Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 483942

Virksomheten

Organisasjonsnummer:	851 715 142
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	HARIBO LAKRIS AS
Forretningsadresse:	Sandviksveien 26 1363 HØVIK

Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet:	Ja
Benyttet ved utarbeidelsen av årsregnskapet:	Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av:	Hans Guido Riegel
Dato for fastsettelse av årsregnskapet:	13.04.2026

Grunnlag for avgivelse

År 2025: Årsregnskap er elektronisk innlevert.
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025.

Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivaretatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 24.06.2026

Organisasjonsnr: 851 715 142
HARIBO LAKRIS AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Revenue	1	117 650 370	117 331 544
Sum inntekter		**117 650 370**	**117 331 544**
Kostnader			
Raw materials and consumables used		90 123 404	85 575 782
Employee benefits expense	2	4 155 412	3 906 412
Depreciation and amortisation expenses	3, 4	170 533	3 396
Nedskrivning av varige driftsmidler og immaterielle eiendeler	3, 4		
Other expenses		17 469 659	24 133 186
Sum kostnader		**111 919 008**	**113 618 777**
Driftsresultat		**5 731 362**	**3 712 767**
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		867 077	280 166
Annen renteinntekt		655 194	758 233
Other financial income		962 669	974 158
Sum finansinntekter		**2 484 939**	**2 012 557**
Annen rentekostnad		373	12 744
Other financial expenses		1 242 685	689 592
Sum finanskostnader		**1 243 058**	**702 336**
Netto finans		**1 241 881**	**1 310 221**
Resultat før skattekostnad		**6 973 243**	**5 022 989**
Income tax expense	5	1 534 113	1 105 058
Årsresultat	**6**	**5 439 130**	**3 917 931**
Årsresultat etter minoritetsinteresser		**5 439 130**	**3 917 931**
Totalresultat		**5 439 130**	**3 917 931**
Overføringer og disponeringer			
Other equity		5 439 130	3 917 931
Sum overføringer og disponeringer		**5 439 130**	**3 917 931**

Organisasjonsnr: 851 715 142
HARIBO LAKRIS AS

BALANSE

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	3	2 764 649	
Concessions, patents, licences, trademarks, and similar rights	3		
Utsatt skattefordel	5		
Goodwill	3		
Sum immaterielle eiendeler		**2 764 649**	
Varige driftsmidler			
Development project in progress			800 703
Equipment and other movables	4	26 412	22 106
Sum varige driftsmidler	**4**	**26 412**	**822 809**
Finansielle anleggsmidler			
Lån til foretak i samme konsern	7, 8	17 790 000	17 790 000
Lån til tilknyttet selskap og felles kontrollert virksomhet	7		
Sum finansielle anleggsmidler		**17 790 000**	**17 790 000**
Sum anleggsmidler		**20 581 060**	**18 612 809**
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		4 781 536	11 570 722
Other short-term receivables		474 202	394 717
Konsernfordringer	8, 7	939 723	255 962
Sum fordringer		**6 195 460**	**12 221 401**
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	9	36 129 218	16 753 369
Sum bankinnskudd, kontanter og lignende		**36 129 218**	**16 753 369**
Sum omløpsmidler		**42 324 678**	**28 974 770**
SUM EIENDELER		**62 905 738**	**47 587 579**

BALANSE - EGENKAPITAL OG GJELD

Egenkapital			
Innskutt egenkapital			
Share capital	10	5 535 000	5 535 000
Overkurs		2 465 000	2 465 000
Annen innskutt egenkapital	6		
Sum innskutt egenkapital		**8 000 000**	**8 000 000**
Opptjent egenkapital			
Reserve for valuation variances	6		
Other equity	6	9 424 913	3 985 378
Result brought forward (aut)			
Udekket tap	6		
Sum opptjent egenkapital		**9 424 913**	**3 985 378**
Sum egenkapital		**17 424 913**	**11 985 378**
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	3 104 434	3 880 830
Sum avsetninger for forpliktelser		**3 104 434**	**3 880 830**
Annen langsiktig gjeld			
Sum langsiktig gjeld		**3 104 434**	**3 880 830**
Kortsiktig gjeld			
Leverandørgjeld		1 793 504	264 731
Tax payable	5	2 310 509	2 068 485
Public duties payable		1 809 981	2 495 630
Kortsiktig konserngjeld	8	15 218 550	5 890 345
Other current liabilities		21 243 847	21 002 180
Sum kortsiktig gjeld		**42 376 391**	**31 721 371**
Sum gjeld		**45 480 825**	**35 602 201**
SUM EGENKAPITAL OG GJELD		**62 905 738**	**47 587 579**

Organisasjonsnr: 851 715 142
HARIBO LAKRIS AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
3.00

KPMG AS
Dronning Eufemias gate 6A
P.O. Box 7000 Majorstuen
N-0306 Oslo

Telephone +47 45 40 40 63
Internet www.kpmg.no
Enterprise 935 174 627 MVA

To the General Meeting of Haribo Lakris AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Haribo Lakris AS (the Company), which comprise the balance sheet as at 31 December 2025, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Responsibilities of the Board of Directors for the Financial Statements

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

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

KPMG

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- conclude on the appropriateness of management's use of the going concern basis of accounting 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 a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oslo, 24 April 2026

KPMG AS

Mona Kristin Lien
State Authorised Public Accountant
(This document is signed electronically)

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

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

Mona Kristin Lien

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: bankid.no no_bankid:9578-5997-4-238449

IP: 80.232.xxx.xxx

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Annual Report 2025
Haribo Lakris AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 851 715 142

Revenue statement

Haribo Lakris AS

Operating income and operating expenses	Note	2025	2024
Revenue	1	117 650 370	117 331 544
Total income		**117 650 370**	**117 331 544**
Raw materials and consumables used		90 123 404	85 575 782
Employee benefits expense	2	4 155 412	3 906 412
Depreciation and amortisation expenses	3, 4	170 533	3 396
Other expenses		17 469 659	24 133 186
Total expenses		**111 919 008**	**113 618 777**
Operating profit		**5 731 362**	**3 712 767**
Financial income and expenses			
Interest income from group companies		867 077	280 166
Other interest income		655 194	758 233
Other financial income		962 669	974 158
Other interest expenses		373	12 744
Other financial expenses		1 242 685	689 592
Net financial items		**1 241 881**	**1 310 221**
Net profit before tax		6 973 243	5 022 989
Income tax expense	5	1 534 113	1 105 058
Net profit after tax		**5 439 130**	**3 917 931**
Net profit or loss	6	**5 439 130**	**3 917 931**
Attributable to			
Other equity		5 439 130	3 917 931
Total		**5 439 130**	**3 917 931**

Balance sheet

Haribo Lakris AS

Assets	Note	2025	2024
Non-current assets			
Intangible assets			
Development	3	2 764 649	0
Total intangible assets		**2 764 649**	**0**
Non-current fixed assets			
Development project in progress		0	800 703
Equipment and other movables	4	26 412	22 106
Total non-current fixed assets	**4**	**26 412**	**822 809**
Non-current financial assets			
Loan to group companies	7, 8	17 790 000	17 790 000
Total non-current financial assets		**17 790 000**	**17 790 000**
Total non-current assets		**20 581 060**	**18 612 809**
Current assets			
Debtors			
Accounts receivables		4 781 536	11 570 722
Accounts receivables group companies	8	939 723	255 962
Other short-term receivables		474 202	394 717
Total receivables		**6 195 460**	**12 221 401**
Cash and cash equivalents	9	36 129 218	16 753 369
Total current assets		**42 324 678**	**28 974 770**
Total assets		**62 905 738**	**47 587 579**

Balance sheet

Haribo Lakris AS

Equity and liabilities	Note	2025	2024
Equity			
Paid-in capital			
Share capital	10	5 535 000	5 535 000
Share premium reserve		2 465 000	2 465 000
Total paid-up equity		**8 000 000**	**8 000 000**
Retained earnings			
Other equity	6	9 424 913	3 985 378
Total retained earnings		**9 424 913**	**3 985 378**
Total equity		**17 424 913**	**11 985 378**
Liabilities			
Provisions			
Deferred tax	5	3 104 434	3 880 830
Current liabilities			
Trade payables		1 793 504	264 731
Tax payable	5	2 310 509	2 068 485
Public duties payable		1 809 981	2 495 630
Liabilities to group companies	8	15 218 550	5 890 345
Other current liabilities		21 243 847	21 002 180
Total current liabilities		**42 376 391**	**31 721 371**
Total liabilities		**45 480 825**	**35 602 201**
Total equity and liabilities		**62 905 738**	**47 587 579**

The board of Haribo Lakris AS
13.04.2026

Stefano Paul Franzoia
chairman of the board

Fabio Mann
member of the board

Accounting principles

HARIBO Lakris AS is a trading company located at Høvik in Bærum kommune. The company's business idea and strategy is to be a leader in the sale of wine gum, licorice and jelly in the grocery industry in Norway.

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

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

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

Revenues
Income from the sale of goods is recognised on the date of delivery. Services are posted as income as they are delivered.

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 fixed assets
Fixed assets consist of assets intended for long-term ownership and use. Fixed assets are valued at acquisition cost less depreciation and write-downs. Long-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Plant and equipment is capitalised and appreciated over the economic lifetime of the asset. Significant items of plant and equipment that consist of several material components with different lifetimes are broken down in order to establish different depreciation periods for the different components. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset. Plant and equipment is written down to the recoverable amount in the event of a fall in value that is not expected to be temporary. The recoverable amount is the higher of the net sales value and the value in use. Value in use is the present value of future cash flows related to the asset. The write-down is reversed when the basis for the write-down is no longer present.

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.

Research and development
Expenses on research and development are capitalised to the extent one cannot identify a future economic benefit related to the development of an identifiable intangible asset and where the acquisition cost can be measured reliably. In the opposite case such costs are expensed as incurred. Capitalised research and development is depreciated on a straight line basis over its economic lifetime.

Receivables
Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

Note 1 Sales Income

	2025	2024
Geographic Breakdown		
Norway	117 650 370	117 331 544
Total	**117 650 370**	**117 331 544**

Note 2 Salary costs and benefits, remuneration to the chief executive, board and auditor

Salary costs	**2025**	**2024**
Salaries	3 396 995	3 140 546
Employment tax	565 909	573 209
Pension costs	166 349	155 377
Other benefits	26 159	37 280
Total	**4 155 412**	**3 906 412**

In 2025 the company employed 3 full time employees.

Pension liabilities
The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

Note 3 Intangible assets

	Software	Development project in progress	Total
Acquisition cost 01.01.2025	0	800 703	800 703
Inflow of purchased intangible assets	2 927 275	0	2 927 275
Reclassification	0	-800 703	-800 703
Acquisition cost 31.12.2025	**2 927 275**	**0**	**2 927 275**
Accumulated depreciations 31.12	162 626	0	162 626
Book value 31.12.2025	**2 764 649**	**0**	**2 764 648**
This year's depreciation	162 626	0	162 626
Acc. depreciations and write-downs 31.12.2025	**162 626**	**0**	**162 626**

Note 4 Tangible assets

	Equipment and other movables	Total
Purchase cost as of 01.01.25	51 476	51 476
Inflow purchased fixed assets	12 211	12 211
Outflow this year	11 358	11 358
Acquisition cost 31.12.25	**52 329**	**52 329**
Accumulated depreciation 31.12.25	25 917	25 917
Depreciation and down-wr. as of 31.12.25	25 917	25 917
Book value 31.12.25	**26 412**	**26 412**
This year's ordinary depreciations	7 906	7 906

Note 5 Tax

This year's tax expense	2025	2024
Entered tax on ordinary profit/loss:		
Payable tax	2 310 509	2 068 485
Changes in deferred tax	-776 396	-963 427
Tax expense on ordinary profit/loss	**1 534 113**	**1 105 058**
Taxable income:		
Ordinary profit/loss before tax	6 973 243	5 022 989
Permanent differences	0	0
Changes temporary differences	3 529 069	4 379 214
Taxable income	**10 502 312**	**9 402 203**
Payable tax in the balance:		
Payable tax on this year's result	2 310 509	2 068 485
Total payable tax in the balance	**2 310 509**	**2 068 485**
Calculation of effective tax rate		
Profit before tax	6 973 243	5 022 989
Calculated tax on profit before tax	1 534 113	1 105 058
Total	**1 534 113**	**1 105 058**
Effective tax rate	22,0 %	22,0 %

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

	2025	2024	Difference
Tangible fixed assets	-33 035	-39 991	-6 956
Profit and loss account	14 144 100	17 680 125	3 536 025
Total	**14 111 066**	**17 640 135**	**3 529 069**
Basis for calculation of deferred tax	**14 111 066**	**17 640 135**	**3 529 069**
Deferred tax (22 %)	**3 104 434**	**3 880 830**	**776 395**

Note 6 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
As at 01.01.2025	**5 535 000**	**2 465 000**	**3 985 378**	**11 985 378**
Result for the year			5 439 130	5 439 130
Dividend			0	0
As at 31.12.2025	**5 535 000**	**2 465 000**	**9 424 508**	**17 424 508**

Note 7 Related Party Transactions

		2025	2024
HARIBO Produktion A/S	DK	10 495 748	82 345 455
HARIBO International GmbH & Co. KG	DE	1 238 352	0
HARIBO Holding GmbH & Co	DE	74 610	1 084 711
HARIBO IT Dienstleistungs GmbH	DE	2 363 783	1 155 635
HARIBO Lakrids A/S	DK	81 628 233	12 951 252
Rigo Trading S.A	LU	356 744	197 655
Total		**96 157 470**	**97 734 707**

Balances with group companies are disclosed in note 8

Note 8 Inter-company items between companies in the same group etc.

Short term Intercompany payables		**2025**	**2024**
HARIBO Produktion A/S	DK	0	-4 365 928
HARIBO International GmbH & Co. KG	DE	-105 150	0
HARIBO Holding GmbH & Co	DE	-46 573	139 122
HARIBO IT Dienstleistungs GmbH	DE	72 646	-74 984
HARIBO Lakrids A/S	DK	-14 943 332	-1 542 753
Rigo Trading S.A	LU	-120 231	-50 762
Total		**-15 142 640**	**-5 895 305**

Short term intercompany receivables		**2025**	**2024**
HARIBO Holding GmbH & Co	DE	0	255 962
HARIBO International GmbH & Co. KG	DE	867 077	0
Total		**867 077**	**255 962**

Dividends		**2025**	**2024**
HARIBO International GmbH	DE	0	0

Long term intercompany balances		**2025**	**2024**
HARIBO International GmbH	DE	17 790 000	17 790 000

Note 9 Restricted bank deposits

Restricted bank deposits	**2025**	**2024**
Restriced tax deduction account	349 958	368 977
Total	**349 958**	**368 977**

Note 10 Total shares, shareholders etc

Shareholders:	Shares	Interest
HARIBO International GmbH & Co. KG	55 350	100 %
Total	**55 350**	**100 %**

The company is part of Haribo International GmbH & Co. KG Group. Consolidated financial statements are available by request at:

HARIBO Lakrids A/S
Delta Park 44
2665 Vallensbæk Strand
Denmark

Skatteetaten

Vår dato
01.04.2019
Din/Deres dato
11.03.2019
Saksbehandler
Torstein Kinden Helleland

800 80 000
Skatteetaten.no
Din/Deres referanse
Andre Minge
Telefon
22078139

Org.nr
974761076
Vår referanse
2019/5519676
Postadresse
Postboks 9200 Grønland
0134 OSLO

KPMG AS
Postboks 7000 Majorstua
0306 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning engelsk språk for Haribo Lakris AS, org.nr. 851 715 142

Vi viser til deres brev av 11. mars 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Haribo Lakris AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Haribo Lakris AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

Bakgrunn
Fra søknaden gjengis:

> *Selskapet er en del av det internasjonale konsernet Haribo International som er en av verdens ledende produsenter av vingummi og lakris.*
>
> *Det norske selskapet eies 100 % av det tyske selskapet Haribo International Gmbh, Hans-Riegel-Strasse 1, 53129 Bonn, Tyskland. Selskapets regnskap bokføres av økonomifunksjonen i det danske søsterselskapet Haribo Lakrids A/S.*
>
> *Selskapets styre består av tre personer, hvor styreformannen Michael Phiesel og de to styremedlemmene Dariusz Michal Kucz og Michael Phiesel alle er tyske statsborgere. Videre er selskapets hovedleverandør det tyske morselskapet, Haribo International Gmbh.*
>
> *Kommunikasjonen med det tyske morselskapet, leverandører, styret og nordiske søsterselskaper foregår i hovedsak på engelsk. Selskapet kan ut fra dette anses som en del av en internasjonal virksomhet. Norsk benyttes kun som språk overfor norske kunder.*

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

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap 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 Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er et datterselskap til et utenlandsk selskap. Eierkretsen er begrenset. Konsernspråket er engelsk. Styremedlemmene i selskapet er utenlandske. Videre er det vektlagt at sentrale aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

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Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.