



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 925 928 259
Organisasjonsform: Aksjeselskap
Foretaksnavn: WIRELESS LOGIC NORDIC HOLDING AS
Forretningsadresse: Karvesvingen 5
0579 OSLO

Regnskapsår

Årsregnskapets periode: 01.05.2023 - 30.04.2024

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: Stein Andre Larnar
Dato for fastsettelse av årsregnskapet: 15.10.2025

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 21.10.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses		62 250	217 206
Sum kostnader		62 250	217 206
Driftsresultat		-62 250	-217 206
Write-down of long-term investments	4		
Rentekostnad til foretak i samme konsern	2	48 280 741	25 984 452
Sum finanskostnader		48 280 741	25 984 452
Netto finans		-48 280 741	-25 984 452
Resultat før skattekostnad		-48 342 991	-26 201 658
Income tax expense	5		
Årsresultat	3	-48 342 991	-26 201 658
Årsresultat etter minoritetsinteresser		-48 342 991	-26 201 658
Totalresultat		-48 342 991	-26 201 658
Overføringer og disponeringer			
Udekket tap		-48 342 991	-26 201 658
Sum overføringer og disponeringer		-48 342 991	-26 201 658



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		
Finansielle anleggsmidler			
Investering i datterselskap	4	437 001 292	437 001 292
Investering i annet foretak i samme konsern	4		
Sum finansielle anleggsmidler		437 001 292	437 001 292
Sum anleggsmidler		437 001 292	437 001 292
Omløpsmidler			
Varer			
Investeringer			
Aksjer og andeler i foretak i samme konsern	4		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		30 200	30 200
Sum bankinnskudd, kontanter og lignende		30 200	30 200
Sum omløpsmidler		30 200	30 200
SUM EIENDELER		437 031 492	437 031 492
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3	30 000	30 000
Annen innskutt egenkapital	3		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			



Balanse

Beløp i: NOK	Note	2024	2023
Reserve for valuation variances	3		
Other equity	3		
Result brought forward (aut)			
Udekket tap	3	265 796 771	217 453 780
Sum opptjent egenkapital		-265 796 771	-217 453 780
Sum egenkapital		-265 766 771	-217 423 780
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Langsiktig konserngjeld	2	702 798 263	436 655 272
Sum annen langsiktig gjeld		702 798 263	436 655 272
Sum langsiktig gjeld		702 798 263	436 655 272
Kortsiktig gjeld			
Tax payable	5		
Other current liabilities	2		217 800 000
Sum kortsiktig gjeld			217 800 000
Sum gjeld		702 798 263	654 455 272
SUM EGENKAPITAL OG GJELD		437 031 492	437 031 492



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 760308

Enheten

Organisasjonsnummer: 925 928 259
Organisasjonsform: Aksjeselskap
Foretaksnavn: WIRELESS LOGIC NORDIC HOLDING AS
Forretningsadresse: Karvesvingen 5
0579 OSLO

Regnskapsår

Årsregnskapets periode: 01.05.2023 - 30.04.2024

Konsern

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Konsernregnskap lagt ved: Nei

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Stein Andre Larner
Dato for fastsettelse av årsregnskapet: 15.10.2025

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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Brønnøysundregistrene, 20.10.2025



Organisasjonsnr: 925 928 259
WIRELESS LOGIC NORDIC HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
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Organisasjonsnr: 925 928 259
WIRELESS LOGIC NORDIC HOLDING AS

BALANSE

Beløp i: NOK **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 5

Finansielle anleggsmidler

Investering i datterselskap 4 437 001 292 437 001 292

Investering i annet

foretak i samme konsern 4

Sum finansielle anleggsmidler 437 001 292 437 001 292

Sum anleggsmidler 437 001 292 437 001 292

Omløpsmidler

Varer

Investeringer

Aksjer og andeler i foretak i samme konsern 4

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 30 200 30 200

Sum bankinnskudd, kontanter og lignende 30 200 30 200

Sum omløpsmidler 30 200 30 200

SUM EIENDELER 437 031 492 437 031 492

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 3 30 000 30 000

Annen innskutt egenkapital 3

Sum innskutt egenkapital 30 000 30 000

Opptjent egenkapital

Reserve for valuation variances 3

Other equity 3

Result brought forward (aut)

Udekket tap 3 265 796 771 217 453 780

Sum opptjent egenkapital -265 796 771 -217 453 780



Sum egenkapital		-265 766 771	-217 423 780
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Langsiktig konserngjeld	2	702 798 263	436 655 272
Sum annen langsiktig gjeld		702 798 263	436 655 272
Sum langsiktig gjeld		702 798 263	436 655 272
Kortsiktig gjeld			
Tax payable	5		
Other current liabilities	2		217 800 000
Sum kortsiktig gjeld			217 800 000
Sum gjeld		702 798 263	654 455 272
SUM EGENKAPITAL OG GJELD		437 031 492	437 031 492



Organisasjonsnr: 925 928 259
WIRELESS LOGIC NORDIC HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Antall årsverk i regnskapsåret
0.00

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.



To the General Meeting of Wireless Logic Nordic Holding AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Wireless Logic Nordic Holding AS (the Company), which comprise the balance sheet as at 30 April 2024, 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 30 April 2024, 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 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 Matters

The Company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

Other Information

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

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 15 October 2025

PricewaterhouseCoopers AS

Audun Bakke Andersen
State Authorised Public Accountant
(This document is signed electronically)



 **Securely signed with Brevio**

This document is electronically signed and sealed with Brevio under **eIDAS**, valid in all EU states. Signatures comply with **eIDAS** and **PADES** standards.

The identities of the signers are listed below:

2025-10-15 19:06:46 UTC+02:00

Audun Bakke Andersen

 **bankID**

NO BankID - c919c4e5-fcd2-428a-b5c4-abe65e8a6bdb

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Annual Report 2024

Wireless Logic Nordic Holding AS

Revenue Statement
Balance Sheet
Cash Flow Statement
Notes to the Accounts



Org.no.: 925 928 259



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Revenue Statement

Wireless Logic Nordic Holding AS

Operating income and expenses	Note	01.05.2023.-30.04.2024	01.05.2022-30.04.2023
Other expenses		62 250	217 206
Total expenses		62 250	217 206
Operating profit		-62 250	-217 206
Financial income and expenses			
Interest expense to group companies	2	48 280 741	25 984 452
Net financial items		-48 280 741	-25 984 452
Net profit before tax		-48 342 991	-26 201 658
Net profit or loss	3	-48 342 991	-26 201 658
Attributable to			
Loss brought forward		48 342 991	26 201 658
Total		-48 342 991	-26 201 658



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Balance Sheet

Wireless Logic Nordic Holding AS

Assets	Note	30.04.2024	30.04.2023
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	4	437 001 292	437 001 292
Total non-current financial assets		<u>437 001 292</u>	<u>437 001 292</u>
Total non-current assets		<u>437 001 292</u>	<u>437 001 292</u>
Current assets			
Cash and cash equivalents		30 200	30 200
Total current assets		<u>30 200</u>	<u>30 200</u>
Total assets		<u>437 031 492</u>	<u>437 031 492</u>



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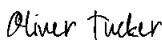
Balance Sheet


Wireless Logic Nordic Holding AS


Equity and liabilities	Note	30.04.2024	30.04.2023
Equity			
Paid-in capital			
Share capital	3	30 000	30 000
Total paid-up equity		30 000	30 000
Retained earnings			
Uncovered loss	3	-265 796 771	-217 453 780
Total retained earnings		-265 796 771	-217 453 780
Total equity		-265 766 771	-217 423 780
Liabilities			
Other non-current liabilities			
Non-current liabilities to group companies	2	702 798 263	436 655 272
Total non-current liabilities		702 798 263	436 655 272
Current liabilities			
Other current liabilities	2	0	217 800 000
Total current liabilities		0	217 800 000
Total liabilities		702 798 263	654 455 272
Total equity and liabilities		437 031 492	437 031 492

London/Oslo, 09.10.2025

The board of Wireless Logic Nordic Holding AS

DocuSigned by:

D8B21507A6884A3...
Oliver Robert Stewart Tucker
Chairman of the Board

Signed by:

90527887D929406...
Richard Miller
Member of the Board

DocuSigned by:

260DEAABE292456...
Stein Andre Lerner
Member of the Board/General Manager



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Cash Flow Statement

Wireless Logic Nordic Holding AS

NRS Indirect method

	Note	01.05.2023-30.04.2024	01.05.2022-30.04.2023
Cash flows from operating activities			
Profit/loss before tax		-48 342 991	-26 201 658
Financial items without cash-effect		48 280 741	25 984 452
Change in other accrual items		62 250	217 406
Net cash flows from operating activities		0	200
Net cash flows from investment activities		0	0
Net cash flows from financing activities		0	0
Net change in cash and cash equivalents		0	200
Cash and cash equivalents at the start of the period		30 200	30 000
Cash and cash equivalents at the end of the period		30 200	30 200



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Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

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. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

SUBSIDIARIES

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

CASH FLOW STATEMENT

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



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Note 1 Salary costs and benefits

Wireless Logic Nordic Holding AS employed 0 man-years in the period 01.05.2023 to 30.04.2024. The General Manager is employed in the subsidiary Com4 AS.

The company has not had any salary costs or benefits to employees, management or the Board in the accounting year and there are no such obligations.

No loans or collateral have been granted to the General Manager, the chair of the board, or other related parties.

Fees to auditor

Audit fees accumulates to NOK 62 250 in the period, of which NOK 28 500 relates to other services. The fees recognized in the financial statements for the year relate to services provided by Varder AS, the company's former appointed auditor. PwC was appointed auditor on October 3 2024, and audit costs incurred up to the subsequent financial year amount to NOK 422 181.

Note 2 Intercompany items between companies in the same group

	Short-term liabilities		Long-term liabilities	
	30.04.2024	30.04.2023	30.04.2024	30.04.2023
Companies in the same group	0	217 800 000	702 798 263	436 655 272

The interest expense to the parent company for the accounting year has been NOK 48 280 741.

Note 3 Equity capital

	Share capital	Other equity capital	Total
As at 01.05.2023	30 000	-217 453 780	-217 423 780
Result for the year		-48 342 991	-48 342 991
As at 30.04.2024	30 000	-265 796 771	-265 766 771

The share capital of NOK 30,000 consists of 30,000 shares at NOK 1 each.

Note 4 Subsidiaries, associates, joint ventures

	Municipality	Owner share	Equity	Profit
Com4 AS	Oslo, Norge	100 %	89 874 203	8 064 570
Total			89 874 203	8 064 570

Wireless Logic Nordic Holding AS is the parent company in a subgroup and has the opportunity under the Accounting Act § 3-7 to refrain from preparing consolidated accounts. The consolidated financial statements have been prepared in their entirety by the group leader in the UK, Blue Holdco Limited. The consolidated financial statements are available on Company House, www.gov.uk.com.



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Note 5 Tax

This year's tax expense	01.05.2023 - 30.04.2024	01.05.2022 - 30.04.2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	-48 342 991	-26 201 658
Permanent differences	22 665 416	966 262
Taxable income	-25 677 575	-25 235 396
Payable tax in the balance		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences.

	30.04.2024	30.04.2023	Difference
Accumulated loss to be brought forward	-73 734 661	-48 057 086	25 677 575
Not included in the deferred tax calculation	73 734 661	48 057 086	-25 677 575
Deferred tax assets (22%)	0	0	0

Deferred tax not included in the balance sheet.



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The board of directors' report FY24 for Wireless Logic Nordic Holding AS

Operations and locations

Wireless Logic Nordic Holding AS is a Norwegian holding company and part of the Wireless Logic Group.

The company's primary purpose is to own and manage investments in subsidiaries within the Nordic region.

Wireless Logic Nordic Holding AS is the parent company of Com4 AS (Norway), which is the parent of Com4 Sweden AB.

The head office of Wireless Logic Nordic Holding AS is located in Oslo, Norway.

Principal activities

The company is principally engaged in the management of investments in subsidiaries within the Nordic region.

Results

The directors are pleased to present this set of results and believe the outlook for the industry, and the company, remains positive.

The results for the year ended 30th April 2024 and financial position of the company are shown in the annexed financial statements.

Comments related to the financial statements

Wireless Logic Nordic Holding AS recorded a net loss of NOK 48.3 million in FY24, resulting in negative equity of NOK -265.8 million at year-end.

Future outlook

Wireless Logic Nordic Holding AS has no operating activities of its own. The company's future outlook is considered stable, supported by continued ownership of Com4 AS and confirmed financial support from the UK parent company.

Continued growth

Wireless Logic Nordic Holding AS has no direct operating activities. Future growth is expected to be realised through its subsidiary Com4 AS, which continues to expand both in Norway and internationally.



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Cash Flow

Wireless Logic Nordic Holding AS had no cash flow activity during the financial year. There were no cash inflows or outflows from operating, investing, or financing activities. The cash position as at year-end is unchanged from the prior year. This is in line with the Company's purpose as a holding company without trading operations.

Risk management

Wireless Logic Nordic Holding AS is part of the wider Wireless Logic Group, and risk management is primarily performed at group level. The company's risks are limited and relate mainly to intercompany financing, which are monitored and reviewed regularly by the Board in line with the Group's policies.

- **Foreign exchange risk:** Exposure is limited to intercompany financing with the UK parent company.
- **Market Risk:** As the Company is a holding company within a larger group and does not carry out any trading activities in its own right. As such, it is not directly exposed to market risks such as fluctuations in interest rates, foreign exchange rates, or commodity prices. Any exposure to market risk arises indirectly through its investments in, and intercompany balances with, other Group entities. The Directors consider the Company's exposure to such risks to be minimal.
- **Credit risk:** The company has no operating revenues and therefore no customer-related credit risk. Exposure is limited to intercompany balances within the Group.
- **Liquidity risk:** The company currently holds cash and cash equivalents of NOK 30,200 and relies on financing from its UK parent company. The parent has confirmed continued financial support, and the Board therefore considers the company able to meet its obligations as they fall due.

Employees

Wireless Logic Nordic Holding AS has no employees. The General Manager is employed in the subsidiary Com4 AS.

Going concern

In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern. To address the company's current insolvency position and in accordance with the requirements of the Norwegian Companies Act § 3-5, the Board has approved a debt-to-equity conversion. This measure is intended to restore the company's equity and ensure compliance with the solvency requirements of the Act. The conversion will strengthen the company's financial position by reducing liabilities and increasing equity, thereby securing the company's ability to continue as a going concern. The transaction will be implemented as soon as practicably possible, subject to the necessary legal and shareholder approvals.

Allocation of net income

The Board of Directors proposes that the net loss of NOK 48,342,991 is transferred to uncovered losses.

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Environmental impact

Wireless Logic Nordic Holding AS has no operating activities, and the company's environmental impact is therefore considered negligible.

Transparency Act

Wireless Logic Nordic Holding AS does not have operating activities or employees and is therefore not directly covered by reporting obligations under the Transparency Act. Relevant information about the Group's work on human rights and sustainability can be found through its operating subsidiary Com4 AS:

<https://www.com4.no/about-us/sustainability>

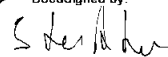
Insurance for board members and general manager

The board members and the general manager are covered by group-wide Directors' and Officers' liability insurance maintained throughout the financial year.

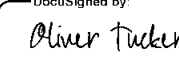
Directors

The directors of the company who were in office during the year and up to the date of signing the financial statements were:

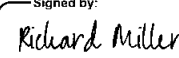
Stein Andre Lerner
CEO and Board Member (This document is signed electronically)

DocuSigned by:

260DEA8E292456...

Oliver Tucker
Chairman (This document is signed electronically)

DocuSigned by:

D8E21507A6684A3...

Richard Miller
Board Member (This document is signed electronically)

Signed by:

90527887D929406...

Oslo, 09.10.2025



Skatteetaten

Vår dato 10.01.2022	Din/Deres dato 14.12.2021	Saksbehandler Lars Waatorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2021/6667489	Postadresse Postboks 9200 Grønland 0134 OSLO

REVISJONSSELSKAPET VARDER AS
Henrik Ibsens gate 60C
0255 OSLO

Att. Phat Tan Nguyen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 14. desember 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Com4 AS	org.nr. 997 480 341
Wireless Logic Nordic Holding AS	org.nr. 925 928 259

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering 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 er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapene driver virksomhet innen telekommunikasjon. Arbeidsspråket i konsernet er engelsk, og selskapene har utenlandske styremedlemmer.

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

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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 "informativ 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 selskapene har en utenlandsk eier og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waaitorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.