



ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 600211

Enheten

Organisasjonsnummer: 979 420 773
Organisasjonsform: Aksjeselskap
Foretaksnavn: 3D PERCEPTION AS
Forretningsadresse: Nye Vakås vei 14
1395 HVALSTAD

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Ja

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Knut Krogstad
Dato for fastsettelse av årsregnskapet: 30.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskap 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, 24.07.2023

Organisasjonsnr: 979 420 773
3D PERCEPTION AS

RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	1, 2	57 539 087	37 685 564
Sum inntekter		57 539 087	37 685 564
Kostnader			
Varekostnad	2	16 724 801	14 265 428
Lønnskostnad	3	15 654 705	12 462 412
Avskrivning på varige driftsmidler og immaterielle eiendeler	4, 5	1 758 228	1 622 480
Annen driftskostnad	3, 6	18 445 264	7 369 312
Sum kostnader		52 582 998	35 719 632
Driftsresultat		4 956 089	1 965 932
Finansinntekter og finanskostnader			
Annen finansinntekt	7	4 161 159	2 808 418
Sum finansinntekter		4 161 159	2 808 418
Annen finanskostnad	7	4 627 465	3 007 045
Sum finanskostnader		4 627 465	3 007 045
Netto finans		-466 306	-198 627
Ordinært resultat før skattekostnad			
Skattekostnad på ordinært resultat	8	990 284	-4 578 153
Ordinært resultat etter skattekostnad		3 499 499	6 345 458
Årsresultat		3 499 499	6 345 458
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		3 499 499	6 345 458
Sum overføringer og disponeringer		3 499 499	6 345 458

Organisasjonsnr: 979 420 773
3D PERCEPTION AS

BALANSE

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utvikling	4	6 301 264	4 647 176
Utsatt skattefordel	8	9 183 551	10 173 835
Sum immaterielle eiendeler		15 484 815	14 821 011
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	5	736 032	193 604
Sum varige driftsmidler		736 032	193 604
Finansielle anleggsmidler			
Investering i datterselskap	9	7 698 578	7 698 578
Lån til foretak i samme konsern	2,10	11 361	18 901
Sum finansielle anleggsmidler		7 709 939	7 717 479
Sum anleggsmidler		23 930 786	22 732 094
Omløpsmidler			
Varer			
Varer	11,12	6 569 331	3 535 467
Sum varer		6 569 331	3 535 467
Fordringer			
Kundefordringer	2,12	13 718 030	10 926 626
Andre fordringer		1 554 574	6 000 616
Sum fordringer		15 272 604	16 927 242
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	12,13	4 155 029	1 877 598
Sum bankinnskudd, kontanter og lignende		4 155 029	1 877 598
Sum omløpsmidler		25 996 964	22 340 307
SUM EIENDELER		49 927 750	45 072 401
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			

Selskapskapital	14, 15	6 258 196	6 198 196
Overkurs	14, 15	3 197 395	3 197 395
Sum innskutt egenkapital		9 455 591	9 395 591
Opptjent egenkapital			
Annen egenkapital	15	18 041 365	14 541 866
Sum opptjent egenkapital		18 041 365	14 541 866
Sum egenkapital		27 496 956	23 937 457
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	12	1 512 019	2 394 712
Øvrig langsiktig gjeld	16	1 414 756	2 259 256
Sum annen langsiktig gjeld		2 926 775	4 653 968
Sum langsiktig gjeld		2 926 775	4 653 968
Kortsiktig gjeld			
Gjeld til			
kredittinstitusjoner	12	1 545 320	2 373 483
Leverandørgjeld		7 278 780	3 813 910
Skyldige offentlige avgifter		1 350 390	779 211
Unearned Revenues		5 400 888	5 425 346
Annen kortsiktig gjeld	16	3 928 641	4 089 026
Sum kortsiktig gjeld		19 504 019	16 480 976
Sum gjeld		22 430 794	21 134 944
SUM EGENKAPITAL OG GJELD		49 927 750	45 072 401

Organisasjonsnr: 979 420 773
3D PERCEPTION AS

KONSERNRESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	1, 2	121 889 719	86 112 442
Sum inntekter		121 889 719	86 112 442
Kostnader			
Varekostnad	2	58 741 811	44 395 990
Lønnskostnad	3	27 637 800	21 080 221
Avskrivning på varige driftsmidler og immaterielle eiendeler	4, 5	1 984 057	1 705 291
Annen driftskostnad	3, 6	26 111 364	11 195 773
Sum kostnader		114 475 032	78 377 275
Driftsresultat		7 414 687	7 735 167
Finansinntekter og finanskostnader			
Annen finansinntekt	7	4 263 034	2 808 418
Sum finansinntekter		4 263 034	2 808 418
Annen finanskostnad	7	4 646 589	3 138 881
Sum finanskostnader		4 646 589	3 138 881
Netto finans		-383 555	-330 463
Ordinært resultat før skattekostnad			
Skattekostnad på ordinært resultat	8	1 275 307	-3 110 887
Ordinært resultat etter skattekostnad		5 755 825	10 515 591
Årsresultat		5 755 825	10 515 591
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		5 755 824	10 515 590
Sum overføringer og disponeringer		5 755 824	10 515 590

Organisasjonsnr: 979 420 773
3D PERCEPTION AS

KONSERNBALANSE

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utvikling	4	6 301 264	4 647 176
Utsatt skattefordel	8	12 686 868	13 441 405
Sum immaterielle eiendeler		18 988 132	18 088 581
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	5	803 625	1 176 756
Sum varige driftsmidler		803 625	1 176 756
Finansielle anleggsmidler			
Investering i datterselskap	9		
Investering i annet foretak i samme konsern	2,10		
Sum anleggsmidler		19 791 757	19 265 337
Omløpsmidler			
Varer			
Varer	11,12	7 973 750	4 614 665
Sum varer		7 973 750	4 614 665
Fordringer			
Kundefordringer	2,12	11 953 446	13 919 671
Andre fordringer		9 377 998	2 674 494
Sum fordringer		21 331 444	16 594 165
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	12,13	5 279 215	21 356 635
Sum bankinnskudd, kontanter og lignende		5 279 215	21 356 635
Sum omløpsmidler		34 584 409	42 565 465
SUM EIENDELER		54 376 166	61 830 802
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	14,15	6 258 196	6 198 196
Overkurs	14,15	3 197 395	3 197 395

Sum innskutt egenkapital		9 455 591	9 395 591
Opptjent egenkapital			
Annen egenkapital	15	12 528 903	6 839 417
Sum opptjent egenkapital		12 528 903	6 839 417
Sum egenkapital		21 984 494	16 235 008
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	12	1 512 019	2 334 375
Øvrig langsiktig gjeld	16	1 414 756	3 109 256
Sum annen langsiktig gjeld		2 926 775	5 443 631
Sum langsiktig gjeld		2 926 775	5 443 631
Kortsiktig gjeld			
Gjeld til			
kredittinstitusjoner	12	1 545 320	2 373 483
Leverandørgjeld		16 144 428	4 480 709
Betalbar skatt		49 277	0
Skyldige offentlige avgifter		1 350 390	779 211
Unearned Revenues		5 400 888	27 276 583
Annen kortsiktig gjeld	16	4 974 594	5 242 177
Sum kortsiktig gjeld		29 464 897	40 152 163
Sum gjeld		32 391 672	45 595 794
SUM EGENKAPITAL OG GJELD		54 376 166	61 830 802

Uavhengig revisors beretning

Til generalforsamlingen i 3D Perception AS

Konklusjon

Vi har revidert årsregnskapet for 3D Perception AS.

Årsregnskapet består av:

- Selskapsregnskapet, som består av balanse per 31. desember 2022, resultatregnskap og kontantstrømoppstilling for regnskapsåret avsluttet per denne datoen og noter, herunder et sammendrag av viktige regnskapsprinsipper, og
- Konsernregnskapet, som består av balanse per 31. desember 2022, resultatregnskap og kontantstrømoppstilling for regnskapsåret avsluttet per denne datoen og noter, herunder et sammendrag av viktige regnskapsprinsipper.

Etter vår mening:

- Oppfyller årsregnskapet gjeldende lovkrav
- Gir selskapsregnskapet et rettviseende bilde av selskapets finansielle stilling per 31. desember 2022 og av dets resultater og kontantstrømmer for regnskapsåret som ble avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge, og
- Gir konsernregnskapet et rettviseende bilde av konsernets finansielle stilling per 31. desember 2022 og av dets resultater og kontantstrømmer for regnskapsåret som ble avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

Grunnlag for konklusjonen

Vi har gjennomført revisjonen i samsvar med International Standards on Auditing (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet nedenfor under Revisors oppgaver og plikter ved revisjonen av årsregnskapet. Vi er uavhengige av selskapet og konsernet i samsvar med kravene i relevante lover og forskrifter i Norge og International Code of Ethics for Professional Accountants (inkludert internasjonale uavhengighetsstandarder) utstedt av International Ethics Standards Board for Accountants (IESBA-reglene), og vi har overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Innhentet revisjonsbevis er etter vår vurdering tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

Styret og daglig leders ansvar for årsregnskapet

Styret og daglig leder (ledelsen) er ansvarlig for å utarbeide årsregnskapet og for at det gir et rettviseende bilde i samsvar med regnskapslovens regler og god regnskapsskikk i Norge. Ledelsen er også ansvarlig for slik intern kontroll som den finner nødvendig for å kunne utarbeide et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil.

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til selskapets og konsernets evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet så lenge det ikke er sannsynlig at virksomheten vil bli avvirket.

Revisors oppgaver og plikter ved revisjonen av årsregnskapet

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med ISA-ene, alltid vil avdekke vesentlig feilinformasjon. Feilinformasjon kan oppstå som følge av misligheter eller utilsiktede feil. Feilinformasjon er å anse som vesentlig dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke de økonomiske beslutningene som brukerne foretar på grunnlag av årsregnskapet.

For videre beskrivelse av revisors oppgaver og plikter vises det til:

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

Jarle Haukvik
statsautorisert revisor
(elektronisk signert)

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

Ole Jarle Haukvik

Statsautorisert revisor

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Consolidated financial statements

3D Perception AS

2022



Annual Report 3D Perception AS 2022

About 3D Perception

3D Perception AS develops and sells advanced visualization solutions for simulators and other systems with large-format screens. Since its inception in 1997, the company has provided solutions to customers worldwide and has invested significant resources in its own hardware and software to offer functional and forward-looking visualization solutions. More than 90% of sales are made outside the country.

The company is headquartered in Asker, Norway, and the group includes, in addition to 3D Perception AS, its subsidiary 3D Perception Inc., located in Orlando, FL. The subsidiary resells the parent company's products and also undertakes its own projects primarily based on the parent company's technology.

Customers and Markets

The market for simulator solutions continues to develop positively. In the global market, we believe there is a growing demand for simulation solutions. This is because training and personnel development using simulators are cost-effective compared to conducting similar training in the field. In addition, training can be conducted pedagogically and controlled, regardless of the time of day, weather, and road conditions. Large, advanced screen solutions are also increasingly used in other contexts.

Product Development

The company conducts research and development according to accounting definitions and has invested significant resources in developing new products in recent years. Investments related to new core technology that will generate future revenue are capitalized and allocated over the expected sales period, while all other costs are expensed directly.

Revenue and Results

The parent company's revenue amounted to 57,5 MNOK compared to last year's 37,7 MNOK. Earnings before tax (EBT) amounted to 3,5 MNOK compared to last year's 6,3 MNOK.

Group revenue amounted to 121,9 MNOK compared to last year's 86,1 MNOK. Earnings before tax (EBT) amounted to 7,0 MNOK compared to last year's 7,4 MNOK.

The board is satisfied with the development of market position, prospect pipeline, and order backlog. New contracts have been signed with existing and new customers in 2023, providing a solid order backlog and ensuring a significant share of revenue in 2023 and beyond.

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. This assumption is based on profit forecasts for the year 2023, the order backlog at the beginning of the year and the Group's long-term strategic forecasts. The Group's economic and financial position is sound.

Personnel and Working Environment

As of December 31, 2022, the company's employees in Norway consisted of 18 individuals, 14 men and 4 women. The average number of employees in 2022 was 16 individuals, equivalent to 14 full-time equivalents. In addition, there are part-time employees and external consultants. The board consists of four men.

The working environment in the company is considered good. The company's personnel policies are considered neutral in all areas. According to the board's assessment, equality issues are adequately addressed, and no specific measures have been implemented or planned in this area. There have been no reports of anyone experiencing discrimination in the company's personnel policies. The board believes that no differentiation is made between employees, or in the hiring process, based on ethnicity, national origin, lineage, skin color, language, religion, or belief.

No injuries or accidents resulting in permanent damage to either individuals or equipment/materials have been reported. The company's activities do not cause pollution or emissions that could harm the environment. Sick leave amounted to 97 working days, equivalent to 2,7%.

The Transparency Act

Information about 3DP's work regarding The Transparency Act will be published at <https://3d-perception.com/compliance/norwegiantransparencyact>

Equity, Financing, and Financial Risk

Total capital for the parent company as of December 31, 2022, amounts to 49,9 MNOK. The equity ratio was 55,1%. Total capital for the group amounts to 54,4 MNOK as of December 31, 2022 compared to 61,8 MNOK previous year. The equity ratio for the group was 40,4% at year-end 2022 compared to 26,3% at year-end 2021.

The allocation of results is presented in note 15 in the annual consolidated financial statements.

A significant portion of the company's revenue comes from international sales, and the company may experience significant fluctuations due to currency exchange rate fluctuations in the market. A large portion of the contracts are denominated in US dollars or euros. Sales and financing to the subsidiary are conducted in dollars.

The company's current strategy does not include the use of financial instruments. This is however, continuously being assessed by the Board of Directors. In 2022 the exchange rate risk was primarily reduced by ensuring that most of the company's payables were in foreign currencies (USD and euro).

3DP AS is also exposed to changes in the interest rate, as the company debt has a floating interest rate.

The credit risk on customers is considered limited based on contractual payment terms.

According to the board's assessment, the presented income statement and balance sheet, along with the accompanying cash flow statement and notes, provide sufficient information about the operations and financial position at the end of the year.

The Group's liquidity reserve as of 31.12.2022 amounted to 5,3 MNOK. At the end of 2022, the liquidity was satisfactory. The company's liquidity needs are mainly secured through overdraft facility in primary bank.

Insurance for board members and general manager

The Board members are covered by the company's ongoing board liability insurance. The insurance is placed with TRYG Forsikring.

Asker, electronically signed

On behalf of the Board of Directors of 3D Perception AS

Jan-Erik Hæreid
Chairman of the board

Per Arne Bjørge
Member of the board

Lars Erik Hilsen
Member of the board

Knut Krogstad
Member of the board/General Manager

Consolidated financial statements

3D Perception AS

Profit and loss statement

PARENT COMPANY				GROUP	
2021	2022	NOTE	OPERATING REVENUE AND OPERATING EXPENSES	2022	2021
37 685 564	57 539 087	1,2	Revenue	121 889 719	86 112 442
37 685 564	57 539 087		Total operating revenue	121 889 719	86 112 442
14 265 427	16 724 802	2	Costs of goods sold	58 741 811	44 395 990
12 462 412	15 654 705	3	Payroll and related costs	27 637 800	21 080 221
1 622 480	1 758 228	4,5	Depreciation and amortisation of fixed and intangible assets	1 984 057	1 705 291
7 369 312	18 445 264	3,6	Other operating expenses	26 111 364	11 195 773
35 719 632	52 582 998		Total operating expenses	114 475 032	78 377 274
1 965 932	4 956 089		Operating profit	7 414 687	7 735 167
FINANCIAL INCOME AND FINANCIAL EXPENSES					
2 808 417	4 161 159	7	Other financial income	4 263 034	2 808 417
3 007 045	4 627 465	7	Other financial expenses	4 646 589	3 138 881
-198 627	-466 306		Financial items, net	-383 555	-330 464
1 767 305	4 489 783		Profit before taxation	7 031 132	7 404 704
-4 578 153	990 284	8	Taxation	1 275 308	-3 110 887
6 345 458	3 499 499		PROFIT FOR THE FINANCIAL YEAR	5 755 825	10 515 591
			Majority's share of profit/(loss)	5 755 825	10 515 591
ALLOCATION OF NET PROFIT/(LOSS) AND EQUITY TRANSFERS					
6 345 458	3 499 499		Transferred to other equity		
6 345 458	3 499 499		Total allocations and equity transfers		

Consolidated financial statements
3D Perception AS
Balance sheet at 31 December

PARENT COMPANY			GROUP		
2021	2022	NOTE	ASSETS	2022	2021
			Non-current assets		
			Intangible assets		
10 173 835	9 183 551	8	Deferred tax assets	12 686 868	13 441 405
<u>4 647 176</u>	<u>6 301 264</u>	4	Research and development	<u>6 301 264</u>	<u>4 647 176</u>
<u>14 821 011</u>	<u>15 484 815</u>		Total intangible assets	<u>18 988 132</u>	<u>18 088 581</u>
			Tangible fixed assets		
<u>193 604</u>	<u>736 032</u>	5	Plant and machinery	<u>803 625</u>	<u>1 176 756</u>
<u>193 604</u>	<u>736 032</u>		Total tangible fixed assets	<u>803 625</u>	<u>1 176 756</u>
			Financial non-current assets		
7 698 578	7 698 578	9	Investments in subsidiary companies	0	0
<u>18 901</u>	<u>11 361</u>	2,10	Loans to group companies	<u>0</u>	<u>0</u>
<u>7 717 479</u>	<u>7 709 939</u>		Total financial non-current assets	<u>0</u>	<u>0</u>
<u>22 732 094</u>	<u>23 930 787</u>		Total non-current assets	<u>19 791 757</u>	<u>19 265 338</u>
			Current assets		
<u>3 535 467</u>	<u>6 569 331</u>	11,12	Inventories	<u>7 973 750</u>	<u>4 614 665</u>
			Receivables		
10 926 625	13 718 030	2,12	Accounts receivable	11 953 447	13 919 670
<u>6 000 616</u>	<u>1 554 574</u>		Other receivables	<u>9 377 998</u>	<u>2 674 494</u>
<u>16 927 241</u>	<u>15 272 604</u>		Total receivables	<u>21 331 445</u>	<u>16 594 164</u>
<u>1 877 598</u>	<u>4 155 029</u>	12,13	Cash and cash equivalents	<u>5 279 215</u>	<u>21 356 635</u>
<u>22 340 306</u>	<u>25 996 963</u>		Total current assets	<u>34 584 410</u>	<u>42 565 464</u>
<u>45 072 401</u>	<u>49 927 750</u>		TOTAL ASSETS	<u>54 376 166</u>	<u>61 830 802</u>

Consolidated financial statements
3D Perception AS
Balance sheet at 31 December

PARENT COMPANY			GROUP		
2021	2022	NOTE	SHAREHOLDERS EQUITY AND LIABILITIES	2022	2021
			Shareholders equity		
			Paid-in capital		
6 198 196	6 258 196	14,15	Share capital	6 258 196	6 198 196
3 197 395	3 197 395	14,15	Share premium account	3 197 395	3 197 395
<u>9 395 591</u>	<u>9 455 591</u>		Total paid-in capital	<u>9 455 591</u>	<u>9 395 591</u>
			Retained earnings		
14 541 866	18 041 365	15	Retained earnings	12 528 903	6 839 417
<u>14 541 866</u>	<u>18 041 365</u>		Total retained earnings	<u>12 528 903</u>	<u>6 839 417</u>
<u>23 937 457</u>	<u>27 496 956</u>		Total shareholders equity	<u>21 984 494</u>	<u>16 235 008</u>
			Liabilities		
			Other non-current liabilities		
2 394 712	1 512 019	12	Debt to financial institutions	1 512 019	2 334 375
2 259 256	1 414 756	16	Other non-current liabilities	1 414 756	3 109 256
<u>4 653 968</u>	<u>2 926 775</u>		Total non-current liabilities	<u>2 926 775</u>	<u>5 443 631</u>
			Current liabilities		
2 373 483	1 545 320	12	Debt to financial institutions	1 545 320	2 373 483
3 813 910	7 278 780		Accounts payable	16 144 428	4 480 709
0	0		Current income taxes payable	49 277	0
779 211	1 350 390		Other taxes and withholdings	1 350 390	779 211
5 425 346	5 400 888		Unearned Revenues	5 400 888	27 276 583
4 089 026	3 928 641	16	Other current liabilities	4 974 594	5 242 177
<u>16 480 976</u>	<u>19 504 019</u>		Total current liabilities	<u>29 464 897</u>	<u>40 152 164</u>
<u>21 134 944</u>	<u>22 430 794</u>		Total liabilities	<u>32 391 672</u>	<u>45 595 795</u>
<u>45 072 401</u>	<u>49 927 750</u>		TOTAL SHAREHOLDERS EQUITY AND LIABILITIES	<u>54 376 166</u>	<u>61 830 802</u>

The board of 3D Perception AS

Jan-Erik Hæreid
Chairman of the board

Knut Krogstad
Member of the board/General Manager

Per Arne Bjørge
Member of the board

Lars Erik Hilsen
Member of the board

**CASH FLOW STATEMENT
3D PERCEPTION AS**

PARENT COMPANY

GROUP

CASH FLOW FROM OPERATING ACTIVITIES

2022	2021		2022	2021
4 489 783	1 767 305	Profit/ loss before tax	7 031 132	7 404 704
734 366	712 559	Taxation paid/ Received	734 366	712 559
1 758 228	1 622 480	Ordinary depreciation	1 984 057	1 705 291
-3 033 864	-1 578 781	Change in inventory	-3 359 085	-2 066 161
-2 791 405	-297 914	Change in trade receivables	1 966 223	-11 500 349
3 464 870	-1 433 274	Change in trade payables	11 663 719	-1 325 999
4 105 553	-3 838 083	Change in other accrual items	-28 960 742	25 503 776
8 727 531	-3 045 708	Net cash flow from operating activities	-8 940 330	20 433 820

CASH FLOW FROM INVESTMENT ACTIVITIES

-747 769	-167 398	Investments in fixed assets	-645 096	-803 639
-3 206 975	-2 299 726	Investments in intangible assets	-3 206 975	-2 299 726
-	4 253 764	Change in intercompany balances	-	-
-3 954 744	1 786 640	Net cash flow from investment activities	-3 852 071	-3 103 365

CASH FLOW FROM FINANCING ACTIVITIES

-1 727 193	-974 698	Downpayment of long term liabilities	-2 516 856	-185 035
60 000	928 140	Inflow capital increase	60 000	927 292
-828 163	1 481 147	Net change in bank overdraft	-828 163	1 481 147
-2 495 356	1 434 589	Net cash flows from financing activities	-3 285 019	2 223 404

1 877 598	1 702 077	Cash and cash equivalents at the start of the period	21 356 635	1 802 776
2 277 431	175 521	Net change in cash and cash equivalents	-16 077 420	19 553 859
4 155 029	1 877 598	Cash and cash equivalents at the end of the period	5 279 215	21 356 635

Consolidated financial statements

3D Perception AS

Notes to the accounts, year ended 31 December 2022

Accounting policies

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

The assumption of going concern is presumed when preparing the financial statement.

Consolidation principles

The consolidated financial statements consist of 3D Perception AS and its subsidiary 3D Perception INC, where 3D Perception AS has a controlling interest through legal or actual control. The consolidated financial statements are prepared in accordance with uniform accounting policies for uniform transactions in all companies included in the consolidated financial statements. All material transactions and group inter-company balances are eliminated.

Subsidiary are valued at the exchange rate at year-end for balance items, and at average exchange rate for the financial year for profit and loss items.

Shares in subsidiaries are eliminated in accordance with the acquisition method. This involves the acquired company's assets and liabilities being assessed at fair value on the date of acquisition, and any value added is classified as goodwill.

Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

Foreign currency

Assets and liabilities in foreign currencies are valued at the exchange rate at the end of the accounting year. Agio gains and losses relating to sales and purchases of goods in foreign currencies are recognised as operating income and cost of goods sold.

Intangible fixed assets

Expenses relating to the development of intangible assets, including research and development expenses, are capitalized when it becomes probable that the future economic benefits arising from the assets will accrue to the company, and the cost of the assets can be reliably measured.

Intangible assets that are acquired separately, are recognised at historical cost. Intangible assets acquired in a business combination, are recognised at historical cost when the criteria for balance sheet recognition have been met.

Intangible assets with a limited economic life are amortised on a systematic basis. Intangible assets are written down to the recoverable amount if the expected economic benefits are not covering the carrying amount and any remaining development costs.

Shares in subsidiaries and associates

Subsidiaries and investments in associates are carried at cost. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Received dividends and group contributions are recognised as other financial income. The same applies for investments in associates.

Inventories

Inventories are recognised at the lower of cost in accordance with the FIFO method and net realisable value. For raw materials and work in progress, the net realisable value is based on estimated selling price of finished goods, less the remaining production and sales costs. Self-produced goods are recognised at the lower of full production cost and fair value.

Revenue

Income from sale of goods and services are recognised at fair value, net after deduction of VAT, returns, discounts and reductions.

Revenue from sale of goods

Revenue is recognised when it is earned, i.e. when both the risk and control have been mainly transferred to the customer. This will normally be the case when the goods are delivered to the customer. The revenue is recognised with the value of the remuneration at the time of transaction.

Revenue from sale for services

Revenues for services are recognised when the services are performed and the company has a right to payment for performed.

Long-term contracts

Work in progress related to fixed-term contracts with long term construction time is assessed according to the percentage of completion method, where revenue is recognised according to the progress of the project. The completion rate is calculated based upon incurred cost as a percentage of the expected total cost. The total cost is reviewed on an ongoing basis. When the outcome of the contract can't be reliably estimated, revenue is recognised in an amount corresponding to incurred cost. For honours contracts the entire estimated loss is expensed immediately.

Receivables

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

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

Product warranties and service obligations

In case of sale, the entire sale price is recorded as revenue on the time of sale, including the part relating to future warranties and service obligations. An accrual for future warranties and service obligations is not made.

Post-employment benefits

Defined contribution plans are accounted for according to the matching principle. Contributions to the pension plan are recorded as expenses.

Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

Cash Flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits, and other short term investments which immediately and with minimal exchange risk can be converted into known cash amounts, with due date less than three months from purchase date.

Note 1 Sales revenue

Parent company		Per area of operation:	Group	
2021	2022		2022	2021
2 400 000	4 000 000	<i>Product sales</i>	4 200 000	20 300 000
35 300 000	53 500 000	<i>Project sales</i>	117 700 000	65 800 000
37 700 000	57 500 000	Total	121 900 000	86 100 000

Parent company		Per geographic market:	Group	
2021	2022		2022	2021
22 100 000	23 400 000	<i>Europe</i>	23 400 000	20 300 000
15 600 000	34 100 000	<i>Other countries</i>	98 400 000	65 800 000
37 700 000	57 500 000	Total	121 800 000	86 100 000

Note 2 Related party transactions and balance items

Related party transactions, profit and loss

Transaction/transaction type	Belongs to	Counterpart	Relationship	2022	2021
<i>Sale of goods</i>	<i>Revenue</i>	<i>3DP INC</i>	Subsidiary	31 474 731	13 767 197
Total				31 474 731	13 767 197

Related party balance items

Counterpart	Relationship to the counterpart	Accounts receivables		Other receivables	
		2022	2021	2022	2021
<i>3DP INC</i>	Subsidiary	4 669 056	2 919 265	-	3 865 420
Total		4 669 056	4 771 603	-	3 865 420

Note 3 Payroll costs, number of employees, benefits, loans to employees etc.

Payroll costs

Parent company			Group	
2021	2022		2022	2021
10 072 627	11 649 858	Wages and salaries	22 462 806	18 294 860
1 473 070	2 089 199	Social security tax	2 862 249	1 868 645
447 735	611 269	Pension costs	1 008 367	447 735
380 035	-	Refund "Skattefunn"	-	380 035
88 946	1 304 377	Other benefits	1 304 377	88 946
12 462 413	15 654 705	Total	27 637 800	21 080 221
14	21	Average number of employees during the year	31	21

	Saleries	Pensions costs	Other benefits
Directors' remuneration			
Managing Director	1 236 553	547 733	1 038 661
Board			140 000

No loans/secureties has been granted to members of the board or to members of other administrative, management or control bodies.

OTP (Statutory occupational pension)

The company is required to have a pension scheme in accordance with the Norwegian Act on required occupational pension ("lov om obligatorisk tjenestepensjon"). The company's pension scheme meets the requirement of this Act.

Expensed audit fee

Expenses paid to the auditor for 2022 excl. VAT;

Parent company			Group	
2021	2022		2022	2021
85 000	124 000	Statutory audit	124 000	85 000
42 800	51 500	Preparation of financial statements and tax papers	51 500	42 800
77 850	56 500	Other Services	56 500	77 850

Note 4 Intangible assets

Parent company/ Group

	R&D	Total
Cost at 1 January 2022	31 005 581	31 005 581
Additions	3 206 975	3 206 975
Disposals	-	-
Cost at 31 Desember 2022	34 212 556	34 212 556
Acc. amortisation at 1 Jan. 2022	26 358 405	26 358 405
Current year depreciation	1 552 887	1 552 887
Accumulated and reversed amortisation and impairment at 31 Desember 2022	27 911 292	27 911 292
Balance at 31 December 2022	6 301 264	6 301 264

Economic life 5 years
Amortisation method straight-line

Development of integrated simulation display solutions.

For the financial year 2022 total development costs are NOK 6 730 825 and of this NOK 3 406 975 are activated as R&D. Estimated receivable grant from "Innovasjon Norge" with NOK 200 000 are deducted on this year's activated costs.

The company expects earnings on the capitalized R&D costs that are significantly higher than booked value. The depreciation period is chosen to compound income and depreciations.

Note 5 Property, plant and equipment

Parent company	Plant and machinery	Total
Cost at 1 January 2022	2 827 619	2 827 619
Additions, purchased	747 770	747 770
Cost at 31 Desember 2022	3 575 389	3 575 389
Acc. depreciation at 1 January 2022	2 634 015	2 634 015
Accumulated depreciation and impairment at 31 December 2022	2 839 357	2 839 357
Balance at 31 December 2022	736 032	736 032
Current year depreciation	205 341	205 341
Economic life		3-5 years
Depreciation method		straight-line

Group	Plant and machinery	Total
Cost at 1 January 2022	5 506 562	5 506 562
Additions, purchased	1 150 911	1 150 911
Cost at 31 Desember 2022	6 657 473	6 657 473
Acc. depreciation at 31 December 2021	5 422 677	5 422 677
Accumulated depreciation and impairment at 31 December 2022	5 853 847	5 853 847
Balance at 31 December 2022	803 625	803 625
Current year depreciation charge	431 170	431 170
Economic life		3-5 years
Depreciation method		straight-line

Note 6 Leases

Parent company	2021	2022	Operating leases:	2022	Group 2021
	1 182 749	1 476 664	Land, buildings and other real estate	2 461 924	2 024 691
	1 182 749	1 476 664	Total	2 461 924	2 024 691

Note 7 Specification of financial income and financial expenses

Parent company	2021	2022	Financial income	2022	Group 2021
	101 707	-4 371	Interest income	97 504	101 707
	2 706 710	4 165 530	Agio	4 165 530	2 706 710
	2 808 417	4 161 159	Total	4 263 034	2 808 417

Parent company	2021	2022	Financial expenses	2022	Group 2021
	425 433	482 027	Interest expenses	482 027	526 424
	37 500	29 166	Other financial expenses	29 166	37 500
	2 544 111	4 116 272	Disagio	4 135 396	2 574 957
	3 007 045	4 627 465	Total	4 646 589	3 138 881

Note 8 Income tax expense

Parent company			Group	
2021	2022	Reconciliation from nominal to real income tax rate:	2022	2021
1 767 305	4 489 783	Profit/(loss) before taxation	7 031 132	7 404 704
388 807	987 752	Estimated income tax according to nominal tax rate (22%)	1 617 160	1 703 082
7 420	11 507	The tax effect of the following items:	36 727	958 416
-367 183	0	Other non-deductible expenses	0	-367 183
157 426	-2 017 348	Other non-taxable income (Skattefunn)	-2 016 429	157 426
-1 564 968	-2 483 942	Change in temporary differences	-2 631 789	-3 032 234
-10 173 835	-9 183 551	Usage of / addition to carry forward loss recognized deferred tax asset	-12 686 868	-13 441 405
-4 578 153	990 284	Income tax expense	1 275 308	-3 110 887
0	0	Payable tax	49 277	0

Parent company/ Group

Specification of the tax effect of temporary differences and losses carried forward:

	2022		2022	
	Benefit	Liability	Benefit	Liability
Fixed assets	80 647	-	80 647	-
Inventories	750 000	-	750 000	-
Receivables	-	854 409	-	854 409
Other temporary differences	1 697 382	-	1 697 382	-
Losses carried forward	40 069 796	-	53 220 864	-
Total	42 597 825	854 409	55 748 893	854 409
Off-balance sheet deferred tax benefits				
Net deferred benefit in the balance sheet	9 183 551		12 686 868	

Note 9 Investments in subsidiaries and associated companies

Company	Date of acquisition	Consolidated (yes/no)	Registered office	Voting share	Ownership share
3D Perception Inc.	19.02.2002	Yes	USA	100 %	100 %

Note 10 Receivables; amounts due after more than one year

Parent company			Group	
2021	2022		2022	2021
-	-	Loan to group companies	-	-
18 901	11 361	Other receivables	11 361	18 901

Note 11 Inventories

Parent company			Group	
2021	2022		2022	2021
3 535 467	6 569 331	Goods for sale	7 973 750	4 614 665
3 535 467	6 569 331	Total	7 973 750	4 614 665

Note 12 Secured borrowings and guarantees

Parent company		Secured borrowings etc:	Group	
2021	2022		2022	2021
2 394 712	1 512 019	Borrowings from financial institutions	1 512 019	3 184 375
2 500 000	2 500 000	Credit facility	2 500 000	2 500 000
4 894 712	4 012 019	Total	4 012 019	5 684 375

Parent company		Carrying amount of pledged assets	Group	
2021	2022		2022	2021
3 535 467	6 569 331	Inventory	7 973 750	4 614 665
10 926 625	13 718 030	Accounts receivable	11 953 447	13 919 670
1 877 598	4 155 029	Bank	5 279 215	21 356 635
16 339 690	24 442 390	Total	25 206 412	39 890 970

Note 13 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 789 632

Note 14 Share capital and shareholder information

The share capital in the company at 31 December 2022 consists of the following classes:

	Number	Nominal	Booked
Ordinary shares	20 860 653	0,30	6 258 196
Total	20 860 653		6 258 196

Ownership structure

Largest shareholders as of 31 December 2022:

	Number of shares	Ownership	Shareholders name and position
<i>Alliance Venture Polaris AS</i>	8 551 963	41,0 %	Leader of the board V/ Jan- Erik Hæreid
<i>XYZ Invest AS</i>	3 678 442	17,6 %	Member of the board V / Knut Krogstad
<i>Borgund Invest AS</i>	3 110 154	14,9 %	Member of the board V / Per Arne Bjørge
<i>LIF Consult AS / L I Flydal</i>	2 792 533	13,4 %	
<i>Gurød Invest AS</i>	1 607 380	7,7 %	
<i>Meca Invest AS</i>	285 881	1,4 %	
<i>Anders Fagerhaug</i>	250 760	1,2 %	
<i>Eidfor Tec</i>	228 610	1,1 %	
<i>Adam Justin McCard</i>	200 000	1,0 %	
Total shareholders with minimum 1% ownership	20 705 723	99,3 %	
Total remaining shareholders	154 930	0,7 %	
Total number of shares	20 860 653	100 %	

Note 15 Equity

Parent company

Paid in equity	Share capital	Share premium	Own Shares
Equity at 1 January 2022	6 198 196	3 197 395	-
<u>This year's change in equity:</u>			
Profit of the year			-
Capital increase	60 000		-
Equity at 31 December 2022	6 258 196	3 197 395	-
Earned equity		Other equity	Total earned
Equity at 1 January 2022		14 541 866	23 937 457
<u>This year's change in equity:</u>			
Profit/(loss) of the year		3 499 499	
Equity at 31 December 2022		18 041 365	27 496 956

Group

Equity at 1 January 2022	16 235 008
<u>This year's change in equity:</u>	
Capital increase 3D Percetion AS	60 000
Profit/(loss) of the year	5 755 825
Translation differences	-66 338
Equity at 31 December 2022	21 984 495

Specification of earned equity at 31 December 2022

Other equity	12 528 903
Total earned equity	12 528 903

Note 16 Loan from shareholders

Parent company			Group	
2021	2022		2022	2021
2 259 256	1 414 756	Long term subordinated loan	1 414 756	2 259 256
315 236	315 236	Short term loan	315 236	315 236
2 574 492	1 729 992	Total loans from shareholders	1 729 992	2 574 492

Interest is calculated annually on these loans

Note 17 Other provisions for liabilities and charges

Parent company			Group	
2021	2022	Provisions	2022	2021
-	-	Guarantee provision	-	-
-	-	Total	-	-

The company has previously allocated 2% of revenues.
From 2018 they have changed the principles and reversed the provision in their entirety

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Jan-Erik Hæreid

Styreleder

På vegne av: 3D Perception AS

Serienummer: 9578-5995-4-997107

IP: 80.213.xxx.xxx

2023-06-29 11:47:21 UTC



Knut Krogstad

Daglig leder

På vegne av: 3D Perception AS

Serienummer: 9578-5999-4-1835641

IP: 195.1.xxx.xxx

2023-06-29 12:29:39 UTC



Knut Krogstad

Styremedlem

På vegne av: 3D Perception AS

Serienummer: 9578-5999-4-1835641

IP: 195.1.xxx.xxx

2023-06-29 12:29:39 UTC



Lars Erik Hilsen

Styremedlem

På vegne av: 3D Perception AS

Serienummer: UN:NO-9578-5993-4-3244726

IP: 77.16.xxx.xxx

2023-06-29 15:53:58 UTC



Per Arne Bjørge

Styremedlem

På vegne av: 3D Perception AS

Serienummer: UN:NO-9578-5997-4-737482

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800 80 000 Skatteetaten.no	Din/Deres referanse AR550665767	Telefon 48123176
Org.nr 974761076	Vår referanse 2023/5278033	Postadresse Postboks 9200 Grønland 0134 OSLO

3D PERCEPTION AS
Nye Vakås vei 14
1395 HVALSTAD

Att. Stine Bredholt Vinje

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for 3D Perception AS, org.nr. 979 420 773

Vi viser til deres henvendelse av 9. mai 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for 3D Perception AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering 3D Perception AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

3D Perception AS har norske og utenlandske eiere, både private og profesjonelle. Selskapet driver virksomhet innen annen teknisk konsulentvirksomhet.

Selskapet har et utenlandsk datterselskap og arbeidsspråk for begge selskaper er engelsk. Virksomheten retter seg mot bedriftsmarkedet og markedet er nesten utelukkende i utlandet.

Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i



samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet har norske og utenlandske eiere, både private og profesjonelle. 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

Vibeke Horne
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Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.