



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 919 518 251
Organisasjonsform: Aksjeselskap
Foretaksnavn: BOA CREWING 1 AS
Forretningsadresse: Strandveien 43
7067 TRONDHEIM

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: Siw Marita Bjørnevik
Dato for fastsettelse av årsregnskapet: 12.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet 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, 18.06.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Operating income	1	49 008 461	43 611 277
Sum inntekter		49 008 461	43 611 277
Kostnader			
Employee benefits expense	2, 3	47 718 876	42 414 609
Other expenses	1, 2	859 652	842 112
Sum kostnader		48 578 528	43 256 721
Driftsresultat		429 934	354 556
Finansinntekter og finanskostnader			
Annen renteinntekt		683	1 871
Other interest income		105 499	116 797
Sum finansinntekter		106 182	118 668
Rentekostnad til foretak i samme konsern	1		
Annen rentekostnad		955	
Sum finanskostnader		955	
Netto finans		105 227	118 668
Resultat før skattekostnad		535 160	473 224
Income tax expense	4	117 735	122 638
Årsresultat		417 425	350 586
Årsresultat etter minoritetsinteresser		417 425	350 586
Totalresultat		417 425	350 586
Overføringer og disponeringer			
Avgitt konsernbidrag	5	380 592	434 807
Other equity	5	36 833	
Transferred from other equity	5		-84 221



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Sum overføringer og disponeringer		417 425	350 586



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Other receivables		1 859 244	1 262 065
Konsernfordringer	6, 6	2 021 297	1 363 104
Sum fordringer		3 880 541	2 625 169
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6, 7	2 908 421	2 299 645
Sum bankinnskudd, kontanter og lignende		2 908 421	2 299 645
Sum omløpsmidler		6 788 961	4 924 814
SUM EIENDELER		6 788 961	4 924 814
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 8	30 000	30 000
Overkurs	5	10 000	10 000
Annen innskutt egenkapital	5	706 131	706 131
Sum innskutt egenkapital		746 131	746 131
Opptjent egenkapital			
Other equity	5	36 833	
Sum opptjent egenkapital		36 833	



Balanse

Beløp i: NOK	Note	2024	2023
Sum egenkapital		782 964	746 131
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	10 389	
Sum avsetninger for forpliktelser		10 389	
Annen langsiktig gjeld			
Langsiktig konserngjeld	6		
Sum langsiktig gjeld		10 389	0
Kortsiktig gjeld			
Leverandørgjeld		1 342 021	1 012 065
Tax payable	4		
Public duties payable		3 576 779	2 711 815
Utbytte	6	487 938	
Kortsiktig konserngjeld	6	26 442	
Other current liabilities		562 428	454 803
Sum kortsiktig gjeld		5 995 608	4 178 683
Sum gjeld		6 005 997	4 178 683
SUM EGENKAPITAL OG GJELD		6 788 961	4 924 814



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 529863

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Brønnøysundregistrene, 17.06.2025



Organisasjonsnr: 919 518 251
BOA CREWING 1 AS

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Transferred from other equity	5		-84 221
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Organisasjonsnr: 919 518 251
BOA CREWING 1 AS

BALANSE

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BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Other receivables		1 859 244	1 262 065
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Sum innskutt egenkapital		746 131	746 131
Opptjent egenkapital			
Other equity	5	36 833	
Sum opptjent egenkapital		36 833	
Sum egenkapital		782 964	746 131
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	10 389	
Sum avsetninger for forpliktelser		10 389	
Annen langsiktig gjeld			
Langsiktig konserngjeld	6		



Sum langsiktig gjeld		10 389	0
Kortsiktig gjeld			
Leverandørgjeld		1 342 021	1 012 065
Tax payable	4		
Public duties payable		3 576 779	2 711 815
Utbytte	6	487 938	
Kortsiktig konserngjeld	6	26 442	
Other current liabilities		562 428	454 803
Sum kortsiktig gjeld		5 995 608	4 178 683
Sum gjeld		6 005 997	4 178 683
SUM EGENKAPITAL OG GJELD		6 788 961	4 924 814



Organisasjonsnr: 919 518 251
BOA CREWING 1 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Income statement

Boa Crewing 1 AS

Operating income and operating expenses	Note	2024	2023
Operating income	1	49 008 461	43 611 277
Total income		<u>49 008 461</u>	<u>43 611 277</u>
Employee benefits expense	2, 3	47 718 876	42 414 609
Other expenses	1, 2	859 652	842 112
Total expenses		<u>48 578 528</u>	<u>43 256 721</u>
Operating profit		<u>429 934</u>	<u>354 556</u>
Financial income and expenses			
Interest income		683	1 871
Other interest income		105 499	116 797
Financial expenses		955	0
Net financial items		<u>105 227</u>	<u>118 668</u>
Net profit before tax		<u>535 160</u>	<u>473 224</u>
Income tax expense	4	117 735	122 638
Net profit after tax		<u>417 425</u>	<u>350 586</u>
Net profit or loss		<u>417 425</u>	<u>350 586</u>
Attributable to			
Intra-group contribution given	5	380 592	434 807
Other equity	5	36 833	0
Transferred from other equity	5	0	84 221
Total		<u>417 425</u>	<u>350 586</u>



Balance sheet

Boa Crewing 1 AS

Assets	Note	2024	2023
Current assets			
Debtors			
Account receivables group companies	6	2 021 297	1 363 104
Other receivables		1 859 244	1 262 065
Total receivables		<u>3 880 541</u>	<u>2 625 169</u>
Cash and cash equivalents	6, 7	2 908 421	2 299 645
Total current assets		<u>6 788 961</u>	<u>4 924 814</u>
Total assets		<u>6 788 961</u>	<u>4 924 814</u>



Balance sheet

Boa Crewing 1 AS

Equity and liabilities	Note	2024	2023
Paid-in capital			
Share capital	5, 8	30 000	30 000
Share premium reserve	5	10 000	10 000
Annen innskutt EK	5	706 131	706 131
Total paid-up equity		<u>746 131</u>	<u>746 131</u>
Retained earnings			
Other equity	5	36 833	0
Total retained earnings		<u>36 833</u>	<u>0</u>
Total equity		<u>782 964</u>	<u>746 131</u>
Liabilities			
Deferred tax	4	10 389	0
Total provisions		<u>10 389</u>	<u>0</u>
Current liabilities			
Trade payables		1 342 021	1 012 065
Leverandørgjeld på selskap i samme konsern	6	26 442	0
Public duties payable		3 576 779	2 711 815
Liabilities to group companies	6	487 938	0
Other current liabilities		562 428	454 803
Total current liabilities		<u>5 995 608</u>	<u>4 178 683</u>
Total liabilities		<u>6 005 997</u>	<u>4 178 683</u>
Total equity and liabilities		<u>6 788 961</u>	<u>4 924 814</u>

Trondheim, 28.02.2025
The board of Boa Crewing 1 AS

Ole T. Bjørnevik
Chairman of the board

Siw Marita Bjørnevik
Member of the board



Accounting principles

The annual accounts are established in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles.

Principle rule for recording and categorising assets and debts

Assets intended for long-term ownership or usage are categorised as fixed assets. Other assets are categorised as current assets. Debts to be paid back within a year are also categorised as current assets. Similar criteria are used to categorise short-term and long-term debts.

Fixed assets are valued at purchase cost, and depreciated over the economic lifetime. If the actual value of the fixed assets is lower than the booked value and the decrease in value is not expected to be temporary, devaluation to the actual value is carried out. Fixed assets are depreciated linearly.

Current assets are recorded at the lowest of historical cost and net realisable value.

Other long-term and short-term debts are recognised at nominal value.

Assets and debt in foreign currency

Money items in foreign currency are converted at the rate applicable on the balance sheet date.

Receivables

Accounts receivable and other receivables are entered at nominal value after deducting the provision for expected losses.

Bank deposits, cash, etc.

This category includes cash, bank deposits and other forms of payment with an expiration date that is shorter than three months from purchase.

Revenue

Revenues from the sale of services are recognised in the income statement according to the project's level of completion. Revenues are booked at the net sales value at the time of the transaction.

Cost

As a general rule, costs are booked in the same period as the corresponding income. When there is no clear correlation between costs and income, the allocation of costs is made as a "best effort" appraisal.

Pensions

Contribution pension plan

The company has a contribution-based obligatory company pension scheme for the personnel. This is expensed at date of payment.

Government subsidies

The company receives a subsidy from the Norwegian Maritime Directorate in connection with the employment of Norwegian maritime personnel. The subsidy is entered as a reduction under the company's salary costs.

Taxes

Tax expenses are grouped with operating profit before tax. Taxes are recognised directly in equity to the extent that they relate to equity transactions.

Tax cost includes taxes payable (tax on this years taxable income and interest surplus) and change in net deferred taxes.

Deferred tax and deferred tax benefits are entered in net amounts on the balance sheet.



Note 1 Intercompany transactions.

The outstanding accounts with group companies are mentioned in note 6.

Operating transactions:	2024	2023
-Sister company	49 008 461	43 611 277
Total revenue from operating transactions	49 008 461	43 611 277

Services		
-Mother company	652 500	600 000
Total exp. from operating transactions	652 500	600 000

Equity transactions	2024	2023
Group contributions		
- To mother company	0	3 000 000
- To sister company	487 938	0
Total equity transactions	487 938	3 000 000

Service to group companies are priced at the same conditions as for external parts. Services to group companies are personel hire. These services are priced at cost plus 2,5 %. Financial transactions is priced at the same conditions as for external parts.

Note 2 Personnel compensation, number of employees and loans to employees etc.

	2024	2023
Salaries	39 789 908	33 641 323
Government subsidies	-3 635 393	-977 467
Employer's national insurance contribution	6 403 728	5 403 765
Pension contribution	2 887 361	2 498 961
Other personnel expenses	2 273 273	1 848 026
Total personnel costs	47 718 876	42 414 609

Number of man-labour years employed	52	45
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The Board and the general manager do not receive a salary or other compensation.

Note 3 Pension costs and net pension liabilities

The company is obliged to have a company pension scheme in accordance with the Norwegian Pension Act. for all employees.

The company has had performance-based pension schemes prior but has changed this to a contribution based pension scheme in 2020.



Note 4 Tax

This year's tax expense	2024	2023
Tax payable	107 346	122 638
Change in deferred tax	10 389	0
This years tax expense	117 735	122 638
Calculation of the tax base for the year	2024	2023
Result before tax	535 160	473 224
Permanent differences	0	84 221
Changes in temporary differences	-47 222	0
Group contribution	-487 938	-557 445
This years tax basis	0	0
Payable tax:	2024	2023
Payable tax on this year's result	107 346	122 638
Group contribution	-107 346	-122 638
Net payable tax	0	0
Temporary differences:	2024	2023
Pensions	47 222	0
Net temporary differences	47 222	0
Total	47 222	0
Net deffered tax 22%	10 389	0

Note 5 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Sum
Equity 01.01.	30 000	10 000	706 131	0	746 131
Profit of the year	0	0	0	417 425	417 425
Group contribution	0	0	0	-380 592	-380 592
Pr 31.12.2024	30 000	10 000	706 131	36 833	782 964



Note 6 Outstanding accounts with companies within the same group

	2024	2023
Short term receivables		
Boa Shipping AS	0	92 215
Boa Tugs AS	2 021 297	1 270 889
Boa Management AS	0	0
Sum	2 021 297	1 363 104
Long/short term debt		
Boa Shipping AS	26 442	0
Boa Tugs AS	487 938	0
Sum	514 380	0

Note 7 Bank deposits

	2024	2023
Restricted deposits		
Employees' tax deduction	2 280 627	1 664 577
Sum	2 280 627	1 664 577

Note 8 Share capital and shareholder information

	Shares	Equity Share	Voting share
Boa Management AS	1 000	100 %	100 %
Total number of shares	1 000	100 %	100 %

The company share capital is NOK 30 000, 1 000 shares with a nominal value of NOK 30.

The company has only one class of shares.

The company is a part of the group Boa Offshore AS. The financial statement for the group can be distributed from the office in Trondheim.



BOA CREWING 1 AS



ANNUAL
REPORT

2024



Income statement

Boa Crewing 1 AS

Operating income and operating expenses	Notes	2024	2023
Other operating income		<u>49 008 461</u>	<u>43 611 277</u>
Operating income		<u>49 008 461</u>	<u>43 611 277</u>
Employee benefits expense	2, 3	47 718 876	42 414 609
Other expenses	1, 2	<u>859 652</u>	<u>842 112</u>
Total expenses		<u>48 578 528</u>	<u>43 256 721</u>
Operating profit		<u>429 934</u>	<u>354 556</u>
Financial income and expenses			
Other interest income		683	1 871
Other financial income		105 499	116 797
Other interest expenses		<u>955</u>	<u>0</u>
Net financial items		<u>105 227</u>	<u>118 668</u>
Net profit before tax		<u>535 160</u>	<u>473 224</u>
Income tax expense	4	117 735	122 638
Net profit after tax		<u>417 425</u>	<u>350 586</u>
Net profit or loss		<u>417 425</u>	<u>350 586</u>
Attributable to			
Group contribution	5	380 592	434 807
Transferred to other equity	5	36 833	0
Transferred from other equity	5	<u>0</u>	<u>84 221</u>
Total brought forward		<u>417 425</u>	<u>350 586</u>



Balance sheet

Boa Crewing 1 AS

Assets	Notes	2024	2023
Current assets			
Debtors			
Accounts receivables group companies	6	2 021 297	1 363 104
Other receivables		1 859 244	1 262 065
Total receivables		<u>3 880 541</u>	<u>2 625 169</u>
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Balance sheet


Boa Crewing 1 AS

Equity	Notes	2024	2023
Paid-in capital			
Share capital	5, 8	30 000	30 000
Share premium	5	10 000	10 000
Other restricted equity		706 131	706 131
Total paid-up equity		<u>746 131</u>	<u>746 131</u>
Retained earnings			
Other equity	5	36 833	0
Total retained earnings		<u>36 833</u>	<u>0</u>
Total equity		<u>782 964</u>	<u>746 131</u>
Liabilities			
Provisions			
Deferred tax	4	10 389	0
Total provisions		<u>10 389</u>	<u>0</u>
Other non-current liabilities			
Current liabilities			
Trade payables		1 342 021	1 012 065
Trade creditors group companies	6	26 442	0
Public duties payable		3 576 779	2 711 815
Liabilities to group companies	6	487 938	0
Other current liabilities		562 428	454 803
Total current liabilities		<u>5 995 608</u>	<u>4 178 683</u>
Total liabilities		<u>6 005 997</u>	<u>4 178 683</u>
Total equity and liabilities		<u>6 788 961</u>	<u>4 924 814</u>

Trondheim, 28.02.2025



Ole I. Bjørnevik
Chairman of the board



Siw Marita Bjørnevik
Member of the board



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Current assets are recorded at the lowest of historical cost and net realisable value.

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Deferred tax and deferred tax benefits are entered in net amounts on the balance sheet.



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Other personnel expenses	2 273 273	1 848 026
Total personnel costs	47 718 876	42 414 609

Number of man-labour years employed	52	45
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Calculation of the tax base for the year	2024	2023
Result before tax	535 160	473 224
Permanent differences	0	84 221
Changes in temporary differences	-47 222	0
Group contribution	-487 938	-557 445
This years tax basis	0	0
Payable tax:	2024	2023
Payable tax on this year's result	107 346	122 638
Group contribution	-107 346	-122 638
Net payable tax	0	0
Temporary differences:	2024	2023
Pensions	47 222	0
Net temporary differences	47 222	0
Total	47 222	0
Net deffered tax 22%	10 389	0

Note 5 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Sum
Equity 01.01.	30 000	10 000	706 131	0	746 131
Profit of the year	0	0	0	417 425	417 425
Group contribution	0	0	0	-380 592	-380 592
Pr 31.12.2024	30 000	10 000	706 131	36 833	782 964



Note 6 Outstanding accounts with companies within the same group

	2024	2023
Short term receivables		
Boa Shipping AS	0	92 215
Boa Tugs AS	2 021 297	1 270 889
Boa Management AS	0	0
Sum	2 021 297	1 363 104
Short term debt		
Boa Shipping AS	26 442	0
Boa Tugs AS	487 938	0
Sum	514 380	0

Note 7 Bank deposits

	2024	2023
Restricted deposits		
Employees' tax deduction	2 280 627	1 664 577
Sum	2 280 627	1 664 577

Note 8 Share capital and shareholder information

	Shares	Equity Share	Voting share
Boa Management AS	1 000	100 %	100 %
Total number of shares	1 000	100 %	100 %

The company share capital is NOK 30 000, 1 000 shares with a nominal value of NOK 30.

The company has only one class of shares.

The company is a part of the group Boa Offshore AS. The financial statement for the group can be distributed from the office in Trondheim.



Deloitte.

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To the General Meeting of Boa Crewing 1 AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Boa Crewing 1 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 Management 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 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,

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Registrert i Foretaksregisteret
Medlemmer av Den norske
Revisorforening
Organisasjonsnummer: 980 211 282



Deloitte.

Independent auditor's report
Boa Crewing 1 AS

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.

Bergen, 3 March 2025
Deloitte AS

Tord Teige
State Authorised Public Accountant
(electronically signed)



Independent auditors report Boa Crewing 1

Name	Date
Teige, Tord Arne Persson	2025-03-03

Identification

 bankID™ Teige, Tord Arne Persson



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Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato 09.12.2019 Din/Deres dato 25.09.2019 Saksbehandler Joakim Engebretsen

800 80 000 Din/Deres referanse Telefon Skatteetaten.no 92251412

Org.nr 974761076 Vår referanse 2019/6477760 Postadresse Postboks 9200 Grønland 0134 OSLO

U.off. offl. § 13, sktfl. § 3-1

BOA MANAGEMENT AS
Postboks 2968 Torgard
7438 TRONDHEIM

Att. Berit Fossan

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til BOA Management AS' søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk på vegne av følgende selskap:

Taubåtkompaniet AS – org.nr. 989 023 268
Boa Offshore AS – org.nr. 926 265 156
Boa Shipping AS – org.nr. 981 395 697
Boa OCV AS – org.nr. 984 158 939
Boa Barges AS – org.nr. 992 982 950
Boa Tugs AS – org.nr. 992 982 985
Boa Management AS – org.nr. 919 178 663
Boa Crewing 1 AS – org.nr. 919 518 251
Boa Crewing 2 AS – org.nr. 919 518 286

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor 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:

Konsernet Taubåtkompaniet AS opererer innen offshore shipping som er en internasjonal bransje der forretningsspråket er engelsk. Konsernet har en internasjonal flåte og opererer globalt.

Sentrale selskaper i konsernet har noterte obligasjoner der noen obligasjonseiere ikke kommuniserer på norsk. Ledelsen er basert i Norge, men konsernet har også datterselskaper i USA, Polen og Sverige. Av denne grunn utarbeides alle regnskap per i dag også på engelsk da dette er språket som er nødvendig for å kommunisere med sentrale regnskapsbrukere.



For Taubåtkompaniet AS og ovennevnte selskaper tilhørende i samme konsern medfører det et betydelig arbeid å omarbeide alle sine regnskaper fra engelsk til norsk språk. Siden viktige brukere av regnskapet er engelskspråklige søker Taubåtkompaniet AS og ovennevnte selskaper tilhørende i samme konsern om dispensasjon til å avlegge årsregnskaper på engelsk i henhold til regnskapslovens § 3-4.

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, 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 selskapene omtalt ovenfor opererer i en internasjonal bransje hvor forretningspråket er engelsk. Flere av interessentene i selskapene kommuniserer ikke 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.