



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 929 264 290
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV SKYGARD HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: 17.02.2025

Grunnlag for avgivelse

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

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 23.02.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	1 548 155	189 739
Sum kostnader		1 548 155	189 739
Driftsresultat		-1 548 155	-189 739
Finansinntekter og finanskostnader			
Annen renteinntekt		10 247	
Sum finansinntekter		10 247	
Rentekostnad til foretak i samme konsern		12 559	
Sum finanskostnader		12 559	
Netto finans		-2 312	
Ordinært resultat før skattekostnad		-1 550 468	-189 739
Income tax expense	3		
Ordinært resultat etter skattekostnad		-1 550 468	-189 739
Årsresultat		-1 550 468	-189 739
Årsresultat etter minoritetsinteresser		-1 550 468	-189 739
Totalresultat		-1 550 468	-189 739
Overføringer og disponeringer			
Uncovered loss	4		
From share premium	4	-1 550 468	-189 739
Sum overføringer og disponeringer		-1 550 468	-189 739



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Finansielle anleggsmidler			
Investering i datterselskap	5		
Investeringer i tilknyttet selskap	5	385 506 679	67 452 665
Sum finansielle anleggsmidler		385 506 679	67 452 665
Sum anleggsmidler		385 506 679	67 452 665
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		1 609	1 563
Sum fordringer		1 609	1 563
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		1 326 226	256 350
Sum bankinnskudd, kontanter og lignende		1 326 226	256 350
Sum omløpsmidler		1 327 835	257 912
SUM EIENDELER		386 834 514	67 710 577
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 6	80 000	50 000
Overkurs	4	386 453 984	67 609 626
Annen innskutt egenkapital	4		
Sum innskutt egenkapital		386 533 984	67 659 626



Balanse

Beløp i: NOK	Note	2024	2023
Opptjent egenkapital			
Udekket tap	4		
Sum egenkapital		386 533 984	67 659 626
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		295 336	42 326
Tax payable	3		
Other current liabilities		5 194	8 626
Sum kortsiktig gjeld		300 530	50 951
Sum gjeld		300 530	50 951
SUM EGENKAPITAL OG GJELD		386 834 514	67 710 577



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 313161

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: HV SKYGARD HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

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Konsern

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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: 17.02.2025

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

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 22.02.2025



Organisasjonsnr: 929 264 290
HV SKYGARD HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	1 548 155	189 739
Sum kostnader		1 548 155	189 739
Driftsresultat		-1 548 155	-189 739
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Annen renteinntekt		10 247	
Sum finansinntekter		10 247	
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Totalresultat		-1 550 468	-189 739
Overføringer og disponeringer			
Uncovered loss	4		
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Sum overføringer og disponeringer		-1 550 468	-189 739



Organisasjonsnr: 929 264 290
HV SKYGARD HOLDING AS

BALANSE

Beløp i: NOK **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 3

Finansielle anleggsmidler

Investering i datterselskap 5

Investeringer i
tilknyttet selskap 5

385 506 679 67 452 665

Sum finansielle
anleggsmidler

385 506 679 67 452 665

Sum anleggsmidler

385 506 679 67 452 665

Omløpsmidler

Varer

Fordringer

Other short-term
receivables

1 609 1 563

Sum fordringer

1 609 1 563

Bankinnskudd, kontanter og lignende

Cash and cash equivalents

1 326 226 256 350

Sum bankinnskudd,
kontanter og lignende

1 326 226 256 350

Sum omløpsmidler

1 327 835 257 912

SUM EIENDELER

386 834 514 67 710 577

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 4, 6

80 000 50 000

Overkurs 4

386 453 984 67 609 626

Annen innskutt egenkapital 4

Sum innskutt egenkapital

386 533 984 67 659 626

Opptjent egenkapital

Udekket tap 4

Sum egenkapital

386 533 984 67 659 626

Gjeld



Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		295 336	42 326
Tax payable	3		
Other current liabilities		5 194	8 626
Sum kortsiktig gjeld		300 530	50 951
Sum gjeld		300 530	50 951
SUM EGENKAPITAL OG GJELD		386 834 514	67 710 577



Organisasjonsnr: 929 264 290
HV SKYGARD HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

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

2024

HV Skygard Holding AS

Org.no.:929 264 290



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HV Skygard Holding AS

Board of Directors' report

Introduction

HV Skygard Holding AS (the "Company") with reg.no 929 264 290 is an investment company based in Stavanger.

Financial results

Net result in 2024 was NOK -1 550 468 compared to a result of NOK -189 739 in 2023. Allocation of this year's result is transferred from share premium. Equity ratio as of 31.12.2024 is 99.92 %.

Share capital and shareholders

HV NEF Invest Rho AS is the sole shareholder of the company, holding 100% of the ordinary shares.

Employees and the working environment

The Company has no employees. The board consists of two men and two women. 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

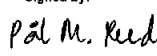
The Company's operations do not pollute the environment.

Going concern

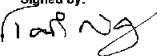
In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern.

Stavanger, 17.02.2025

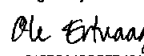
The board of HV Skygard Holding AS

Signed by:

6376D28253EB42F...

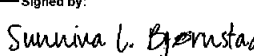
Pål Magnus Reed
Chair of the board

Signed by:

E5A32F3F6AEC483...

Toril Nag
Board member

Signed by:

812D3A48CCFD431...

Ole Ertvaag
Board member

Signed by:

CE19DA2706A8407...

Sunniva L. Bjørnstad
Board member / General Manager



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Revenue statement			
HV Skygard Holding AS			
Operating income and operating expenses (NOK)	Note	2024	2023
Other expenses	2	1 548 155	189 739
Total expenses		1 548 155	189 739
Operating profit		-1 548 155	-189 739
Other interest income		10 247	0
Interest expense to group companies		12 559	0
Net financial items		-2 312	0
Net profit (-loss) before tax		-1 550 468	-189 739
Income tax expense	3	0	0
Net profit (-loss)		-1 550 468	-189 739
Allocation of net profit (-loss)			
From share premium	4	-1 550 468	-189 739
Total allocation		-1 550 468	-189 739



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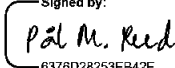
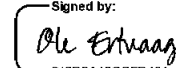
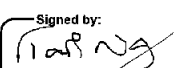
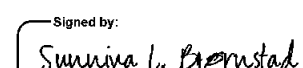
Balance sheet			
HV Skygard Holding AS			
Assets (NOK)	Note	2024	2023
Non-current financial assets			
Investments in associated companies	5	385 506 679	67 452 665
Total non-current financial assets		385 506 679	67 452 665
Total non-current assets		385 506 679	67 452 665
Current assets			
Debtors			
Other short-term receivables		1 609	1 563
Total receivables		1 609	1 563
Cash and cash equivalents		1 326 226	256 350
Total current assets		1 327 835	257 912
Total assets		386 834 514	67 710 577



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Balance sheet			
HV Skygard Holding AS			
Equity and liabilities (NOK)	Note	2024	2023
Paid-in capital			
Share capital	4, 6	80 000	50 000
Share premium	4	386 453 984	67 609 626
Total paid-in capital		386 533 984	67 659 626
Total equity		386 533 984	67 659 626
Liabilities			
Current liabilities			
Trade payables		295 336	42 326
Other current liabilities		5 194	8 626
Total current liabilities		300 530	50 951
Total liabilities		300 530	50 951
Total equity and liabilities		386 834 514	67 710 577

Stavanger, 17.02.2025
The board of HV Skygard Holding AS

Signed by:  6376D28253EB42F...	Signed by:  812D3A48CCFD431...
Pål Magnus Reed Chair of the board	Ole Ertvaag Board member
Signed by:  E5A32F3F6AEC483...	Signed by:  CE19DA2708A8407...
Toril Nag Board member	Sunniva L. Bjørnstad Board member / General Manager

HV Skygard Holding AS Page 5



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Cash flow statement			
HV Skygard Holding AS			
(NOK)	Note	2024	2023
Cash flows from operating activities			
Profit/loss before tax		-1 550 468	-189 739
Change in accounts payable		253 011	37 687
Change in other accrual items		-3 479	7 063
Net cash flows from operating activities		-1 300 936	-144 989
Cash flows from investment activities			
Investments in shares		-318 054 015	-67 452 664
Net cash flows from investment activities		-318 054 015	-67 452 664
Cash flows from financing activities			
Proceeds from equity		320 424 826	67 840 000
Net cash flows from financing activities		320 424 826	67 840 000
Net change in cash and cash equivalents		1 069 876	242 347
Cash and cash equivalents at the start of the period		256 350	14 004
Cash and cash equivalents at the end of the period		1 326 226	256 350



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HV SKYGARD HOLDING AS **NOTES TO THE FINANCIAL STATEMENTS FOR 2024**

Note 1 Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards.

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 the lower of acquisition cost and fair value.

Fixed asset are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the reduction in value is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

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 cost in the parent company accounts. A writedown 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. Dividends and group contributions are recognised as other financial income.

Foreign currency translation

Foreign currency transactions are translated using the exchange rate prevailing at the date of the transaction. Balances in foreign currency are translated using the exchange rates prevailing at the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

General and administrative expenses

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

Tax

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.



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HV SKYGARD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

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

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 2024 was NOK 29 900.

Fees for other assurance engagements was NOK 29 250.

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



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HV SKYGARD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 3 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	-1 550 468	-189 739
Permanent differences	0	0
Taxable income	-1 550 468	-189 739
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2024	2023	Difference
Accumulated loss to be brought forward	-1 760 842	-210 374	1 550 468
Not included in the deferred tax calculation	1 760 842	210 374	-1 550 468
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



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HV SKYGARD HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 4 Equity

	Share capital	Share premium	Total equity
As of 01.01.2024	50 000	67 609 626	67 659 626
Capital increase	30 000	320 394 826	320 424 826
Net loss		-1 550 468	-1 550 468
As of 31.12.2024	80 000	386 453 984	386 533 984

Note 5 Investment in associated companies

Company	Office	Ownership and voting interest (%)	Result 2024	Equity as of 31.12	Booked value as of 31.12
Skygard Holding AS	Oslo	31.67%	*	*	385 506 679

* The figures for 2024 are not yet available.

Note 6 Shareholders

The share capital in HV Skygard Holding AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	100 000	0.8	80 000
Total	100 000		80 000

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
HV NEF Invest Rho AS	100 000	100 %



Deloitte.

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Norway

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To the General Meeting of HV Skygard Holding AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of HV Skygard Holding AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, statement of cash flows 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 and the Managing Director (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



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Independent auditor's report
HV Skygard Holding AS

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.



Deloitte.

Independent auditor's report
HV Skygard Holding AS

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, 17 February 2025
Deloitte AS

Ommund Skailand
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Name	Date
Skailand, Ommund	2025-02-17

Identification

 bankID Skailand, Ommund



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



Skatteetaten

Vår dato
30.01.2025

Din/Deres dato
Vibeke Home

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Skatteetaten.no

Din/Deres referanse
Telefon
48123176

Org.nr
974761076

Vår referanse
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Postadresse
Postboks 9200 Grønland
0134 OSLO

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

Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 14. januar 2025 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

HV IV Holding AS	org.nr. 919 604 778
HV V Holding AS	org.nr. 914 148 308
HV VI Holding AS	org.nr. 999 178 359
HV VI Invest Sierra AS	org.nr. 928 336 913
HV VII Invest Dags AS	org.nr. 913 641 043
Circle Group AS	org.nr. 913 640 969
HV VII Invest Juliet AS	org.nr. 914 480 787
Hav Energy Holding AS	org.nr. 815 672 852
HV VII Invest Shankly AS	org.nr. 916 162 537
HV VII Invest Shankly II AS	org.nr. 916 162 529
North Sea Strategic Investments AS	org.nr. 916 162 545
HV NEF Invest Jota AS	org.nr. 925 979 260
HV NEF Invest Romeo AS	org.nr. 927 612 364
HV Celsio Invest AS	org.nr. 928 513 378
HV Celsio Invest II AS	org.nr. 928 657 698
HV Celsio Holding AS	org.nr. 928 657 965
HV NEF Invest Zero AS	org.nr. 928 513 254
HV Aneo Holding AS	org.nr. 928 786 617
HV NEF Invest Victor AS	org.nr. 929 264 304
HV Cadre Holding AS	org.nr. 929 264 282
HV NEF Invest Rho AS	org.nr. 929 264 142
HV Skygard Holding AS	org.nr. 929 264 290
HV NEF Invest Reda AS	org.nr. 932 255 820
HV Daytona Holding AS	org.nr. 932 255 758
Daytona HoldCo AS	org.nr. 932 255 782
HV Storm Co-invest AS	org.nr. 928 786 854



Remold Holding AS	org.nr. 924 728 469
Sval Energi Group AS	org.nr. 930 060 879
Sval Energi Invest II AS	org.nr. 923 862 943
HV Storm Holding AS	org.nr. 927 733 242

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

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

Bakgrunn

Selskapene som er opplistet er norske investerings- og holdingselskaper hel- eller deleid av HitecVision private equity fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer.

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

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

Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også



gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

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

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.