



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 999 255 108
Organisasjonsform: Aksjeselskap
Foretaksnavn: BOA AHTS HOLDING AS
Forretningsadresse: Strandveien 43
7067 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Berit Fossan
Dato for fastsettelse av årsregnskapet: 12.03.2021

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, 14.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		26 716 296	
Annen driftsinntekt		14 200	
Sum inntekter		26 730 496	
Kostnader			
Driftskostnader skip		998 891	17 555 437
Lønnskostnad	10	185 969	3 769 437
Avskrivning av driftsmidler	7	19 000 625	34 572 859
Nedskrivning av varige driftsmidler og immaterielle eiendeler	7		20 000 000
Annen driftskostnad	2, 10	388 568	5 166 851
Sum kostnader		20 574 053	81 064 584
Driftsresultat		6 156 443	-81 064 584
Finansinntekter og finanskostnader			
Annen renteinntekt		25 610	191 496
Annen finansinntekt		82 977	527 716
Sum finansinntekter		108 588	719 211
Rentekostnad til foretak i samme konsern	10	4 284 875	7 025 556
Annen rentekostnad		24 660 931	27 977 157
Annen finanskostnad	10	22 182 665	18 189 139
Sum finanskostnader		51 128 471	53 191 852
Netto finans		-51 019 884	-52 472 641
Ordinært resultat før skattekostnad		-44 863 441	-133 537 225
Skattekostnad på ordinært resultat	6		
Ordinært resultat etter skattekostnad		-44 863 441	-133 537 225
Årsresultat		-44 863 441	-133 537 225
Årsresultat etter minoritetsinteresser		-44 863 441	-133 537 225



Resultatregnskap

Beløp i: NOK	Note	2020	2019
Totalresultat		-44 863 441	-133 537 225
Overføringer og disponeringer			
Overført fra overkurs	5		
Overført fra annen egenkapital	5	-44 863 441	-133 537 225
Sum overføringer og disponeringer		-44 863 441	-133 537 225



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6		
Varige driftsmidler			
Skip	7, 8		666 294 111
Sum varige driftsmidler			666 294 111
Finansielle anleggsmidler			
Investering i datterselskap		163 853 810	
Sum finansielle anleggsmidler		163 853 810	
Sum anleggsmidler		163 853 810	666 294 111
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	8	20 711	
Andre kortsiktige fordringer		4 341 711	724 284
Konsernfordringer	3	9 992	1 448 153
Sum fordringer		4 372 414	2 172 437
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.	8, 9	34 378	2 530 560
Sum bankinnskudd, kontanter og lignende		34 378	2 530 560
Sum omløpsmidler		4 406 792	4 702 997
SUM EIENDELER		168 260 602	670 997 108

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

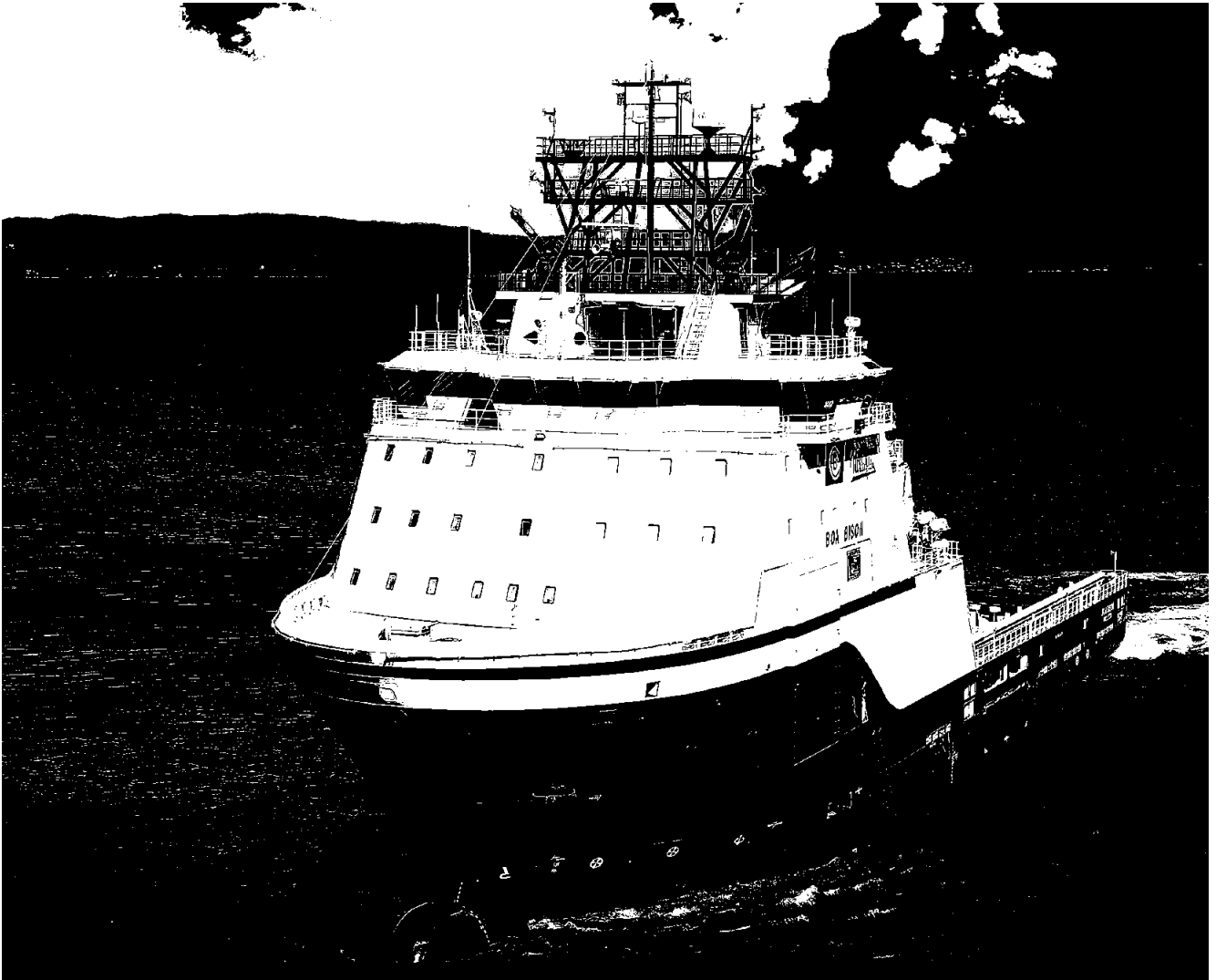


Balanse

Beløp i: NOK	Note	2020	2019
Innskutt egenkapital			
Aksjekapital	4, 5	80 174 315	80 174 315
Overkurs	5		
Sum innskutt egenkapital		80 174 315	80 174 315
Opptjent egenkapital			
Annen egenkapital		-451 590 039	-406 726 598
Sum opptjent egenkapital		-451 590 039	-406 726 598
Sum egenkapital		-371 415 724	-326 552 283
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	8, 11	248 407 220	804 098 742
Langsiktig konserngjeld	3	291 262 477	137 128 507
Sum annen langsiktig gjeld		539 669 696	941 227 249
Sum langsiktig gjeld		539 669 696	941 227 249
Kortsiktig gjeld			
Leverandørgjeld		6 629	12 498 374
Kortsiktig konserngjeld	3		4 544 324
Annen kortsiktig gjeld			39 279 444
Sum kortsiktig gjeld		6 629	56 322 142
Sum gjeld		539 676 326	997 549 391
SUM EGENKAPITAL OG GJELD		168 260 602	670 997 108



BOA AHTS HOLDING AS



**ANNUAL
REPORT**

2020



Income Statement

BOA AHTS Holding AS

Operating income and operating expenses	Notes	2020	2019
Operating income		26 716 296	0
Other operating income		14 200	0
Operating income		<u>26 730 496</u>	<u>0</u>
Operating expenses ships		998 891	17 555 437
Personnel expenses	10	185 969	3 769 437
Depreciation	7	19 000 625	34 572 859
Write down on tangible assets	7	0	20 000 000
Other operating expenses	2, 10	388 568	5 166 851
Total operating expenses		<u>20 574 053</u>	<u>81 064 584</u>
Operating profit		<u>6 156 443</u>	<u>-81 064 584</u>
Financial income and expenses			
Other interest income		25 610	191 496
Other financial income		82 977	527 716
Interest expense to group companies	10	4 284 875	7 025 556
Other interest expenses		24 660 931	27 977 157
Other financial expenses	10	22 182 665	18 189 139
Net financial items		<u>-51 019 884</u>	<u>-52 472 640</u>
Operating result before tax		<u>-44 863 441</u>	<u>-133 537 224</u>
Ordinary result after tax		<u>-44 863 441</u>	<u>-133 537 224</u>
Annual net profit		<u>-44 863 441</u>	<u>-133 537 224</u>
Brought forward			
Transferred from other equity	5	44 863 441	133 537 225
Total brought forward		<u>-44 863 441</u>	<u>-133 537 225</u>



Balance sheet

BOA AHTS Holding AS

Assets	Notes	2020	2019
Fixed assets			
Tangible assets			
Ships	7, 8	0	666 294 111
Total tangible assets		<u>0</u>	<u>666 294 111</u>
Financial fixed assets			
Investments in subsidiaries		163 853 810	0
Total financial fixed assets		<u>163 853 810</u>	<u>0</u>
Total fixed assets		<u>163 853 810</u>	<u>666 294 111</u>
Current assets			
Debtors			
Accounts receivables	8	20 711	0
Group receivables	3	9 992	1 448 153
Other receivables		4 341 711	724 284
Total receivables		<u>4 372 414</u>	<u>2 172 437</u>
Cash and bank deposits	8, 9	34 378	2 530 560
Total current assets		<u>4 406 792</u>	<u>4 702 997</u>
Total assets		<u>168 260 602</u>	<u>670 997 108</u>

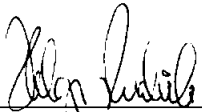


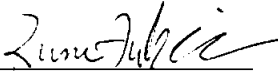
Balance sheet

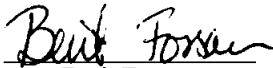
BOA AHTS Holding AS

Equity	Notes	2020	2019
Paid-up equity			
Share capital	4, 5	80 174 315	80 174 315
Total paid-up equity		<u>80 174 315</u>	<u>80 174 315</u>
Retained earnings			
Other equity		-451 590 039	-406 726 598
Total retained earnings		<u>-451 590 039</u>	<u>-406 726 598</u>
Total equity		<u>-371 415 724</u>	<u>-326 552 283</u>
Liabilities			
Other long term liabilities			
Liabilities to financial institutions	8, 11	248 407 220	804 098 742
Group liabilities	3	291 262 477	137 128 507
Total of other long term liabilities		<u>539 669 697</u>	<u>941 227 249</u>
Current debt			
Trade creditors		6 629	12 498 374
Trade creditors, intercompany	3	0	4 544 324
Other current debt		0	39 279 444
Total current debt		<u>6 629</u>	<u>56 322 142</u>
Total liabilities		<u>539 676 326</u>	<u>997 549 391</u>
Total equity and liabilities		<u>168 260 602</u>	<u>670 997 108</u>

Trondheim, 25.02.2021
The board of BOA AHTS Holding AS


Helge Kvalvik
Chairman of the board


Rune Juliussen
Member of the board


Berit Fossan
Member of the board



Notes

BOA AHTS Holding AS

Note 1 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. The provision for losses is based on an individual assessment of the separate

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.

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.

The company left the Norwegian shipowning tax regime as of 01.01.2016.

Tax cost includes taxes payable and change in net deferred taxes.



Notes BOA AHTS Holding AS

Continued operations

The book value of the company's equity is negative after several years with losses and write-downs of the vessels. The Boa Offshore Group carried out a financial restructuring in 2017 where sale of the AHTS vessels was imposed. This has not been possible to carry out in today's market. However from January 2020 the vessels are chartered out on a 5 + 5 years bareboat contract with The Norwegian Navy. In accordance with debt restructuring mid 2020, the vessels together with the contracts and debt were transferred to the newly founded subsidiary Boa AHTS AS. Parts of the initial debt remains in Boa AHTS Holding AS with PIK-interest. This secures continued operations both for Boa AHTS Holding AS and the subsidiary Boa AHTS AS for the contract period with the Norwegian Navy.

All figures in the notes are quoted in NOK 1 000.

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

The company does not have any personnel and the Board do not receive a salary or other compensation. Administrative services are hired from Boa Management AS.

Auditor

The fee paid in 2020 to Deloitte AS for auditing services was NOK 85.320 and for other services NOK 99.925.

Note 3 Outstanding accounts with companies within the same group

Short time receivables	2020	2019
Boa Tugs AS	10	1 448
Boa AHTS AS	4 301	0
Sum	4 311	1 448

Short time liabilities	2020	2019
Boa Offshore AS	0	1 641
Boa Management AS	0	186
Boa Crewing 1 AS	0	145
Boa Crewing 2 AS	0	2 572
Sum	0	4 544

Long time liabilities	2020	2019
Boa Offshore AS	0	151
Boa Barges AS	154 285	0
Boa Shipping AS	136 978	136 978
Sum	291 262	137 129



Notes BOA AHTS Holding AS

Note 4 Share capital and shareholder information

The share capital consists of:	Number	Nominal value	Recognised
Shares	8 017 431 492	0,01	80 174 315

Shareholder	Shares	in %	Voting share
Boa Shipping AS	8 017 431 492	100 %	100 %

The company has only one class of share.

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

Note 5 Equity

	Share capital	Other equity	SUM
Equity 01.01	80 174	-406 727	-326 552
Profit of the year	0	-44 863	-44 863
Equity 31.12	80 174	-451 590	-371 416

Note 6 Tax

This years tax:	2020	2019
Changes in deferred tax	0	0
This years tax expense	0	0

This years tax basis:	2020	2019
Result before tax	-44 863	-133 537
Permanent differences	0	0
Changes in temporary differences	12 722	-55 989
Limited interest expense	0	0
This years tax basis	-32 141	-189 526

Temporary differences:	2020	2019
Fixed assets	0	-12 336
Tax loss account	-25 058	0
Limited interest deduction	-108 756	-108 756
Loss carried forward	-754 702	-722 561
Net temporary differences	-888 516	-843 652

Net deferred tax asset 22 %	195 473	185 604
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Net deferred tax asset is not recognised on the balance sheet.



Notes
BOA AHTS Holding AS

Note 7 Fixed assets

	Ship	Periodic maintenance	Sum
Acquisition cost on 01.01	1 376 639	78 392	1 455 031
Additions	997	5 527	6 525
Disposals	-1 377 636	-83 919	-1 461 555
Acquisition cost on 31.12	0	0	0
Accumulated depr. 01.01	749 805	38 932	788 737
Acc. depreciation disposals	-764 045	-43 693	-807 738
Depreciation	14 240	4 761	19 001
Accum. depreciation 31.12	0	0	0
Book value 31.12	0	0	0

Note 8 Secured debt and guarantees

Debt secured by mortgage etc.	2020	2019
Debt to credit institutions	248 407	804 099
Sum	248 407	804 099
Book value of assets mortgaged for	2020	2019
Bank deposit	34	2 531
Shares in subsidiaries	163 854	0
Vessel	0	666 294
Sum	163 888	668 825

Note 9 Restricted deposits

Restricted deposits	2020	2019
Bank deposit	0	0
Total restricted deposits	0	0



Notes BOA AHTS Holding AS

Note 10 Intercompany transactions

Outstanding accounts with group companies are mentioned in note 3.

The companys intercompany transactions

Operating transactions:	2020	2019
Services		
-Mother company	12	0
- Other group companies	26 755	3 347
Total operating transactions	26 767	3 347
Equity transactions:	2020	2019
Non-cash contribution		
- Mother company	0	7 509
Total equity transactions	0	7 509
Finance transactions:	2020	2019
Guarantee commission		
- Other group companies	0	0
Interest expenses		
- Mother company	0	7 026
- Other group companies	4 285	0
Assets transfers		
- Subsidiary	653 817	0
Totale finance transactions	4 285	7 025

Service to group companies are priced at the same conditions as for external parts.

Financial transactions are priced at the same conditions as for external parts.

Note 11 Long-term debts

Instalments:

	2021	2022	2023	2024	→
Instalments	0	0	0	0	248 407

Note 12 Shareholdings in subsidiaries

Company	Year of aquisition	Office address	Voting and owning share	Equity 31.12.20	Results 2020
Boa AHTS AS	2020	Trondheim	100 %	166 638	2 789

Note 13 Events after the balance sheet date

Boa AHTS Holding AS has so far to a limited extent been affected by the ongoing Covid-19 pandemic, however the company might see some effects on medium to long term.



Deloitte.

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To the General Meeting of Boa AHTS Holding AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Boa AHTS Holding AS showing a loss of NOK 44.863.441. The financial statements comprise the balance sheet as at 31 December 2020, 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 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.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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Registrert i Foretaksregisteret Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 990 211 282

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Independent Auditor's Report -
Boa AHTS Holding AS

- 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 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 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.

Bergen, 25 February 2021
Deloitte AS

Helge-Roald Johnsen
State Authorised Public Accountant (Norway)



Skatteetaten

Vår dato
09.12.2019

Din/Deres dato
25.09.2019

Saksbehandler
Joakim Engebretsen

800 80 000
Skatteetaten.no

Din/Deres referanse

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92251412

Org.nr
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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.



BOA shipping

Brønnøysundregistrenene
Regnskapsregisteret
8910 Brønnøysund

Trondheim, 14.04.2021

Vår ref.: BF/2021

Vedlegg til årsregnskap for Boa AHTS Holding AS for 2020 (org.nr. 999 255 108)

Vi viser til innsendt årsregnskap for Boa AHTS Holding AS for 2020. Selskapet er morselskap i underkonsern av Boa Offshore AS (org.nr. 926 265 156). Vi ønsker med dette å informere om at selskapet har benyttet seg av unntaket for konsernregnskapsplikt i regnskapsloven § 3-7.

Vennligst ta kontakt med undertegnede dersom dere har spørsmål til dette.

Med vennlig hilsen
Boa AHTS Holding AS

Berit Fossan
Director of Accounting and Tax

Berit.fossan@boa.no