



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	995 930 099
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	HVAS INVEST KAPPA AS
Forretningsadresse:	Jåttåvågveien 7 4020 STAVANGER

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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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:	28.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 09.07.2024



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	135 633	129 963
Sum kostnader		135 633	129 963
Driftsresultat		-135 633	-129 963
Finansinntekter og finanskostnader			
Annen renteinntekt		350 014	1 772
Other financial income		2 350 591	2 539 233
Increase in fair value of financial current assets		999 882 299	
Sum finansinntekter		1 002 582 904	2 541 005
Rentekostnad til foretak i samme konsern		490 732	
Other financial expenses		9 003 977	
Sum finanskostnader		9 494 709	
Netto finans		993 088 195	2 541 005
Ordinært resultat før skattekostnad		992 952 562	2 411 042
Income tax expense	3		530 429
Ordinært resultat etter skattekostnad		992 952 562	1 880 613
Årsresultat		992 952 562	1 880 613
Årsresultat etter minoritetsinteresser		992 952 562	1 880 613
Totalresultat		992 952 562	1 880 613
Overføringer og disponeringer			
Tilleggsutbytte	4	406 896 000	
To/from other equity	4	586 056 562	1 880 613
Sum overføringer og disponeringer		992 952 562	1 880 613



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables	5	7 063 669	8 592 204
Sum fordringer		7 063 669	8 592 204
Investeringer			
Aksjer og andeler i foretak i samme konsern	6	1 507 557 908	768 200 610
Sum investeringer		1 507 557 908	768 200 610
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		253 820 009	86 453
Sum bankinnskudd, kontanter og lignende		253 820 009	86 453
Sum omløpsmidler		1 768 441 585	776 879 267
SUM EIENDELER		1 768 441 585	776 879 267
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 7	7 018 964	7 018 964
Overkurs	4	714 933 426	714 933 426
Sum innskutt egenkapital		721 952 391	721 952 391
Opptjent egenkapital			
Other equity	4	638 567 799	52 511 237



Balanse

Beløp i: NOK	Note	2023	2022
Sum opptjent egenkapital		638 567 799	52 511 237
Sum egenkapital		1 360 520 189	774 463 627
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		4 235	4 598
Tax payable	3		
Utbytte	4	406 896 000	
Other current liabilities	5	1 021 161	2 411 042
Sum kortsiktig gjeld		407 921 396	2 415 640
Sum gjeld		407 921 396	2 415 640
SUM EGENKAPITAL OG GJELD		1 768 441 585	776 879 267



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**Liquidation balance and Financial Statements
per 31 December 2023**

HVAS Invest Kappa AS (In liquidation)

Org.no.:995 930 099



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HVAS Invest Kappa AS (In liquidation)

Board of Directors' report

Introduction

HVAS Invest Kappa AS (the "Company") with reg.no 995 930 099 is an investment company based in Stavanger.

Financial results

Net profit in 2023 was NOK 992 952 562 compared to a profit of NOK 1 880 613 in 2022. Allocation of this years' profit is transferred to other equity. Equity ratio as of 31.12.2023 is 76.93 %.

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.

Directors & Officers Insurance

The Company has a Directors & Officers Insurance in place which covers liability for financial loss of third parties due to neglect, error or omissions from any directors, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

Environmental issues

The Company's operations do not pollute the environment.

Statement related to the Transparency Act

The Company does not produce goods or deliver services, as stated in the Transparency Act. However, together with its subsidiaries that do produce goods and deliver services, the company surpasses the thresholds set by the Transparency Act. Consequently, the Company directs attention to Ocean Installer's statement concerning the Transparency Act for additional insights into its processes and due diligence assessment related to the Transparency Act.

Company's assets, rights and obligation

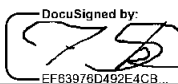
Reference is made to the liquidation balance as of 31 December 2023. The board is not aware that there are other assets, rights or obligations other than those that arise from the liquidation balance and notes as of 31 December 2023.

Liquidation and going concern

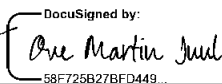
The Company has been in liquidation since June 2024. Following this the financial statements have been prepared under the assumption of liquidation.

Stavanger, 28.06.2024

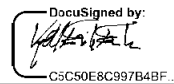
The board of HVAS Invest Kappa AS

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EF83976D492E4CB...

Jone Skaara
Chair of the board

DocuSigned by:

58F725B27BFD449...

Ove Martin Juul
Board member

DocuSigned by:

C5C50E8C997B4BF...

Kjell-Erik Endresen
Board member



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Revenue statement			
HVAS Invest Kappa AS (In liquidation)			
Operating income and operating expenses (NOK)	Note	2023	2022
Other expenses	2	135 633	129 963
Total expenses		135 633	129 963
Operating profit		-135 633	-129 963
Financial income and expenses			
Other interest income		350 014	1 772
Other financial income		2 350 591	2 539 233
Increase in fair value of financial current assets		999 882 299	0
Interest expense to group companies		490 732	0
Other financial expenses		9 003 977	0
Net financial items		993 088 195	2 541 005
Net profit (-loss) before tax		992 952 562	2 411 042
Income tax expense	3	0	530 429
Net profit (-loss)		992 952 562	1 880 613
Allocation of net profit (-loss)			
Additional dividend	4	406 896 000	0
To/from other equity	4	586 056 562	1 880 613
Total allocation		992 952 562	1 880 613



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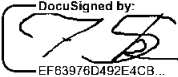

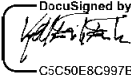
Balance sheet			
HVAS Invest Kappa AS (In liquidation)			
Assets (NOK)	Note	2023	2022
Current assets			
Debtors			
Other short-term receivables	5	7 063 669	8 592 204
Total receivables		7 063 669	8 592 204
Investments			
Investment in subsidiaries	6	1 507 557 908	768 200 610
Total investments		1 507 557 908	768 200 610
Cash and cash equivalents		253 820 009	86 453
Total current assets		1 768 441 585	776 879 267
Total assets		1 768 441 585	776 879 267



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Balance sheet			
HVAS Invest Kappa AS (In liquidation)			
Equity and liabilities (NOK)	Note	2023	2022
Paid-in capital			
Share capital	4, 7	7 018 964	7 018 964
Share premium	4	714 933 426	714 933 426
Total paid-in capital		721 952 391	721 952 391
Retained earnings			
Other equity	4	638 567 799	52 511 237
Total retained earnings		638 567 799	52 511 237
Total equity		1 360 520 189	774 463 627
Liabilities			
Current liabilities			
Trade payables		4 235	4 598
Dividends	4	406 896 000	0
Other current liabilities	5	1 021 161	2 411 042
Total current liabilities		407 921 396	2 415 640
Total liabilities		407 921 396	2 415 640
Total equity and liabilities		1 768 441 585	776 879 267

Stavanger, 28.06.2024
The board of HVAS Invest Kappa AS

<p>DocuSigned by:  EF63978D492E4CB...</p> <p>Jone Skaara Chair of the board</p>	<p>DocuSigned by:  58F725627BFD449...</p> <p>Ove Martin Juul Board member</p>	<p>DocuSigned by:  C5C50E8C997B4BF...</p> <p>Kjell-Erik Endresen Board member</p>
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Indirect cash flow			
HVAS Invest Kappa AS (In liquidation)			
(NOK)	Note	2023	2022
Cash flows from operating activities			
Profit/(-loss) before tax		992 952 562	2 411 042
FV adjustments		-999 882 299	0
Change in accounts payable		-362	-62 004
Change in other accrual items		6 776 185	-2 539 899
Net cash flows from operating activities		-153 914	-190 861
Cash flows from investment activities			
Investments in shares		-1 725 000	0
Proceeds from the sale of other investments		255 612 469	0
Net cash flows from investment activities		253 887 469	0
Net change in cash and cash equivalents		253 733 555	-190 861
Cash and cash equivalents at the start of the period		86 453	277 314
Cash and cash equivalents at the end of the period		253 820 009	86 453

HVAS Invest Kappa AS

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HVAS INVEST KAPPA AS (IN LIQUIDATION) NOTES TO THE LIQUIDATION BALANCE AND FINANCIAL STATEMENTS PER 31 DECEMBER 2023

Note 1 Accounting principles

An extraordinary general meeting on 11 June 2024 resolved to dissolve the Company. The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles.

Assets and liabilities are stated at fair value due to the dissolution in accordance with section 4-5 of the Accounting Act.

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

Dividends received are recognised as income. However, dividends that exceeds retained earnings are recorded as a reduction of the acquisition cost. Dividends / group contributions from subsidiaries are recognised in the same year as the subsidiary allocates the amount. Dividends from other companies are recognised as financial income when the dividend is approved. Investments in subsidiaries are not consolidated as the purpose of the investments is to develop and sell the underlying investments.

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.

Group affiliation

Consolidated financial statements are not prepared as the shares in the subsidiary have been acquired with an intention of temporary ownership, cf. Section 3-8 of the Accounting Act (Regnskapsloven).



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HVAS INVEST KAPPA AS (IN LIQUIDATION)
NOTES TO THE LIQUIDATION BALANCE AND FINANCIAL STATEMENTS PER 31 DECEMBER 2023

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

The company has no employees and is not required to have an occupational pension scheme in accordance with Norwegian law on required occupational pension.

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 2023 was NOK 17 888.

Fees for other assurance engagements was NOK 0.

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



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HVAS INVEST KAPPA AS (IN LIQUIDATION) NOTES TO THE LIQUIDATION BALANCE AND FINANCIAL STATEMENTS PER 31 DECEMBER 2023

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	530 429
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	530 429
Taxable income:		
Result before tax	992 952 562	2 411 042
Permanent differences	-993 244 799	0
Provided intra-group contribution	0	-2 411 042
Taxable income	-292 237	0
Payable tax in the balance:		
Payable tax on this year's result	0	530 429
Payable tax on provided Group contribution	0	-530 429
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

	2023	2022	Difference
Accumulated loss to be brought forward	-292 237	0	292 237
Not included in the deferred tax calculation	292 237	0	-292 237
Deferred tax (22 %)	0	0	0

Deferred tax not included in the balance sheet as future income is expected to be covered by the Norwegian participation exemption method.



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HVAS INVEST KAPPA AS (IN LIQUIDATION)

NOTES TO THE LIQUIDATION BALANCE AND FINANCIAL STATEMENTS PER 31 DECEMBER 2023

Note 4 Equity

	Share capital	Share premium	Other equity	Total equity
As of 01.01.2023	7 018 964	714 933 426	52 511 237	774 463 627
Dividend			-406 896 000	-406 896 000
Net profit			992 952 562	992 952 562
As of 31.12.2023	7 018 964	714 933 426	638 567 799	1 360 520 189

Note 5 Balances with group companies

Receivables	2023	2022
Ocean Installer AS	7 046 614	6 696 087
Ocean Installer Holding AS - Group contribution	0	1 880 613
Sum	7 046 614	8 576 700

Debt	2023	2022
Ocean Installer Holding AS	1 021 161	0
Ocean Installer Holding AS - Group contribution	0	2 411 042
Sum	1 021 161	2 411 042

Note 6 Investment in subsidiaries

Company	Office	Ownership (%)	Voting interest (%)	Result 2023	Equity as of 31.12	Booked value as of 31.12
Ocean Installer Holding AS	Stavanger	100 %	100 %	tNOK - 14 758	tNOK 545 106	1 507 557 908

Note 7 Shareholders

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

	Total	Face value	Share capital
Ordinary shares	5 357 988	1.31	7 018 964

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Total	Ownership/Voting share
HitecVision Asset Solutions LP	5 357 988	5 357 988	100 %
Total number of shares	5 357 988	5 357 988	100 %



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HVAS INVEST KAPPA AS (IN LIQUIDATION)

NOTES TO THE LIQUIDATION BALANCE AND FINANCIAL STATEMENTS PER 31 DECEMBER 2023

Note 8 Subsequent events

On 6 June 2024, the Company signed an agreement to sell its wholly owned subsidiary Ocean Installer Holding AS. Immediately after signing the Company was set into liquidation.

The sale of Ocean Installer Holding AS to Moreld Group AS closed on 28 June 2024.



To the General Meeting of HVAS Invest Kappa AS – under liquidation

Independent Auditor's Report

Opinion

We have audited the financial statements of HVAS Invest Kappa AS – under liquidation (the Company), which comprise the balance sheet as at 31 December 2023, the revenue statement and indirect cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, 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 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 relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), 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.

Emphasis of Matter

We draw attention to Note 1 to the financial statements, which states that the General Meeting has resolved to dissolve the Company on 11 June 2024. The financial statements have therefore been prepared using a liquidation basis of accounting. Our opinion is not modified in respect of this matter.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view 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.

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger

T: 02316, org. no.: 987 009 713 MVA, www.pwc.no

Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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. Management has decided to liquidate the Company.

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 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 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. Management has decided to liquidate the Company. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- 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.

Stavanger, 28 June 2024
PricewaterhouseCoopers AS

Roy Henrik Heggelund
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning - Likvidasjon - HVAS Invest

Signers:

Name	Method	Date
Heggelund, Roy Henrik	BANKID	2024-06-28 16:13

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity
of the document.



Skatteetaten

Vår dato 27.11.2023	Din/Deres dato 18.10.2023	Saksbehandler Vibeke Home
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 48123176
Org.nr 974761076	Vår referanse 2020/5120732	Postadresse Postboks 9200 Grønland 0134 OSLO

HV NEF INVEST JOTA AS
Att.Ove Martin Juul
Postboks 8120
4068 STAVANGER
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 18. oktober 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

HV IV Holding AS	org.nr. 919 604 778
HV V Holding AS	org.nr. 914 148 308
HVAS Invest Zeta AS	org.nr. 995 610 671
HVAS Invest Kappa AS	org.nr. 995 930 099
HV VI Holding AS	org.nr. 999 178 359
HV VI Invest Sierra AS	org.nr. 928 336 913
OMP Holding AS	org.nr. 912 084 957
Offshore Merchant Partners AS	org.nr. 912 536 416
HV VII Invest Dags AS	org.nr. 913 641 043
Circle Group AS	org.nr. 913 640 969
HV VII Invest Juliet AS	org.nr. 914 480 787
Hav Energy Holding AS	org.nr. 815 672 852
HV VII Invest Shankly AS	org.nr. 916 162 537
HV VII Invest Shankly II AS	org.nr. 916 162 529
North Sea Strategic Investments AS	org.nr. 916 162 545
HV NEF Invest Jota AS	org.nr. 925 979 260
HV NEF Invest Romeo AS	org.nr. 927 612 364
HV Celsio Invest AS	org.nr. 928 513 378
HV Celsio Invest II AS	org.nr. 928 657 698
HV Celsio Holding AS	org.nr. 928 657 965
HV NEF Invest Zero AS	org.nr. 928 513 254
HV Aneo Holding AS	org.nr. 928 786 617
HV NEF Invest Victor AS	org.nr. 929 264 304
HV Cadre Holding AS	org.nr. 929 264 282
HV NEF Invest Rho AS	org.nr. 929 264 142
HV Skygard Holding AS	org.nr. 929 264 290
SpringPoint Holding II AS	org.nr. 931 751 522



HV Storm Co-invest AS	org.nr. 928 786 854
Moreld Holding AS	org.nr. 924 728 469
APP Investment AS	org.nr. 917 906 130
Sval Energi Group AS	org.nr. 930 060 879
Sval Energi Invest II AS	org.nr. 923 862 943
HV Storm Holding AS	org.nr. 927 733 242

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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 er norske investerings- og holdingselskaper hel- eller deleid av HitecVision private equity fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer.

Selskapenes formål er å «Investere i, eie og utvikle andre selskaper og alt som står i forbindelse med dette». Selskapene investerer i energibransjen.

Engelsk er arbeidsspråk i selskapene og for tilknyttede parter, samt i de selskaper hvor selskapene har foretatt eller vil foreta sine investeringer. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk og finansiell profesjon som i stor grad benytter engelsk som arbeidsspråk. Selskapene har ingen eksterne kunder.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising



av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er investerings- og holdingselskaper som er hel- eller deleid av HitecVision private equity fond. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.