



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 986 924 833
Organisasjonsform: Norskreg. utenlandsk foretak
Foretaksnavn: MÆRSK INNOVATOR NORGE
Forretningsadresse: Moseidveien 19
4033 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

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: Karthinka Mohan
Dato for fastsettelse av årsregnskapet: 15.06.2022

Grunnlag for avgivelse

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

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 06.01.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Other income	6		12 120
Sum inntekter			12 120
Kostnader			
Personnel expense	2, 5	-2 731 863	-999 997
Other expenses	2, 5	128 594	-4 471 164
Sum kostnader		-2 603 269	-5 471 161
Driftsresultat		2 603 269	5 483 281
Finansinntekter og finanskostnader			
Annen renteinntekt			100 376
Other financial income		535 664	
Sum finansinntekter		535 664	100 376
Annen rentekostnad		129 005	116 154
Other financial expenses			5 504 235
Sum finanskostnader		129 005	5 620 388
Netto finans		406 659	-5 520 013
Ordinært resultat før skattekostnad		3 009 928	-36 732
Income taxes	3	662 184	-3 232
Ordinært resultat etter skattekostnad		2 347 743	-33 500
Årsresultat		2 347 743	-33 500
Årsresultat etter minoritetsinteresser		2 347 743	-33 500
Totalresultat		2 347 743	-33 500
Overføringer og disponeringer			
Ordinært utbytte	4		
Transferred to/from carried forward results	4	2 347 743	-33 500



Resultatregnskap

Beløp i: NOK	Note	2021	2020
Sum overføringer og disponeringer		2 347 743	-33 500



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Sum varer	3		
Fordringer			
Accounts receivable	5, 10		
Other short-term receivables	10		231 498
Krav på innbetaling av selskapskapital	1, 9	35 816 972	35 305 902
Sum fordringer		35 816 972	35 537 400
Cash and cash equivalents	7		
Sum omløpsmidler		35 816 972	35 537 400
SUM EIENDELER		35 816 972	35 537 400
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Carried forward results after dividend	4	21 998 288	19 650 545
Sum innskutt egenkapital		21 998 288	19 650 545
Sum egenkapital		21 998 288	19 650 545
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	5	29 500	



Balanse

Beløp i: NOK	Note	2021	2020
Tax payable	3	662 184	
Utbytte	4		12 798 900
Other current liabilities	11	13 127 000	3 087 955
Sum kortsiktig gjeld		13 818 684	15 886 855
Sum gjeld		13 818 684	15 886 855
SUM EGENKAPITAL OG GJELD		35 816 972	35 537 400



To the General Meeting of Mærsk Innovator Norge A/S NUF

Independent Auditor's Report

Opinion

We have audited the financial statements of Mærsk Innovator Norge A/S NUF (the Company), which comprise the balance sheet as at 31 December 2021, the profit and loss statement and cash flow 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 2021, and its financial performance and its 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 as required by laws and regulations 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

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Mærsk Innovator Norge A/S NUF



Based on our knowledge obtained in the audit, it is our opinion that 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 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 have been prepared under a liquidation basis.

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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisionsberetninger>

Stavanger, 15 June 2022
PricewaterhouseCoopers AS

Roy Henrik Heggelund
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Mærsk Innovator Norge - revisjonsberetning

Signers:

Name	Method	Date
Heggelund, Roy Henrik	BANKID_MOBILE	2022-06-16 08:59

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity
of the document.



MÆRSK INNOVATOR NORGE

(Norwegian branch of Foreign Corporation)

Statutory accounts 2021

(All figures in NOK)



Annual report 2021

MÆRSK INNOVATOR NORGE is the Norwegian branch of the Danish entity MÆRSK INNOVATOR NORGE A/S.

Operation and employment

MÆRSK INNOVATOR NORGE has not operated any rig on the Norwegian continental shelf during 2021.

The entity successfully concluded its drilling contract with ConocoPhillips Skandinavia AS in July 2018. The rig was redelivered back to the rig owner after the drilling contract was completed and the rig left the Norwegian continental shelf. The rig is currently on contract for Harbour Energy on the UK continental shelf.

The Norwegian branch of MÆRSK INNOVATOR NORGE A/S is unlikely to have continued activity subject to Norwegian taxation and will consequently be deregistered. It is expected that the deregistration will be concluded in 2022. The Financial Statements have been prepared on the basis that the entity will be liquidated.

The COVID-19 pandemic continues to be a challenge with the travel constraints imposed by the countries on movement of people. The pandemic is still affecting major parts of the world combined with the uncertainty of how long it will last, its lasting consequences to the business are still hard to predict.

Travel constraints has been a major challenge in 2021 with some supply chain challenges due to the restrictions imposed. The entity assumes that the pandemic will not affect the income outlook in the short term, nor the value of its assets (which are comprised primarily of receivables (including cash pool), liabilities and provisions, however these assumptions are associated with great uncertainty).

Maersk Drilling and Noble Corporation agreed to create a combined company with a fleet of 20 floaters and 19 jack-up rigs via a primarily all-stock transaction in November 2021. The combined company will be named Noble Corporation, and its shares will be listed on the New York Stock Exchange and Nasdaq Copenhagen.

The transaction is targeted to close in mid-2022.

Employees and working environment (internal)

The entity has not operated any rig on the Norwegian continental shelf during 2021 and therefore no safety or sickness statistics have been produced.

Diversity and inclusion are important to Maersk Drilling and therefore Maersk Drilling continues to make it a priority area. Maersk Drilling wants to better understand the barriers to female representation in leadership positions and will therefore need to gather further insights in order to make a plan.

Maersk Drilling will gather insights on the experience from female employees, both the ones who are currently with the company and those who have chosen to leave the company. For offshore, Maersk Drilling would like to explore and learn from what our industry peers are doing to successfully increase diversity, including female representation, and learn from their experiences. Finally, Maersk Drilling will consult with respected authorities and experts in order to further qualify our strategy.

Both the Management and the Board is aware of the social expectations for measures to promote gender equality in business, and the composition of the Board is currently 0%/100% female/male.

We also refer to Maersk Drilling Norge AS' Annual report for 2021 regarding Employees and working environment (internal) for a more detailed description of Maersk Drilling's efforts to promote diversity and inclusion to our employees.



Outer environment (external)

The entity has not operated any rig on the Norwegian continental shelf during 2021 and therefore no environmental statistics have been produced.

Financials

The preparations to liquidate the entity has been ongoing during 2021. During the year several balance sheet items have been cleared and are resulting in financial effects.

This year's operating result was a profit of NOK 2 603 269 (a profit of NOK 5 483 281 in 2020), and the result before tax was a profit of NOK 3 009 928 (a loss of NOK 36 732 in 2020). The net result was a profit of NOK 2 347 743 (a loss of NOK 33 500 in 2020). It is suggested to transfer NOK 2 347 743 to carried forward results. The final result of the entity will be distributed once the entity has been liquidated.

Cash flow from operating activities was a net inflow of NOK 0 (net inflow of NOK 0 in 2020).

The entity's equity (balance with head office) ratio is 61%. The Board is of the opinion that the entity's financial position is acceptable on the basis that the drilling operation has been completed, and that the entity has no material liabilities outstanding as of today.

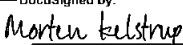
The entity assesses the financial risk continuously, but is considering the risk to be small due to the following reasons:

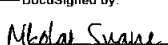
Credit risk: the entity's customers are mainly inter-company customers
The entity has no capital tied up in long-term investments
The entity is expected to be deregistered in 2022

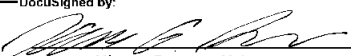
The Board affirms that the entity's financial statement represents a true picture of the situation.

15 June 2022

The Board of MÆRSK INNOVATOR NORGE A/S and the General Manager of the Norwegian Branch of Mærsk Innovator Norge A/S

DocuSigned by:

3265996E93CA4D41
Morten Kelstrup
Chairperson of the Board

DocuSigned by:

103B2958BAB847D1
Nikolaj Barsøe Svane
Member of the Board

DocuSigned by:

CA48B6F839F848E
Klas Greven Kristensen
Member of the board

DocuSigned by:

7959C2F7EC67403
Jakob Korsgaard
Managing Director of the Branch



Mærsk Innovator Norge

Financial statements 2021

Profit and Loss statement (All figures in NOK)

	Note	2021	2020
Operating income and expenses			
Other income	6	0	12 120
Total income		0	12 120
Personnel expense	2, 5	-2 731 863	-999 997
Other expenses	2, 5	128 594	-4 471 164
Total operating expenses		-2 603 269	-5 471 161
Operating result		2 603 269	5 483 281
Financial income and expenses			
Interest income		0	100 376
Other financial income		535 664	0
Interest expenses		129 005	116 154
Other financial expenses		0	5 504 235
Net financial items		406 659	-5 520 013
Result before tax		3 009 928	-36 732
Income taxes	3	662 184	-3 232
Net result		2 347 743	-33 500
Net result		2 347 743	-33 500
Net result for the year is distributed as follows:			
Transferred to/from carried forward results	4	2 347 743	-33 500
Total distributed		2 347 743	-33 500



Mærsk Innovator Norge

Financial statements 2021

Balance sheet (All figures in NOK)

	Note	2021	2020
Intangible assets			
Current assets			
Receivables			
Other short-term receivables	10	0	231 498
Intercompany receivable (cash pool)	1, 9	35 816 972	35 305 902
Total account receivable		35 816 972	35 537 400
Total current assets		35 816 972	35 537 400
Total assets		35 816 972	35 537 400



Mærsk Innovator Norge

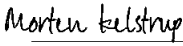
Financial statements 2021

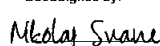
Balance sheet (All figures in NOK)


	Note	2021	2020
Liabilities			
Current debt			
Carried forward results after dividend	4	21 998 288	19 650 545
Subtotal Current debt		21 998 288	19 650 545
Non-current debt			
Current liabilities			
Trade payables	5	29 500	0
Tax payable	3	662 184	0
Dividends	4	0	12 798 900
Other current liabilities	11	13 127 000	3 087 955
Subtotal Current debt		13 818 684	15 886 855
Total Liabilities		35 816 972	35 537 400

15 June 2022

The Board of MÆRSK INNOVATOR NORGE A/S and the General Manager of the Norwegian Branch of Mærsk Innovator Norge A/S

DocuSigned by:

3265996E93CA4D4. Morten Kelstrup
Chairperson of the Board

DocuSigned by:

103B2958BAB8411. Nikolaj Barsøe Svane
Member of the Board

DocuSigned by:

CA48B6F839F618. Klaus Greven Kristensen
Member of the Board

DocuSigned by:

795BC2F7EC67403. Jakob Korsgaard
Managing Director of the Branch



Cash Flow statement

Mærsk Innovator Norge

	Note	2021	2020
Cash flows from operating activities			
Profit/loss before tax		3 009 928	-36 732
Taxes paid		223 232	-3 015 498
Change in trade receivables and trade payables		-29 500	-556 117
Change in other balance sheet items		-3 203 660	3 608 347
Net cash flows from operating activities		0	0
Cash flows from investment activities			
Net cash flows from investment activities		0	0
Cash flows from financing activities			
Net cash flows from financing activities		0	0
Cash and cash equivalents at the end of the period		0	0



Note 1 - Accounting principles

Mærsk Innovator Norge is a registered Norwegian branch of Mærsk Innovator Norge A/S, a Danish limited liability company.

The branch is expected to be deregistered in 2022. Consequently, the financial statement has been prepared on the basis that the branch will be deregistered.

The Financial Statement is comprised of the profit and loss statement, balance sheet, cash flow statement and note disclosures and has been prepared in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway per 31 December 2021.

Assets and liabilities

Assets/liabilities related to the business cycle and items that are due for payment within one year after the balance sheet date are classified as current assets/liabilities. Current assets (liabilities) are measured at the lower (higher) of cost and market value. Market value is defined as the estimated sales value less selling costs. Other assets are classified as fixed assets.

Income tax

Income tax in the profit and loss statement includes both payable tax for the period and change in deferred taxes. Deferred tax is calculated as 22 percent (31 December 2021) of the temporary differences between accounting and tax values and tax losses brought forward at year-end.

Currency

The entity's functional currency is USD, but it uses NOK as accounting currency with reference to the Norwegian Accounting Act § 3-4. Presentation currency is NOK. Transactions in foreign currencies (those other than the accounting currency) are translated at the exchange rate at the transaction date. Monetary assets and liabilities denominated in foreign currency are translated at the exchange rate at the balance sheet date.

Cash flow statement

The cash flow statement is prepared using the indirect method.

Cash pool

The entity's bank accounts are part of a group accounting system where excess cash is collected by the parent company in Denmark.

Corresponding figures

Where necessary, corresponding figures from previous financial statements have been adjusted in accordance with changes made in the presentation of the current year.



Note 2 - Personnel expenses

	2021	2020
Salaries and wages	0	0
Payroll tax (Arbeidsgiveravgift)	0	0
Pension contributions	-2 731 863	-999 997
Other benefits	0	0
Hired personnel	0	0
Total personnel expenses	-2 731 863	-999 997

Average number of employees and hired personnel: 0 0

The pension insurance company has confirmed that the transfer from a defined benefit plan into a contribution plan has been completed. The recognized liability has been overstated and the amount represents a reversal of liability.

Directors and executives receive no direct compensation from the entity.

Auditor

Audit fees for 2021 exclusive of VAT:

Audit fees are comprised of:	
Statutory audit	87 000
Other services	0
Total audit fees	87 000

Note 3 - Income taxes

	2021	2020
Tax payable is calculated as follows:		
Profit before tax	3 009 928	-36 732
Permanent differences	0	22 038
Change in temporary differences	0	-999 997
Utilisation of loss carried forward	0	0
Taxable income	3 009 928	-1 014 691

Tax payable in balance sheet		
Tax payable on profit (22% / 22%)	662 184	-223 232

Tax expense is calculated as follows:

Tax payable on profit for the year	662 184	-223 232
Changes in deferred tax	0	220 000
Income tax expenses for the year	662 184	-3 232

Recognized deferred tax:

Other temporary differences	0	0
Total temporary differences	0	0

Basis for deferred tax

	0	0
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Deferred tax asset (22% / 22%)

	0	0
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Effective tax rate reconciliation:

22% of profit before tax	662 184	-8 081
22% of permanent differences	0	4 848
Income tax expenses for the year	662 184	-3 232



Note 4 - Carried forward results after dividend

	2021	2020
Carried forward result 1.1.	19 650 545	19 684 044
Dividend	0	0
Adjusted carried forward result 1.1.	19 650 545	0
Net profit	2 347 743	-33 500
Carried forward result 31.12.	21 998 288	19 650 545

Note 5 - Transaction with related parties

Associated companies in the group	Ownership
Maersk Drilling A/S	100%

Other related parties

Maersk Drilling North Sea A/S

Transactions with associated companies

Transactions with associated parties are part of the ordinary business, and are subject to arm's length prices. There were no significant transactions in 2021.

The balance sheet includes the following amounts due to transactions with associated companies:

	2021	2020
Internal receivables	0	
Trade payables	0	57 359
Cash pool advance	35 816 972	35 305 902

Note 6 - Operating segments

The main business area for the Group is operation and management of mobile offshore units/installations and associated services.

Note 7 - Cash and bank deposits

NOK 0 of the bank deposits are restricted cash related to tax deduction for employees.

Note 8 - Loan security and guarantees

The entity has no loan security and guarantees as of today.

Note 9 - Cash pool

The entity's bank accounts are part of a group accounting system where excess cash is collected by the parent company in Denmark. The entity has a receivable of NOK 35 816 972 in the cash pool.

The entity has the following credit limits as a member of the group cash pool arrangement:

- DKK 15 000 000
- EUR 1 000
- GBP 1 000
- NOK 1 000 000



The entity has no receivables or liabilities with due date later than one year.

Note 10 - Accounts receivable

	<u>2021</u>	<u>2020</u>
Accounts receivable	0	0
Other receivables	0	231 498

Note 11 - Other current liabilities

Dividend have been reclassification to other current liabilities as the dividend has not been paid.

Note 12 - Going concern

The global outbreak of COVID-19 continues to have negative implications for the entity's activity and profitability in 2021. The main risks are related to the access of new drilling contracts, increased personnel expenses, and delays in the deliveries of equipment, spare parts and subcontractor services.

Subsequent to year-end, the outbreak of war between Russia and Ukraine may have negative implications for the entity's activities and profitability in 2022. The main risks related to the war are the significant increase in oil prices. The oil price has during the first quarter of 2022 increased to an all-time high. The war may also impact the access of new drilling contracts, increased personnel expenses and delays in deliveries of equipment, spare parts and subcontractors.

The entity is expected to be deregistered in 2022.



Skattedirektoratet

Saksbehandler
Rune Tystad

Deres dato
09.12.2014

Vår dato
15.12.2014

Telefon
97759464

Deres referanse
TTL

Vår referanse
2014/944809

MAERSK DRILLING NORGE AS
Postboks 134 Forus
4065 STAVANGER

Tillatelse til å utarbeide årsregnskap og årsberetning på norsk språk for Maersk Drilling Norge AS samt norske filialer av selskapets danske søsterselskaper

Vi viser til deres brev av 9. desember 2014 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Maersk Drilling Norge AS,	org.nr. 952 603 957
Mærsk Gallant Norge NUF,	org.nr. 986 451 935
Mærsk Giant Norge NUF,	org.nr. 886 452 012
Maersk Guardian Norge NUF,	org.nr. 990 845 220
Mærsk Innovator Norge NUF,	org.nr. 986 924 833
Mærsk Inspirer Norge NUF,	org.nr. 987 977 418
Maersk Intrepid Norge NUF,	org.nr. 912 412 008
Maersk Interceptor Norge NUF,	org.nr. 913 453 379
Maersk XLE3 Norge NUF,	org.nr. 914 439 086
Maersk Reacher Norge NUF,	org.nr. 997 155 084

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de ovennevnte selskaper 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

Maersk Drilling Norge AS er et norsk aksjeselskap, mens de andre selskapene er norske filialer av danske aksjeselskap. Selskapene er søsterselskap og er en del av det danske A.P.Møller-Maerskkonsernet. Selskapene er heleide datterselskap av det danske selskapet Maersk Drilling A/S som igjen er et heleid datterselskap av det danske børsnoterte selskapet A.P.Møller-Maersk A/S. Konsernet utarbeider konsernregnskap på engelsk og det er også ønskelig ut fra et konsolideringshensyn å kunne utarbeide årsregnskap og årsberetning kun på engelsk slik at konsernet dermed har et felles regnskapsspråk. Selskapene driver virksomhet innen olje- og gassbransjen. Olje- og gassbransjen er en internasjonal bransje hvor den daglige kommunikasjonen tradisjonelt alltid har foregått på engelsk. Selskapenes kundekrets består i det vesentlige av utenlandske aktører og alle kontrakter inngås på engelsk. Engelsk er arbeidsspråk i all kommunikasjon både konserninternt og eksternt for å sikre at brukerne mottar den samme informasjonen.

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



Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal ”årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk.”

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

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

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

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

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er datterselskaper av et utenlandsk selskap. Videre er det vektlagt at selskapene opererer innen en bransje der engelsk er bransjespråket og at konsernspråket er engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

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Rune Tystad

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