



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 125 043
Organisasjonsform: Aksjeselskap
Foretaksnavn: BORR DRILLING MANAGEMENT AS
Forretningsadresse: Fridtjof Nansens plass 4
0160 OSLO

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: Andreas Lavik Lie
Dato for fastsettelse av årsregnskapet: 30.08.2021

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, 17.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Other operating income		11 087 346	15 220 835
Sum inntekter		11 087 346	15 220 835
Kostnader			
Personnel expenses	7	8 405 485	11 330 932
Other operating expenses	7	2 153 891	3 165 101
Sum kostnader		10 559 376	14 496 033
Driftsresultat		527 970	724 802
Finansinntekter og finanskostnader			
Annen renteinntekt	8	391	9 398
Sum finansinntekter		391	9 398
Annen rentekostnad	8		882
Other financial income/(expenses)	8	1 806 586	57 910
Sum finanskostnader		1 806 586	58 792
Netto finans		-1 806 195	-49 394
Ordinært resultat før skattekostnad		-1 278 225	675 408
Tax on ordinary result	6	-152 973	673 320
Ordinært resultat etter skattekostnad		-1 125 252	2 088
Årsresultat		-1 125 252	2 088
Årsresultat etter minoritetsinteresser		-1 125 252	2 088
Totalresultat		-1 125 252	2 088
Overføringer og disponeringer			
Udekket tap		-1 125 252	2 088
Sum overføringer og disponeringer		-1 125 252	2 088



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		33 639	33 639
Other short-term receivables	2	211 103	204 443
Konsernfordringer	1	28 398 604	23 608 592
Sum fordringer		28 643 346	23 846 674
Bankinnskudd, kontanter og lignende			
Cash and bank deposits	3	1 240 204	1 832 535
Sum bankinnskudd, kontanter og lignende		1 240 204	1 832 535
Sum omløpsmidler		29 883 550	25 679 209
SUM EIENDELER		29 883 550	25 679 209
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity		-2 236 951	-1 111 699
Result brought forward (aut)			
Sum opptjent egenkapital		-2 236 951	-1 111 699



Balanse

Beløp i: NOK	Note	2020	2019
Sum egenkapital	5	-2 206 951	-1 081 699
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		479 912	
Tax payable	6		673 320
Public duties payable		586 314	448 789
Kortsiktig konserngjeld	1	30 268 011	23 909 954
Other current debt	2	756 264	1 728 845
Sum kortsiktig gjeld		32 090 501	26 760 908
Sum gjeld		32 090 501	26 760 908
SUM EGENKAPITAL OG GJELD		29 883 550	25 679 209



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 715740

Enheten

Organisasjonsnummer: 918 125 043
Organisasjonsform: Aksjeselskap
Foretaksnavn: BORR DRILLING MANAGEMENT AS
Forretningsadresse: Fridtjof Nansens plass 4
0160 OSLO

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Morselskap i konsern: Nei

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Andreas Lavik Lie
Dato for fastsettelse av årsregnskapet: 30.08.2021

Grunnlag for avgivelse

År 2020: Årsregnskap er elektronisk innlevert.
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

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Brønnøysundregistrene, 16.09.2021



Organisasjonsnr: 918 125 043
BORR DRILLING MANAGEMENT AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Other operating income		11 087 346	15 220 835
Sum inntekter		11 087 346	15 220 835
Kostnader			
Personnel expenses	7	8 405 485	11 330 932
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Driftsresultat		527 970	724 802
Finansinntekter og finanskostnader			
Annen renteinntekt	8	391	9 398
Sum finansinntekter		391	9 398
Annen rentekostnad	8		882
Other financial income/ (expenses)	8	1 806 586	57 910
Sum finanskostnader		1 806 586	58 792
Netto finans		-1 806 195	-49 394
Ordinært resultat før skattekostnad			
Tax on ordinary result	6	-152 973	673 320
Ordinært resultat etter skattekostnad		-1 125 252	2 088
Årsresultat		-1 125 252	2 088
Årsresultat etter minoritetsinteresser		-1 125 252	2 088
Totalresultat		-1 125 252	2 088
Overføringer og disponeringer			
Udekket tap		-1 125 252	2 088
Sum overføringer og disponeringer		-1 125 252	2 088



Organisasjonsnr: 918 125 043
BORR DRILLING MANAGEMENT AS

BALANSE

Beløp i: NOK

Note	2020	2019
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BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Sum anleggsmidler	0	0
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Omløpsmidler Varer

Fordringer

Accounts receivables	33 639	33 639
Other short-term receivables	2 211 103	204 443
Konsernfordringer	1 28 398 604	23 608 592
Sum fordringer	28 643 346	23 846 674

Bankinnskudd, kontanter og lignende

Cash and bank deposits	3 1 240 204	1 832 535
Sum bankinnskudd, kontanter og lignende	1 240 204	1 832 535

Sum omløpsmidler	29 883 550	25 679 209
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SUM EIENDELER	29 883 550	25 679 209
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	4 30 000	30 000
Sum innskutt egenkapital	30 000	30 000

Opptjent egenkapital

Other equity	-2 236 951	-1 111 699
Result brought forward (aut)	-2 236 951	-1 111 699
Sum opptjent egenkapital	-2 236 951	-1 111 699

Sum egenkapital	5 -2 206 951	-1 081 699
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Sum langsiktig gjeld	0	0
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Kortsiktig gjeld

Leverandørgjeld	479 912	
Tax payable	6 673 320	673 320
Public duties payable	586 314	448 789



Kortsiktig konserngjeld	1	30 268 011	23 909 954
Other current debt	2	756 264	1 728 845
Sum kortsiktig gjeld		32 090 501	26 760 908
Sum gjeld		32 090 501	26 760 908
SUM EGENKAPITAL OG GJELD		29 883 550	25 679 209



Organisasjonsnr: 918 125 043
BORR DRILLING MANAGEMENT AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
7

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
3.00



Income statement			
Borr Drilling Management AS			
Operating income and operating expenses	Note	2020 (NOK)	2019 (NOK)
Other operating income		11 087 346	15 220 835
Total operating income		11 087 346	15 220 835
Personnel expenses	7	8 405 485	11 330 932
Other operating expenses	7	2 153 891	3 165 101
Total operating expenses		10 559 376	14 496 033
Operating profit		527 970	724 802
Financial income and expenses			
Other interest income	8	391	9 398
Other interest expenses	8	0	882
Other financial income/(expenses)	8	-1 806 586	-57 910
Net financial items		-1 806 195	-49 394
Operating result before tax		-1 278 225	675 408
Tax on ordinary result	6	-152 973	673 320
Ordinary result after tax		-1 125 252	2 088
Annual net profit/loss		-1 125 252	2 088
Brought forward			
Allocated to/from equity		1 125 252	-2 088
Net brought forward		-1 125 252	2 088

Borr Drilling Management AS

Side 1



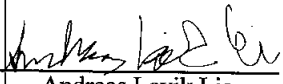
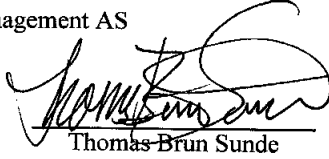
Balance sheet			
Borr Drilling Management AS			
Assets	Note	2020 (NOK)	2019 (NOK)
Current assets			
Debtors			
Accounts receivables		33 639	33 639
Other short-term receivables	2	211 103	204 443
Receivables from group companies	1	28 398 604	23 608 592
Total receivables		28 643 346	23 846 674
Cash and bank deposits	3	1 240 204	1 832 535
Total current assets		29 883 550	25 679 209
Total assets		29 883 550	25 679 209

Borr Drilling Management AS Page 2



Balance sheet			
Borr Drilling Management AS			
Equity and liabilities	Note	2020 (NOK)	2019 (NOK)
Equity			
Paid-up equity			
Share capital	4	<u>30 000</u>	<u>30 000</u>
Total paid-up equity		30 000	30 000
Retained earnings			
Other equity		<u>-2 236 951</u>	<u>-1 111 699</u>
Total retained earnings		-2 236 951	-1 111 699
Total equity	5	<u>-2 206 951</u>	<u>-1 081 699</u>
Liabilities			
Current debt			
Trade creditors		479 912	0
Tax payable	6	0	673 320
Public duties payable		586 314	448 789
Liabilities to group companies	1	30 268 011	23 909 954
Other current debt	2	<u>756 264</u>	<u>1 728 845</u>
Total current debt		32 090 501	26 760 908
Total liabilities		<u>32 090 501</u>	<u>26 760 908</u>
Total equity and liabilities		<u>29 883 550</u>	<u>25 679 209</u>

Stavanger, 30.08.2021
The board of Borr Drilling Management AS

 Andreas Lavik Lie	 Thomas Brun Sunde
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Borr Drilling Management AS Page 3



Borr Drilling Management AS

Notes to the annual accounts 2020

Accounting principles

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

The annual accounts have been prepared on the assumption of continued operations. See note 9 for further information.

Revenue

Management Fees are recognised at fair value of the consideration, net after deduction of VAT, returns, discounts and reductions. Sales are taken to income as the company has delivered its services to the customer.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated.

Net deferred tax assets are not recognized in the balance sheet, in accordance with the exemption rules for small enterprises.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities.

Fixed assets

Fixed assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Transactions and intercompany balances with related parties

The company provides administration services to companies within the Borr Drilling Group. The services are regulated in agreements between the parties. Group balances and balances are linked to the settled management fee.

Receivables

Receivables are valued at face value after deduction of accrual for anticipated loss. Accruals for anticipated loss are made on basis of assessment of the individual outstanding claims.

Currency

Monetary items in foreign currency are valued at the exchange rate at the end of the financial year.



Borr Drilling Management AS

Notes to the annual accounts 2020

Note 1 Balance with group companies, etc.

	Short-term receivables	
	2020	2019
Group companies	28 398 604	23 608 592

	Short-term debt	
	2020	2019
Group companies	30 268 011	23 909 954

Note 2 Receivables and debt

The company has no receivables that is due later than one year.

The company has no debt that is due later than 5 years.

Note 3 Restricted bank deposits, overdraft facilities

Outstanding funds in the tax deduction account are NOK 345 773.

Note 4 Share capital and shareholder information

The share capital of NOK 30 000 consists of 300 shares with nominal value of NOK 100 each.

List of shareholders at 31.12.

Name	Number of shares	Ownership
Borr Drilling Limited, Bermuda	300	100,0 %
Total number of shares	300	100,0 %

All shares are owned by the parent company Borr Drilling Limited, with business address in Bermuda.

Note 5 Equity

	Share capital	Share premium	Other equity	Total
Equity 01.01.2020	30 000	0	-1 111 699	-1 081 699
Loss for the year			-1 125 252	-1 125 252
Equity 31.12.2020	30 000	0	-2 236 951	-2 206 951



Borr Drilling Management AS

Notes to the annual accounts 2020

Note 6 Taxes

Calculation of deferred tax / deferred tax asset	2020	2019
Temporary differences		
Tax value of fixed assets	135 228	193 183
Net temporary differences	135 228	193 183
Carry-forward loss	0	0
Basis for deferred tax	135 228	193 183
Deferred tax	29 750	42 500
Deferred tax assets not recognized in the balance sheet	-29 750	-42 500
Deferred tax in the balance sheet	0	0
Deferred tax assets that could have been capitalized	29 750	42 500
Distribution of the tax	2020	2019
(Receivable)/payable tax	-152 973	673 320
Change in deferred tax	0	0
Tax (income)/expense	-152 973	673 320
Calculation of the tax expense for the year	2020	2019
(Loss)/profit before tax	-1 278 225	675 408
Permanent differences	640 848	2 467 930
Change in temporary differences	-57 955	-82 792
This year's tax base	-695 332	3 060 545
Explanation why the tax expense for the year does not amount to 22 % of profit before tax	2020	2019
Tax on (loss)/profit before tax (22% / 22%)	-281 210	148 590
Permanent differences (22% / 22%)	140 987	542 945
Change off-balance sheet deferred tax	-12 750	-18 214
Calculated tax expense	-152 973	673 320

Note 7 Payroll expenses, number of employees, remunerations, loans to employees, etc.

Payroll expenses	2020	2019
Salaries/wages	6 439 942	6 679 358
Employer's social security contribution	994 116	660 878
Pension benefits	121 281	135 113
Other remuneration	850 146	3 855 582
Sum	8 405 485	11 330 932
The number of man-years in the accounting year has been:	3,0	3,0



Borr Drilling Management AS

Notes to the annual accounts 2020

Remuneration to executives

General manager Board

Salaries/board fee	515 838	0
Other remuneration	0	0

The general manager left the company in 2019. This year's payments are exclusively holiday pay earned in 2019.

There are no loans or guarantees to general manager, board chairman or other related parties.

Senior executives are covered by the option scheme of the parent company Borr Drilling Limited. The company's option cost for 2020 amounts to NOK 640 848 and for 2019 NOK 2 467 930.

Expensed audit fee	2020	2019
Statutory audit	123 199	117 000
Other assistance	30 000	0
Total audit fees	153 199	117 000

VAT is not included in the audit fee.

Note 8 Specification of financial income and financial expenses

Other interest income

	2020	2019
Interest income	391	9 398
Total interest income	391	9 398

Other interest expenses

	2020	2019
Interest expenses	0	-882
Total interest expenses	0	-882

Other financial expenses

	2020	2019
Bank charges	-615 193	-222 952
Foreign exchange gains	3 952 758	125 625
Foreign exchange losses	-5 144 151	-173 084
Other income/expenses		212 500
Total financial expenses	-1 806 586	-57 910

Note 9 Going concern

The result for 2020 shows NOK - 1,125,252 after tax, against NOK 2,088 in 2019. Borr Drilling Management AS's equity as of 31 December 20 is NOK - 2,206,951, and is as such considered a loss position.

Furthermore, the company's operation is dependent on delivering administration services to companies within the Borr Drilling Group. The consolidated financial statements of Borr Drilling Limited (the group) have been noted with significant doubt over the group's ability to continue as a going concern due to financial challenges. As Borr Drilling Management AS is, in its entirety, dependent on other group companies, this indicates the existence of a material uncertainty that may cast significant doubt on Borr Drilling Management AS' ability to continue as a going concern.

The accounts have been prepared on the assumption of continued operations, as the group is taking action in order to mitigate the financial risk.





To the General Meeting of Borr Drilling Management AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Borr Drilling Management AS, which comprise the balance sheet as at 31 December 2020, the income statement for the year then ended, and notes to the annual accounts, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of 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 as required by laws and regulations, 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 9 in the financial statements, which notes the Company's reliance on the Group's ability to continue as a going concern. The consolidated financial statements of Borr Drilling Limited (the group) have been issued with a substantial doubt about its ability to continue as a going concern, due to financial challenges.

As stated in Note 9, these events or conditions, along with other matters as set forth in Note 9, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

*PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 VAT, www.pwc.no
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and
authorised accounting firm*



Independent Auditor's Report - Borr Drilling Management AS



Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including a true and fair view 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. 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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/revisjonsberetninger>

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 produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Stavanger, 30 August 2021
PricewaterhouseCoopers AS

Gunnar Slettebø
State Authorised Public Accountant

(This document is signed electronically)

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 Securely signed with Brevio

Auditor's report

Signers:

Name	Method	Date
Slettebø, Gunnar	BANKID	2021-08-30 16:47

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.



Skatteetaten

Vår dato
10.05.2021

Din/Deres dato
31.03.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR423100503

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/5560905

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

BORR DRILLING MANAGEMENT AS
Fridtjof Nansens plass 4
0160 OSLO

Att. PWC v/Robert Høie Stragiotti

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Borr Drilling Management AS, org.nr. 918 125 043

Vi viser til deres brev innsendt 31. mars 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Borr Drilling Management AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Borr Drilling Management AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Borr Drilling Management AS er eid av et utenlandsk selskap. Selskapet er et administrasjonsselskap i Borr Drilling-konsernet og er arbeidsgiver for norske ansatte som utøver administrative tjenester for konsernet.

Borr Drilling-konsernet er et internasjonalt konsern med svært mange ansatte uten norske språkkunnskaper. Borr Drilling Management AS' regnskap føres og utarbeides av ansatte i konsernets regnskapsavdeling som ligger utenfor Norge. Disse ansatte kan verken snakke eller skrive norsk. For at selskapets regnskapsavdeling skal kunne delta under utarbeidelsen av regnskapet er de derfor avhengige av at regnskapet utarbeides på engelsk.

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 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waaitorp
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Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.