



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 732659

Enheten

Organisasjonsnummer: 952 216 155
Organisasjonsform: Aksjeselskap
Foretaksnavn: KRÜGER KALDNES AS
Forretningsadresse: Hinderveien 2
3223 SANDEFJORD

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Mike Halmer
Dato for fastsettelse av årsregnskapet: 30.06.2025

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

År 2024: Årsregnskap 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, 04.08.2025

Organisasjonsnr: 952 216 155
KRÜGER KALDNES AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	3	148 966 990	110 373 465
Other income		1 382 704	
Sum inntekter		150 349 693	110 373 465
Kostnader			
Cost of goods sold	3	125 242 119	90 395 930
Salary expenses	4	13 661 282	9 654 240
Depreciation and amortisation expenses	5	422 214	443 827
Nedskrivning av varige driftsmidler og immaterielle eiendeler	5		
Other expenses		15 768 535	6 774 068
Sum kostnader		155 094 150	107 268 064
Driftsresultat		-4 744 457	3 105 401
Finansinntekter og finanskostnader			
Other financial income		435 917	417 800
Sum finansinntekter		435 917	417 800
Other financial expenses		711 989	160 053
Sum finanskostnader		711 989	160 053
Netto finans		-276 072	257 747
Resultat før skattekostnad		-5 020 529	3 363 148
Income tax expense	6		
Årsresultat		-5 020 529	3 363 148
Årsresultat etter minoritetsinteresser		-5 020 529	3 363 148
Totalresultat		-5 020 529	3 363 148
Overføringer og disponeringer			
Other equity	7	-5 020 529	3 363 148
Sum overføringer og disponeringer		-5 020 529	3 363 148

Organisasjonsnr: 952 216 155
KRÜGER KALDNES AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6		
Varige driftsmidler			
Buildings and land	5		
Equipment and other movables	5	751 352	1 173 565
Sum varige driftsmidler		751 352	1 173 565
Sum anleggsmidler		751 352	1 173 565
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		14 016 595	28 546 475
Accrued revenue	3	6 396 865	14 009 408
Other short-term receivables		8 652 091	1 843 862
Konsernfordringer	8, 8	14 597 409	29 614 956
Sum fordringer		43 662 960	74 014 702
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	9	4 850 135	2 701 792
Sum bankinnskudd, kontanter og lignende		4 850 135	2 701 792
Sum omløpsmidler		48 513 095	76 716 494
SUM EIENDELER		49 264 447	77 890 059
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 10	5 421 312	5 421 312
Beholdning av egne aksjer	10		
Annen innskutt egenkapital	7	7 542 823	7 542 823
Sum innskutt egenkapital		12 964 135	12 964 135
Opptjent egenkapital			
Other equity	7	13 836 330	18 856 858
Udekket tap	7		
Sum opptjent egenkapital		13 836 330	18 856 858

Sum egenkapital		26 800 465	31 820 993
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Other provisions		6 155 138	5 502 850
Sum avsetninger for forpliktelse		6 155 138	5 502 850
Annen langsiktig gjeld			
Sum langsiktig gjeld		6 155 138	5 502 850
Kortsiktig gjeld			
Leverandørgjeld	8	11 958 075	9 403 410
Tax payable	6		
Public duties payable		1 474 417	6 628 479
Kortsiktig konserngjeld	8	129 135	129 134
Deferred revenue	3	1 278 264	20 904 560
Other current liabilities		1 468 954	3 500 634
Sum kortsiktig gjeld		16 308 844	40 566 217
Sum gjeld		22 463 982	46 069 066
SUM EGENKAPITAL OG GJELD		49 264 447	77 890 059

Organisasjonsnr: 952 216 155
KRÜGER KALDNES AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

4

Antall årsverk i regnskapsåret

14.00

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Financial Statements 2024

Krüger Kaldnes AS

Revenue statement
Balance sheet
Notes to the Accounts

Krüger Kaldnes AS

Revenue statement

Operating income and operating expenses	Note	2024	2023
Revenue	3	148 966 990	110 373 465
Other income		1 382 704	0
Total income		150 349 693	110 373 465
Cost of goods sold	3	125 242 119	90 395 930
Salary expenses	4	13 661 282	9 654 240
Depreciation and amortisation expenses	5	422 214	443 827
Other expenses		15 768 535	6 774 068
Total expenses		155 094 150	107 268 064
Operating profit		-4 744 457	3 105 401
Financial income and expenses			
Other financial income		435 917	417 800
Other financial expenses		711 989	160 053
Net financial items		-276 072	257 747
Net profit before tax		-5 020 529	3 363 148
Income tax expense	6	0	0
Net profit or loss		-5 020 529	3 363 148
Attributable to			
Other equity	7	-5 020 529	3 363 148
Total		-5 020 529	3 363 148

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Krüger Kaldnes AS

Balance sheet

Assets	Note	2024	2023
Non-current assets			
Property, plant and equipment			
Equipment and other movables	5	751 352	1 173 565
Total property, plant and equipment		751 352	1 173 565
Total non-current assets		751 352	1 173 565
Current assets			
Debtors			
Accounts receivables		14 016 595	28 546 475
Accrued revenue	3	6 396 865	14 009 408
Accounts receivables group companies	8	1 398 965	0
Other short-term receivables		8 652 091	1 843 862
Receivables from group companies	8	13 198 443	29 614 956
Total receivables		43 662 960	74 014 702
Cash and cash equivalents	9	4 850 135	2 701 792
Total current assets		48 513 095	76 716 494
Total assets		49 264 447	77 890 059

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Krüger Kaldnes AS

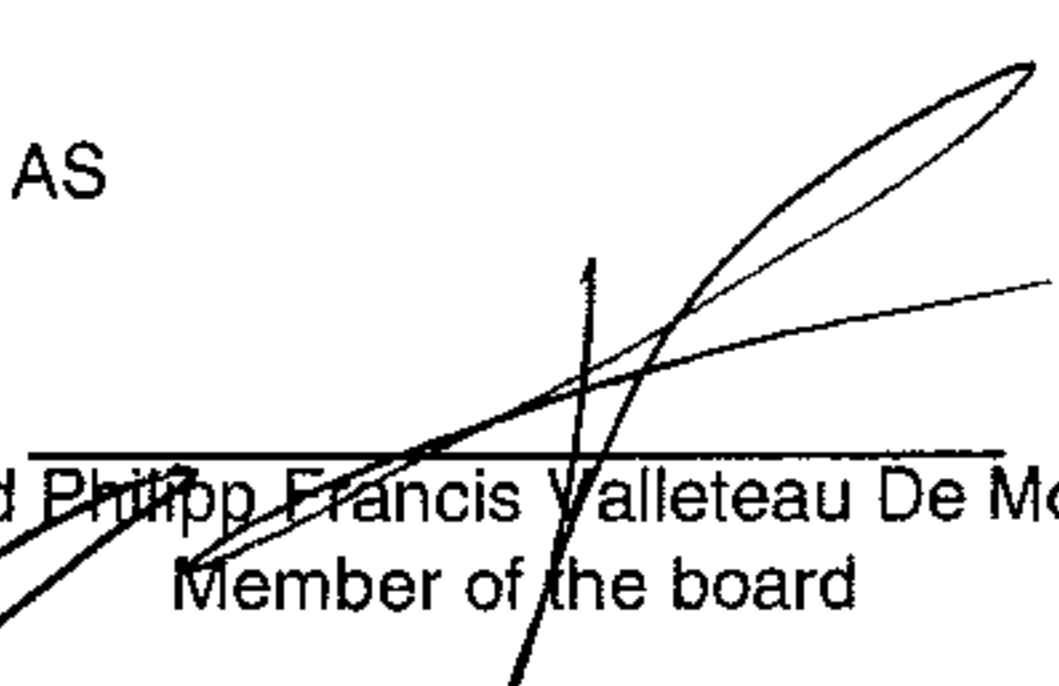
Balance sheet

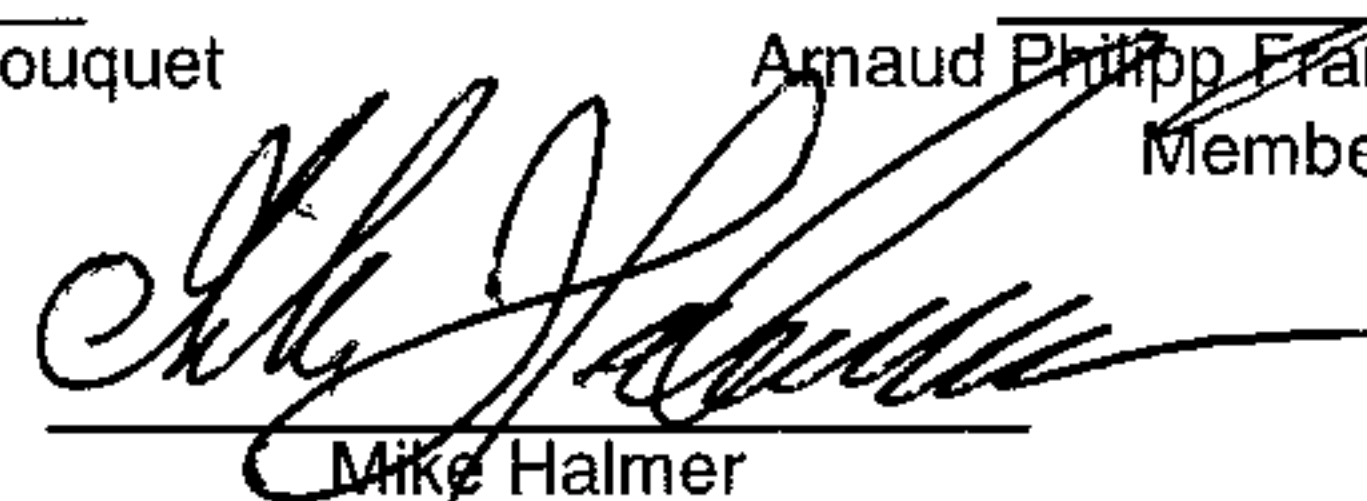
Equity and liabilities	Note	2024	2023
Paid-in capital			
Share capital	7, 10	5 421 312	5 421 312
Other paid-up equity	7	7 542 823	7 542 823
Total paid-up equity		12 964 135	12 964 135
Retained earnings			
Other equity	7	13 836 330	18 856 858
Total retained earnings		13 836 330	18 856 858
Total equity		26 800 465	31 820 993
Liabilities			
Provisions			
Other provisions		6 155 138	5 502 850
Total provisions		6 155 138	5 502 850
Current liabilities			
Trade payables		6 345 821	1 041 052
Trade payables group companies	8	5 612 253	8 362 357
Public duties payable		1 474 417	6 628 479
Deferred revenue	3	1 278 264	20 904 560
Liabilities to group companies	8	129 135	129 134
Other current liabilities		1 468 954	3 500 634
Total current liabilities		16 308 844	40 566 217
Total liabilities		22 463 982	46 069 066
Total equity and liabilities		49 264 447	77 890 059

26.05.2025

The board of Krüger Kaldnes AS


Annabel Marie Odile Dolores Mouquet
Chairman of the board


Arnaud Philipp Francis Valleteau De Moulliac
Member of the board


Mike Halmer
General Manager



Note 1 Accounting principles

The financial statements for 2024 have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies. The 2023 financial statements were prepared in accordance with the ordinary rules in the Accounting Act. There have been no changes in the accounting principles used as a result of this transition.

Use of estimates

In the preparation of the financial statements 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 financial statements, 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. Income from the sale of services and long-term manufacturing projects (construction contracts) are posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a projects' incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

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.

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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.

Guarantees

A provision has been made for expected guarantee costs. The guarantee provision is entered in the balance sheet under other short-term liabilities.

Note 2 Contingent liabilities

The guarantee obligation is distributed among the individual projects. Krüger A/S, Denmark has an overall framework with Tryg and Nordea for all the Veolia companies within the Scandinavian region which Krüger Kaldnes AS can use. The companies have the following guarantee framework to cover advance payment guarantees and performance guarantees etc. when it comes to customer projects:

- Nordea Bank Norge ASA MDKK 350
- Tryg MDKK 450

The Veolia group has provided the necessary security for the guarantee frameworks that Krüger Kaldnes AS has with Nordea and Tryg.

On September 25, 2019, welding performed by Krüger Kaldnes subcontractors caused a fire in a facility. This incident has led to a dispute between Krüger Kaldnes as supplier and the client.

The case was heard in tingrettssaken in February 2024 and again in lagmannsretten in February 2025, the outcome was not in Krüger Kaldnes' favour.

Krüger Kaldnes has settled with the client, further legal aftermath has been provided for in the result.

Note 3 Long-term manufacturing contracts

The projects are treated in accordance with the percentage of completion method.

	2024	2023
Revenue recognised on commenced projects	228 989 746	262 843 249
Costs recognised on commenced projects	210 943 572	237 745 983
Net recognised in profit and loss on commenced projects	18 046 174	25 097 266
Projects under construction (accrued revenue)	6 396 865	14 009 408
Advances from customers (deferred revenue)	1 278 264	20 904 560

The stage of completion is calculated as accrued production costs in relation to expected total production costs.

Note 4 Salary expenses and number of man-years

Salary expenses breakdown	2024	2023
Salaries	10 767 061	7 220 629
Employment tax	1 793 862	1 477 831
Pension costs	900 427	646 126
Other benefits	199 932	309 654
Total	13 661 282	9 654 240

In 2024 the company employed 14 man-years.

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Note 5 Tangible assets

	Equipment and other movables	Total
Acquisition cost 01.01.2024	10 260 366	10 260 366
Acquisition cost 31.12.2024	10 260 366	10 260 366
Accumulated depreciations 31.12	9 509 014	9 509 014
Book value 31.12.2024	751 352	751 352
Acc. depreciations 01.01.2024	9 086 800	9 086 800
This year's depreciation	422 214	422 214
Acc. depreciations 31.12.2024	9 509 014	9 509 014
Economic lifetime	3-15 years	
Decreciation plan	Linear	

Note 6 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	0

Taxable income:		
Result before tax	-5 020 529	3 363 148
Permanent differences	0	0
Changes in temporary differences	7 840 766	-19 521 914
Allocation of loss to be brought forward	-2 820 238	0
Taxable income	0	-16 158 765

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

	2024	2023	Difference
Tangible assets	-989 129	-1 044 121	-54 993
Production contracts	18 046 174	25 097 266	7 051 092
Profit and loss account	769 515	961 894	192 379
Allocations and more	-6 155 138	-5 502 850	652 288
Total	11 671 423	19 512 189	7 840 766
Accumulated loss to be brought forward	-111 632 675	-114 452 913	-2 820 238
Not included in the deferred tax calculation	99 961 252	94 940 724	-5 020 529
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 7 Equity capital

	Share capital	Other paid-up equity capital	Other equity capital	Total equity capital
As of 31.12.2023	5 421 312	7 542 823	18 856 858	31 820 993
Net profit or loss for the period			-5 020 529	-5 020 529
As of 31.12.2024	5 421 312	7 542 823	13 836 330	26 800 465

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

	2024	2023
Receivables		
Customer receivables within the group	1 398 965	0
Other short-term receivables within the group*	13 198 443	29 614 956
Total	14 597 409	29 614 956
Liabilities		
Debt to suppliers within the group	5 612 253	8 362 357
Other short-term liabilities within the group*	129 135	129 134
Total	5 741 388	8 491 491

* Includes drawn liquidity from the group's cash pool with monthly settlement

Note 9 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 589 154.

Note 10 Shareholders

The share capital in Krüger Kaldnes AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	4 706	1 152,0	5 421 312
Total	4 706		5 421 312

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Veolia Water Technologies S.A	4 706	100,0	100,0

Krüger Kaldnes AS is included in the consolidated financial statements of Veolia Water Technologies S.A, with business adress 1 Place Montgolfier - 94410 Saint-Maurice, France.

Handwritten signature and initials, possibly 'AM' and 'AS', with a star-like mark above them.



KPMG AS
Nordre Fokserød 14
P.O. Box 150
N-3201 Sandefjord

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

To the General Meeting of Krüger Kaldnes AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Krüger Kaldnes AS (the Company), which comprise the balance sheet as at 31 December 2024, 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 2024, 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 and the Managing Director for the Financial Statements

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

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

Offices in:

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodø	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Straume	



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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting 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.

Sandefjord

KPMG AS

Kai Holhjem
State Authorised Public Accountant
(This document is signed electronically)

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

Holhjem, Kai

Partner

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5999-4-1668123

IP: 80.232.xxx.xxx

2025-07-01 14:21:39 UTC



Holhjem, Kai

Statsautorisert revisor

På vegne av: KPMG AS

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IP: 80.232.xxx.xxx

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800 80 000 Skatteetaten.no	Din/Deres referanse AR487017815	Telefon 90518192
Org.nr 974761076	Vår referanse 2022/5431268	Postadresse Postboks 9200 Grønland 0134 OSLO

KRÜGER KALDNES AS
Nordre Fokserød 9
3241 SANDEFJORD

Att. Fredrik Hasting Jerndahl

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Krüger Kaldnes AS, org.nr. 952 216 155

Vi viser til deres brev innkommet 29. april 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Krüger Kaldnes AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Krüger Kaldnes 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

Krüger Kaldnes AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet driver virksomhet innen vannteknologi. Engelsk er i stor grad selskapets arbeidsspråk. Styrets leder og styremedlem er utenlandske.

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 er direkte eid av et utenlandsk selskap 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

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.