



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 927 816 040
Organisasjonsform: Aksjeselskap
Foretaksnavn: OSLO MERCHANT PARTNERS LNG II AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Asle Andersson
Dato for fastsettelse av årsregnskapet: 29.05.2024

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, 02.07.2025



Resultatregnskap

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	39 313	15 028
Sum kostnader		39 313	15 028
Driftsresultat		-39 313	-15 028
Finansinntekter og finanskostnader			
Annen renteinntekt	3	26 565	1 131 583
Other financial income		56 873	1 639 581
Sum finansinntekter		83 438	2 771 163
Annen rentekostnad		6 198	24
Other financial expenses		7 425	25
Sum finanskostnader		13 624	49
Netto finans		69 814	2 771 114
Ordinært resultat før skattekostnad		30 502	2 756 087
Income tax expense	4		558 953
Ordinært resultat etter skattekostnad		30 502	2 197 134
Årsresultat		30 502	2 197 134
Årsresultat etter minoritetsinteresser		30 502	2 197 134
Totalresultat		30 502	2 197 134
Overføringer og disponeringer			
Tilleggsutbytte		250 000	
Transfer to other equity		30 502	2 197 134
Transferred from share premium		-250 000	
Sum overføringer og disponeringer	5	30 502	2 197 134



Balanse

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Lån til tilknyttet selskap og felles kontrollert virksomhet	3		
Investments in related parties	3	45 919 626	45 919 626
Sum finansielle anleggsmidler		45 919 626	45 919 626
Sum anleggsmidler		45 919 626	45 919 626
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	3		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	27 605	820 546
Sum bankinnskudd, kontanter og lignende		27 605	820 546
Sum omløpsmidler		27 605	820 546
SUM EIENDELER		45 947 231	46 740 172
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	4 313 004	2 091 922
Overkurs		39 191 619	18 912 700
Ikke registrert kapitalforhøyelse			15 000 000
Annen innskutt egenkapital		-6 290	-2 086
Sum innskutt egenkapital		43 498 333	36 002 537



Balanse

Beløp i: USD	Note	2023	2022
Opptjent egenkapital			
Other equity		2 448 898	2 418 396
Sum opptjent egenkapital		2 448 898	2 418 396
Sum egenkapital	5	45 947 231	38 420 933
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			5 355
Tax payable			558 953
Kortsiktig konserngjeld	3		7 754 932
Sum kortsiktig gjeld			8 319 239
Sum gjeld		0	8 319 239
SUM EGENKAPITAL OG GJELD		45 947 231	46 740 172



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 489573

Enheten

Organisasjonsnummer: 927 816 040
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMP LNG II AS
Forretningsadresse: Klingsberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Asle Andersson
Dato for fastsettelse av årsregnskapet: 29.05.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2023: Årsregnskap 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, 18.06.2024

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 927 816 040
OMP LNG II AS

RESULTATREGNSKAP

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	39 313	15 028
Sum kostnader		39 313	15 028
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Finansinntekter og finanskostnader			
Annen renteinntekt	3	26 565	1 131 583
Other financial income		56 873	1 639 581
Sum finansinntekter		83 438	2 771 163
Annen rentekostnad		6 198	24
Other financial expenses		7 425	25
Sum finanskostnader		13 624	49
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Årsresultat		30 502	2 197 134
Årsresultat etter minoritetsinteresser		30 502	2 197 134
Totalresultat		30 502	2 197 134
Overføringer og disponeringer			
Tilleggsutbytte		250 000	
Transfer to other equity		30 502	2 197 134
Transferred from share premium		-250 000	
Sum overføringer og disponeringer	5	30 502	2 197 134



Organisasjonsnr: 927 816 040
OMP LNG II AS

BALANSE

Beløp i: USD **Note** **2023** **2022**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

Lån til tilknyttet

selskap og felles

kontrollert virksomhet 3

Investments in related

parties 3

45 919 626

45 919 626

Sum finansielle

anleggsmidler

45 919 626

45 919 626

Sum anleggsmidler

45 919 626

45 919 626

Omløpsmidler

Varer

Fordringer

Konsernfordringer 3

Bankinnskudd, kontanter

og lignende

Cash and cash equivalents 6

27 605

820 546

Sum bankinnskudd,

kontanter og lignende

27 605

820 546

Sum omløpsmidler

27 605

820 546

SUM EIENDELER

45 947 231

46 740 172

BALANSE - EGENKAPITAL OG

GJELD

Egenkapital

Innskutt egenkapital

Share capital 7

4 313 004

2 091 922

Overkurs

39 191 619

18 912 700

Ikke registrert

kapitalforhøyelse

15 000 000

Annen innskutt egenkapital

-6 290

-2 086

Sum innskutt egenkapital

43 498 333

36 002 537

Opptjent egenkapital

Other equity

2 448 898

2 418 396

Sum opptjent egenkapital

2 448 898

2 418 396

Sum egenkapital

5

45 947 231

38 420 933



Sum langsiktig gjeld	0	0
Kortsiktig gjeld		
Leverandørgjeld		5 355
Tax payable		558 953
Kortsiktig konserngjeld	3	7 754 932
Sum kortsiktig gjeld		8 319 239
Sum gjeld	0	8 319 239
SUM EGENKAPITAL OG GJELD	45 947 231	46 740 172



Organisasjonsnr: 927 816 040
OMP LNG II AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
0.00

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

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<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>
---	--------------	------------------

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

<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Admincontrol

List of Signatures Page 1/1

OMP LNG II AS Årsregnskap 2023.pdf

Name	Method	Signed at
Nilsen, Martin Køhn	BANKID	2024-05-29 11:08 GMT+02
Andersson, Asle	BANKID	2024-05-29 10:57 GMT+02



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Annual Report 2023 OMP LNG II AS

Income Statement
Balance Sheet
Notes to the accounts

Org.no.: 927 816 040



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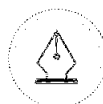
Income Statement

OMP LNG II AS
Figures in USD

	Note	2023	2022
Operating expenses			
Other expenses	2	-39 313	-15 028
Total operating expenses		-39 313	-15 028
Operating profit		-39 313	-15 028
Financial income and expenses			
Other interest income	3	26 565	1 131 583
Other financial income		56 873	1 639 581
Other interest expenses		-6 198	-24
Other financial expenses		-7 425	-25
Net financial items		69 814	2 771 114
Net profit before tax		30 502	2 756 087
Income tax expense	4	0	558 953
Net profit after tax		30 502	2 197 134
Allocation of net profit and equity transfers			
Additional dividend		250 000	0
Transfer to other equity		30 502	2 197 134
Transferred from share premium		-250 000	0
Total allocations and equity transfers	5	30 502	2 197 134

OMP LNG II AS

Side 2



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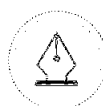


Balance sheet

OMP LNG II AS

Figures in USD

Assets	Note	2023	2022
Non-current assets			
Non-current financial assets			
Investments in related parties	3	<u>45 919 626</u>	<u>45 919 626</u>
Total non-current financial assets		<u>45 919 626</u>	<u>45 919 626</u>
Total non-current assets		<u>45 919 626</u>	<u>45 919 626</u>
Current assets			
Receivables			
Cash and cash equivalents			
Cash and cash equivalents	6	<u>27 605</u>	<u>820 546</u>
Total cash and cash equivalents		<u>27 605</u>	<u>820 546</u>
Total current assets		<u>27 605</u>	<u>820 546</u>
Total assets		<u>45 947 231</u>	<u>46 740 172</u>



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Balance sheet

OMP LNG II AS

Figures in USD

Equity and liabilities	Note	2023	2022
Equity			
Paid-in capital			
Share capital	7	4 313 004	2 091 922
Share premium reserve		39 191 619	18 912 700
Non-registered change in capital		0	15 000 000
Other paid-in equity		-6 290	-2 086
Total paid-in equity		43 498 333	36 002 537
Retained earnings			
Other equity		2 448 898	2 418 396
Total retained earnings		2 448 898	2 418 396
Total equity	5	45 947 231	38 420 933
Liabilities			
Current liabilities			
Trade payables		0	5 355
Tax payable		0	558 953
Liabilities to group companies	3	0	7 754 932
Total current liabilities		0	8 319 239
Total liabilities		0	8 319 239
Total equity and liabilities		45 947 231	46 740 172

29.05.2024

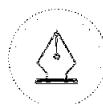
The board of OMP LNG II AS

Asle Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board

OMP LNG II AS

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Notes to the Annual Report 2023

OMP LNG II AS

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

OMP LNG II AS

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Notes to the Annual Report 2023

OMP LNG II AS

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Loans and guarantees to leading persons

No loans have been granted or guarantees given on behalf of leading persons in the company.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2023	2022
Statutory audit	4 611	2 234
Fees for other service by auditor	4 201	571
Total fees auditor	8 812	2 806

Note 3 Related parties

Investment in related parties	2023	2022
Norspan LNG 26 S.A.S.	22 959 813	22 959 813
Norspan LNG 27 S.A.S.	22 959 813	22 959 813
Total investment in related parties	45 919 626	45 919 626

Liabilities to related parties	2023	2022
OMP LNG AS	0	4 932
OMP LNG Holding SICAV p.l.c.	0	7 750 000
Total liabilities to related parties	0	7 754 932



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Notes to the Annual Report 2023

OMP LNG II AS

Note 4 Tax

Specification of tax expense	2023	2022
Tax payable	0	558 953
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	558 953

Taxable financial result:

Ordinary profit/loss before tax	30 502	2 756 087
Currency difference USD/NOK	-431 096	-5 879
Permanent differences	-4 424	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward/ applied	405 018	-209 515
Total taxable financial result	0	2 540 693

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	405 018	0	405 018
Total temporary differences	405 018	0	405 018

Deferred tax (-) / deferred tax advantage (+) 22%/22% 89 104 0 89 104

Note 5 Equity

Total equity in OMP LNG II AS as of 31.12.2023:

	Share capital	Share premium reserve	Other paid-in equity	Non-registered change in capital	Other equity	Total equity
Equity 01.01.2023	2 091 922	18 912 700	-2 086	15 000 000	2 418 396	38 420 934
Capital increase 12.12.2022	1 503 488	13 496 512	0	-15 000 000	0	0
Capital increase 14.04.23	717 594	7 032 407	-4 204	0	0	7 745 797
Distribution 28.11.2023	0	-250 000	0	0	0	-250 000
Annual result 2023	0	0	0	0	30 502	30 502
Equity 31.12.2023	4 313 004	39 191 619	-6 290	0	2 448 898	45 947 231

OMP LNG II AS

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Notes to the Annual Report 2023

OMP LNG II AS

Note 6 Bank deposit

There is no restriction on the companies bank deposits.

Note 7 Share capital and shareholder

The share capital in OMP LNG II AS as of 31.12.2023:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	1 377 500	30	41 325 000
Total	1 377 500	30	41 325 000

The ownership structure in OMP LNG II AS as of 31.12.2023:

	Ordinary shares	Ownership in %
OMP LNG Holding SICAV p.l.c.	1 377 500	100
Total	1 377 500	100



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To the General Meeting of OMP LNG II AS

Independent Auditor's Report

Opinion

We have audited the financial statements of OMP LNG II AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 2023, 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 Board of Directors for the Financial Statements

The Board of Directors (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.

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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 29 May 2024

PricewaterhouseCoopers AS

Bjørn Lund
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lund, Bjørn	BANKID	2024-05-29 09:30

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- 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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Vår dato 26.11.2021	Din/Deres dato 15.11.2021	Saksbehandler Lars Waaltorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR455146501	Telefon 90833418
Org.nr 974761076	Vår referanse 2021/6567367	Postadresse Postboks 9200 Grønland 0134 OSLO

OMP LNG II AS
c/o Advokatfirmaet Thommessen AS
0251 OSLO

Att. Guro Langemyhr

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for OMP LNG II AS, org.nr. 927 816 040

Vi viser til deres brev innsendt 15. november 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for OMP LNG II 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 OMP LNG II AS 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

OMP LNG II AS er eid av et utenlandsk investeringsfond og er en del av et internasjonalt konsern. Selskapets formål er å eie skip og andeler i skip, samt aksjer og andeler i selskap som driver slik virksomhet, samt aktiviteter som faller naturlig i tilknytning til dette. Rapportering til konsernet foregår på engelsk.

Skattekontorets vurdering

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

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

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



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er eid av et utenlandsk investeringsfond og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal 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.



Annual Report 2023

OMP LNG II AS

Income Statement
Balance Sheet
Notes to the accounts

Org.no.: 927 816 040



Income Statement

OMP LNG II AS

Figures in USD

	Note	2023	2022
Operating expenses			
Other expenses	2	<u>-39 313</u>	<u>-15 028</u>
Total operating expenses		<u>-39 313</u>	<u>-15 028</u>
Operating profit		<u>-39 313</u>	<u>-15 028</u>
Financial income and expenses			
Other interest income	3	26 565	1 131 583
Other financial income		56 873	1 639 581
Other interest expenses		-6 198	-24
Other financial expenses		-7 425	-25
Net financial items		<u>69 814</u>	<u>2 771 114</u>
Net profit before tax		<u>30 502</u>	<u>2 756 087</u>
Income tax expense	4	0	558 953
Net profit after tax		<u>30 502</u>	<u>2 197 134</u>
Allocation of net profit and equity transfers			
Additional dividend		250 000	0
Transfer to other equity		30 502	2 197 134
Transferred from share premium		-250 000	0
Total allocations and equity transfers	5	<u>30 502</u>	<u>2 197 134</u>



Balance sheet

OMP LNG II AS

Figures in USD

Assets	Note	2023	2022
Non-current assets			
Non-current financial assets			
Investments in related parties	3	45 919 626	45 919 626
Total non-current financial assets		45 919 626	45 919 626
Total non-current assets		45 919 626	45 919 626
Current assets			
Receivables			
Cash and cash equivalents			
Cash and cash equivalents	6	27 605	820 546
Total cash and cash equivalents		27 605	820 546
Total current assets		27 605	820 546
Total assets		45 947 231	46 740 172



Balance sheet

OMP LNG II AS

Figures in USD

Equity and liabilities	Note	2023	2022
Equity			
Paid-in capital			
Share capital	7	4 313 004	2 091 922
Share premium reserve		39 191 619	18 912 700
Non-registered change in capital		0	15 000 000
Other paid-in equity		-6 290	-2 086
Total paid-in equity		43 498 333	36 002 537
Retained earnings			
Other equity		2 448 898	2 418 396
Total retained earnings		2 448 898	2 418 396
Total equity	5	45 947 231	38 420 933
Liabilities			
Current liabilities			
Trade payables		0	5 355
Tax payable		0	558 953
Liabilities to group companies	3	0	7 754 932
Total current liabilities		0	8 319 239
Total liabilities		0	8 319 239
Total equity and liabilities		45 947 231	46 740 172

29.05.2024

The board of OMP LNG II AS

Asle Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board



Notes to the Annual Report 2023

OMP LNG II AS

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.



Notes to the Annual Report 2023

OMP LNG II AS

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Loans and guarantees to leading persons

No loans have been granted or guarantees given on behalf of leading persons in the company.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2023	2022
Statutory audit	4 611	2 234
Fees for other service by auditor	4 201	571
Total fees auditor	8 812	2 806

Note 3 Related parties

Investment in related parties	2023	2022
Norspan LNG 26 S.A.S.	22 959 813	22 959 813
Norspan LNG 27 S.A.S.	22 959 813	22 959 813
Total investment in related parties	45 919 626	45 919 626

Liabilities to related parties	2023	2022
OMP LNG AS	0	4 932
OMP LNG Holding SICAV p.l.c.	0	7 750 000
Total liabilities to related parties	0	7 754 932



Notes to the Annual Report 2023

OMP LNG II AS

Note 4 Tax

Specification of tax expense	2023	2022
Tax payable	0	558 953
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	558 953

Taxable financial result:

Ordinary profit/loss before tax	30 502	2 756 087
Currency difference USD/NOK	-431 096	-5 879
Permanent differences	-4 424	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward/ applied	405 018	-209 515
Total taxable financial result	0	2 540 693

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	405 018	0	405 018
Total temporary differences	405 018	0	405 018

Deferred tax (-) / deferred tax advantage (+) 22%/22%	89 104	0	89 104
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Note 5 Equity

Total equity in OMP LNG II AS as of 31.12.2023:

	Share capital	Share premium reserve	Other paid-in equity	Non-registered change in capital	Other equity	Total equity
Equity 01.01.2023	2 091 922	18 912 700	-2 086	15 000 000	2 418 396	38 420 934
Capital increase 12.12.2022	1 503 488	13 496 512	0	-15 000 000	0	0
Capital increase 14.04.23	717 594	7 032 407	-4 204	0	0	7 745 797
Distribution 28.11.2023	0	-250 000	0	0	0	-250 000
Annual result 2023	0	0	0	0	30 502	30 502
Equity 31.12.2023	4 313 004	39 191 619	-6 290	0	2 448 898	45 947 231



Notes to the Annual Report 2023

OMP LNG II AS

Note 6 Bank deposit

There is no restriction on the companies bank deposits.

Note 7 Share capital and shareholder

The share capital in OMP LNG II AS as of 31.12.2023:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	1 377 500	30	41 325 000
Total	1 377 500	30	41 325 000

The ownership structure in OMP LNG II AS as of 31.12.2023:

	Ordinary shares	Ownership in %
OMP LNG Holding SICAV p.l.c.	1 377 500	100
Total	1 377 500	100