



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 996 020 355
Organisasjonsform: Aksjeselskap
Foretaksnavn: FARSTAD SHIPPING AALESUND AS
Forretningsadresse: Skansekaia 4A
6002 ÅLESUND

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Leif Henning Stave
Dato for fastsettelse av årsregnskapet: 30.06.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 26.10.2021



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses vessels	5	2 938 000	
Administration	2	41 000	125 000
Sum kostnader		2 979 000	125 000
Driftsresultat		-2 979 000	-125 000
Finansinntekter og finanskostnader			
Income from other group companies			
Annen renteinntekt		-1 000	-4 000
Financial income			
Sum finansinntekter		-1 000	-4 000
Annen rentekostnad		-3 000	
Financial expenses		2 000	2 000
Sum finanskostnader		-1 000	2 000
Netto finans		1 000	-6 000
Ordinært resultat før skattekostnad		-2 979 000	-131 000
Tax	3		
Ordinært resultat etter skattekostnad	7	-2 979 000	-131 000
Årsresultat		-2 979 000	-131 000
Årsresultat etter minoritetsinteresser		-2 979 000	-131 000
Totalresultat		-2 979 000	-131 000



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables	5	1 000	8 119 000
Sum fordringer		1 000	8 119 000
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		8 000	62 000
Sum bankinnskudd, kontanter og lignende		8 000	62 000
Sum omløpsmidler		9 000	8 181 000
SUM EIENDELER		9 000	8 181 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 6	100 000	100 000
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Other equity	4	-101 000	2 878 000
Sum opptjent egenkapital		-101 000	2 878 000
Sum egenkapital	7	-1 000	2 978 000



Balanse

Beløp i: NOK	Note	2020	2019
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		10 000	10 000
Public duties payable			
Other current liabilities	5		5 193 000
Sum kortsiktig gjeld		10 000	5 203 000
Sum gjeld		10 000	5 203 000
SUM EGENKAPITAL OG GJELD		9 000	8 181 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 861762

Enheten

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Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 25.10.2021



Organisasjonsnr: 996 020 355
FARSTAD SHIPPING AALESUND AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
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Kostnader			
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Organisasjonsnr: 996 020 355
FARSTAD SHIPPING AALESUND AS

BALANSE

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Anleggsmidler			
Immaterielle eiendeler			
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Other equity	4	-101 000	2 878 000
Sum opptjent egenkapital		-101 000	2 878 000
Sum egenkapital	7	-1 000	2 978 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		10 000	10 000
Public duties payable			
Other current liabilities	5		5 193 000
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SUM EGENKAPITAL OG GJELD	9 000	8 181 000
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Organisasjonsnr: 996 020 355
FARSTAD SHIPPING AALESUND AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



PROFIT AND LOSS

FARSTAD SHIPPING AALESUND AS (NOK 1 000)

	Note	2020	2019
Operating income:			
Operating expenses:			
Other operating expenses vessels	5	2 938	0
Administration	2	41	125
Total operating expenses		2 979	125
Operating profit before depreciations (EBITDA)		-2 979	-125
Operating result (EBIT)		-2 979	-125
Financial items:			
Financial expenses		2	2
Realised agio (disagio)		-1	-4
Unrealised agio (disagio)		-3	0
Net financial income and expenses		1	-6
Tax and results:			
Pre tax profit		-2 979	-131
Profit for the year	7	-2 979	-131
Annual net profit		-2 979	-131

**BALANCE SHEET**

FARSTAD SHIPPING AALESUND AS (NOK 1 000)

	Note	2020	2019
ASSETS			
FIXED ASSETS			
CURRENT ASSETS			
Other short-term receivables	5	<u>1</u>	<u>8 119</u>
Total receivables		<u>1</u>	<u>8 119</u>
Cash and cash equivalents		<u>8</u>	<u>62</u>
Total current assets		<u>9</u>	<u>8 181</u>
Total assets		<u>9</u>	<u>8 181</u>
EQUITY AND LIABILITIES			
EQUITY			
Share capital	4, 6	100	100
Other equity	4	<u>-101</u>	<u>2 878</u>
Total equity	7	<u>-1</u>	<u>2 978</u>
NON-CURRENT LIABILITIES			
CURRENT DEBT			
Accounts payable		10	10
Other current liabilities	5	<u>0</u>	<u>5 193</u>
Total current liabilities		<u>10</u>	<u>5 203</u>
Total equity and liabilities		<u>9</u>	<u>8 181</u>

Kjetil Ramstad
member of the boardSkudeneshavn, 30.06.2021
The board of Farstad Shipping Aalesund ASLars Peder Solstad
chairman of the boardEivind Kvilhaug
member of the board



NOTES TO THE ACCOUNTS (NOK 1 000)

FARSTAD SHIPPING AALESUND AS

NOTE 1 ACCOUNTING PRINCIPLES

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted for small companies in Norway.

Estimates

Areas that involve judgment or complexity, or areas where assumptions and estimates are significant to the consolidated accounts, are pension commitments.

Taxes

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.

Events after the balance sheet date

New information on the company's positions at the balance sheet date is taken into account in the annual financial statements. Events after the balance sheet date that do not affect the company's position at the balance sheet date, but which will affect the company's position in the future, are stated if significant.

NOTE 2 ADMINISTRATION, AUDIT FEES

Expensed audit fee

	2020	2019
Statutory audit	41	92
Tax advisory fee	0	0
Total audit fees	41	92

VAT is not included in the audit fee.

NOTE 3 TAXES

Calculation of deferred tax/deferred tax benefit

Temporary differences	2020	2019
Short term receivables	-2 897	-
Net temporary differences	-2 897	-
Tax losses carried forward	-24 965	-24 884
Basis for deferred tax	-27 863	-24 884
Deferred tax	-6 130	-5 475
Deferred tax benefit not shown in the balance sheet	6 130	5 475
Deferred tax in the balance sheet	-	-
Basis for income tax expense, changes in deferred tax and tax payable	2020	2019
Result before taxes	-2 979	-131
Permanent differences	-	-
Basis for the tax expense for the year	-2 979	-131
Change in temporary differences	2 897	-13 520
Basis for payable taxes in the income statement	-82	-13 651
Change in tax losses carried forward	82	13 651
+/- Group contributions received/given	-	-
Taxable income (basis for payable taxes in the balance sheet)	-	-

The Company has not recognised a deferred tax asset in the financial statement, due to uncertainty related to future taxable income.

NOTE 4 EQUITY

Equity changes for the year	Share capital	Other equity	Total
Equity 01.01.	100	2 878	2 978
Profit for the year	-	-2 979	-2 979
Equity 31.12.	100	-101	-1



NOTES TO THE ACCOUNTS (NOK 1 000)

FARSTAD SHIPPING AALESUND AS

NOTE 5 BALANCE WITH GROUP COMPANIES, ETC.

	2020	2019
Other short-term receivables		
Farstad Shipping AS	1	6 265
Farstad Construction AS		468
Farstad Marine AS		43
Farstad Supply AS		1 198
Farstad Subsea AS		107
Farstad Shipping Pte Ltd.		36
Total	1	8 117
Other current liabilities	2020	2019
Farstad Shipping AS		5 180
Total	-	5 180

The Company had MNOK 2,9 in accruals of bad inter company debt at year-end 2020.

NOTE 6 SHARE CAPITAL AND SHAREHOLDER INFORMATION

The share capital of TNOK 100 consists of 1 000 shares with nominal value of NOK 100 each. All shares are owned by Solstad Management Holding AS.

The ultimo parent company Solstad Offshore ASA has its registered offices in Nesavegen 39, 4280 Skudeneshavn, where the consolidated accounts including this company can be obtained.

NOTE 7 GOING CONCERN

The Financial Statements have been prepared on the going concern basis. After the completion of the operational and financial restructuring of a main part of Solstad Offshore Group, the Group's financial situation have improved resulting in positive equity and strengthened liquidity. The borrowing facilities in the restructured Group (Borrower Group) have been combined into one new fleet loan, with repayment terms that reflects the current market conditions. Solstad Shipholding AS is the registered borrower for this reinstated debt and companies within Borrower Group are guarantors and security providers. Internal loans are provided from Solstad Shipholding AS to subsidiaries within Borrower Group. This fleet loan agreement includes MNOK 1,500 in new working capital facility. There is free float of liquidity between the companies in the restructured group (Borrower Group). There are restrictions in the Solstad Shipholding AS fleet loan agreement to provide financial support to the ship owning entities outside Borrower Group, but part of Solstad Offshore ASA Group.

Amortization reliefs are given until 31.03.2023. The fleet loan matures in March 2024. Given the prevailing market conditions, the fleet loan's covenant with greatest associated uncertainty over the next 12 month's period, is the collateral vessels fair market values tested against the underlying vessel debt. Remedies are however available for borrowers through partial down payment of relevant loan tranches.

As part of the restructuring one third of Borrower Group's debt to credit institutions have been reduced. Related to this, equity transactions were done to strengthen equity in Solstad Shipholding. Similar conversions have not been done in shipowning companies. Based on this and development throughout the year, the equity in Farstad Shipping Aalesund AS is still negative. Solstad Shipholding AS has issued a support letter that states their financial support for all entities within the restructured Group (Borrower Group) for a period of 12 months from the date of approval of the balance sheet.

The going concern assumption is based on the level of cash and cash equivalents at year end, terms and conditions of the banking and borrowing facilities, the forecasted cash flow prognosis for Borrower Group, the backlog position at 31 December 2020 and the issued support letter from Solstad Shipholding AS.



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Statsautoriserte revisorer
Ernst & Young AS

Thormøhlens gate 53 D, NO-5006 Bergen
Postboks 6163, NO-5892 Bergen

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 Farstad Shipping Aalesund AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Farstad Shipping Aalesund AS, which comprise the balance sheet as at 31 December 2020 and the statement of profit and loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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

The Board of Directors (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 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (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 law, regulations and generally accepted auditing principles in Norway, including 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



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- 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 those charged with governance 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.

Report on other legal and regulatory requirements

Opinion on registration and documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Bergen, 30 June 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Øyvind Nore
State Authorised Public Accountant (Norway)

Pemco document key: L2UB3Y-XMSVK-4AMZ2-7ODVG-GKCGE-S8IN7



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"By my signature I confirm all dates and content in this document."

Øyvind Nore

State Authorised Public Accountant (Norway)

On behalf of: Ernst & Young AS

Serial number: 9578-5994-4-485745

IP: 145.62.xxx.xxx

2021-06-30 14:56:35Z



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Skattedirektoratet

Saksbehandler Geir Johannessen	Deres dato 26.11.2014	Vår dato 16.12.2014
Telefon 22 07 73 25/22 66 11 14	Deres referanse Vivian Larsgård- Ingebrigtisen	Vår referanse 2014/882549

FARSTAD SHIPPING AALESUND AS
Postboks 1301 , Sentrum
6001 ÅLESUND

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Farstad Shipping Ålesund AS, org.nr. 996 020 355

- Vi viser til deres brev av 26. november 2014, samt tilleggsopplysninger i e-post, der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Farstad Shipping Ålesund AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Farstad Shipping Ålesund AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at 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

Farstad Shipping Ålesund AS er heleid av Farstad Shipping ASA. Selskapet driver med utleie av mannskap og leverer tjenester til selskaper i konsernet som har konsentrert sine aktiviteter til markedene i Nordvest-Europa, Brasil, Australia og Asia. Med bakgrunn i at selskapet og konsernet opererer i et internasjonalt marked, med internasjonale kunder og med internasjonale eksterne kredittinstitusjoner, er det ønskelig å kunne utarbeide årsregnskapet og årsberetningen på engelsk. Forretningspråket til morselskapet er engelsk. All kommunikasjon med kunder og kredittinstitusjoner foregår i hovedsak på engelsk. Med bakgrunn i dette søkes det om at årsregnskapet og årsberetningen utarbeides 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:

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



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

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “*informative regnskaper for ulike grupper av regnskapsbrukere*”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er 100 % eiet av et selskap som benytter engelsk som forretningsspråk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle vesentlige aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
Seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Geir Johannessen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer