



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	995 610 671
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	HVAS INVEST ZETA AS
Forretningsadresse:	Jåttåvågveien 7 4020 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:	Ove Martin Juul
Dato for fastsettelse av årsregnskapet:	26.08.2021

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, 04.03.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	1 071 130	189 614
Sum kostnader		1 071 130	189 614
Driftsresultat		-1 071 130	-189 614
Finansinntekter og finanskostnader			
Annen renteinntekt		3 872	45 831
Other financial income			1 145 937
Sum finansinntekter		3 872	1 191 768
Write-downs of long-term investments	4	302 901 500	664 436 915
Other financial expenses		103 068	
Sum finanskostnader		303 004 568	664 436 915
Netto finans		-303 000 696	-663 245 147
Ordinært resultat før skattekostnad		-304 071 826	-663 434 761
Income tax expense	3		
Ordinært resultat etter skattekostnad		-304 071 826	-663 434 761
Årsresultat		-304 071 826	-663 434 761
Årsresultat etter minoritetsinteresser		-304 071 826	-663 434 761
Totalresultat		-304 071 826	-663 434 761
Overføringer og disponeringer			
From share premium	5	-304 071 826	-663 241 977
To/from other equity			-192 784
Sum overføringer og disponeringer		-304 071 826	-663 434 761



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	4		302 901 500
Sum finansielle anleggsmidler			302 901 500
Sum anleggsmidler		0	302 901 500
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		1 875	1 870
Sum fordringer		1 875	1 870
Bankinnskudd, kontanter og lignende			
Cash and bank deposits		3 409 792	4 680 067
Sum bankinnskudd, kontanter og lignende		3 409 792	4 680 067
Sum omløpsmidler		3 411 667	4 681 937
SUM EIENDELER		3 411 667	307 583 437
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 6	3 000 000	3 000 000
Overkurs	5	394 392	304 466 218
Sum innskutt egenkapital		3 394 392	307 466 218
Sum egenkapital		3 394 392	307 466 218



Balanse

Beløp i: NOK	Note	2020	2019
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		14 375	14 375
Other current debt		2 900	102 844
Sum kortsiktig gjeld		17 275	117 219
Sum gjeld		17 275	117 219
SUM EGENKAPITAL OG GJELD		3 411 667	307 583 437



Financial Statements

2020

HVAS Invest Zeta AS

Org.no.:995 610 671

Pemso Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



HVAS Invest Zeta AS

Board of Directors' report

Introduction

HVAS Invest Zeta AS (the "Company") with reg.no 995 610 671 is an investment company based in Stavanger.

Financial results

Net loss in 2020 was NOK -304 071 826 compared to a loss of NOK -663 434 761 in 2019. Allocation of this years' profit is transferred from share premium. Equity ratio as of 31.12.2020 is 99,5 %.

Share capital and shareholders

HitecVision Asset Solutions LP is the sole shareholder of the Company.

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, 17.08.2021
The board of HVAS Invest Zeta AS

Alf Christian Thorkildsen
Chair of the board

Oddvar Dirdal
Board member

Ove Martin Juul
Board member

Pemneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



Revenue statement			
HVAS Invest Zeta AS			
Operating income and operating expenses	Note	2020	2019
Other operating expenses	2	1 071 130	189 614
Total operating expenses		1 071 130	189 614
Operating profit		-1 071 130	-189 614
Financial income and expenses			
Other interest income		3 872	45 831
Other financial income		0	1 145 937
Write-downs of long-term investments	4	302 901 500	664 436 915
Other financial expenses		103 068	0
Net financial items		-303 000 696	-663 245 147
Net profit (-loss) before tax		-304 071 826	-663 434 761
Income tax expense	3	0	0
Net profit (-loss)		-304 071 826	-663 434 761
Allocation of net profit (-loss)			
From share premium	5	-304 071 826	-663 241 977
To/from other equity		0	192 784
Total allocation		-304 071 826	-663 434 761

Pemneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



Balance sheet			
HVAS Invest Zeta AS			
Assets	Note	2020	2019
Non-current assets			
Financial fixed assets			
Investments in subsidiaries	4	0	302 901 500
Total financial fixed assets		0	302 901 500
Total non-current assets		0	302 901 500
Current assets			
Debtors			
Other short-term receivables		1 875	1 870
Total receivables		1 875	1 870
Cash and bank deposits		3 409 792	4 680 067
Total current assets		3 411 667	4 681 937
Total assets		3 411 667	307 583 437

Pemneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



Balance sheet			
HVAS Invest Zeta AS			
Equity and liabilities	Note	2020	2019
Paid-in capital			
Share capital	5, 6	3 000 000	3 000 000
Share premium	5	394 392	304 466 218
Total paid-in capital		3 394 392	307 466 218
Total equity		3 394 392	307 466 218
Liabilities			
Current debt			
Trade creditors		14 375	14 375
Other current debt		2 900	102 844
Total current debt		17 275	117 219
Total liabilities		17 275	117 219
Total equity and liabilities		3 411 667	307 583 437
Stavanger, 17.08.2021 The board of HVAS Invest Zeta AS			
<hr/> Alf Christian Thorkildsen Chair of the board	<hr/> Oddvar Dirdal Board member	<hr/> Ove Martin Juul Board member	
HVAS Invest Zeta AS		Page 5	

Penneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



Indirect cash flow			
HVAS Invest Zeta AS			
	Note	2020	2019
Cash flows from operating activities			
Profit/(-loss) before tax		-304 071 826	-663 434 761
Impairment of shares		302 901 500	664 436 915
Change in accounts payable		0	-14 718
Change in other accrual items		-99 949	102 844
Net cash flows from operating activities		-1 270 275	1 090 280
Cash flows from investment activities			
Investment in shares		0	38 763 250
Net cash flows from investment activities		0	-38 763 250
Cash flows from financing activities			
Capital increase		0	36 686 800
Net cash flows from financing activities		0	36 686 800
Net change in cash and cash equivalents		-1 270 275	-986 170
Cash and cash equivalents at the start of the period		4 680 067	5 666 237
Cash and cash equivalents at the end of the period		3 409 792	4 680 067

Pemneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



HVAS INVEST ZETA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

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.

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.

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.

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.



HVAS INVEST ZETA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

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 32 438.

Fees for other assurance engagements was NOK 0.

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

Note 3 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary result before tax	-304 071 826	-663 434 761
Permanent differences	302 901 500	664 436 915
Allocation of loss to be brought forward	0	-1 002 154
Taxable income	-1 170 326	0
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2020	2019	Difference
Accumulated loss to be brought forward	-3 356 026	-2 185 700	1 170 326
Not included in the deferred tax calculation	3 356 026	2 185 700	-1 170 326
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Pemneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



HVAS INVEST ZETA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

Note 4 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2020	Equity as of 31.12	Booked value as of 31.12
Atlantica Tender Drilling Ltd	Bermuda	69,2 %	USD -19 364 091	USD 30 489 798	NOK 0

HVAS Invest Zeta AS is an investment company with the sole purpose of owning and developing Atlantica Tender Drilling Ltd. The underlying investment has a relatively limited connection to HVAS Invest Zeta AS and is considered as a temporary ownership. Based on this assessment, no consolidated financial statements have been prepared. The investment is classified as long-term as the time horizon is over 1 year.

Note 5 Equity

	Share capital	Share premium	Total equity
As of 01.01.2020	3 000 000	304 466 218	307 466 218
Net loss		-304 071 826	-304 071 826
As of 31.12.2020	3 000 000	394 392	3 394 392

Note 6 Shareholders

The share capital in HVAS Invest Zeta AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	1 000 000	3,00	3 000 000
Total	1 000 000		3 000 000

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Total	Ownership/ Voting share
HitecVision Asset Solutions LP	1 000 000	1 000 000	100 %
Total number of shares	1 000 000	1 000 000	100 %

Penneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Ove Martin Juul

Board member

Serienummer: 9578-5998-4-1082585

IP: 185.51.xxx.xxx

2021-08-17 10:45:13Z



Oddvar Dirdal

Board member

Serienummer: 9578-5992-4-3159248

IP: 185.51.xxx.xxx

2021-08-17 11:03:49Z



Alf Christian Thorkildsen

Chairman

Serienummer: 9578-5997-4-878665

IP: 2.15.xxx.xxx

2021-08-19 08:20:16Z



Penneo Dokumentnøkkel: Y1WT4-0UGXB-JCEOS-EFKLM-8JEUW-NT6SB

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>



Statsautoriserte revisorer
Ernst & Young AS

Vassbotnen 11a Forus, NO-4313 Sandnes
Postboks 8015, NO-4068 Stavanger

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of HVAS Invest Zeta AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of HVAS Invest Zeta AS, which comprise the balance sheet as at 31 December 2020, the income statement and statements of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 and its financial performance and 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

Other information consists of the information included in the Company's annual report other than the financial statements and our auditor's report thereon. The Board of Directors (management) are responsible for the other information. Our opinion on the audit of 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 on the other information obtained prior to the date of the auditor's report, 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 management for the financial statements

Management is responsible for the preparation and fair presentation 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 and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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 International Standards on Auditing (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 the 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 law, regulations and generally accepted auditing principles 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, 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 fair presentation.

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 the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption, and proposal for the allocation of the result is consistent with the financial statements and complies with the law and regulations.



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 ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Stavanger, 19 August 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Jan Kvalvik
State Authorised Public Accountant (Norway)

Penneo Dokumentnøkkel: N80PX-V5WYJ-LXACZ-0AE3B-4C5A8-A7H56



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo"™ - sikker digital signatur.
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Jan Kvalvik

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5994-4-497669

IP: 79.160.xxx.xxx

2021-08-19 18:06:40Z



Penneo Dokumentnøkkel: N80PX-V5WYJ-LXACZ-0AE3B-4C5A8-A7H56

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>



Skatteetaten

Vår dato
27.01.2021

Din/Deres dato
04.01.2021

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR407786039

Telefon
90518192

Org.nr
974761076

Vår referanse
2020/5120732

Postadresse
Postboks 9200 Grønland
0134 OSLO

HV VII INVEST UNIFORM AS
Jåttåvågeveien 7
4020 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 holdingselskaper som er hel- eller deleid av ulike HitecVision private equity-fond lokalisert på Guernsey. 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 ingen 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 selskapene er hel- eller deleid av utenlandske investerings- og holdingsselskaper i ulike private equity fond. 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.



Vedlegg

Selskap	Org.nummer
HV IV Holding AS	919 604 778
HV V Holding AS	914 148 308
APP Investment AS	917 906 130
HV V Invest Lima AS	995 929 961
Core Energy Holding AS	997 043 545
CE Investment AS	997 153 502
HVAS Invest Zeta AS	995 610 671
HVAS Invest Kappa AS	995 930 099
HV VI Invest Omega AS	998 159 555
HV VI Invest Omega II AS	998 159 563
Spike Exploration AS	998 483 476
SEH Investment AS	999 299 172
OMP Holding AS	912 084 957
Offshore Merchant Partners AS	912 536 416
HV VI Holding AS	999 178 359
HV VII Invest Dags AS	913 641 043
Circle Group AS	913 640 969
HV VII Invest Manna AS	913 930 991
HV VII Invest Manna II AS	914 270 405
Pure E&P Holding AS	915 056 229
Pure E&P AS	940 376 645
Geotech Software Solutions AS	988 143 669
Rocksource Gulf of Mexico AS	992 996 757
HV VII Invest Juliet AS	914 480 787
Hav Energy Holding AS	815 672 852
Ty Offshore Invest AS	921 166 753
HV VII Invest Shankly AS	916 162 537
HV VII Invest Shankly II AS	916 162 529
North Sea Strategic Investments AS	916 162 545
HV VII Invest Lagus AS	916 162 642
Asset Buyout Partners Holding AS	916 162 650
HV VII Invest Foxtrot AS	820 901 312
HV VII Invest Uniform AS	922 404 615
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943
Sval Energi Holding AS	922 404 798
NSOF Invest Jota AS	925 979 260
NSOF Invest Lambda AS	926 009 125
Point Resources Holding AS	915 075 894
Moreld Holding AS	924 728 469