



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 932 736 829  
Organisasjonsform: Ansvarlig selskap (ANS)  
Foretaksnavn: TRUDVANG CCS ANS  
Forretningsadresse: Veritasveien 29  
4007 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### 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: Halvor Engebretsen  
Dato for fastsettelse av årsregnskapet: 18.02.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*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, 25.02.2025



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Exploration expenses	3	93 555 000	8 495 000
Other operating expenses		3 000	0
<b>Sum kostnader</b>		<b>93 558 000</b>	<b>8 495 000</b>
<b>Driftsresultat</b>		<b>-93 558 000</b>	<b>-8 495 000</b>
<b>Finansinntekter og finanskostnader</b>			
Finance income	4	919 000	0
<b>Sum finansinntekter</b>		<b>919 000</b>	<b>0</b>
<b>Netto finans</b>		<b>919 000</b>	<b>0</b>
<b>Resultat før skattekostnad</b>		<b>-92 639 000</b>	<b>-8 495 000</b>
<b>Årsresultat</b>		<b>-92 639 000</b>	<b>-8 495 000</b>



### Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other receivables	5	7 341 000	0
Sum fordringer		7 341 000	0
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		17 313 000	
Sum bankinnskudd, kontanter og lignende		17 313 000	
Sum omløpsmidler		24 654 000	0
SUM EIENDELER		24 654 000	0
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Paid-in capital	6	108 993 000	0
Retained earnings	6	-101 134 000	-8 495 000
Sum innskutt egenkapital		7 859 000	-8 495 000
Sum egenkapital		7 859 000	-8 495 000
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Accounts payable	7	13 017 000	0



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Other liabilities, current	7	3 778 000	8 495 000
<b>Sum kortsiktig gjeld</b>		<b>16 795 000</b>	<b>8 495 000</b>
<b>Sum gjeld</b>		<b>16 795 000</b>	<b>8 495 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>24 654 000</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 314308

#### Enheten

Organisasjonsnummer: 932 736 829  
Organisasjonsform: Ansvarlig selskap (ANS)  
Foretaksnavn: TRUDVANG CCS ANS  
Forretningsadresse: Veritasveien 29  
4007 STAVANGER

#### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

#### 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: Halvor Engebretsen  
Dato for fastsettelse av årsregnskapet: 18.02.2025

#### Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

*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, 24.02.2025



Organisasjonsnr: 932 736 829  
TRUDVANG CCS ANS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Exploration expenses	3	93 555 000	8 495 000
Other operating expenses		3 000	0
<b>Sum kostnader</b>		<b>93 558 000</b>	<b>8 495 000</b>
<b>Driftsresultat</b>		<b>-93 558 000</b>	<b>-8 495 000</b>
<b>Finansinntekter og finanskostnader</b>			
Finance income	4	919 000	0
<b>Sum finansinntekter</b>		<b>919 000</b>	<b>0</b>
<b>Netto finans</b>		<b>919 000</b>	<b>0</b>
<b>Resultat før skattekostnad</b>		<b>-92 639 000</b>	<b>-8 495 000</b>
<b>Årsresultat</b>		<b>-92 639 000</b>	<b>-8 495 000</b>



Organisasjonsnr: 932 736 829  
TRUDVANG CCS ANS

## BALANSE

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other receivables	5	7 341 000	0
Sum fordringer		7 341 000	0
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		17 313 000	
Sum bankinnskudd, kontanter og lignende		17 313 000	
Sum omløpsmidler		24 654 000	0
<b>SUM EIENDELER</b>		<b>24 654 000</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Paid-in capital	6	108 993 000	0
Retained earnings	6	-101 134 000	-8 495 000
Sum innskutt egenkapital		7 859 000	-8 495 000
Sum egenkapital		7 859 000	-8 495 000
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Accounts payable	7	13 017 000	0
Other liabilities, current	7	3 778 000	8 495 000
Sum kortsiktig gjeld		16 795 000	8 495 000
Sum gjeld		16 795 000	8 495 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>24 654 000</b>	<b>0</b>



Organisasjonsnr: 932 736 829  
TRUDVANG CCS ANS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
2

#### Regnskapsprinsipper

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for small companies. See note 2 in attached annual statements for further details.

Note  
3

Antall årsverk i regnskapsåret  
0.00

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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#### Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

#### Fordringer

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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Samlet beløp - felles kontrollert virksomhet      Årets      Fjorårets

Pantstillelse \_\_\_\_\_ Beløp

Beholdning av egne aksjer      Antall      Pålydende      Andel av aksjek.

**Note**

**Lån og sikkerhetsstillelse til medlemmer**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

**Opplysninger om:**

**Medlemmer av:**

**Mer om lån og sikkerhetsstillelse**



# Deloitte.

Deloitte AS  
Knud Holms gate 8  
NO-4005 Stavanger  
Norway

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To the Management Committee Meeting of Trudvang CCS ANS

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of Trudvang CCS ANS (the Company), which comprise the balance sheet as at 31 December 2024, 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 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 2024, 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 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.

### *Responsibilities of the Management for the Financial Statements*

The General Manager and the Management Committee (management) are 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.

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 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,

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

Deloitte Norway conducts business through two legally separate and independent limited liability companies; Deloitte AS, providing audit, consulting, financial advisory and risk management services, and Deloitte Advokatfirma AS, providing tax and legal services.



**Deloitte.**

Independent auditor's report  
Trudvang CCS ANS

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 skepticism 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 management 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, 18 February 2025  
Deloitte AS

**Ommund Skailand**  
State Authorised Public Accountant  
(electronically signed)



## Independent auditor's report

Name	Date
Skailand, Ommund	2025-02-19

Identification

 bankID Skailand, Ommund



This document contains electronic signatures using EU-compliant PAdES - PDF  
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



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Trudvang

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2024

TRUDVANG CCS ANS



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## Trudvang

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## Trudvang

### Income Statement

NOK thousand	Note	01.01-31.12.2024	27.10-31.12.2023
Exploration expenses	3	(93 555)	(8 495)
Other operating expenses		(3)	-
<b>Total operating expenses</b>		<b>(93 558)</b>	<b>(8 495)</b>
<b>Total operating loss</b>		<b>(93 558)</b>	<b>(8 495)</b>
Finance income	4	919	-
<b>Net financial items</b>		<b>919</b>	<b>-</b>
<b>Loss for the year</b>		<b>(92 639)</b>	<b>(8 495)</b>

### Balance Sheet

NOK thousand	Note	31 December 2024	31 December 2023
<b>ASSETS</b>			
<b>Current assets</b>			
Other receivables	5	7 341	-
Cash and cash equivalents		17 313	-
<b>Current assets</b>		<b>24 654</b>	<b>-</b>
<b>Total assets</b>		<b>24 654</b>	<b>-</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Paid-in capital	6	108 993	-
Retained earnings	6	(101 134)	(8 495)
<b>Total equity</b>		<b>7 860</b>	<b>(8 495)</b>
<b>Current liabilities</b>			
Accounts payable	7	13 017	-
Other liabilities, current	7	3 778	8 495
<b>Total current liabilities</b>		<b>16 795</b>	<b>8 495</b>
<b>Total liabilities</b>		<b>16 795</b>	<b>8 495</b>
<b>Total equity and liabilities</b>		<b>24 654</b>	<b>-</b>



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## Trudvang

Stavanger, 18 February 2025

Trudvang CCS ANS

Signed by:

*Halvor Engebretsen*

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Halvor Engebretsen

Trudvang CCS ANS (General Manager)

Representatives of the EXL007 Management Committee:

DocuSigned by:

*Truls Olsen-Skåre*

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Truls Olsen-Skåre

Sval Energi AS (Chairman)

Signed by:

*John McLaughlin*

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John McLaughlin

Storegga Norge AS

Signed by:

*Rhoar Lindanger*

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Rhoar Lindanger

Vår Energi CCS AS



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## Trudvang

### Notes to the Financial Statements for the year ended 31 December 2024

#### Note 1 General information

Trudvang CCS ANS (the Company) was established in October 2023. The Company is a General Partnership subject to Norwegian company law with joint and several liability, and all the partners have unlimited and personal liability for the entire debt.

Sval Energi AS is the operator for the Trudvang CO<sub>2</sub> storage license in the North Sea, with a 40 percent ownership interest. Storegga Norge AS and Vår Energi CCS AS each own 30 percent.

Sval Energi AS signed in December 2024 an agreement with two companies to divest from the Trudvang CCS ANS licence and to transfer the operatorship to Vår Energi CCS AS. Approval from the Ministry of Energy was received in January 2025 and closing of the transaction will take place end of February 2025.

The Trudvang licence is located in the Norwegian North Sea, west of the Sleipner field and approximately 165 kilometres from the Norwegian coast. The reservoir itself is located in the Utsira Formation. The Trudvang project involves capturing CO<sub>2</sub> from several emission sources in North-West Europe and then transporting the CO<sub>2</sub> to export terminals. From there, the CO<sub>2</sub> will be transported either via ship or pipe to the Trudvang location for injection and permanent storage under the seabed.

The licence has the potential to store nine million tons of CO<sub>2</sub> annually. This corresponds to approximately 20 percent of Norway's annual CO<sub>2</sub> emissions.

The Company's corporate headquarter is located in Stavanger, and the business address is Veritasveien 29, 4007 Stavanger.

The Financial Statement was authorised for issue by the Company meeting (Steering Committee meeting) on 18 February 2025.

#### Note 2 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for small companies.

The Company has been granted exemption from the requirement in the Norwegian Accounting Act § 3-4 to prepare the Financial Statements in the Norwegian language. The Financial Statements is therefore prepared in English.

All amounts in the Financial Statements are shown in thousands of Norwegian kroner (NOK) and rounded to the nearest thousands unless otherwise stated. As a result of rounding adjustments, the figures in one or more rows or columns included in the Financial Statements and notes may not add up to the total of that row or column.

Transactions in currencies other than the Company's functional currency are recognised at the exchange rate prevailing at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are revalued into NOK at the exchange rates prevailing at that date.

The tax liability is carried by the owners and is not recognised in the Income Statement or Balance Sheet. Information has been provided about the Company's tax positions for which the individual is responsible.

Trudvang CCS ANS - Financial Statement for the Year Ended 31 December 2024

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## Trudvang

The Financial Statements have been prepared under the assumption of going concern.

### Note 3 Exploration expenses

NOK thousand	2024	2023 <sup>1)</sup>
<b>EXPLORATION</b>		
Geology and geophysics	22 794	2 660
Special studies	5 940	-
<b>CONCEPT STUDIES</b>		
Field development/engineering studies	25 543	920
Commercial evaluation	22 542	1 571
Drilling evaluation	4 667	420
Project management	8 301	1 354
<b>GENERAL COST</b>		
License administration	3 209	1 434
Other taxes and duties	(81)	81
General management	640	55
<b>Total exploration expenses</b>	<b>93 555</b>	<b>8 495</b>

<sup>1)</sup> Period from 27 October to 31 December 2023

The Company has no employees, and services are performed by operator and partners on behalf of the owners.

The Company has audit fee of NOK 36 thousand excl. VAT in 2024 included in licence administration (2023 – zero).

### Note 4 Finance income and costs

NOK thousand	2024	2023 <sup>1)</sup>
Other finance income	805	-
Net foreign exchange gain	114	-
<b>Total finance income</b>	<b>919</b>	<b>-</b>

<sup>1)</sup> Period from 27 October to 31 December 2023

### Note 5 Other receivables

NOK thousand	31 December 2024	31 December 2023
VAT	7 341	-
<b>Total other receivables</b>	<b>7 341</b>	<b>-</b>



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## Trudvang

### Note 6 Equity

NOK thousand	Paid-in capital	Retained earnings	Total equity
Balance at 27 October 2023	-	-	-
Loss for the year	-	(8 495)	(8 495)
<b>Balance at 31 December 2023</b>	<b>-</b>	<b>(8 495)</b>	<b>(8 495)</b>
Loss for the year	-	(92 639)	(92 639)
Paid-in capital	108 993	-	108 993
<b>Balance at 31 December 2024</b>	<b>108 993</b>	<b>(101 134)</b>	<b>7 860</b>

The Company is established as a General Partnership (ANS), where Sval Energi AS is the operating partner with partners Storegga Norge AS and Vår Energi CCS AS.

Trudvang CCS ANS is funded by the owners. Monthly Trudvang CCS ANS ask the owners for cash (often referred to as cash calls/equity calls). The amount requested represent the expected payment in the following month and is classified as paid in capital.

### Note 7 Accounts payable and other liabilities, current

NOK thousand	31 December 2024	31 December 2023
Accounts payable	13 017	-
Other accrued expenses	3 778	8 495
<b>Total accounts payable and other liabilities, current</b>	<b>16 795</b>	<b>8 495</b>

#### Accounts payable

Services in the company are performed by the operator and partners on behalf of the owners. Accounts payable as of 31 December 2024 include NOK 11 770 thousand in liability to the owners for services received in 2024.

#### Other accrued expenses

Other accrued expenses mainly consist of accrued cost related to geology and geophysics of NOK 985 thousand, special studies of NOK 670 thousand and concept studies of NOK 2 110 thousand.

### Note 8 Income tax

#### Specification of taxable loss:

NOK thousand	31.12 2024	31.12.2023
Net loss	(92 639)	(8 495)
Permanent differences	-	-
Net change in temporary differences	-	-
<b>Taxable loss</b>	<b>(92 639)</b>	<b>(8 495)</b>

The tax liability is carried by the owners and is not recognised in the Income Statement or Balance Sheet.



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## Trudvang

### Note 9 Subsequent events

Sval Energi AS signed in December 2024 an agreement with two companies to divest from the Trudvang CCS ANS licence and to transfer the operatorship to Vår Energi CCS AS. Sval Energi AS received approval from the Ministry of Energy in January 2025 and closing of the transaction will take place end of February 2025.



Skatteetaten

Vår dato 23.04.2024	Din/Deres dato 18.03.2024	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2024/5135123	Postadresse Postboks 9200 Grønland 0134 OSLO

TRUDVANG CCS ANS  
Att.Sigurd Nikolai Lyngø  
Postboks 520 Sentrum 4003  
4003 STAVANGER  
Norge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Trudvang CCS ANS, org.nr. 932 736 829

Vi viser til deres brev av 18. mars 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Trudvang CCS ANS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Trudvang CCS ANS 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

Trudvang CCS ANS er et ansvarlig selskap med tre norske selskaper som eiere. Alle eierne utarbeider sine selskapsregnskap på engelsk.

Selskapet driver virksomhet innen CO2-håndtering, og kommunikasjonen med kunder og leverandører foregår hovedsakelig på engelsk. Selskapet har ingen ansatte.

### 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 selskapet har profesjonelle eiere. 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  
Skatteetaten

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