



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 997 043 545  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CORE ENERGY HOLDING AS  
Forretningsadresse: Jåttåvågveien 7  
4020 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### Konsern

Morselskap i konsern: 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: 30.06.2023

### Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

*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, 16.08.2023



### Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	143 662	73 082
<b>Sum kostnader</b>		<b>143 662</b>	<b>73 082</b>
<b>Driftsresultat</b>		<b>-143 662</b>	<b>-73 082</b>
<b>Finansinntekter og finanskostnader</b>			
Other financial income		955	3 309
Increase in fair value of financial current assets	3	6 098 061 960	
<b>Sum finansinntekter</b>		<b>6 098 062 915</b>	<b>3 309</b>
Other financial expenses		155 567	
<b>Sum finanskostnader</b>		<b>155 567</b>	
<b>Netto finans</b>		<b>6 097 907 348</b>	<b>3 309</b>
<b>Ordinært resultat før skattekostnad</b>		<b>6 097 763 686</b>	<b>-69 773</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>6 097 763 686</b>	<b>-69 773</b>
<b>Årsresultat</b>		<b>6 097 763 686</b>	<b>-69 773</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>6 097 763 686</b>	<b>-69 773</b>
<b>Totalresultat</b>		<b>6 097 763 686</b>	<b>-69 773</b>
<b>Overføringer og disponeringer</b>			
Ekstraordinært utbytte	5	3 765 435 422	
To/from other equity	5	2 332 328 265	-69 773
<b>Sum overføringer og disponeringer</b>		<b>6 097 763 686</b>	<b>-69 773</b>



### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investeringer i tilknyttet selskap	3	3 913 729 744	1 581 269 822
<b>Sum finansielle anleggsmidler</b>		<b>3 913 729 744</b>	<b>1 581 269 822</b>
<b>Sum anleggsmidler</b>		<b>3 913 729 744</b>	<b>1 581 269 822</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 034 922	1 171 325
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 034 922</b>	<b>1 171 325</b>
<b>Sum omløpsmidler</b>		<b>1 034 922</b>	<b>1 171 325</b>
<b>SUM EIENDELER</b>		<b>3 914 764 666</b>	<b>1 582 441 147</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 6	15 874 024	15 874 024
Overkurs	5	1 063 347 282	1 063 347 282
Annen innskutt egenkapital	5	5 345 538	5 345 538
<b>Sum innskutt egenkapital</b>		<b>1 084 566 844</b>	<b>1 084 566 844</b>
<b>Opptjent egenkapital</b>			
Other equity	5	2 830 167 194	497 838 929
<b>Sum opptjent egenkapital</b>		<b>2 830 167 194</b>	<b>497 838 929</b>
<b>Sum egenkapital</b>		<b>3 914 734 037</b>	<b>1 582 405 773</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		4 598	35 374
Other current liabilities		26 031	
<b>Sum kortsiktig gjeld</b>		<b>30 629</b>	<b>35 374</b>
<b>Sum gjeld</b>		<b>30 629</b>	<b>35 374</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>3 914 764 666</b>	<b>1 582 441 147</b>



**Financial Statements**

**2022**

**Core Energy Holding AS  
(In liquidation)**

**Org.no.:997 043 545**

Pemso document key: NCBIT-S2EAK-ISBN1-TWYES-B6ZKA-BTSC0



## Core Energy Holding AS (In liquidation)

### Board of Directors' report

#### **Introduction**

Core Energy Holding AS (the "Company") with reg.no 997 043 545 is an investment company based in Stavanger. The Company holds 28.94% of the shares in Point Resources Holding AS (in liquidation).

#### **Financial results**

Net profit in 2022 was NOK 6 097 763 686 compared to a loss of NOK 69 773 in 2021. Allocation of this years' profit, save for distributed liquidation proceeds, is transferred to other equity. Equity ratio as of 31.12.2022 is 99.99 %.

#### **Share capital and shareholders**

HV V Invest Lima AS is the main shareholder of the Company, holding 100% of the Preference A shares.

#### **Employees and the working environment**

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

#### **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.

#### **Liquidation and going concern**

An extraordinary general meeting on 17 August 2022 resolved to dissolve the Company. Following this the financial statements have not been prepared under the assumption of going concern.

The company distributed liquidation proceeds to the shareholders in October 2022 following expiry of a mandatory creditors notice period.

Stavanger, 07.03.2023

The board of Core Energy Holding AS

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Tor Espedal  
Chair of the board

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Ove Martin Juul  
Board member

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Kjell-Erik Endresen  
Board member

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<b>Revenue statement</b>			
<b>Core Energy Holding AS (In liquidation)</b>			
<b>Operating income and operating expenses (NOK)</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Other expenses	2	143 662	73 082
<b>Total expenses</b>		<b>143 662</b>	<b>73 082</b>
<b>Operating profit</b>		<b>-143 662</b>	<b>-73 082</b>
<b>Financial income and expenses</b>			
Other financial income		955	3 309
Increase in fair value of financial current assets	3	6 098 061 960	0
Other financial expenses		155 567	0
<b>Net financial items</b>		<b>6 097 907 348</b>	<b>3 309</b>
<b>Net profit (-loss) before tax</b>		<b>6 097 763 686</b>	<b>-69 773</b>
Income tax expense	4	0	0
<b>Net profit (-loss)</b>		<b>6 097 763 686</b>	<b>-69 773</b>
<b>Allocation of net profit (-loss)</b>			
Distribution of liquidation proceeds	5	3 765 435 422	0
To/from other equity	5	2 332 328 265	-69 773
<b>Total allocation</b>		<b>6 097 763 686</b>	<b>-69 773</b>

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<b>Balance sheet</b>			
<b>Core Energy Holding AS (In liquidation)</b>			
<b>Assets (NOK)</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Non-current assets</b>			
<b>Non-current financial assets</b>			
Investments in associated companies	3	3 913 729 744	1 581 269 822
<b>Total non-current financial assets</b>		<b>3 913 729 744</b>	<b>1 581 269 822</b>
<b>Total non-current assets</b>		<b>3 913 729 744</b>	<b>1 581 269 822</b>
<b>Current assets</b>			
<b>Debtors</b>			
Cash and cash equivalents		1 034 922	1 171 325
<b>Total current assets</b>		<b>1 034 922</b>	<b>1 171 325</b>
<b>Total assets</b>		<b>3 914 764 666</b>	<b>1 582 441 147</b>

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<b>Balance sheet</b>			
<b>Core Energy Holding AS (In liquidation)</b>			
<b>Equity and liabilities (NOK)</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Paid-in capital</b>			
Share capital	5, 6	15 874 024	15 874 024
Share premium	5	1 063 347 282	1 063 347 282
Other paid-in capital	5	5 345 538	5 345 538
<b>Total paid-in capital</b>		<b>1 084 566 844</b>	<b>1 084 566 844</b>
<b>Retained earnings</b>			
Other equity	5	2 830 167 194	497 838 929
<b>Total retained earnings</b>		<b>2 830 167 194</b>	<b>497 838 929</b>
<b>Total equity</b>		<b>3 914 734 037</b>	<b>1 582 405 773</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade payables		4 598	35 374
Other current liabilities		26 031	0
<b>Total current liabilities</b>		<b>30 629</b>	<b>35 374</b>
<b>Total liabilities</b>		<b>30 629</b>	<b>35 374</b>
<b>Total equity and liabilities</b>		<b>3 914 764 666</b>	<b>1 582 441 147</b>
Stavanger, 07.03.2023 The board of Core Energy Holding AS			
_____ Tor Espedal Chair of the board	_____ Ove Martin Juul Board member	_____ Kjell-Erik Endresen Board member	
<b>Core Energy Holding AS</b>		<b>Page 5</b>	

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<b>Indirect cash flow</b>			
<b>Core Energy Holding AS (In liquidation)</b>			
<b>(NOK)</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Cash flows from operating activities</b>			
Profit/ (-loss) before tax		6 097 763 686	-69 773
Fair value adjustments		-6 098 061 960	0
Change in accounts payable		-30 776	2 249
Change in other accrual items		26 031	-1 025
<b>Net cash flows from operating activities</b>		<b>-303 019</b>	<b>-68 549</b>
<b>Cash flows from investment activities</b>			
Liquidation proceeds received		3 765 602 038	0
<b>Net cash flows from investment activities</b>		<b>3 765 602 038</b>	<b>0</b>
<b>Cash flows from financing activities</b>			
Payment of liquidation proceeds		-3 765 435 422	0
<b>Net cash flows from financing activities</b>		<b>-3 765 435 422</b>	<b>0</b>
Net change in cash and cash equivalents		-136 402	-68 549
Cash and cash equivalents at the start of the period		1 171 325	1 239 874
<b>Cash and cash equivalents at the end of the period</b>		<b>1 034 922</b>	<b>1 171 325</b>

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## CORE ENERGY HOLDING AS (IN LIQUIDATION) NOTES TO THE FINANCIAL STATEMENTS FOR 2022

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### Note 1 Accounting principles

An extraordinary general meeting on 17 August 2022 resolved to dissolve the Company. The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards.

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

### 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 fair value.

### Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions.

### 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 fair value.

### 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.



## CORE ENERGY HOLDING AS (IN LIQUIDATION) NOTES TO THE FINANCIAL STATEMENTS FOR 2022

### Note 2 General and administrative expenses

	2022	2021
Consulting, legal and audit fees	138 781	68 652
Other expenses	4 880	4 430
<b>General and administrative expenses</b>	<b>143 662</b>	<b>73 082</b>

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 2022 was NOK 15 000.

Fees for other assurance engagements was NOK 26 031.

Amounts including VAT.

### Note 3 Investment in associated companies

Company	Office	Ownership	Result 2022	Equity as of 31.12.22	Booked value as of 31.12.22
Point Resources Holding AS	Stavanger	28.94%	1 030 619 162	13 522 977 695	3 913 729 744

Through its shareholding in Point Resources Holding AS, the Company indirectly holds a significant shareholding in Vår Energi ASA. At 31 December 2022, Point Resources Holding AS held 517,635,559 shares in Vår Energi ASA, equal to 20.7% of the outstanding shares. As such, the book value of the shares in Point Resources Holding AS is mainly derived from the Vår Energi ASA share price per 31 December 2022 (NOK 33.60 per share).



## CORE ENERGY HOLDING AS (IN LIQUIDATION) NOTES TO THE FINANCIAL STATEMENTS FOR 2022

### Note 4 Tax

<b>This year's tax expense</b>	<b>2022</b>	<b>2021</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/ loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Result before tax	6 097 763 686	-69 773
Permanent differences	-6 098 061 960	0
<b>Taxable income</b>	<b>-298 274</b>	<b>-69 773</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2022</b>	<b>2021</b>	<b>Difference</b>
Accumulated loss to be brought forward	-409 714	-111 440	298 274
Not included in the deferred tax calculation	409 714	111 440	-298 274
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

### Note 5 Equity

	<b>Share capital</b>	<b>Share premium</b>	<b>Other paid-in capital</b>	<b>Other equity</b>	<b>Total equity</b>
Pr. 01.01.2022	15 874 024	1 063 347 282	5 345 538	497 838 929	1 582 405 773
Net profit				6 097 763 686	6 097 763 686
Liquidation proceeds				-3 765 435 422	-3 765 435 422
<b>Pr. 31.12.2022</b>	<b>15 874 024</b>	<b>1 063 347 282</b>	<b>5 345 538</b>	<b>2 830 167 194</b>	<b>3 914 734 037</b>

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## CORE ENERGY HOLDING AS (IN LIQUIDATION) NOTES TO THE FINANCIAL STATEMENTS FOR 2022

### Note 6 Shareholders

The share capital in Core Energy Holding AS as of 31.12 consists of the following share classes:

	Total	Nominal amount	Share capital
Ordinary shares	680 000	0,10	68 000
Preference A shares	153 875 158	0,10	15 387 516
Preference B shares	4 185 080	0,10	418 508
<b>Total</b>	<b>158 740 238</b>		<b>15 874 024</b>

### Redemption Rights

The owner of Preference A shares shall have the rights to request the redemption of Preference A shares by reduction of the share capital, cf section 12-7 of the private limited companies act. The company has the right to request the redemption of Preference B shares by reduction of share capital.

In the event of distributions, the shareholders' meeting may resolve by general majority that the different share classes shall receive different amounts.

### Ownership structure

Largest shareholder as of 31 December 2022:

	Ordinary shares	Preference A shares	Preference B shares	Total number of shares	Ownership/ Voting share
HV V Invest Lima AS		153 875 158	-	153 875 158	97 %
<b>Total &gt; 5 % of the shares</b>		-	-	-	<b>97 %</b>
Total remaining shareholders	680 000	-	4 185 080	4 865 080	3 %
<b>Total number of shares</b>	<b>680 000</b>	<b>153 875 158</b>	<b>4 185 080</b>	<b>158 740 238</b>	<b>100 %</b>

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"By my signature I confirm all dates and content in this document."

## Ove Martin Juul

Board member

Serial number: 9578-5998-4-1082585

IP: 185.51.xxx.xxx

2023-03-07 11:43:15 UTC



## Tor Espedal

Chairman

Serial number: 9578-5992-4-1395266

IP: 84.234.xxx.xxx

2023-03-07 11:51:39 UTC



## Kjell Erik Endresen

Board member

Serial number: 9578-5997-4-913700

IP: 185.51.xxx.xxx

2023-03-07 12:55:20 UTC



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# Deloitte.

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To the General Meeting of Core Energy Holding AS - under liquidation

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of Core Energy Holding AS - under liquidation (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022, 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 these financial statements, which refers to the General Meeting resolution to liquidate the Company. These 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 other information accompanying the financial statements. 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 other information accompanying the financial statements.

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

### *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.

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side 2  
Independent Auditor's Report -  
Core Holding Energy AS - under liquidation

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. However, future events or conditions may cause the Company 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.

Stavanger, 7 March 2023  
Deloitte AS

Ommund Skailand  
State Authorised Public Accountant

Penneo Dokumentnøkkel: AHSXW-GL0F-L5GXB-GBSOB-N8ZIW-3M2QX



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## Ommund Skailand

Statsautorisert revisor

Serienummer: 9578-5999-4-1493317

IP: 217.173.xxx.xxx

2023-03-08 08:48:07 UTC



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Skatteetaten

Vår dato  
01.12.2022

Din/Deres dato  
17.11.2022

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR515937507

Telefon  
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Org.nr  
974761076

Vår referanse  
2020/5120732

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HV NEF INVEST JOTA AS  
Postboks 8120  
4068 STAVANGER

Att. Ove Martin Juul

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev innkommet 17. november 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### Bakgrunn

Selskapene som er opplistet i vedlegget er norske investerings- og holdingsselskaper som er hel- eller deleid av ulike HitecVision private equity fond. 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



Side 2 / 3 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 deleide 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

<b>Selskap:</b>	<b>Org.nummer:</b>
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 Holding AS	999 178 359
HV VI Invest Sierra AS	928 336 913
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 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
HV VII Invest Juliet AS	914 480 787
Hav Energy Holding AS	815 672 852
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 Foxtrot AS	820 901 312
NSOF Invest Oscar AS	928 768 260
HV NEF Invest Jota AS	925 979 260
HV Storm Holding AS	927 733 242
HV NEF Invest Romeo AS	927 612 364
HV Celsio Invest AS	928 513 378
HV Celsio Invest II AS	928 657 698
HV Celsio Holding AS	928 657 965
HV NEF Invest Zero AS	928 513 254
HV Aneo Holding AS	928 786 617
HV NEF Invest Victor AS	929 264 304



HV Cadre Holding AS	
(tidl. HV NEF Invest Victor II AS)	929 264 282
HV NEF Invest Rho AS	929 264 142
HV NEF Invest Rho II AS	929 264 290
HV Momentum Co-invest AS	919 060 328
HV Storm Co-invest AS	928 786 854
Moreld Holding AS	924 728 469
Point Resources Holding AS	915 075 894
Sval Energi Group AS	
(tidl. NFH 2209100 AS)	930 060 879
HV VII Invest Uniform AS	922 404 615
NSOF Invest Lambda AS	926 009 125
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943