



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 924 595 388  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ORIFARM NORWAY AS  
Forretningsadresse: Sandakerveien 138  
0484 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: Dennis Dencher  
Dato for fastsettelse av årsregnskapet: 31.08.2021

### 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, 14.08.2022



## Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		0	
Annen driftsinntekt	6	15 916 000	
<b>Sum inntekter</b>		<b>15 916 000</b>	
<b>Kostnader</b>			
Avskrivning på varige driftsmidler og immaterielle eiendeler		20 000	
Annen driftskostnad	5	3 346 000	
<b>Sum kostnader</b>		<b>3 366 000</b>	
<b>Driftsresultat</b>		<b>12 550 000</b>	
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>		<b>12 550 000</b>	<b>0</b>
Skattekostnad på ordinært resultat	3	2 763 000	
<b>Ordinært resultat etter skattekostnad</b>		<b>9 787 000</b>	<b>0</b>
<b>Årsresultat</b>		<b>9 787 000</b>	<b>0</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
Varer		16 084 000	
Sum varer		16 084 000	
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		60 000	
Sum bankinnskudd, kontanter og lignende		60 000	
Sum omløpsmidler		16 144 000	0
<b>SUM EIENDELER</b>		<b>16 144 000</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	1,2	30 000	
Annen innskutt egenkapital	1	9 787 000	
Sum innskutt egenkapital		9 817 000	
Sum egenkapital		9 817 000	0
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Betalbar skatt		2 763 000	
Annen kortsiktig gjeld		3 564 000	
Sum kortsiktig gjeld		6 327 000	



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Sum gjeld		6 327 000	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>16 144 000</b>	<b>0</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 749877

**Enheten**

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Organisasjonsform: Aksjeselskap  
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0484 OSLO

**Regnskapsår**

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

**Årsregnskapet fastsatt av kompetent organ**

Bekreftet av representant for selskapet: Dennis Dencher  
Dato for fastsettelse av årsregnskapet: 31.08.2021

**Revisjon**

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja

**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, 28.09.2021



Organisasjonsnr: 924 595 388  
ORIFARM NORWAY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		0	
Annen driftsinntekt	6	15 916 000	
<b>Sum inntekter</b>		<b>15 916 000</b>	
<b>Kostnader</b>			
Avskrivning på varige driftsmidler og immaterielle eiendeler		20 000	
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<b>Netto finans</b>			
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<b>Årsresultat</b>		<b>9 787 000</b>	<b>0</b>



Organisasjonsnr: 924 595 388  
ORIFARM NORWAY AS

## BALANSE

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
Varer		16 084 000	
Sum varer		16 084 000	
<b>Bankinnskudd, kontanter og lignende</b>			
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Sum gjeld		6 327 000	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>16 144 000</b>	<b>0</b>



Organisasjonsnr: 924 595 388  
ORIFARM NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

### Regnskapsprinsipper

Accounting principles The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway for smaller companies. The purpose of the company was to be a vehicle in a sales transaction of the part of the business in which the business with relevant assets, rights and obligations will be demerged from Takeda AS to Dalmore Invest AS with settlement in shares to the shareholder of Takeda AS. The demerger took place in December 2020. Orifarm Norway AS is a local operating company of Takeda Pharmaceutical Company Limited, Osaka, Japan (TPC). Consolidated Financial Statements are prepared by TPC. The consolidated financial statements can be obtained at the address: Takeda Pharmaceutical Company Limited, 1-1, Doshomachi 4-chome, Chuo-ku, Osaka 540-8645, Japan Foreign currency translation Foreign currency transactions are translated into functional currency at monthly corporate rate (provided by corporate team in Japan, it is previous month closing rate). For month end valuation ? month end rates are used (also provided by corporate team in Japan). Income tax 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 not recorded using the exemption for smaller entities Revenue recognition Revenues from the sale of goods are recognised in the income statement once delivery has taken place and most of the risk and return has been transferred. For deliveries with right to return the probability for this is evaluated to be very low, revenues are therefore recognized once delivery has taken place. Royalty and other provisions are recognised according to the relevant contracts. For royalty income revenues are normally recognised when the goods are delivered from licensee to third party. For provisions revenues will normally be recognised in parallell with sales of the underlying products. Revenues from sales of services to other Takeda companies are recognized when services benefit other Takeda entities based on Takeda's transfer pricing principles Classification of balance sheet items Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities. Current assets are valued at the lower of cost and fair value. Short term liabilities are recognised at nominal value. Accounts receivable and other receivables Accounts receivable and other receivables are recorded in the balance sheet at nominal value.

## Note

### Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



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**Orifarm Norway AS**

**Income Statement 13.02.2020-31.12.2020**

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		2020 KNOK
<b>OPERATING INCOME</b>		
Net sales		0
Other operating income	6	15.916
<b>Total sales and other income</b>		<b>15.916</b>
<b>OPERATING EXPENSES</b>		
Depreciations		20
Other operating expenses	5	3.346
<b>Total operating expenses</b>		<b>3.366</b>
<b>OPERATING PROFIT</b>		<b>12.550</b>
<b>Operating result before tax</b>		<b>12.550</b>
Income tax	3	-2.763
<b>NET PROFIT (LOSS) OF THE YEAR</b>		<b>9.787</b>

Penneo document key: BBIFY-BQIEY-DUX3P-SX16C-Q6E4E-WK1P8



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**Orifarm Norway AS**

**Balance sheet 31 December 2020**

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<b>ASSETS</b>		<b>31-12-20 KNOK</b>
<b>CURRENT ASSETS</b>		
Accounts receivables external		16.084
Cash at bank		60
<b>Total current assets</b>		<b>16.144</b>
<b>TOTAL ASSETS</b>		<b>16.144</b>

<b>LIABILITIES</b>		<b>31-12-20 KNOK</b>
<b>Paid in capital</b>		
Share capital	1, 2	30
<b>Retained earnings</b>		
Other equity	1	9.787
<b>Total equity</b>		<b>9.817</b>
<b>Short term liabilities</b>		
Income tax payable		2.763
Other current liabilities		3.564
<b>Total short term liabilities</b>		<b>6.327</b>
<b>Total liabilities</b>		<b>6.327</b>
<b>TOTAL LIABILITES AND EQUITY</b>		<b>16.144</b>

Asker 31.08.2021  
The board of Orifarm Norway AS

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Dennis Dencher  
Chairman of the Board

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Håkon Bleken  
Board member

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Sverre Haugen  
Board member and  
Managing Director

Pennco document key: BBIFY-BQIEY-DUX3P-SX16C-Q6E4E-WK1P8



## Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway for smaller companies. The purpose of the company was to be a vehicle in a sales transaction of the part of the business in which the business with relevant assets, rights and obligations will be demerged from Takeda AS to Dalmore Invest AS with settlement in shares to the shareholder of Takeda AS. The demerger took place in December 2020.

Orifarm Norway AS is a local operating company of Takeda Pharmaceutical Company Limited, Osaka, Japan (TPC). Consolidated Financial Statements are prepared by TPC.

The consolidated financial statements can be obtained at the address:  
Takeda Pharmaceutical Company Limited, 1-1, Doshomachi 4-chome, Chuo-ku, Osaka 540-8645, Japan

## Foreign currency translation

Foreign currency transactions are translated into functional currency at monthly corporate rate (provided by corporate team in Japan, it is previous month closing rate).

For month end valuation – month end rates are used (also provided by corporate team in Japan).

## Income tax

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 not recorded using the exemption for smaller entities

## Revenue recognition

Revenues from the sale of goods are recognised in the income statement once delivery has taken place and most of the risk and return has been transferred. For deliveries with right to return the probability for this is evaluated to be very low, revenues are therefore recognized once delivery has taken place.

Royalty and other provisions are recognised according to the relevant contracts. For royalty income revenues are normally recognised when the goods are delivered from licensee to third party. For provisions revenues will normally be recognised in parallel with sales of the underlying products.

Revenues from sales of services to other Takeda companies are recognized when services benefit other Takeda entities based on Takeda's transfer pricing principles



**Classification of balance sheet items**

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognised at nominal value.

**Accounts receivable and other receivables**

Accounts recivable and other receivables are recorded in the balance sheet at nominal value.

Penneo document key: BBIFY-BQIEY-DUX3P-SX16C-Q6E4E-WK1P8



## Note 1 Equity

(Amounts in NOK 1000)

Equity changes in the year	Share capital	Other equity	Total equity
Equity 13.02.2020	0	0	0
Additions	30	0	30
Net profit of the year	0	9.787	9.787
<b>Equity 31.12.2020</b>	<b>30</b>	<b>9.787</b>	<b>9.817</b>

Takeda Pharmaceuticals International AG (Switzerland) is the sole shareholder of Orifarm Norway AS

## Note 2 Share capital and shareholder information

### Share capital

	Number of shares	Face value	
A-shares: Takeda Pharmaceuticals International AG	300	100	30.000
<b>Total</b>	<b>300</b>		<b>30.000</b>

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## Note 3 Income taxes

(Amounts in NOK 1000)

	13.02.2020- 31.12.2020
<b>Components of the income tax expense</b>	
Tax payable	2.762
Adjustment in respect of prior years (tax payable)	-
Change in deferred tax	-
Adjustment in respect of prior years (deferred tax)	-
Deferred tax on equity postings	-
Change in deferred tax due to change in tax rate	-
<b>Total income tax expense</b>	<b>2.762</b>
<b>Tax base calculation</b>	<b>13.02.2020- 31.12.2020</b>
Profit before tax	12.550
Gain sale of shares / dividends	-
Other permanent differences	4
Changes in temporary differences	-
Equity postings from pension	-
<b>Tax base</b>	<b>12.554</b>
22 % Current tax on profit for the year	2.762
<b>Temporary differences</b>	<b>13.02.2020- 31.12.2020</b>
Inventory	-
Fixed assets	-
Provisions	-
Pension	-
Gains and losses	-
<b>Basis for deferred tax</b>	<b>-</b>
22 % deferred tax liability/asset	-
<b>Explanation why the current year's tax is not 22 % of PBT:</b>	<b>13.02.2020- 31.12.2020</b>
22 % tax of profit before tax	2.762
Permanent differences (22 %)	1
Effect of change in the tax rate	-
Adjustment in respect of prior years (tax payable and DTA)	-
<b>Calculated income tax expense</b>	<b>2.763</b>
<b>Explanation as why this year payable tax is not the same as payable tax in the balance sheet.</b>	
Tax payable on this years result	2.763
Payable tax prior year, not settled	-
Tax payable in the balance sheet	-

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## Note 4 Salary and personnel costs, number of employees, remunerations, etc.

As a part of demerger in December 2020 employees were transferred from Takeda AS to Orifarm Norway AS. RF-1022 for Takeda AS includes wages and salaries paid on behalf of Orifarm Norway AS for the employees that were transferred as part of the demerger in December 2020 from Takeda AS to Orifarm Norway AS. Takeda AS is reimbursed for these costs through management fees paid by Orifarm Norway AS. In Orifarm Norway AS these costs are included as other operating expenses and not salary costs.

## Note 5 Other operating expenses

(Amounts in NOK 1000)

	13.02.2020- 31.12.2020
<b>Other operating expenses</b>	
Expenses related to buildings and prod.equipment	3
Office and administration expenses	2
Travel expenses	1
Sales and marketing expenses	2.245
Miscellaneous expenses	143
Salaries and payroll expenses	951
<b>Total operating expenses</b>	<b>3.346</b>

## Note 6 Other operating income

(Amounts in NOK 1000)

	13.02.2020- 31.12.2020
<b>Other operating income</b>	
Residual profit payment internal	15.916
<b>Total operating income</b>	<b>15.916</b>

## Note 7 Subsequent events

The company changed its owner in March 2021 followed by a name change from Dalmore Invest AS to Orifarm Norway AS.



# PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

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

## Sverre Haugen

Daglig leder

On behalf of: Orifarm Norway AS

Serial number: 9578-5993-4-3994151

IP: 109.189.xxx.xxx

2021-08-31 20:26:44Z



## Sverre Haugen

Styremedlem

On behalf of: Orifarm Norway AS

Serial number: 9578-5993-4-3994151

IP: 109.189.xxx.xxx

2021-08-31 20:26:44Z



## Håkon Bleken

Styremedlem

On behalf of: Orifarm Norway AS

Serial number: 9578-5997-4-476712

IP: 188.95.xxx.xxx

2021-09-01 07:41:58Z



## Dennis Dencher

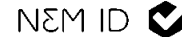
Styreleder

On behalf of: Orifarm Norway AS

Serial number: PID:9208-2002-2-470141187998

IP: 194.182.xxx.xxx

2021-09-01 09:01:13Z



Penneo document key: BBIFY-BQIEV-DUX3P-SX16C-Q6E4E-WK1 P8

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Enterprise 935 174 627 MVA

To the General Meeting of Orifarm Norway AS

## Independent auditor's report

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Orifarm Norway AS showing a profit of NOK 9 787 thousand. 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:

- 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

KPMG AS, a Norwegian limited liability company and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

#### Offices in:

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Slavanger	Ålesund



Orifarm Norway AS

evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## 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.

Oslo, 1. september 2021  
KPMG AS

Lone Brith Frogner  
State Authorised Public Accountant



Skatteetaten

Vår dato  
02.06.2021

Din/Deres dato  
23.04.2021

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR426553262

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2021/5665925

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## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Orifarm Norway AS, org.nr. 924 595 388

Vi viser til deres brev sendt inn 23. april 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Orifarm Norway AS (tidl. Dalmore Invest AS).

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Orifarm Norway 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

Orifarm Norway AS er eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Selskapet driver virksomhet innen legemiddelbransjen. Engelsk er selskapets arbeidsspråk. Styrelederen i selskapet er utenlandsk.

### 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 "informativ 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 inngår i 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 Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*