



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 978 020
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMP LNG AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: 26.06.2023

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, 20.06.2024



Resultatregnskap

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	15 613	8 187
Sum kostnader		15 613	8 187
Driftsresultat		-15 613	-8 187
Finansinntekter og finanskostnader			
Annen renteinntekt		342 574	1 195 287
Other financial income		143 858	
Sum finansinntekter		486 432	1 195 287
Annen rentekostnad		28	
Other financial expenses		264 705	111 488
Sum finanskostnader		264 734	111 488
Netto finans		221 698	1 083 798
Ordinært resultat før skattekostnad		206 086	1 075 612
Income tax expense	3	105 507	427 363
Ordinært resultat etter skattekostnad		100 579	648 248
Årsresultat	4	100 579	648 248
Årsresultat etter minoritetsinteresser		100 579	648 248
Totalresultat		100 579	648 248
Overføringer og disponeringer			
Transfer to other equity		100 579	648 248
Sum overføringer og disponeringer	4	100 579	648 248



Balanse

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i tilknyttet selskap	5	29 542 067	10 121 498
Lån til tilknyttet selskap og felles kontrollert virksomhet	5		9 558 290
Sum finansielle anleggsmidler		29 542 067	19 679 788
Sum anleggsmidler		29 542 067	19 679 788
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			488 729
Konsernfordringer	5	7 418	
Sum fordringer		7 418	488 729
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	311 255	2 916 878
Sum bankinnskudd, kontanter og lignende		311 255	2 916 878
Sum omløpsmidler		318 673	3 405 607
SUM EIENDELER		29 860 740	23 085 396
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	2 200 104	2 200 104
Overkurs		19 804 577	19 804 577
Ikke registrert kapitalforhøyelse		7 000 000	
Annen innskutt egenkapital		-3 797	-3 797



Balanse

Beløp i: USD	Note	2022	2021
Sum innskutt egenkapital		29 000 884	22 000 884
Opptjent egenkapital			
Other equity		748 828	648 248
Sum opptjent egenkapital		748 828	648 248
Sum egenkapital	4	29 749 711	22 649 132
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		5 522	6 723
Tax payable		105 507	427 363
Kortsiktig konserngjeld	5		2 177
Sum kortsiktig gjeld		111 028	436 264
Sum gjeld		111 028	436 264
SUM EGENKAPITAL OG GJELD		29 860 740	23 085 396



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 543982

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: OMP LNG AS
Forretningsadresse: Klingsberggata 5
0161 OSLO

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Konsern

Morselskap i konsern: Nei

Regnskapsregler

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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: 26.06.2023

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 2022: Årsregnskap 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, 05.07.2023

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: 926 978 020
OMP LNG AS

RESULTATREGNSKAP

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	15 613	8 187
Sum kostnader		15 613	8 187
Driftsresultat		-15 613	-8 187
Finansinntekter og finanskostnader			
Annen renteinntekt		342 574	1 195 287
Other financial income		143 858	
Sum finansinntekter		486 432	1 195 287
Annen rentekostnad		28	
Other financial expenses		264 705	111 488
Sum finanskostnader		264 734	111 488
Netto finans		221 698	1 083 798
Ordinært resultat før skattekostnad		206 086	1 075 612
Income tax expense	3	105 507	427 363
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Årsresultat etter minoritetsinteresser		100 579	648 248
Totalresultat		100 579	648 248
Overføringer og disponeringer			
Transfer to other equity		100 579	648 248
Sum overføringer og disponeringer	4	100 579	648 248



Organisasjonsnr: 926 978 020
OMP LNG AS

BALANSE

Beløp i: USD Note 2022 2021

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

Investeringer i tilknyttet selskap	5	29 542 067	10 121 498
Lån til tilknyttet selskap og felles kontrollert virksomhet	5		9 558 290
Sum finansielle anleggsmidler		29 542 067	19 679 788
Sum anleggsmidler		29 542 067	19 679 788

Omløpsmidler

Varer

Fordringer

Other short-term receivables			488 729
Konsernfordringer	5	7 418	
Sum fordringer		7 418	488 729

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	6	311 255	2 916 878
Sum bankinnskudd, kontanter og lignende		311 255	2 916 878
Sum omløpsmidler		318 673	3 405 607

SUM EIENDELER **29 860 740** **23 085 396**

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	7	2 200 104	2 200 104
Overkurs		19 804 577	19 804 577
Ikke registrert kapitalforhøyelse		7 000 000	
Annen innskutt egenkapital		-3 797	-3 797
Sum innskutt egenkapital		29 000 884	22 000 884

Opptjent egenkapital

Other equity		748 828	648 248
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Sum opptjent egenkapital		748 828	648 248
Sum egenkapital	4	29 749 711	22 649 132
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		5 522	6 723
Tax payable		105 507	427 363
Kortsiktig konserngjeld	5		2 177
Sum kortsiktig gjeld		111 028	436 264
Sum gjeld		111 028	436 264
SUM EGENKAPITAL OG GJELD		29 860 740	23 085 396



Organisasjonsnr: 926 978 020
OMP LNG AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Annual Report 2022

OMP LNG AS

Financial Statement
Balance Sheet
Notes to the accounts

Org.no.: 926 978 020



Financial Statement

OMP LNG AS

Figures in USD

Operating income and expenses	Note	2022	2021
Operating expenses			
Other expenses	2	-15 613	-8 187
Total operating expenses		15 613	8 187
Operating profit		-15 613	-8 187
Financial income and expenses			
Other interest income		342 574	1 195 287
Other financial income		143 858	0
Other interest expenses		-28	0
Other financial expenses		-264 705	-111 488
Net financial items		221 698	1 083 798
Net profit before tax		206 086	1 075 612
Income tax expense	3	105 507	427 363
Net profit after tax	4	100 579	648 248
Allocation of net profit and equity transfers			
Transfer to other equity		100 579	648 248
Total allocations and equity transfers	4	100 579	648 248



Balance sheet

OMP LNG AS

Figures in USD

Assets	Note	2022	2021
Non-current assets			
Non-current financial assets			
Investments in related parties	5	29 542 067	10 121 498
Loan to related parties	5	0	9 558 290
Total non-current financial assets		29 542 067	19 679 788
Total non-current assets		29 542 067	19 679 788
Current assets			
Receivables			
Other short-term receivables		0	488 729
Receivables to related parties	5	7 418	0
Total receivables		7 418	488 729
Cash and bank deposits			
Cash and cash equivalents	6	311 255	2 916 878
Total cash and bank deposits		311 255	2 916 878
Total current assets		318 673	3 405 607
Total assets		29 860 740	23 085 396



Balance sheet

OMP LNG AS
Figures in USD

Equity and liabilities	Note	2022	2021
Equity			
Paid-in equity			
Share capital	7	2 200 104	2 200 104
Share premium reserve		19 804 577	19 804 577
Non-registered change in capital		7 000 000	0
Other paid-in equity		-3 797	-3 797
Total paid-in equity		29 000 884	22 000 884
Retained earnings			
Other equity		748 828	648 248
Total retained earnings		748 828	648 248
Total equity	4	29 749 711	22 649 132
Liabilities			
Current liabilities			
Trade payables		5 522	6 723
Tax payable		105 507	427 363
Liabilities to group companies	5	0	2 177
Total current liabilities		111 028	436 264
Total liabilities		111 028	436 264
Total equity and liabilities		29 860 740	23 085 396

Oslo, 07.06.2023
The board of OMP LNG AS

Asle Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board



Notes to the Annual Report 2022

OMP LNG 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

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 2022

OMP LNG 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.

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)	2022	2021
Statutory audit	2 224	2 471
Fees for other service by auditor	1 102	0
Total fees auditor	3 326	2 471



Notes to the Annual Report 2022

OMP LNG AS

Note 3 Tax

Specification of tax expense	2022	2021
Tax payable	105 507	427 363
Changes in deferred tax	0	143
Tax expense on ordinary profit/loss	105 507	427 506

Taxable financial result:

Ordinary profit/loss before tax	206 086	1 075 612
Currency difference USD/NOK	273 489	866 805
Permanent differences	0	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	143
Taxable losses carried forward	0	0
Total taxable financial result	479 575	1 942 560

Tax payable in the balance sheet:

Tax payable on this year's result	105 507	427 363
Current tax payable in balance sheet	105 507	427 363

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	0	0	0
Receivable in foreign currency	0	650	650
Total temporary differences	0	650	650

Deferred tax (-) / deferred tax advantage (+) 22%/22%	0	143	143
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Note 4 Equity

Total equity in OMP LNG AS as of 31.12.2022:

	Share capital	Share premium reserve	Other paid-in equity	Non-registered change in capital	Other equity	Total equity
Equity 01.01.2022	2 200 104	19 804 577	-3 797	0	648 248	22 649 132
Non-registered change in capital EGM 12.12.22	0	0	0	7 000 000	0	7 000 000
Annual result 2022	0	0	0	0	100 579	100 579
Sum	2 200 104	19 804 577	-3 797	7 000 000	748 828	29 749 711



Notes to the Annual Report 2022

OMP LNG AS

Note 5 Related parties

Investment in related parties	2022	2021
Norspan LNG 24 S.A.S.	18 099 411	10 121 498
Norspan LNG 25 S.A.S.	11 442 656	0
Total investment in related parties	29 542 067	10 121 498

Loans to related parties	2022	2021
Norspan LNG 25 AS	0	9 558 290
Total loans to related parties	0	9 558 290

Accrued interests pr. 31.12.2022: USD 0.

Receivables to related parties	2022	2021
OMP LNG II AS	4 932	0
OMP LNG III AS	2 194	0
OMP LNG IV AS	146	0
OMP LNG V AS	146	0
Total receivables to related parties	7 418	0

Liabilities to related parties	2022	2021
OMP LNG II AS	0	2 177
Total liabilities to related parties	0	2 177

Note 6 Bank deposits

There is no restriction on the companies bank deposits.



Notes to the Annual Report 2022

OMP LNG AS

Note 7 Share capital and shareholder

The share capital in OMP LNG AS as of 31.12.2022:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	620 407	30	18 612 210
Total	620 407	30	18 612 210

An Increase in the Company's share capital of NOK 6.750.000 was approved in the Extraordinary Shareholder's meeting 12.12.2022. The approved share capital increase, including share premium was USD 7.000.000. The capital increase was registered in The Brønnøysund Register Center 06.01.2023.”

The ownership structure in OMP LNG AS as of 31.12.2022:

	Ordinary shares	Ownership in %
OMP SICAV PLC	620 407	100
Total	620 407	100



To the General Meeting of OMP LNG AS

Independent Auditor's Report

Opinion

We have audited the financial statements of OMP LNG AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022, 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,

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



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, 7 June 2023
PricewaterhouseCoopers AS

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



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lund, Bjørn	BANKID_MOBILE	2023-06-07 17:47

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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 AR455145111	Telefon 90833418
Org.nr 974761076	Vår referanse 2021/6567351	Postadresse Postboks 9200 Grønland 0134 OSLO

OMP LNG AS
Klingenberggata 5
0161 OSLO

Att. Guro Langemyhr

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for OMP LNG AS, org.nr. 926 978 020

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 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 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 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.



Admincontrol

List of Signatures

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Name	Method	Signed at
Nilsen, Martin Kjøhn	BANKID	2023-06-07 11:23 GMT+02
Andersson, Asle	BANKID_MOBILE	2023-06-07 11:08 GMT+02



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**Annual Report 2022
OMP LNG AS**

Financial Statement
Balance Sheet
Notes to the accounts

Org.no.: 926 978 020



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Financial Statement

OMP LING AS
Figures in USD

	Note	2022	2021
Operating income and expenses			
Operating expenses			
Other expenses	2	-15 613	-8 187
Total operating expenses		15 613	8 187
Operating profit		-15 613	-8 187
Financial income and expenses			
Other interest income		342 574	1 195 287
Other financial income		143 858	0
Other interest expenses		-28	0
Other financial expenses		-264 705	-111 488
Net financial items		221 698	1 083 799
Net profit before tax		206 086	1 075 612
Income tax expense	3	-105 507	-427 363
Net profit after tax	4	100 579	648 248
Allocation of net profit and equity transfers			
Transfer to other equity		100 579	648 248
Total allocations and equity transfers	4	100 579	648 248

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ÅRSREGNSKAP 2022
926978020



Balance sheet

OMP LING AS
Figures in USD

Assets	Note	2022	2021
Non-current assets			
Non-current financial assets			
Investments in related parties	5	29 542 067	10 121 498
Loan to related parties	5	0	9 558 290
Total non-current financial assets		29 542 067	19 679 788
Total non-current assets		29 542 067	19 679 788
Current assets			
Receivables			
Other short-term receivables		0	488 729
Receivables to related parties	5	7 418	0
Total receivables		7 418	488 729
Cash and bank deposits			
Cash and cash equivalents	6	311 255	2 916 878
Total cash and bank deposits		311 255	2 916 878
Total current assets		318 673	3 405 607
Total assets		29 860 740	23 085 396

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Balance sheet

OMP LNG AS
Figures in USD

	Note	2022	2021
Equity and liabilities			
Equity			
Paid-in equity			
Share capital	7	2 200 104	2 200 104
Share premium reserve		19 804 577	19 804 577
Non-registered change in capital		7 000 000	0
Other paid-in equity		-3 797	-3 797
Total paid-in equity		29 000 884	22 000 884
Retained earnings			
Other equity		748 828	648 248
Total retained earnings		748 828	648 248
Total equity	4	29 749 711	22 649 132
Liabilities			
Current liabilities			
Trade payables		5 522	6 723
Tax payable		105 507	427 363
Liabilities to group companies	5	0	2 177
Total current liabilities		111 028	436 264
Total liabilities		111 028	436 264
Total equity and liabilities		29 860 740	23 085 396

Oslo, 07.06.2023
The board of OMP LNG AS

Ade Andersson
Chairman of the board

Martin Kjøhn Nilsen
Member of the board

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Oslo, 07.06.2023
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Notes to the Annual Report 2022

OMP LNG AS

Notes 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

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."

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Notes to the Annual Report 2022

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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.

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)

Statutory audit	2022	2021
Fees for other service by auditor	2 224	2 471
Total fees auditor	1 102	0
	3 326	2 471

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Notes to the Annual Report 2022

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Note 3 Tax

	2022	2021
Specification of tax expense		
Tax payable	105 507	427 363
Changes in deferred tax	0	143
Tax expense on ordinary profit/loss	105 507	427 506
<i>Taxable financial result:</i>		
Ordinary profit/loss before tax	206 086	1 075 612
Currency difference USD/NOK	273 489	866 805
Permanent differences	0	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	143
Taxable losses carried forward	0	0
Total taxable financial result	479 575	1 942 560

Tax payable in the balance sheet:

Tax payable on this year's result	105 507	427 363
Current tax payable in balance sheet	105 507	427 363

Temporary differences:

	This year	Last year	Changes
Taxable losses carried forward	0	0	0
Receivable in foreign currency	0	650	650
Total temporary differences	0	650	650
Deferred tax (-) / deferred tax advantage (+) 22%/72%	0	143	143

Note 4 Equity

Total equity in OMP LNG AS as of 31.12.2022:

	Share capital	Share premium reserve	Other paid-in equity	Non-registered change in capital	Total equity
Equity 01.01.2022	2 200 104	19 804 577	-3 797	0	22 649 132
Non-registered change in capital EGM 12.12.22	0	0	0	7 000 000	7 000 000
Annual result 2022	0	0	0	0	100 579
Sum	2 200 104	19 804 577	-3 797	7 000 000	29 749 711

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Notes to the Annual Report 2022

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Note 5 Related parties

Investment in related parties
Norspan LING 24 S.A.S.
Norspan LING 25 S.A.S.
Total investment in related parties

2022	2021
18 099 411	10 121 498
11 442 656	0
29 542 067	10 121 498

Loans to related parties
Norspan LING 25 AS
Total loans to related parties

2022	2021
0	9 558 290
0	9 558 290

Accrued interests pr. 31.12.2022: USD 0.

Receivables to related parties
OMP LING II AS
OMP LING III AS
OMP LING IV AS
OMP LING V AS
Total receivables to related parties

2022	2021
4 932	0
2 194	0
146	0
146	0
7 418	0

Liabilities to related parties
OMP LING II AS
Total liabilities to related parties

2022	2021
0	2 177
0	2 177

Note 6 Bank deposits

There is no restriction on the companies bank deposits.

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Notes to the Annual Report 2022

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Note 7 Share capital and shareholder

The share capital in OMP LNG AS as of 31.12.2022:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	620 407	30	18 612 210
Total	620 407	30	18 612 210

An increase in the Company's share capital of NOK 6.750.000 was approved in the Extraordinary Shareholder's meeting 12.12.2022. The approved share capital increase, including share premium was USD 7.000.000. The capital increase was registered in The Brønnøysund Register Center 06.01.2023.*

The ownership structure in OMP LNG AS as of 31.12.2022:

	Ordinary shares	Ownership in %
OMP SICAV PLC	620 407	100
Total	620 407	100

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