



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 978 071
Organisasjonsform: Aksjeselskap
Foretaksnavn: DNV INSPECTION GROUP AS
Forretningsadresse: Veritasveien 1
1363 HØVIK

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Christine Sørлие
Dato for fastsettelse av årsregnskapet: 27.06.2025

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, 02.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	1 398 000	500 000
Sum kostnader		1 398 000	500 000
Driftsresultat		-1 398 000	-500 000
Finansinntekter og finanskostnader			
Financial income	3	63 614 000	48 943 000
Sum finansinntekter		63 614 000	48 943 000
Financial expenses	3	67 587 000	44 200 000
Sum finanskostnader		67 587 000	44 200 000
Netto finans		-3 973 000	4 743 000
Resultat før skattekostnad		-5 371 000	4 243 000
Tax expense	4	3 338 000	-3 281 000
Årsresultat		-8 709 000	7 524 000
Overføringer og disponeringer			
Avgitt konsernbidrag		-7 020 000	
Udekket tap		-1 689 000	
Overføringer til/fra annen egenkapital			7 524 000
Sum overføringer og disponeringer		-8 709 000	7 524 000



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	820 000	3 283 000
Sum immaterielle eiendeler		820 000	3 283 000
Finansielle anleggsmidler			
Investering i datterselskap	5	300 599 000	307 007 000
Lån til foretak i samme konsern	6	245 972 000	271 860 000
Sum finansielle anleggsmidler		546 571 000	578 867 000
Sum anleggsmidler		547 391 000	582 150 000
Omløpsmidler			
Varer			
Fordringer			
Other current receivables		7 000	5 000
Konsernfordringer	6	70 734 000	26 909 000
Sum fordringer		70 741 000	26 914 000
Sum omløpsmidler		70 741 000	26 914 000
SUM EIENDELER		618 132 000	609 064 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	8,9	30 030 000	30 030 000
Overkurs	8	70 010 000	70 010 000
Sum innskutt egenkapital		100 040 000	100 040 000
Opptjent egenkapital			
Other equity	8	139 503 000	21 191 000



Balanse

Beløp i: NOK	Note	2024	2023
Sum opptjent egenkapital		139 503 000	21 191 000
Sum egenkapital		239 543 000	121 231 000
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	6	337 000 000	457 000 000
Sum annen langsiktig gjeld		337 000 000	457 000 000
Sum langsiktig gjeld		337 000 000	457 000 000
Kortsiktig gjeld			
Leverandørgjeld		33 000	26 000
Tax payable	4	2 856 000	1 000
Kortsiktig konserngjeld	6	38 700 000	30 806 000
Sum kortsiktig gjeld		41 589 000	30 833 000
Sum gjeld		378 589 000	487 833 000
SUM EGENKAPITAL OG GJELD		618 132 000	609 064 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 596254

Enheten

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Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 01.07.2025



Organisasjonsnr: 926 978 071
DNV INSPECTION GROUP AS

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Organisasjonsnr: 926 978 071
DNV INSPECTION GROUP AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp



Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



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Enterprise 935 174 627 MVA

To the General Meeting of DNV Inspection Group AS

Independent Auditor's Report

Opinion

We have audited the financial statements of DNV Inspection Group AS (the Company), which comprise the balance sheet as at 31 December 2024, 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 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 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.

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

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Offices in:

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodo	Knarvik	Stord	Alesund
Drammen	Kristiansand	Straume	

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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, 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 and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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

Oslo
KPMG AS

Øyvind Skorgevik
State Authorised Public Accountant
(This document is signed electronically)

Penneo Dokumentnr: LZW5U-LWZEE-Q3MD4-SAZK5-EBU5-JN845



PENNEO

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

Skorgevik, Øyvind

State Authorised Public Accountant

Serienummer: no_bankid:9578-5993-4-2747679

IP: 80.232.xxx.xxx

2025-06-24 14:12:00 UTC



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DNV INSPECTION GROUP AS

Report of the Board of Directors 2024

BUSINESS ACTIVITIES

DNV Inspection Group provides inspection and quality assurance and control activities on behalf of customers to onshore and offshore infrastructure, predominantly in the energy sector capturing the increasing trend of outsourcing these activities.

At the end of 2024, DNV Inspection Group performed services in more than 20 countries through its subsidiaries and branches. The parent company, DNV Inspection Group AS, performs primarily parent company functions. Remaining operations are run through wholly owned subsidiaries.

ORGANISATION

DNV Inspection Group AS is a wholly owned subsidiary company of DNV AS and is part of the DNV Group with Stiftelsen Det Norske Veritas as the ultimate owner. DNV Inspection Group AS has no employees.

DNV purchases a comprehensive global directors' and officers' (D&O) liability insurance. This covers all directors and officers in the DNV Group, including DNV Inspection Group AS. The Board of Directors considers the limits of the coverage to be sufficient to meet any relevant and foreseeable risks related to the governance of the DNV Inspection Group AS.

The activities in the company do not have any significant negative impact on the environment. Further information related to Environment and climate can be found in DNV Group's annual report 2024, page 70-87 (www.dnv.com).

DNV has published a Statement on Gender Equality for our operations in Norway as required by Norwegian legislation on equality and anti-discrimination. The Statement can be found on our website www.dnv.no under 'Mangfold i DNV' (Diversity at DNV). Further information related to people strategy in DNV can be found in DNV Group's annual report 2024, page 88-122 (www.dnv.com).

DNV has published a Statement on 'Ethics and human rights' (with reference to the Norwegian transparency act). The Statement can be found on in the DNV Group's annual report 2024, page 120-122 and page 125-131 (www.dnv.com).

FUTURE OUTLOOK

The business continues to grow in 2024, continuing to deliver on large projects globally and building business resilience by looking for further diversification in terms of geographies and industries. The growth is expected to continue, both within the traditional oil & gas business and within the renewables sector capturing the trend of growing global investments in all key sectors for the business. As our customers face more complex decarbonization, supply chain, digital technology and ESG challenges, we believe that our services will be increasingly needed, and that we are well-positioned to continue the current growth path. Geopolitical uncertainties causes some uncertainty, but the need for and investments into the energy sector is expected to remain high in the years to come.



FINANCIAL PERFORMANCE

Net loss for the year (after tax) in DNV Inspection Group AS was NOK 8 709 thousand in 2024, compared to a profit of NOK 7 524 thousand in 2023. The net loss in 2024 is due to an impairment of investment in subsidiaries of NOK 43 243 thousand.

Profit after tax has been allocated as follows:

Group contribution received	7 020 thousand NOK
Covered by other equity	-15 729 thousand NOK
<u>Total allocated</u>	<u>-8 709 thousand NOK</u>

Received group contribution after tax in NOK 7 020 thousand. Net loss after group contribution has been covered by other equity.

Total equity of the company at year-end is NOK 239 543 thousand.

The company had no research and development costs in 2024.

The Board of Directors confirms that the going concern assumption applies and that the financial statements have been prepared on this assumption.

Høvik, 23 June 2025

Liv A. Hovem

Liv A. Hovem (Jun 23, 2025 12:20 GMT+2)

Liv Astri Hovem
Chair

Kjetil M. Ebbesberg

Kjetil M. Ebbesberg (Jun 23, 2025 08:41 GMT+2)

Kjetil M. Ebbesberg
Board Member



DNV Inspection Group AS

Income Statement 1 January - 31 December

(Amount in 1 000 NOK)

	Note	2024	2023
Operating revenue		0	0
Operating expenses			
Other operating expenses	2	1 398	500
Total operating expenses		1 398	500
Operating profit		(1 398)	(500)
Financial income and expenses			
Financial income	3	63 614	48 943
Financial expenses	3	(67 587)	(44 200)
Net financial income (expenses)		(3 973)	4 743
Profit (loss) before tax		(5 371)	4 243
Tax expense	4	(3 338)	3 281
Profit for the year		(8 709)	7 524
Allocation of net profit and equity transfers			
Group contribution		(7 020)	0
To/ from other equity		(1 689)	7 524
Total allocated		(8 709)	7 524



DNV Inspection Group AS

Balance Sheet 31 December

(Amount in 1 000 NOK)

ASSETS	Note	2024	2023
Non-current assets			
Deferred tax asset		820	3 283
Total intangible assets		820	3 283
Non-current financial assets			
Investment in subsidiaries	5	300 599	307 007
Loan to subsidiaries	6	245 972	271 860
Total non-current financial assets		546 571	578 866
Total non-current assets		547 391	582 149
Current assets			
Receivables			
Trade receivables group companies	6	28 049	11 507
Other receivables group companies	6	42 685	15 402
Other current receivables		7	5
Total receivables		70 740	26 915
Cash and bank deposits	7	0	0
Total current assets		70 740	26 915
TOTAL ASSETS		618 132	609 064



DNV Inspection Group AS

Balance Sheet 31 December

(Amount in 1 000 NOK)

EQUITY AND LIABILITIES	Note	2024	2023
Equity			
Paid-in capital			
Share capital	8, 9	30 030	30 030
Other paid-in capital	8	70 010	70 010
Total paid-in capital		100 040	100 040
Retained earnings			
Other equity	8	139 503	21 191
Total equity		239 543	121 231
Liabilities			
Non-current liabilities			
Loan from group companies	6	337 000	457 000
Total non-current liabilities		337 000	457 000
Current liabilities			
Trade creditors		33	26
Tax payable	4	2 856	1
Current liabilities group companies	6	38 700	30 805
Total current liabilities		41 589	30 832
Total liabilities		378 589	487 832
TOTAL EQUITY AND LIABILITIES		618 132	609 064

Liv A. Hovem
Liv A. Hovem (Jun 23, 2025 12:20 GMT+2)
Liv Astri Hovem
Chair

Høvik, 23 June 2025

Kjetil M. Ebbesberg
Kjetil M. Ebbesberg (Jun 23, 2025 08:41 GMT+2)
Kjetil M. Ebbesberg
Board Member



DNV Inspection Group AS

Statement of Cash Flow

(Amounts in 1 000 NOK)

	Note	2024	2023
CASH FLOW FROM OPERATIONS			
Profit before tax		(5 371)	4 243
Impairment of subsidiaries	3	43 243	17 254
Income tax paid		0	(2)
Group contribution recorded as financial income		(2 800)	0
Change in accruals, provisions and other		(8 057)	10 530
Net cash flow from operations		27 015	32 026
CASH FLOW FROM INVESTMENTS			
Acquisitions of subsidiaries		(31 515)	(141 163)
Capital injections in subsidiaries		(5 320)	(10 183)
Net cash flow from investments		(36 835)	(151 347)
CASH FLOW FROM FINANCING ACTIVITIES			
Change in loan group companies		(86 698)	76 768
Change in net position towards participants in the cash pool system		(15 482)	42 744
Capital injection		120 000	0
Group contribution (paid) /received		(8 000)	(190)
Net cash flow from financing activities		9 820	119 321
Net change in cash and cash equivalents		0	0
Cash and cash equivalents as of 1 January		0	0
Cash and cash equivalents as of 31 December		0	0



DNV Inspection Group AS

Notes to the financial statements

1. Accounting Principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998.

Classification and valuation of assets and liabilities

Assets meant for permanent ownership or use are classified as fixed assets. Other assets are classified as current assets. Receivables to be paid within one year are always classified as current assets. Short- and long-term liabilities are classified correspondingly.

Current assets are valued at the lower of cost and net realisable value. Short-term debt is recognised at nominal value at time of establishment.

Fixed assets are valued at cost. However, if a decline in value is expected not to be temporary, fixed assets are written down to recoverable amount. Fixed assets with a limited useful economic life are depreciated in accordance with a linear depreciation plan. Long-term debt is recognised at nominal value at time of establishment. Direct transaction costs are capitalised over the loan period.

Subsidiaries

Subsidiaries and investments in associates are carried at cost. 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. Received dividends and group contributions are recognized as other financial income.

Consolidated statements are not prepared for DNV Inspection Group AS. Consolidated statements are prepared for DNV AS's parent company (the 100% shareholder of DNV Inspection Group AS), DNV Group AS where DNV AS and its subsidiaries are included.

Tax

The tax expense in the income statement includes taxes payable and change in deferred taxes. Deferred taxes are calculated based on the temporary differences existing between book values and tax values, together with tax loss carry-forwards at the end of the accounting period. Tax increasing and tax reducing temporary differences expected to reverse in the same period are offset and calculated on a net basis. Deferred tax assets are recognised to the extent utilisation of these assets can be justified.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash and bank deposits



DNV Inspection Group AS

Notes to the financial statements

(Amounts in 1 000 NOK)

2. Other operating expenses

Fees to the auditors for 2024 (excluding VAT) amounts to: NOK 121 230

3. Financial income and expenses

	2024	2023
Interest income group companies	18 577	11 399
Dividend from subsidiaries	23 402	37 545
Group contribution from subsidiaries	2 800	0
Other interest income	161	0
Net currency exchange effect	18 674	0
Total financial income	63 614	48 943
Interests paid to group companies	(24 339)	(13 852)
Impairment shares in subsidiaries	(43 243)	(17 254)
Other financial expense	(5)	(4)
Net currency exchange effect	0	(13 090)
Total financial expenses	(67 587)	(44 200)
Net financial income	(3 973)	4 743

4. Tax

	2024	2023
Tax expense consist of:		
Income tax	(55)	(2)
Change in deferred tax	(3 283)	3 283
Tax expense	(3 338)	3 281
Tax on profit at 22%	1 182	(933)
Permanent differences	(4 519)	4 214
Tax expense	(3 338)	3 281
Net tax-reducing/tax-increasing temporary differences		
Liabilities	(3 728)	(2 453)
Tax loss carried forward	0	(12 468)
Basis for deferred tax liability / (asset)	(3 728)	(14 921)
Tax rate applied	22 %	22 %
Deferred tax liability/ (asset)	(820)	(3 283)



DNV Inspection Group AS

Notes to the financial statements

(Amounts in 1 000 NOK)

5. Investments in subsidiaries

At year-end 2024 DNV Inspection Group AS had the following subsidiaries:

Company	Business office	Share capital in		Ownership	Book value
		local curr.			
Germanischer Lloyd Industrial Services GmbH	Hamburg	EUR	1 550 000	100 %	31 512
Germanischer Lloyd Industrial Services Italia S.R.L	Vimercate	EUR	99 000	100 %	39 108
Germanischer Lloyd Industrial Services Saudi Arabia Co. Ltd	Al Khobar	SAR	1 000 000	100 %	4
Germanischer Lloyd Industrial Services (Shanghai) Co., Ltd.	Shanghai	CNY	2 430 000	100 %	25 343
Germanischer Lloyd Muscat LLC	Muscat	IMR	2 900 000	100 %	26 000
P.T. Germanischer Lloyd Nusantara	Jakarta	IDR	49 496 760 000	100 %	9 043
Germanischer Lloyd Offshore and Industrial Services (B) Sdn Bhd	Kuala Belait	BND	20 000	100 %	66 694
DNV Inspection AS	Høvik	NOK	3 030 000	100 %	10 208
DNV Inspection Spain, S.L.U.	Madrid	EUR	3 000	100 %	2 912
DNV Inspection Services Egypt LLC	Cairo	EGP	50 000	100 %	44
DNV Inspection Singapore PTE. LTD.	Singapore	SGD	500 000	100 %	344
DNV Inspection Vietnam Co., Ltd.	Ho Chi Minh City	VND	3 702 017 821	100 %	1 576
DNV Inspection Australia PTY LIMITED	Sydney	AUD	1 100 000	100 %	-
DNV Inspection Korea Ltd	Seoul	KRW	250 000 000	100 %	2 061
DNV Inspection (Thailand) Co., Ltd.	Bangkok	THB	31 500 000	100 %	10 605
DNV Inspection UK Limited	London	GBP	3 000 000	100 %	36 314
GL Noble Denton LLC	Doha	QAR	197 200	100 %	38 831
Total investments in subsidiaries					300 599

6. Intercompany balances

	2024	2023
Loan to subsidiaries	245 972	271 860
Trade receivables group companies	28 049	11 507
Cash pool Danske Bank	30 885	15 402
Group contribution	11 800	0
Total current receivables group companies	70 734	26 909
Total receivables group companies	316 706	298 769
Loan from group companies	337 000	457 000
Group contribution	0	8 000
Other current liabilities group companies	38 700	22 805
Total current liabilities group companies	38 700	30 805
Total liabilities group companies	375 700	487 805



DNV Inspection Group AS

Notes to the financial statements

(Amounts in 1 000 NOK)

7. Cash and bank deposits

DNV Group AS has a cash pool system with Danske Bank, in which all DNV subsidiaries in Norway, Denmark, Sweden, Finland, UK, Ireland, Faroe Islands and the Baltics participate. This system includes an overdraft facility of NOK 500 million.

Balances on bank accounts participating in the cash pooling system are considered as internal assets or liabilities vis-à-vis other Group participants. Debet balance at end of 2024 for DNV Inspection Group AS amounts to NOK 30 885 thousand.

8. Equity

	Share capital	Other paid-in capital	Other equity	Total equity
Equity 31 December 2023	30 030	70 010	21 191	121 231
Profit for the year			(8 709)	(8 709)
Group contribution received			7 020	7 020
Capital injection	10 010	109 990		120 000
Equity 31 December 2024	40 040	180 000	19 503	239 543

9. Share capital and owners

The share capital in DNV Inspection Group AS consist of 1 001 000 shares with par value of 40 NOK.

The company is owned by DNV AS with business office in Bærum, Norge.



Skatteetaten

Vår dato
24.01.2023

Din/Deres dato
20.12.2022

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
133-1013/agse

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5002840

Postadresse
Postboks 9200 Grønland
0134 OSLO

DNV GROUP AS
Veritasveien 1
1363 HØVIK

Att. Lars Sørums

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for DNV Inspection Group AS, org.nr. 926 978 071

Vi viser til deres brev av 20. desember 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap (inkl. konsernregnskap) og årsberetning på norsk for DNV Inspection Group AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering DNV Inspection Group AS dispensasjon fra kravet til å utarbeide årsregnskap (inkl. konsernregnskap) 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

DNV Inspection Group AS er eid av et norsk selskap og inngår i det internasjonale konsernet Det Norske Veritas. Øvrige norske selskaper i konsernet er tidligere gitt tillatelse til å utarbeide årsregnskap og årsberetning på engelsk. Selskapet tilbyr inspeksjonstjenester, opplæring og andre tjenester og er morselskap for selskaper med tilsvarende virksomhet. Konsernets arbeidsspråk er 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 særlig vekt på at selskapet kun har en eier og er en del av et konsern hvor øvrige norske selskaper tidligere er gitt tillatelse til å utarbeide årsregnskap og årsberetning på engelsk. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.