



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 984 266 898
Organisasjonsform: Aksjeselskap
Foretaksnavn: CITRIX SYSTEMS NORWAY AS
Forretningsadresse: Ruseløkkveien 30
0251 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Declan Anthony Costello
Dato for fastsettelse av årsregnskapet: 31.12.2021

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 17.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Revenue		40 091 913	43 205 623
Sum inntekter		40 091 913	43 205 623
Kostnader			
Staff costs	1, 2	29 591 735	31 965 323
Depreciation of fixed assets	3	33 466	4 100
Other operating expenses		6 260 470	6 555 223
Sum kostnader		35 885 671	38 524 646
Driftsresultat		4 206 242	4 680 977
Finansinntekter og finanskostnader			
Annen renteinntekt		1 099	12 937
Other financial income			923
Sum finansinntekter		1 099	13 859
Annen rentekostnad		9 212	9 386
Other financial expense		4 654	5 903
Sum finanskostnader		13 866	15 289
Netto finans		-12 767	-1 430
Ordinært resultat før skattekostnad		4 193 475	4 679 548
Tax on ordinary result		922 842	1 080 043
Ordinært resultat etter skattekostnad		3 270 633	3 599 505
Årsresultat		3 270 633	3 599 505
Overføringer og disponeringer			
Ordinært utbytte		3 000 000	2 500 000
Transfers to/from other equity		270 633	1 099 505
Sum overføringer og disponeringer		3 270 633	3 599 505



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Fixtures and fittings, tools, office machinery, etc	3	125 912	36 550
Sum varige driftsmidler		125 912	36 550
Finansielle anleggsmidler			
Other receivables			454 272
Sum finansielle anleggsmidler			454 272
Sum anleggsmidler		125 912	490 822
Omløpsmidler			
Varer			
Fordringer			
Trade debtors	4	11 739 901	5 270 472
Other debtors	5	707 854	271 830
Sum fordringer		12 447 755	5 542 303
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc		8 293 300	10 673 022
Sum bankinnskudd, kontanter og lignende		8 293 300	10 673 022
Sum omløpsmidler		20 741 055	16 215 324
SUM EIENDELER		20 866 967	16 706 146
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		100 000	100 000



Balanse

Beløp i: NOK	Note	2021	2020
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Other equity		5 566 743	5 296 109
Sum opptjent egenkapital		5 566 743	5 296 109
Sum egenkapital		5 666 743	5 396 109
Gjeld			
Langsiktig gjeld			
Utsatt skatt		4 403	1 781
Sum avsetninger for forpliktelser		4 403	1 781
Annen langsiktig gjeld			
Sum langsiktig gjeld		4 403	1 781
Kortsiktig gjeld			
Leverandørgjeld		706 128	379 362
Tax payable		920 220	1 078 262
Public duties payable		1 752 196	1 609 658
Utbytte		3 000 000	2 500 000
Other short-term liabilities		8 817 278	5 740 974
Sum kortsiktig gjeld		15 195 821	11 308 255
Sum gjeld		15 200 224	11 310 036
SUM EGENKAPITAL OG GJELD		20 866 967	16 706 146



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 456249

Enheten

Organisasjonsnummer: 984 266 898
Organisasjonsform: Aksjeselskap
Foretaksnavn: CITRIX SYSTEMS NORWAY AS
Forretningsadresse: Nydalsveien 28
0484 OSLO

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Konsern

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: Declan Anthony Costello
Dato for fastsettelse av årsregnskapet: 31.12.2021

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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Brønnøysundregistrene, 20.06.2022



Organisasjonsnr: 984 266 898
CITRIX SYSTEMS NORWAY AS

RESULTATREGNSKAP

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Organisasjonsnr: 984 266 898
CITRIX SYSTEMS NORWAY AS

BALANSE

Beløp i: NOK **Note** **2021** **2020**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Fixtures and fittings,
tools, office machinery,
etc

3

125 912

36 550

Sum varige driftsmidler

125 912

36 550

Finansielle anleggsmidler

Other receivables

454 272

Sum finansielle

anleggsmidler

454 272

Sum anleggsmidler

125 912

490 822

Omløpsmidler

Varer

Fordringer

Trade debtors

4

11 739 901

5 270 472

Other debtors

5

707 854

271 830

Sum fordringer

12 447 755

5 542 303

Bankinnskudd, kontanter og lignende

Bank deposits, cash in
hand, etc

8 293 300

10 673 022

Sum bankinnskudd,

kontanter og lignende

8 293 300

10 673 022

Sum omløpsmidler

20 741 055

16 215 324

SUM EIENDELER

20 866 967

16 706 146

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital

100 000

100 000

Sum innskutt egenkapital

100 000

100 000

Opptjent egenkapital

Other equity

5 566 743

5 296 109

Sum opptjent egenkapital

5 566 743

5 296 109



Sum egenkapital	5 666 743	5 396 109
Gjeld		
Langsiktig gjeld		
Utsatt skatt	4 403	1 781
Sum avsetninger for forpliktelser	4 403	1 781
Annen langsiktig gjeld		
Sum langsiktig gjeld	4 403	1 781
Kortsiktig gjeld		
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Sum gjeld	15 200 224	11 310 036
SUM EGENKAPITAL OG GJELD	20 866 967	16 706 146



Organisasjonsnr: 984 266 898
CITRIX SYSTEMS NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

The annual accounts have been prepared in accordance with the Accounting Act and generally accepted accounting principles for small enterprises. Sales revenues Services performed are recognized as income. The part of sales revenues related to future services is recognized as unearned profit from the sale and has subsequently been recognized as income concurrently with the delivery performance. Classification and assessment of balance-sheet items Assets and liabilities that are due within one year, and entries related to business cycle reclassified as current assets and liabilities. Other entries are classified as fixed assets and/or long term creditors. Current assets are valued at the lowest of acquisition cost and fair value. Current liabilities are recognized at nominal value. Fixed assets are valued at the cost of acquisition, in the case of non-incidentual reduction in value the assets will be written down to the fair value amount. Long term liabilities are recognized at nominal value. Trade and other receivables Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss. Fixed assets Fixed assets are capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the assets. Income tax Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between an accounting profit and a taxable profit, together with tax deductible deficits at the end of the accounting year. Temporary differences, both positive and negative, which reverse or may reverse within the same period are offset and presented net in the balance sheet. The company has not made any changes to the accounting policies from 2020 to 2021.

Note

1

Antall årsverk i regnskapsåret

16.00

Note

2

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	23445413.00	25395952.00



<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	3958947.00	4326088.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	1801277.00	1770637.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	386098.00	472647.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	29591735.00	31965324.00

Note

Ekstraordinære inntekter og kostnader

<u>Sum</u>	<u>Beløp</u>
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<u>Balansført 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

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

<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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Note

5

Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

Mer om lån og sikkerhetsstillelse

Note

Noteopplysninger ut over minimumskravene for små foretak

Se eventuelle andre vedlegg.



Noter 2021

CITRIX Systems Norway AS

Accounting principles

The annual accounts have been prepared in accordance with the Accounting Act and generally accepted accounting principles for small enterprises.

Sales revenues

Services performed are recognized as income. The part of sales revenues related to future services is recognized as unearned profit from the sale and has subsequently been recognized as income concurrently with the delivery performance.

Classification and assessment of balance-sheet items

Assets and liabilities that are due within one year, and entries related to business cycle reclassified as current assets and liabilities. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lowest of acquisition cost and fair value. Current liabilities are recognized at nominal value.

Fixed assets are valued at the cost of acquisition, in the case of non-incident reduction in value the assets will be written down to the fair value amount. Long term liabilities are recognized at nominal value.

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Fixed assets

Fixed assets are capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the assets.

Income tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between an accounting profit and a taxable profit, together with tax deductible deficits at the end of the accounting year. Temporary differences, both positive and negative, which reverse or may reverse within the same period are offset and presented net in the balance sheet.

The company has not made any changes to the accounting policies from 2020 to 2021.

Note 1 - Number of employees

The total number of employees in the company at the end of the year - 18



Note 2 - Personnel expenses etc.

	2021	2020
Salaries	23 567 850	25 395 952
Social security contribution	3 958 947	4 326 088
Pension costs	1 801 277	1 770 637
Other expenses	263 661	472 647
Sum	29 591 735	31 965 324

Note 3 - Specification of fixed assets

	Machinery and equipment
Acquisition cost as at 01.01.21	40 650
Additions	122 828
Acquisition cost as at 31.12.21	163 478
Accumulated depreciation 31.12.21	(37 466)
Accumulated write-downs 31.12.21	
Net value 31.12.21	125 912

Depreciation for the year 33 466

Note 4 - Other short-term receivables group companies

Receivables other group companies	2021	2020
Receivables face value	11 739 901	5 270 472
Net receivables	11 739 901	5 270 472

Note 5 - Loan and collateral to senior executives

The company has not given loan or collateral to senior executives



Annual Financial Statement for 2021

**CITRIX Systems Norway AS
0408 OSLO**

Contents

Income statement

Balance

Notes



Income statement 2021 CITRIX Systems Norway AS

Currency unit: NOK 1

	Note	2021	2020
Revenue		40 091 913	43 205 623
Total operating income		40 091 913	43 205 623
Staff costs	1, 2	(29 591 735)	(31 965 323)
Depreciation of fixed assets	3	(33 466)	(4 100)
Other operating expenses		(6 260 470)	(6 555 223)
Sum operating expenses		(35 885 671)	(38 524 646)
Result of operations		4 206 242	4 680 977
Other interest income		1 099	12 937
Other financial income		0	923
Total financial income		1 099	13 860
Other interest charge		(9 212)	(9 386)
Other financial expense		(4 654)	(5 903)
Total financial expenses		(13 866)	(15 289)
Net financial items		(12 767)	(1 429)
Operating result before tax		4 193 475	4 679 548
Tax on ordinary result		(922 842)	(1 080 043)
Operating result		3 270 633	3 599 505
Results of the year		3 270 633	3 599 505
Transfers			
Dividend		3 000 000	2 500 000
Transfers to/from other equity		270 633	1 099 505
Total transfers and allocations		3 270 633	3 599 505



Balance sheet, 31. desember 2021 CITRIX Systems Norway AS

Currency unit: NOK 1

	Note	2021	2020
ASSETS			
Fixed assets			
Tangible fixed assets			
Fixtures and fittings, tools, office machinery, etc	3	125 912	36 550
Total tangible fixed assets		125 912	36 550
Financial fixed assets			
Other receivables		0	454 272
Total financial fixed assets		0	454 272
Total fixed assets		125 912	490 822
Current assets			
Receivables			
Trade debtors	4	11 739 901	5 270 472
Other debtors	5	707 854	271 830
Total receivables		12 447 755	5 542 302
Investments			
Bank deposits, cash in hand, etc		8 293 300	10 673 022
Total bank deposits, cash in hand, etc		8 293 300	10 673 022
Total current assets		20 741 055	16 215 324
Total assets		20 866 967	16 706 146



Balance sheet 31. desember 2021
CITRIX Systems Norway AS

Currency unit: NOK 1

	Note	2021	2020
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital		100 000	100 000
Total paid-in capital		100 000	100 000
Retained earnings			
Other equity		5 566 743	5 296 109
Total retained earnings		5 566 743	5 296 109
Total equity		5 666 743	5 396 109
Liabilities			
Provisions			
Deferred tax		4 403	1 781
Total provisions		4 403	1 781
Total long-term liabilities		4 403	1 781
Current liabilities			
Trade creditors		706 128	379 362
Tax payable		920 220	1 078 262
Public duties payable		1 752 196	1 609 658
Dividends payable		3 000 000	2 500 000
Other short-term liabilities		8 817 277	5 740 974
Total current liabilities		15 195 821	11 308 256
Total liabilities		15 200 224	11 310 037
Total equity and liabilities		20 866 967	16 706 146

Oslo, 20.5.2022

Declan Costello

Declan Anthony Costello
Chairman of the board

Brian Shytle

Brian Lee Shytle
Board member

R. Rees

Roger Anthony Rees
Board member



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citrix | RightSignature

SIGNATURE CERTIFICATE



REFERENCE NUMBER

5FA395D8-47AA-489B-804C-765698BFC135

TRANSACTION DETAILS

Reference Number
5FA395D8-47AA-489B-804C-765698BFC135

Transaction Type
Signature Request

Sent At
05/18/2022 03:33 EDT

Executed At
05/19/2022 04:35 EDT

Identity Method
email

Distribution Method
email

Signed Checksum
13b80a66524b9d389e075cf4cee194a48b20cd120b963c5344a00f0a1625ff97

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
Fy21 Norway Afs Final V5 With Front Page

Filename
fy21_norway_afs_final_v5_with_front_page.pdf

Pages
6 pages

Content Type
application/pdf

File Size
196 KB

Original Checksum
4eb76c9842ca52a3698f1d64307a925d9e9eb2d437e4412c122bc5c06106754

SIGNERS

SIGNER

Name
Roger Rees
Email
roger.rees@citrix.com
Components
1

E-SIGNATURE

Status
signed
Multi-factor Digital Fingerprint Checksum
b2d385deced11f27ecb0adcd01e33592b3fe6978e681ff6203f57ad2685ccac9
IP Address
185.25.64.249
Device
Chrome via Windows
Drawn Signature

Signature Reference ID
FFCB457D

Signature Biometric Count
340

EVENTS

Viewed At
05/19/2022 04:31 EDT
Identity Authenticated At
05/19/2022 04:35 EDT
Signed At
05/19/2022 04:35 EDT

Name
Brian Shytle
Email
brian.shytle@citrix.com
Components
1

Status
signed
Multi-factor Digital Fingerprint Checksum
9dad7b10be17086d8e72eeb651a2147fe306a4e7f6a873f5dd2e554e0951fea9
IP Address
162.221.158.2
Device
Chrome via Windows
Typed Signature

Signature Reference ID
18B405D6

Viewed At
05/18/2022 08:17 EDT
Identity Authenticated At
05/18/2022 08:18 EDT
Signed At
05/18/2022 08:18 EDT

Name

Status

Viewed At



Declan Costello
Email
declan.costello@citrix.com
Components
1

signed
Multi-factor Digital Fingerprint Checksum
90c1b87741284542cab6d33e07d6ca1b71c7918b89e447dc9f3e6eebc902a240
IP Address
37.228.252.192
Device
Chrome via Windows
Typed Signature

05/18/2022 03:51 EDT
Identity Authenticated At
05/18/2022 03:51 EDT
Signed At
05/18/2022 03:51 EDT

Declan Costello

Signature Reference ID
A8A1D638

AUDITS

TIMESTAMP

05/18/2022 03:34 EDT

05/18/2022 03:34 EDT

05/18/2022 03:34 EDT

05/18/2022 03:34 EDT

05/18/2022 03:51 EDT

05/18/2022 03:51 EDT

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AUDIT

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Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Citrix Systems Norway AS

Opinion

We have audited the financial statements of Citrix Systems Norway AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2021 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 in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Drammen, 20 May 2022
ERNST & YOUNG AS

The auditor's report is signed electronically

Hanne Kverneland Nebo
State Authorised Public Accountant (Norway)

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Hanne Kverneland Nebo

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Skatteetaten

Vår dato 05.06.2019	Din/Deres dato 15.05.2019	Saksbehandler Henning Stokke
800 80 000 Skatteetaten.no	Din/Deres referanse Peter Drachmann	Telefon 800 80 000
Org.nr 974761076	Vår referanse 2019/5962419	Postadresse Postboks 9200 Grønland 0134 OSLO

CITRIX SYSTEMS NORWAY AS
Nydalsveien 28
0484 OSLO

Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk for Citrix Systems Norway AS

Vi viser til deres brev av 15. mai 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Citrix Systems Norway AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Citrix Systems Norway 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 Citrix Systems Norway AS har følgende styremedlemmer: Brian Lee Shytie, Jamie Andrew Ingram, David Johnathan Dunn og Caoimhe Ni Ghiosain. Styrets arbeidsspråk er engelsk. Styrets medlemmer er amerikanske, britiske og irske statsborgere med ingen norskkunnskaper. Citrix Systems Norway AS er en del av en struktur hvor aksjonærene er engelsktalende. Citrix Systems Norway AS er 100 % heleid av Citrix Systems International GmbH, som er registrert i Sveits. Toppselskapet i strukturen, Citrix Systems, Inc., er basert i USA.

Arbeidsspråket i samtlige selskap i strukturen er engelsk. Til dette kommer at alle parter involvert i driften av selskapene og på eiersiden er profesjonelle aktører.

Intertrust Accounting (Norway) AS er regnskapsfører for Citrix Systems Norway AS. Arbeidet med regnskapet er gjort i tett samarbeid med selskapet og dets styre. Arbeidsspråket er engelsk, og all kommunikasjon foregår utelukkende på engelsk.

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 m.v., er det uttalt følgende om



regnskapslovens formål, jf. pkt. 1.1:

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

Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapet er heleid av et utenlandsk selskap. I tillegg opererer selskapet i en internasjonal bransje, og arbeidsspråket er engelsk. Videre er det vektlagt at ingen av styremedlemmene har norsk-kunnskaper.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Inger Helene Iversen
seniorrådgiver
Juridisk avdeling, næring
Skattedirektoratet

Henning Stokke

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.