficit carried forward are given, as well as a calculation of the deferred tax at the year-end.

#### Temporary differences:

	31.12.2022	Change	31.12.2021
Gain and loss account	595 133	-238 891	834 024
Loss carried forward	-91 464 136	12 715 458	-104 179 594
Interest deduction carried forward	-392 751	47 572	-440 323
Deferred tax basis	-91 261 754	12 524 139	-103 785 893
Deferred tax/(asset) based on 22 %	-20 077 586	2 755 311	-22 832 897
Booked deferred tax/(asset) based on 22 %	0	0	0



Due to uncertainty about future utilization of losses carried forwards, deferred tax asset is not recognized  
In the following a specification of the differences between the result before tax, and the basis for tax calculation is given.

	2022	2021
Profit/loss before tax	-4 531 178	-77 017
Currency effect profit/loss before tax	2 175 535	-53 383
Non-deductible items	4 956 000	3 459 296
Change temporary differences	-238 891	260 633
Currency effect temporary differences	-90 107	-16 000
Basis for tax calculation before tax carried forward	2 271 359	3 573 529
Loss carried forward	-2 271 359	-3 573 529
Change in Loss carried forward	12 715 458	3 785 000
Currency effect loss carried forward	10 444 098	211 471
Basis for tax calculation	0	0
<b>Calculation of tax expenses</b>		
Tax payable	0	0
Received taxable group contribution	0	0
Change deferred tax/(tax asset) based on 22 % tax rate	0	0
Tax calculated	0	0

## 5 Shares in associated companies

	Total share capital owned (NOK)	Ownership and voting share	Number of shares	Book value (USD)	Share of the result (USD)
Norspan LNG AS	5 000 000	50,00 %	500	8 621 513	-4 314 557
Norspan LNG V AS	5 000 000	50,00 %	500	16 532 703	1 704 811
Norspan LNG VI AS	5 000 000	50,00 %	500	14 194 929	1 376 772
Norspan LNG VII AS	5 000 000	50,00 %	500	16 370 773	751 547
Total				55 719 919	-481 428

## 6 Equity

Specification of the equity per 31.12

	Share capital	Other paid-in capital	Other equity	Total equity
Equity 01 01	28 677 332	30 382 075	960 371	60 019 778
Result for the year	0	0	-4 531 178	-4 531 178
Merger	0	0	1 505 205	1 505 205
Dividend	0	-2 866 688	0	-2 866 688
Equity 31.12.	28 677 332	27 515 387	-2 065 602	54 127 117

Share capital consist of 123 135 shares with face value NOK 1.500.

The company is a wholly owned subsidiary of TS Shipping Invest AS. Financial Statements for the group can be obtained at company's registered office, Smedasundet 40, 5529 Haugesund

## 7 Shares Owned by Board Members and Affiliates

Trygve Seglem controls a majority of the shares in Seglem Holding AS, which owns all of the shares in TS Shipping Invest AS.



Statsautoriserte revisorer  
Ernst & Young AS

Thormøhlens gate 53 D, 5006 Bergen  
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Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Norspan Gas Carriers AS

### Opinion

We have audited the financial statements of Norspan Gas Carriers AS (the Company), which comprise the balance sheet as at 31 December 2022, revenue 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2022 and its financial performance and 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 in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and the general manager) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, 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 and 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 and using the



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going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

## 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 the 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, 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 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.

Bergen, 27 June 2023  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Trine Hansen Bjerkvik  
State Authorised Public Accountant (Norway)

Independent auditor's report - Norspan Gas Carriers AS 2022

A member firm of Ernst & Young Global Limited

Per memo dokumentnr: JOZDM-4QSWY-TOICY-CW3L1-5BW3S-W5701



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

## TRINE HANSEN BJERKVIK

Statsautorisert revisor

På vegne av: Ernst & Young AS

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IP: 51.174.xxx.xxx

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## Skattedirektoratet

Saksbehandler  
Jan Hoelstad

Deres dato  
29.03.2011

Vår dato  
05.04.2011

Telefon  
22077325

Deres referanse  
Jørn Knutsen

Vår referanse  
2011/380337

Ernst & Young AS  
Postboks 6163, Postterminalen  
5892 BERGEN

## Dispensasjon fra kravet om utarbeidelse av årsregnskap og årsberetning på norsk språk

Det vises til deres brev av 29. mars 2011 hvor det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for:

- Umoe Shipping and Energy AS org. nr: 957 632 017
- samt følgende heleide datterselskap;
- Ulltveit-Moe Rederi AS org. nr: 977 050 243
- Ulltveit Rederi LNG Holding AS org. nr: 985 766 126
- Ulltveit Rederi LNG II AS org. nr: 989 886 762

### Bakgrunn:

Umoe Shipping og Energy AS er 100 % eid av Umoe Gruppen AS. Selskapene det søkes om dispensasjon for, har sin drift knyttet til eierskap i selskaper som driver innen internasjonal shipping. Både internt i konsernet og i kommunikasjon med forretningspartnere benyttes derfor engelsk språk. Selskapene er derfor avhengig av å utarbeide sitt årsregnskap og årsberetning på engelsk. Dagens praksis med utarbeidelse av årsregnskap på to språk innebærer en vesentlig kostnad uten at man mener det er noen synlig gevinst. Det søkes derfor om dispensasjon.

### Skattedirektoratets vurdering og konklusjon

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*

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


Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. Selskapene driver innen en internasjonal bransje hvor engelsk språk benyttes generelt både eksternt og internt som arbeidsspråk. Konsernet er heleid av en aksjonær som ønsker at engelsk språk benyttes.

Skattedirektoratet gir på bakgrunn av en helhetsvurdering de ovenfor nevnte selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Vennligst oppgi vår referanse ved henvendelser i anledning saken.

Med hilsen

  
Torstein Kinden Helleland  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

  
Jan Høelstad