



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	911 400 332
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	OCEANEERING ROTATOR AS
Forretningsadresse:	Hagen 20 4645 NODELAND

Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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Konsern

Morselskap i konsern:	Nei
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Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Arnstein Flå
Dato for fastsettelse av årsregnskapet:	13.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet 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, 10.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Salgsinntekter	2,3	245 517 072	224 455 596
Sum inntekter		245 517 072	224 455 596
Kostnader			
Varekostnader	3	100 555 405	84 505 074
Lønnskostnader	4,5,3	92 560 306	90 434 893
Avskrivninger	6	9 832 994	9 340 187
Andre driftskostnader	4,7,3	8 630 138	8 144 262
Sum kostnader		211 578 843	192 424 416
Driftsresultat		33 938 229	32 031 180
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	3	6 549 104	211 582
Andre finansinntekter	3	141 771	233 476
Sum finansinntekter		6 690 875	445 058
Andre finanskostnader	3	5 426 141	2 034 766
Sum finanskostnader		5 426 141	2 034 766
Netto finans		1 264 734	-1 589 708
Ordinært resultat før skattekostnad		35 202 963	30 441 472
Skattekostnad på ordinært resultat	8	7 689 840	6 528 808
Ordinært resultat etter skattekostnad		27 513 123	23 912 664
Årsresultat		27 513 123	23 912 664
Overføringer og disponeringer			
Konsernbidrag	9	29 672 565	22 594 858
Overført til/fra annen egenkapital		-2 159 442	1 317 806
Sum overføringer og disponeringer		27 513 123	23 912 664



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8	6 875 275	6 195 930
Sum immaterielle eiendeler		6 875 275	6 195 930
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	6	18 132 662	20 375 164
Maskiner og anlegg	6	35 760 079	35 229 899
Sum varige driftsmidler		53 892 741	55 605 063
Finansielle anleggsmidler			
Investering i annet foretak i samme konsern	10	2 535	2 535
Sum finansielle anleggsmidler		2 535	2 535
Sum anleggsmidler		60 770 551	61 803 528
Omløpsmidler			
Varer			
Varelager	11	82 535 050	68 045 301
Sum varer		82 535 050	68 045 301
Fordringer			
Kundefordringer	12	82 545 753	60 003 080
Andre fordringer		653 294	1 066 390
Konsernfordringer	13	313 541 717	321 689 936
Sum fordringer		396 740 764	382 759 406
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	14	19 136 261	14 775 387
Sum bankinnskudd, kontanter og lignende		19 136 261	14 775 387
Sum omløpsmidler		498 412 075	465 580 094
SUM EIENDELER		559 182 626	527 383 622



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	9,15	42 000 000	42 000 000
Sum innskutt egenkapital		42 000 000	42 000 000
Opptjent egenkapital			
Annen egenkapital	9	314 768 483	316 927 926
Sum opptjent egenkapital		314 768 483	316 927 926
Sum egenkapital		356 768 483	358 927 926
Gjeld			
Langsiktig gjeld			
Andre avsetninger for forpliktelser	16	4 287 000	4 667 000
Sum avsetninger for forpliktelser		4 287 000	4 667 000
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	17	13 801 781	15 452 229
Sum annen langsiktig gjeld		13 801 781	15 452 229
Sum langsiktig gjeld		18 088 781	20 119 229
Kortsiktig gjeld			
Leverandørgjeld		24 015 186	9 854 702
Betalbar skatt	8	0	0
Skyldige offentlige avgifter	14	8 296 478	6 673 063
Utbytte	17	18 325 214	18 490 349
Kortsiktig konserngjeld	13	133 688 484	113 318 353
Sum kortsiktig gjeld		184 325 362	148 336 467
Sum gjeld		202 414 143	168 455 696
SUM EGENKAPITAL OG GJELD		559 182 626	527 383 622



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 703999

Enheten

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Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 22.08.2023



Organisasjonsnr: 911 400 332
OCEANEERING ROTATOR AS

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Organisasjonsnr: 911 400 332
OCEANEERING ROTATOR AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper
Vedlagt

Note
4

Antall årsverk i regnskapsåret
102.00

Note
4

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	73910436.00	72835645.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	11304572.00	11390973.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	5559702.00	5632633.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	1785596.00	575642.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	92560306.00	90434893.00

Note

Ekstraordinære inntekter og kostnader

Sum Beløp

Note
6

Varige driftsmidler og immaterielle eiendeler



<u>Anskaffelseskost 01.01.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	165177831.00	
<u>Tilgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	8120672.00	
<u>Avgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	0.00	
<u>Anskaffelseskost 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	173298503.00	
<u>Samlede av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	119405761.00	
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	53892741.00	
<u>Årets av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	9832994.00	

Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler

Goodwill spesifisert for hvert enkelt virksomhetskjøp

Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse

Mer om varige driftsmidler/immaterielle eiendeler

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>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Pantstillelse</u>		<u>Beløp</u>



Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



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Statsautoriserte revisorer
Ernst & Young AS

Markens gate 9, 4610 Kristiansand
Postboks 184, 4662 Kristiansand

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Oceaneering Rotator AS

Opinion

We have audited the financial statements of Oceaneering Rotator AS (the Company), which comprise the balance sheet as at 31 December 2022, the profit and loss statement and statement of cash flows 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 2022 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company 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.

Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and the general manager) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

Management 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



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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:

- 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.

Kristiansand, 13 June 2023
ERNST & YOUNG AS

The auditor's report is signed electronically

Espen Fyllingen
State Authorised Public Accountant (Norway)

Independent auditor's report - Oceaneering Rotator AS 2022

A member firm of Ernst & Young Global Limited

Pennco document key: CW1SS-QCC3P-3270L-ABRVB-IMDB5-8F378



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

Espen Fyllingen

Oppdragsansvarlig partner

Serienummer: UN:NO-9578-5999-4-2137889

IP: 77.16.xxx.xxx

2023-06-13 07:37:06 UTC



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Hvordan bekrefter at dette dokumentet er originalen?

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Oceaneering Rotator AS

Annual report 2022

Board of directors' report

Annual accounts

- **Income statement**
- **Balance sheet**
- **Cash flow statement**
- **Notes**

Auditors' report



ANNUAL REPORT

OCEANEERING ROTATOR AS

BUSINESS YEAR 2022

GENERAL

The Company's products comprise hydraulic directional control valves, control valves for injection of chemicals, valve actuators and control systems and are sold to global oil and gas Companies and offshore contractors. All company shares are owned by Oceaneering AS, which is wholly owned by Oceaneering International Inc., USA via Oceaneering Holdings Sarl Luxembourg.

The Company operates from its owned facilities in Nodeland, Kristiansand municipality, Norway.

2022 was marked by a strong start due to several CTV project deliveries that moved out of 2021. First part of the year was impacted by the global Covid19 pandemic, however the company stayed operational in this environment. Good tact in the O&G industry in the year. The company ended the year with a relative strong backlog.

The Company's revenue increased from NOK 224.5 million in 2021 to NOK 245.5 million in 2022. Operating income in 2022 was 33.9 NOK million compared to the previous year NOK 32.0 million.

The directors and officers of Oceaneering are covered under a Director & Officer's Liability Insurance (D&O). The insurance covers legal fees and expenses incurred in responding to, defending or appealing a claim.

ANNUAL ACCOUNTS

In accordance with the Norwegian Accounting Act §3-3a, it is confirmed that the financial statements are prepared on the assumption of a going concern.

The Operating Results in 2022 was NOK 33,938,229. The Result after financial income and costs was NOK 35,202,963.

The net profit for the year was NOK 27,513,123. The following appropriations are proposed:

Group contribution	NOK 29,672,565
Transferred to retained earnings	<u>NOK -2,159,442</u>
Total allocated	<u>NOK 27,513,123</u>

The company has corrected interests charged on intercompany receivables and payables for the period 2017 to 2021. The correction has been recognized towards equity. Comparable figures have been restated. The total equity following above described appropriations and corrections is NOK 356,768,483 (63.8%).



The cash flow from operational activities was negative in 2022. Most of the liquidity is transferred to the group. The liquidity situation per 31.12.2022 is considered satisfactory by the board of directors. The company's financial risks are limited as most of the transactions were effectuated in Norwegian Kroner with solid customers, see note 18 in the annual accounting report.

The Board regards the income statement and balance sheet with associated notes as providing accurate information about the operations during the years and the company's position at the end of the year.

INVESTMENTS

A total of NOK 8.1 million was invested by the Company in 2022. One CNC machine and PMI equipment were delivered.

PRODUCT DEVELOPMENT

The Company sustained its efforts on new products development in 2022. All product development is expensed and not considered as investments. The total expenses for development activities in 2022 were: 14.3 NOK million.

EMPLOYEES AND WORKING ENVIRONMENT

The Company has a fully integrated quality system according to ISO 9001:2015 and is certified by DNV GL. The Company also carries out and documents internal audits on its quality system.

The Company has an agreement and cooperates with a third-party occupational health organization.

The Board and the General Manager are of the opinion that the Company's operations involve negligible impact on the environment.

The total sick leave in 2022 was 4,8% compared to 3,8% in 2021. We did not experience any Days Away From Work due to Safety in 2022. The goal remained at 2,8%, but we experienced some long-term sick leave in our manufacturing staff leading to this figure. The Board considered the Company's working environment as good.

The company have also made efforts to re-organize and promote talents in some departments. There has also been a need to create new roles to meet the demand we are seeing in the market.

FUTURE DEVELOPMENT

We still believe that a strong focus on new product developments is important to the future of the Company, so those efforts are expected to continue in 2023 and beyond. The most important focus for us will be to get new products manufacturable, so we are able to scale



up without strain to the organization. Compared to 2021, we are in a new phase with new products. From qualified product to assure products are designed to manufacturing. Going forward we need to select the best strategy for variants of new products and available markets that fits us.

The Company will continue to identify and execute opportunities to digitalize, automate and improve all processes in order to sustain our competitive advantage.

EQUALITY AND DIVERSITY

The Board is not aware that there are any circumstances which are contrary to the law on gender equality and discrimination. Oceaneering Rotator AS aims to provide a workplace where there is full gender equality and the company possesses an international corporate culture with employees from different ethnic and national backgrounds. The company has issued a Norwegian Transparency Act statement, see attachment.

Oceaneering Rotator AS had 103 employees at year-end, of which 10 were female. The company operates in an industry where men represent the majority of the workforce.

Oceaneering Rotator AS is working for equality and against discrimination based on gender, pregnancy, parental leave or adoption, care leave, ethnicity, religion, philosophy of life, disability, sexual orientation, gender identity and gender expression and combinations of these.

Gender equality and non-discrimination is integrated into the company's principles, procedures and standards, and the company is working for equality and non-discrimination throughout various personnel areas; recruitment, pay- and working conditions, promotion, development opportunities, facilitation and the possibility of combining work and family life, as well as work against harassment and sexual harassment.

The work is anchored in the Board, management, elected representatives, employees and HR department. There are meetings in different forums whether they are special projects, the Working Environment Committee, management meetings, departmental meetings as well as focus groups with a minimum of four times a year. HR and employee representatives have reviewed all the company's guidelines in the various personnel policy areas.

Nodeland, June 6th, 2023

Bjørn Helliesen
Chairman of the board

Erik H. Sæstad
Board member

Magne Liane
Board member

Kjetil Utsogn
Board member

Arne Hansson
General Manager



ÅPENHETSLOVEN (NORWEGIAN TRANSPARENCY ACT) STATEMENT 2022

BACKGROUND

Oceaneering aims to align its activities and policies with international best practice and recognised standards, such as the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, which principles form a base for the Åpenhetsloven (Norwegian Transparency Act) 2022 (the “Act”).

This Statement is provided by Oceaneering in response to the Act.

Oceaneering operates and is managed as an integrated group with overarching policies, systems and processes that apply across its controlled entities. This Statement has been prepared based on information collected from the following entities, which fall under the remit of the Act, and is a joint statement that is valid for all three entities, for the financial year 2022 as required by the Act.

1. Oceaneering AS
2. Oceaneering Asset Integrity AS
3. Oceaneering Rotator AS

Throughout this Statement, references to “Oceaneering,” “we” or “us” or “our” refers to the above entities. This Statement discloses the steps we have taken during the current year to ensure that human rights abuse is not taking place in Oceaneering’s operations or supply chain. In the context of this Statement “human rights” includes, but it not limited to, modern slavery, human trafficking, child labour, forced labour, freedom of association, collective bargaining, employee privacy.

INTRODUCTION

Oceaneering is committed to complying with all applicable legal requirements, and to conducting its business in accordance with a high level of honesty and integrity. This is reflected in our Mission, Vision and Values, our Code of Business Conduct and Ethics (“Code”) and our related policies and procedures.

All of our directors, officers and employees are expected to adhere to our Code in the performance of their responsibilities on behalf of Oceaneering.

Mission, Vision and Values

Our Mission, Vision and Values represent how we interact with our customers, suppliers and employees. In particular, they highlight our focus on safety and acting with integrity towards ourselves, our teams, our industry partners, our shareholders and our communities. A more detailed description of Oceaneering’s Mission, Vision and Values can be found on our website.



Code of Business Conduct and Ethics

Our Code applies to our directors, officers and employees. We expect our joint venture partners, consultants, agents, subcontractors and other business partners to act in a manner which is consistent with the principles set out in this Code. The Code reflects our commitment to pro-active compliance with applicable laws and regulations affecting Oceaneering and its business.

The Code also underlines the importance of conducting our business in accordance with high levels of honesty and integrity and with high ethical standards. It encourages all employees to report any indications of illegal or improper conduct, which would include any suspected issues of human rights abuse or any other inappropriate behavior in our business or supply chains. It also makes clear that employees will not be subject to any adverse action if any such issues are raised in good faith. In order to encourage this behavior, we provide an anonymous reporting system which is operated by a third party and is accessible twenty-four a day, seven days a week.

Any form of human rights abuse is incompatible with both our Mission, Vision and Values and our Code. Understanding that human rights abuse may take many forms, we expect our directors, officers and employees to be alert to the risk, however small, of human rights abuse occurring in our supply chains, or other parts of our business.

OCEANEERING'S COMMITMENTS

Specifically, Oceaneering recognizes its responsibilities with regard to:

1. Protecting the health and safety of our employees, wherever we work, through a codified set of common Health, Safety and Environmental practices, underpinned by our 6 Life Saving Rules;
2. Complying with all applicable laws regarding slavery, human trafficking, child labor, forced labor, employee compensation and hours worked, freedom of speech, freedom of movement, collective bargaining, freedom of association and employee privacy. We do not permit the employment of underage children in our workforce or the use of forced or compulsory labor in any of our global operations;
3. Providing a workplace free from harassment or unlawful discrimination on the grounds of gender, race, colour, ethnic origin, age, nationality, disability, religious beliefs, sexual orientation or other personal characteristics;
4. Developing a framework and plan for creating a more diverse, inclusive organization;
5. Developing our employees' potential, and affording them equal employment opportunity;
6. Acting responsibly to minimize impacts on the environment and to make positive contributions to the communities in which we live and work; and
7. Selecting, monitoring and working with our suppliers, subcontractors and other business partners to promote alignment with the principles reflected in our Code.



OUR ORGANIZATION AND SUPPLY CHAIN

Oceaneering is a global provider of engineered services and products, primarily to the offshore oil and gas industry, with a focus on deepwater applications. Through the use of its applied technology expertise, Oceaneering also serves the aerospace, entertainment, material handling, defense and renewable energy industries. Oceaneering's business offerings include remotely operated vehicles, built-to-order specialty subsea products, deepwater intervention and manned diving services, non-destructive testing and inspection, and engineering and project management. A more detailed description of Oceaneering's business offerings can be found on our [website](#) and in Oceaneering International, Inc.'s [Annual Report](#).

Our supply chain does not generally include the sourcing of any raw commodities. We do, however, source processed metals and manufactured materials from reputable suppliers.

DUE DILIGENCE PROCESSES FOR HUMAN RIGHTS

As part of our efforts to identify and mitigate risk in our supply chains and to help ensure that human rights abuse does not take place in our supply chains or other parts of our business:

- Our suppliers are subject to screening in accordance with our supply chain procedures and appropriate approvals based on risk;
- The selection and approval process includes supplier quality audits, compliance-related questions and screening and background checks by external corporate investigation and risk consultants;
- Our suppliers and business partners who are engaged, or who might be engaged, in areas of heightened risk (based on service type, value or geographical location) are subject to further background checks and compliance training;
- Our suppliers and business partners who are engaged, or who might be engaged, in areas of heightened risk (based on service type, value or geographical location) receive an annual letter reminding them of Oceaneering's expectations in relation to a range of ethical matters, including modern slavery, human trafficking, child labour, human rights and labour standards;
- Contracts with our business partners, suppliers, contractors and vendors require compliance with all applicable laws and with Oceaneering's Code of Business Conduct and Ethics (and our customer's policies, as required);
- We have implemented policies and systems to encourage the reporting of concerns and the protection of whistleblowers including a global Ethics Hotline.

We also use the following Key Performance Indicators to measure our effectiveness in preventing human rights abuse in our supply chains or other parts of our business:



- Completion of vendor audits by the Internal Audit and Quality Assurance Departments;
- Use of labor monitoring and payroll systems;
- Ongoing communication with our vendors and suppliers; and
- annual certificates of compliance from our high-risk business partners.

SUPPLIER ADHERENCE TO OUR VALUES

We have zero tolerance for human rights abuse. We expect all those in our supply chain to comply with our policies and standards. We regularly communicate our expectations to our suppliers. We seek assurance of compliance through regular supplier audits.

TRAINING

To ensure an understanding of the risks of human rights abuse in our supply chain and our business, we have developed and deliver training for our relevant directors, officers and employees.

This Statement is made pursuant to the Åpenhetsloven (Norwegian Transparency Act) 2022 and constitutes our Statement for the financial year ending 31st December 2022.


Signed on behalf of: Oceaneering AS

.....
Name:
Title:

Signed on behalf of: Oceaneering Asset Integrity AS

.....
Name:
Title:

Signed on behalf of: Oceaneering Rotator AS


.....
Name: ARNE HANSSON
Title: GM



Oceaneering Rotator AS

Income statement

	Note	<u>2022</u>	<u>2021</u>
Revenue			
Sales revenue	2, 3	<u>245 517 072</u>	<u>224 455 596</u>
Operating expenses			
Cost of goods sold	3	100 555 405	84 505 074
Payroll expenses	4, 5, 3	92 560 306	90 434 893
Depreciation	6	9 832 994	9 340 187
Other operating expenses	4, 7, 3	8 630 138	8 144 262
Total operating expenses		<u>211 578 843</u>	<u>192 424 416</u>
Operating result		<u>33 938 229</u>	<u>32 031 180</u>
Financial income and expenses			
Interest income from group companies	3	6 549 104	211 582
Other financial income	3	141 771	233 476
Other financial expenses	3	5 426 141	2 034 766
Net financial items		<u>1 264 734</u>	<u>-1 589 708</u>
Ordinary result before tax		<u>35 202 963</u>	<u>30 441 472</u>
Tax on ordinary result	8	<u>7 689 840</u>	<u>6 528 808</u>
Net profit or loss for the year		<u>27 513 123</u>	<u>23 912 664</u>
Transferred to/from other equity			
Group contribution	9	29 672 565	22 594 858
Transferred to other equity		<u>-2 159 442</u>	<u>1 317 806</u>
Total Transferred to/from other equity		<u>27 513 123</u>	<u>23 912 664</u>



Oceaneering Rotator AS

Balance sheet as of December 31

	Note	<u>2022</u>	<u>2021</u>
Fixed assets			
<i>Intangible assets</i>			
Deferred tax asset	8	6 875 275	6 195 930
Total intangible assets		<u>6 875 275</u>	<u>6 195 930</u>
<i>Tangible assets</i>			
Land, buildings and other real property	6	18 132 662	20 375 164
Machinery and plant	6	35 760 079	35 229 899
Total tangible assets		<u>53 892 741</u>	<u>55 605 063</u>
<i>Financial assets</i>			
Investment in subsidiaries	10	2 535	2 535
Total financial assets		<u>2 535</u>	<u>2 535</u>
Total fixed assets		<u>60 770 551</u>	<u>61 803 528</u>
Current assets			
Inventories	11	82 535 050	68 045 301
<i>Receivables</i>			
Trade receivables	12	82 545 753	60 003 080
Other receivables	13	314 195 011	322 756 326
Total accounts receivable		<u>396 740 764</u>	<u>382 759 406</u>
Cash and cash equivalents	14	19 136 261	14 775 387
Total current assets		<u>498 412 075</u>	<u>465 580 094</u>
Total assets		<u>559 182 626</u>	<u>527 383 622</u>



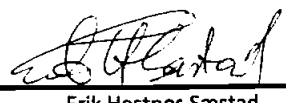
Oceaneering Rotator AS

Balance sheet as of December 31

	Note	2022	2021
Equity			
<i>Paid-in capital</i>			
Share capital	9, 15	42 000 000	42 000 000
Total paid-in capital		<u>42 000 000</u>	<u>42 000 000</u>
<i>Retained earnings</i>			
Other equity	9	314 768 483	316 927 926
Total retained earnings		<u>314 768 483</u>	<u>316 927 926</u>
Total equity		<u>356 768 483</u>	<u>358 927 926</u>
Liabilities			
<i>Provisions</i>			
Other provisions	16	4 287 000	4 667 000
Liabilities to financial institutions	17	13 801 781	15 452 229
Non-current liabilities		<u>18 088 781</u>	<u>20 119 229</u>
<i>Current liabilities</i>			
Trade creditors		24 015 186	9 854 702
Tax payable	8	0	0
Public duties payable	14	8 296 478	6 673 063
Other short-term liabilities	13, 17	152 013 698	131 808 702
Total current liabilities		<u>184 325 362</u>	<u>148 336 467</u>
Total liabilities		<u>202 414 143</u>	<u>168 455 696</u>
Total equity and liabilities		<u>559 182 626</u>	<u>527 383 622</u>

31. December 2022
Nodeland, 6. June 2023


Bjørn Helliesen
Chairman of the Board


Erik Hestnes Sæstad
Member of the Board


Magne Liane
Employee Representative


Kjetil Utsogn
Employee Representative


Arne Hansson
General Manager



Oceaneering Rotator AS

Cash flow statement

	<u>2022</u>	<u>2021</u>
Cash flow from operating activities		
Profit/(loss) before tax	35 202 963	30 511 383
Taxes paid	0	0
Depreciation and amortization	9 832 994	9 340 187
Changes in inventories, trade receivables and trade payables	-22 871 938	2 575 435
Changes in other current balance sheet items	-36 746 890	-30 657 139
Net cash flow from operating activities	<u>-14 582 872</u>	<u>11 769 866</u>
Cash flow from investing activities		
Purchase of tangible fixed assets	-8 120 672	-22 429 861
Net cash flow investing activities	<u>-8 120 672</u>	<u>-22 429 861</u>
Cash flow from financing activities		
Proceeds from loans to credit institutions	0	20 626 501
Repayments of loans to credit institutions	-1 453 932	-2 517 745
Loans to/from group companies, incl. group contributions (net change)	28 518 350	2 696 886
Net cash flow from financing activities	<u>27 064 418</u>	<u>20 805 642</u>
Net change in cash and cash equivalents	4 360 874	10 145 648
Cash and cash equivalents at 01.01	<u>14 775 387</u>	<u>4 629 739</u>
Cash and cash equivalents at 31.12	<u>19 136 261</u>	<u>14 775 387</u>



Oceaneering Rotator AS

Notes 2022

Note 1 - Accounting Principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles.

Sales revenue

Revenue is recognized at the time of earning. For revenue from sale of service work, revenue is recognized at the time of delivery. For revenue from long-term manufacturing projects, revenue is recognized at the time of completion. For revenue from sale of goods, revenue is recognized at the time of delivery.

Balance sheet classification

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors 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.

Inventories

Inventories, which comprise of own products and purchased goods, are valued at cost according to the FIFO method or anticipated net realizable value, whichever is lower. Work in progress are valued at calculated production cost.

A deduction has been made in respect of obsolete goods.

Foreign currency translation

Transactions in foreign currency are translated at the rate applicable on the transaction date. Balance sheet items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet date. Effects from changes in foreign currency is presented as financial income and expenses.

Property, plant and equipment

Property, plant and equipment is 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 asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Leased assets are reflected in the balances sheet as assets if the leasing contract is considered a financial lease.



Oceaneering Rotator AS

Notes 2022

Research and development

In accordance with the Group's accounting policy, costs for development are expensed on an ongoing basis. Grants to cover development costs are allocated to the reduction of expensed development costs.

Pensions

The company has been included in the early retirement scheme (AFP), LO/NHO - plan. Provision is made for the remaining obligation related to employees in this old plan is per year end. See note 7 for further details. The net pension cost for the period is classified as salaries and personnel costs.

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 accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

Cash flow statement

The cash flow statement is presented using the indirect method.

Cash and cash equivalents includes cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.

Use of estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts in the profit and loss statement, the measurement of assets and liabilities and the disclosure of contingent assets and liabilities on the balance sheet date. Actual results can differ from these estimates.

Contingent losses that are probable and quantifiable is expensed as occurred.

Note 2 - Sales of goods

<i>Geographical distribution</i>	2022	2021
Norway	125 756 542	126 496 500
Export	119 760 530	97 959 096
	<u>245 517 072</u>	<u>224 455 596</u>

The revenue from the company's operation is mainly from sale of valves.

Note 3 - Intercompany Transactions

	2022	2021
Sales Revenue	1 758 354	202 570
Cost of goods sold	3 152 988	1 028 686
Payroll expenses	-1 248 855	-1 503 791
Other operating expenses	1 663 293	1 427 391
Interest income from group companies	6 549 104	211 582
Other financial income	0	0
Other financial expenses	4 395 849	1 051 146



Oceaneering Rotator AS

Notes 2022

Note 4 - Wage costs, number of employees, remuneration, loans to employees and auditor's fee

<i>Wage costs</i>	2022	2021
Salaries	73 910 436	72 835 645
Payroll tax	11 304 572	11 390 973
Pension costs	5 559 702	5 632 633
Other payments	1 785 596	575 642
Total	<u>92 560 306</u>	<u>90 434 893</u>

Company employed average of 102 FTE in 2022.

General Manager has an agreement including profit sharing. There is no obligation to pay extraordinary remuneration in the event of termination of employment. There is no obligations pertaining to options and similar rights which entitle employees to subscribe for the company's shares.

No loan or security is granted in favor of employees or members of the board of directors.

Benefits to senior executives

	General manager	Board of Directors
Salary	1 731 101	
Other remuneration	13 769	207 100

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon"). The company's pension scheme meets the requirements of that law.

Remuneration to auditors 2022 (excl. VAT)

Fees to the company auditor (expensed group accounts in Houston)	227 000
Other related services	43 313

Note 5 - Pensions

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon"). The company's pension scheme meets the requirements of that law.

The company participates in the LO / NHO scheme, which means that all employees can choose to retire early from the age of 62. The AFP scheme is not a disability pension scheme, but a scheme that provides a lifelong supplement to the ordinary pension. Employees can choose to take out the AFP scheme from the age of 62, also in addition to working, and it provides additional earnings for work up to 67 years. The AFP scheme is a defined benefit multi-company pension scheme, and is financed through premiums that are set as a percentage of salary. There is currently no reliable measurement and allocation of obligations and funds in the scheme. For accounting purposes, the scheme is treated as a defined contribution pension scheme where premium payments are expensed on an ongoing basis and no provisions are made in the accounts. There is no fund-raising in the scheme and it is expected that the premium level will increase for the coming years.

This year's expensed pension premium for defined contribution and AFP schemes amounts to NOK 5 559 702.



Oceaneering Rotator AS

Notes 2022

Note 6 - Tangible assets

	Buildings and other fixed property	Machinery, office equipment and other equipment	Land	Total
Acquisition cost 31.12.2021	51 904 760	107 894 893	5 378 178	165 177 831
Acquisition 2022	0	8 120 672	0	8 120 672
Acquisition cost 31.12.2022	51 904 760	116 015 566	5 378 178	173 298 503
Acc.depreciation 31.12.2022	-39 150 275	-80 255 486	0	-119 405 761
Net carrying amount at 31.12.2022	12 754 484	35 760 079	5 378 178	53 892 741
Depreciation for the year	2 242 502	7 590 492	0	9 832 994

Useful economic life 10-20 years 5-10 years
 Amortization plan Straight-line Straight-line
 Right of use assets for financial lease agreements amount to NOK 16,314,281 of the book value of machinery, office equipment and other equipment as at 31 December 2022. Depreciation of right of use assets in 2022 was NOK 3,007,900.

Note 7 - Development costs

During the financial year, development work was carried out on electronic injection valves and other of the company's products. In accordance with the Group's policy, recognized development costs amount to MNOK 14.3.

Note 8 - Income taxes

<i>Income tax expenses:</i>	2022	2021
Tax payable	8 369 185	6 357 528
Change deferred tax	-679 345	171 280
Total income tax expense	<u>7 689 840</u>	<u>6 528 808</u>
<i>Tax base estimation:</i>	2022	2021
Ordinary result before tax	35 202 963	30 441 472
Permanent differences	-249 145	-765 067
Change in temporary differences	3 087 932	-778 549
	<u>38 041 750</u>	<u>28 897 856</u>
Group contribution	-38 041 750	-28 897 856
Tax base	<u>0</u>	<u>0</u>
<i>Temporary differences outlined</i>	2022	2021
Fixed assets	-15 003 296	-14 107 661
Inventory	-11 850 000	-9 250 000
Receivables	-50 104	-62 595
Gain and loss accounts	-60 849	-76 061
Provision for liabilities	-4 287 000	-4 667 000
Total	<u>-31 251 248</u>	<u>-28 163 316</u>



Oceaneering Rotator AS

Notes 2022

Deferred tax liability / Deffered tax asset (-) (22%) -6 875 275 -6 195 930

Explaining why total income tax expense not equal 22% of result before tax

2022

Expected income taxes, statutory tax rate 22%	7 744 652
Permanent differences (22%)	-54 812
Income tax expense	<u>7 689 840</u>

Effective tax rate *) 21,84 %

*) Income tax expense in % of result before tax

Tax Payable on the balance sheet

2022

2021

Tax Payable	8 369 185	6 357 528
Effect of group contribution	-8 369 185	-6 357 528
Total	<u>0</u>	<u>0</u>

Note 9 - Equity

	Share capital	Other equity	Total equity
Equity 31.12.21	42 000 000	318 816 571	360 816 571
Correction		-1 888 645	-1 888 645
Equity 01.01.22	42 000 000	316 927 926	358 927 926
Profit for the year	0	27 513 123	27 513 123
Group contribution	0	-29 672 565	-29 672 565
Equity 31.12.22	42 000 000	314 768 483	356 768 483

The company has corrected interests charged on intercompany receivables and payables for the period 2017 to 2021. The correction has been recognized towards equity. Comparable figures have been restated.

Note 10 - Subsidiaries and associates

Company	Location	Share ownership	Voting rights
Oceaneering Grayloc Connection Systems Sdn Bhd	Malaysia	1 %	1 %

Investments - cost method

Name of company	Share capital	Number of shares	Face value	Book value
Oceaneering Grayloc Connection Systems Sdn Bhd	MYR 100		1 MYR	1
				2 535



Oceaneering Rotator AS

Notes 2022

Note 11 - Inventories

	2022	2021
Work in progress	7 885 232	4 082 321
Raw materials and semi-finished goods	86 499 819	73 212 980
Inventory obsolescence provision	-11 850 000	-9 250 000
Total	<u>82 535 050</u>	<u>68 045 301</u>

Note 12 - Trade receivables

<i>Accounts receivables consist of:</i>	2022	2021
Accounts receivables, face value	82 595 856	60 065 674
Provision for bad debt	-50 104	-62 595
Total	<u>82 545 753</u>	<u>60 003 080</u>

All receivables are due within one year.

Note 13 - Intercompany receivables and payables

<i>Intercompany balance consist of:</i>	2022	2021
Inter Company receivables	313 541 717	321 689 936
Inter Company payables	-133 688 484	-113 318 353
Total	<u>179 853 233</u>	<u>208 371 583</u>

Note 14 - Bank deposit

Bank deposits include employee's tax deductions of NOK 4 669 162 put on separate, restricted bank account for tax purpose.

Note 15 - Share capital and shareholder information

Share capital consist of:

	Numbers of shares	Nominal value	Balance Value
Share capital	42 000	1 000 NOK	42 000 000

Number of shares Voting 31.12:

	Ordinary shares	Ownership	Voting rights
Oceaneering AS	42 000	100 %	100 %
Total	<u>42 000</u>	<u>100 %</u>	<u>100 %</u>

Note 16 - Guarantee liabilities

As of 31.12.22 the company has provided for a guarantee liability of kr 4 287 000 (2021: kr 4 667 000) to cover future potential claims.



Oceaneering Rotator AS

Notes 2022

Note 17 - Leasing liability

	2022	2021
Leasing liabilities less than 1 year	2 853 044	2 656 527
Leasing liabilities 1 to 5 year	10 772 122	10 091 251
Leasing liabilities more than 5 year	3 029 659	5 360 977
Total	<u>16 654 825</u>	<u>18 108 756</u>

Note 18 - Financial risks

In general the company do not use financial instruments and the company's need for funding and financial support is handled through the finance department in Oceaneering International Inc. in Houston, USA.

Interest rate risk

The interest on intercompany receivables and payables are related to floating rate of interest.

Currency risk

A significant part of the company's business is based on NOK. However the company have some contracts in foreign currencies – mainly in USD. If possible the company will try to do procurement in the same currency in order to reduce the risk for changes in the exchange rate.

Liquidity risk

The cash position is comfortable and the need for cash support is arranged inter company.

Credit risk

As the company mainly do business with large and reputable companies in the oil- and gas industry, the risk related to loss on receivables is considered to be low. For several years the company has only suffered insignificant losses. We see impact of COVID-19 to have little risk.

Note 19 Events after the reporting period

The war in Ukraine continues create uncertainty around leadtimes, prices and availability around components. This lead to a lower OTD on products to our customers.



Skatteetaten

Vår dato
29.11.2019

Din/Deres dato
18.10.2019

Saksbehandler
Joakim Engebretsen

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
92251412

Org.nr
974761076

Vår referanse
2019/6629650

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off. offl. § 13, sktvl. § 3-1

OCEANEERING AS
Postboks 8024
4068 STAVANGER

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Oceaneering AS' søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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 siteres:

Oceaneering AS (932 925 753) er et oljeservice selskap lokalisert i Sandes, Rogaland. Selskapet er datterselskap av Oceaneering International Inc. som er et amerikansk børsnotert selskap med hovedkontor i Houston, Texas. Selskapet har følgende 3 døtre i Norge:

- Oceaneering AS (932 925 753)
- Oceaneering Rotator AS (911 400 332)
- Oceaneering Asset Integrity AS (965 591 095)

Oceaneering Asset Integrity AS har mottatt dispensasjon til å utarbeide årsregnskap og årsberetning på annet spåk enn norsk.

Selskapets eiere er engelskspråklige og vil ikke ha mulighet for å forstå årsregnskap og årsberetning på norsk. I tillegg er de fleste av selskapet kunder og leverandører internasjonale selskap innen oljesektoren, med engelsk som arbeidsspåk. Oceaneering AS mottar i hovedsak finansiering av morselskapet ved behov.



Basert på overnevnte vurderinger og behov ønske selskapet tillatelse til å kunne utarbeide årsregnskap og årsberetning på engelsk for Oceaneering AS.

Skattekontores 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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at kommunikasjon med de fleste av kunder og leverandører skjer på engelsk. Selskapets eiere er engelskspråklige og vil ikke ha mulighet for å forstå årsregnskap og årsberetning på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.



Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Roar Thorbjørnsen
underdirektør
Innsats, storbedrift
Skatteetaten

Joakim Engebretsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.