



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 911 628 007  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: MORE HOLDCO AZA AS  
Forretningsadresse: Hospitalsgata 4  
4006 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: 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: Casper Andreas Corneliussen  
Dato for fastsettelse av årsregnskapet: 22.09.2021

### 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, 14.10.2021



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other operating expenses	2	47 852	61 001
<b>Sum kostnader</b>		<b>47 852</b>	<b>61 001</b>
<b>Driftsresultat</b>		<b>-47 852</b>	<b>-61 001</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		394	1 807
Other financial income	3		51 124 758
<b>Sum finansinntekter</b>		<b>394</b>	<b>51 126 565</b>
<b>Netto finans</b>		<b>394</b>	<b>51 126 565</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-47 458</b>	<b>51 065 564</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>-47 458</b>	<b>51 065 564</b>
<b>Årsresultat</b>		<b>-47 458</b>	<b>51 065 564</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-47 458</b>	<b>51 065 564</b>
<b>Totalresultat</b>		<b>-47 458</b>	<b>51 065 564</b>
<b>Overføringer og disponeringer</b>			
To/from other equity	6	-47 458	51 065 564
<b>Sum overføringer og disponeringer</b>		<b>-47 458</b>	<b>51 065 564</b>



## Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	3	223 767 441	223 797 441
<b>Sum finansielle anleggsmidler</b>		<b>223 767 441</b>	<b>223 797 441</b>
<b>Sum anleggsmidler</b>		<b>223 767 441</b>	<b>223 797 441</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables	5	182 282	116 794
<b>Sum fordringer</b>		<b>182 282</b>	<b>116 794</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and bank deposits		9 292	222 723
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>9 292</b>	<b>222 723</b>
<b>Sum omløpsmidler</b>		<b>191 574</b>	<b>339 517</b>
<b>SUM EIENDELER</b>		<b>223 959 015</b>	<b>224 136 958</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	6, 7	9 000 000	9 000 000
Overkurs	6	79 924 251	79 924 251
<b>Sum innskutt egenkapital</b>		<b>88 924 251</b>	<b>88 924 251</b>
<b>Opptjent egenkapital</b>			
Other equity	6	135 023 733	135 071 191



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Sum opptjent egenkapital</b>		<b>135 023 733</b>	<b>135 071 191</b>
<b>Sum egenkapital</b>		<b>223 947 983</b>	<b>223 995 442</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		11 031	21 875
Other current debt	5		119 641
<b>Sum kortsiktig gjeld</b>		<b>11 031</b>	<b>141 516</b>
<b>Sum gjeld</b>		<b>11 031</b>	<b>141 516</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>223 959 015</b>	<b>224 136 958</b>



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To the General Meeting of More Holdco Aza AS

## INDEPENDENT AUDITOR'S REPORT

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of More Holdco Aza AS showing a loss of NOK 47 458. The financial statements comprise the balance sheet as at 31 December 2020, the income 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 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 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 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.

#### Other Matters

The company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

#### Other information

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### 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.

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Registrert i Foretaksregisteret Medlemmer av Den norske Revisorforening  
Organisasjonsnummer: 980 211 282

Penneo Dokumentnøkkel: 7DDXX-0WGZU-ZLMIN-PPXLL-LFCE3-8CXMZ



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Independent Auditor's Report -  
More Holdco Aza AS

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 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.

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Independent Auditor's Report -  
More Holdco Aza AS

**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, 9 September 2021  
Deloitte AS

**Ommund Skailand**  
State Authorised Public Accountant (Norway)

Penneo Dokumentnøkkel: 7DDXX-0WGZU-ZLMIN-PPXXL-LFCE3-8CXMZ



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## Ommund Skailand

Statsautorisert revisor

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**Financial Statements**

**2020**

**More Holdco Aza AS**

**Org.no.:911 628 007**



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## More Holdco Aza AS

### Board of Directors' report

#### Introduction

More Holdco Aza AS (the "Company") with reg.no 911 628 007 is an investment company based in Stavanger.

#### Financial results

Net loss in 2020 was MNOK -0,05 compared to a profit of MNOK 51,07 in 2019. Allocation of this years' loss is transferred from other equity. Equity ratio as of 31.12.2020 is 99,9 %.

#### Share capital and shareholders

Moreld AS is the main shareholder of the Company, holding 100% of the shares.

#### Employees and the working environment

The Company has no employees. The board consists of three men. The board has not found it necessary to take special actions with regard to equal opportunities.

#### Environmental issues

The Company's operations do not pollute the environment.

#### Going concern

In accordance with the Accounting Act § 3-3, we confirm that the financial statements have been prepared under the assumption of going concern.

Stavanger, 09.09.2021

The board of More Holdco Aza AS

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Geir Austigard  
Chair of the board

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Jan Erik Rugland  
Board member

DocuSigned by:  
  
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Casper Andreas Corneliusen  
Board member



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<b>Revenue statement</b>			
<b>More Holdco Aza AS</b>			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Other operating expenses	2	47 852	61 001
<b>Total operating expenses</b>		<b>47 852</b>	<b>61 001</b>
<b>Operating profit</b>		<b>-47 852</b>	<b>-61 001</b>
<b>Financial income and expenses</b>			
Other interest income		394	1 807
Other financial income	3	0	51 124 758
<b>Net financial items</b>		<b>394</b>	<b>51 126 565</b>
<b>Net profit (-loss) before tax</b>		<b>-47 458</b>	<b>51 065 564</b>
Income tax expense	4	0	0
<b>Net profit (-loss)</b>		<b>-47 458</b>	<b>51 065 564</b>
<b>Allocation of net profit (-loss)</b>			
To/from other equity	6	-47 458	51 065 564
<b>Total allocation</b>		<b>-47 458</b>	<b>51 065 564</b>
<b>More Holdco Aza AS</b>		<b>Side 3</b>	



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<b>Balance sheet</b>			
<b>More Holdco Aza AS</b>			
<b>Assets</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Non-current assets</b>			
<b>Financial fixed assets</b>			
Investments in subsidiaries	3	223 767 441	223 797 441
<b>Total financial fixed assets</b>		<b>223 767 441</b>	<b>223 797 441</b>
<b>Total non-current assets</b>		<b>223 767 441</b>	<b>223 797 441</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables	5	182 282	116 794
<b>Total receivables</b>		<b>182 282</b>	<b>116 794</b>
Cash and bank deposits		9 292	222 723
<b>Total current assets</b>		<b>191 574</b>	<b>339 517</b>
<b>Total assets</b>		<b>223 959 015</b>	<b>224 136 958</b>

More Holdco Aza AS

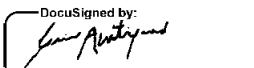
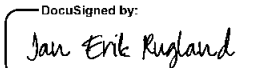
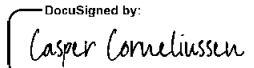
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<b>Balance sheet</b>			
<b>More Holdco Aza AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Paid-in capital</b>			
Share capital	6, 7	9 000 000	9 000 000
Share premium	6	79 924 251	79 924 251
<b>Total paid-in capital</b>		<b>88 924 251</b>	<b>88 924 251</b>
<b>Retained earnings</b>			
Other equity	6	135 023 733	135 071 191
<b>Total retained earnings</b>		<b>135 023 733</b>	<b>135 071 191</b>
<b>Total equity</b>		<b>223 947 983</b>	<b>223 995 442</b>
<b>Liabilities</b>			
<b>Current debt</b>			
Trade creditors		11 031	21 875
Other current debt	5	0	119 641
<b>Total current debt</b>		<b>11 031</b>	<b>141 516</b>
<b>Total liabilities</b>		<b>11 031</b>	<b>141 516</b>
<b>Total equity and liabilities</b>		<b>223 959 015</b>	<b>224 136 958</b>

Stavanger, 09.09.2021  
The board of More Holdco Aza AS

<p>DocuSigned by:  499851734051498... <b>Geir Austigard</b> Chair of the board</p>	<p>DocuSigned by:  61492F7668BA47C... <b>Jan Erik Rugland</b> Board member</p>	<p>DocuSigned by:  FF9EE4FF896F498... <b>Casper Andreas Corneliusen</b> Board member</p>
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<b>Indirect cash flow</b>			
<b>More Holdco Aza AS</b>			
	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Cash flows from operating activities</b>			
Profit/(-loss) before tax		-47 458	51 065 564
Change in accounts payable		-10 844	-7 218
Reversal of impairment of shares		0	-51 124 758
Change in other items		-185 129	30 000
<b>Net cash flows from operating activities</b>		<b>-243 431</b>	<b>-36 412</b>
<b>Cash flows from investment activities</b>			
Sale of shares		30 000	0
Investment in shares		0	30 000
Dividend received		0	59 523 276
<b>Net cash flows from investment activities</b>		<b>30 000</b>	<b>59 493 276</b>
<b>Cash flows from financing activities</b>			
Payment of dividend		0	59 500 000
<b>Net cash flows from financing activities</b>		<b>0</b>	<b>-59 500 000</b>
Net change in cash and cash equivalents		-213 431	-43 136
Cash and cash equivalents at the start of the period		222 723	265 858
<b>Cash and cash equivalents at the end of the period</b>		<b>9 292</b>	<b>222 723</b>

More Holdco Aza AS

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## **MORE HOLDCO AZA AS** **NOTES TO THE FINANCIAL STATEMENTS FOR 2020**

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### **Note 1 Accounting principles**

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards.

#### **Valuation and classification of assets and liabilities**

Net current assets and liabilities comprise receivables and payables due within one year.

Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

Fixed asset are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the reduction in value is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

#### **Trade and other receivables**

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

#### **Shares in subsidiaries and associates**

Subsidiaries and investments in associates are carried at cost in the parent company accounts. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Dividends and group contributions are recognised as other financial income. Group contributions may also be booked against shares in subsidiaries, as deemed appropriate under the current circumstances.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

#### **Foreign currency translation**

Foreign currency transactions are translated using the exchange rate prevailing at the date of the transaction. Balances in foreign currency are translated using the exchange rates prevailing at the balance sheet date.

#### **General and administrative expenses**

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

#### **Tax**

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.



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## **MORE HOLDCO AZA AS** **NOTES TO THE FINANCIAL STATEMENTS FOR 2020**

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### **Note 2 Number of employees, remuneration, loans to employees etc.**

No compensations have been paid, no loans have been granted and no guarantees have been issued to any member of the Board of Directors.

#### **Auditor**

Auditors' fee for 2020 was NOK 21 250

Fees for other assurance engagements was NOK 0.

VAT is included in the figures of auditor's fee.

### **Note 3 Investment in subsidiaries**

<b>Company</b>	<b>Office</b>	<b>Ownership and voting interest (%)</b>	<b>Result 2020</b>	<b>Equity as of 31.12</b>	<b>Booked value as of 31.12</b>
More HoldCo KM AS	Stavanger	98,4%	-3 086	277 958 795	223 767 441
<b>Sum</b>					<b>223 767 441</b>

More Holdco Aza AS is an investment company with the sole purpose of owning and developing More HoldCo KM AS. The underlying investments have a relatively limited connection to More Holdco Aza AS and is considered as a temporary ownership. Based on this assessment, no consolidated financial statements have been prepared. The investments are classified as long-term as the time horizon is over 1 year.



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## MORE HOLDCO AZA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

### Note 4 Tax

<b>This year's tax expense</b>	<b>2020</b>	<b>2019</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Ordinary result before tax	-47 458	51 065 564
Permanent differences	0	-51 124 758
Received intra-group contribution	0	114 924
Allocation of loss to be brought forward	0	-55 730
<b>Taxable income</b>	<b>-47 458</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	0	-25 283
Payable tax on received Group contribution	0	25 283
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2020</b>	<b>2019</b>	<b>Difference</b>
Accumulated loss to be brought forward	-47 458	0	47 458
Not included in the deferred tax calculation	47 458	0	-47 458
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.



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## MORE HOLDCO AZA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

### Note 5 Balances with group companies

Receivables	2020	2019
More HoldCo KM AS - Group contribution	0	114 924
More HoldCo KM AS	25 283	0
Moreld AS	51 440	0
Moreld Holding AS	37 500	0
HV VI Holding AS	37 500	0
Moreld Invest AS	30 000	0
<b>Sum</b>	<b>181 723</b>	<b>114 924</b>

Debt	2020	2019
More HoldCo KM AS - Group contribution	0	89 641
HV VI Invest Giba II AS	0	30 000
<b>Sum</b>	<b>0</b>	<b>119 641</b>

### Note 6 Equity

	Share capital	Share premium	Other equity	Total equity
As of 01.01.2020	9 000 000	79 924 251	135 071 191	223 995 442
Net loss			-47 458	-47 458
<b>As of 31.12.2020</b>	<b>9 000 000</b>	<b>79 924 251</b>	<b>135 023 733</b>	<b>223 947 983</b>

### Note 7 Shareholders

The share capital in More Holdco Aza AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	150 000 000	0,06	9 000 000
<b>Total</b>	<b>150 000 000</b>		<b>9 000 000</b>

### Ownership structure

Shareholders in % at year end:

	Ordinary shares	Total	Ownership/ Voting share
Moreld AS	150 000 000	150 000 000	100 %



Skatteetaten

Vår dato  
01.02.2021

Din/Deres dato  
04.01.2021

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR407807771

Telefon  
90518192

Org.nr  
974761076

Vår referanse  
2021/5022433

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

MORELD INVEST AS  
Hospitalsgata 4  
4006 STAVANGER

Att. Ove Martin Juul

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 4. januar 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) 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

Selskapene som er opplistet i vedlegget er norske investerings- og holdingsselskaper som som inngår i Moreld-konsernet. Moreld-konsernet er basert på selskaper i HitecVision porteføljen. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene har foretatt, eller vil foreta investeringer innenfor energibransjen. Selskapene har få eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og som benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes långivere og aksjonærer foregår 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 vekt på at selskapenes direkte og indirekte aksjonærer er profesjonelle investorer basert på HitecVision porteføljen. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



<b>Selskap</b>	<b>Org.nummer</b>
Moreld Invest AS	924 728 485
Moreld AS	923 807 799
More HoldCo Alfa AS	992 149 264
More HoldCo Emtunga AS	818 858 892
AO HoldCo AS	918 858 911
More HoldCo Leirvik AS	991 937 226
More HoldCo Apply AS	918 274 790
More HoldCo Giba AS	912 536 270
More HoldCo TB AS	918 858 881
Nord Well AS	912 536 394
DW Quip AS	922 983 410
Norwegian Piping Holding AS	925 305 812
More Asset AS	925 270 199
Bokn BidCo2 AS	925 270 156
More HoldCo Gamma AS	997 550 528
Moseidveien 17 AS	916 775 911
D1-3 Eiendom AS	997 030 451
Agility Group AS	987 316 039
More HoldCo Aza AS	911 628 007
More HoldCo KM AS	913 192 230