



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 512 960
Organisasjonsform: Aksjeselskap
Foretaksnavn: HESNES GAS AS
Forretningsadresse: Rambergveien 1
3115 TØNSBERG

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: Jens Smith-Kielland Kjellesvik
Dato for fastsettelse av årsregnskapet: 27.05.2024

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, 27.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		28 050 198	19 159 741
Sum inntekter		28 050 198	19 159 741
Kostnader			
Employee benefits expense	1	9 158 302	7 624 711
Depreciation and amortisation expenses	2	215 532	828 638
Other expenses		2 413 600	2 077 427
Sum kostnader	3	11 787 433	10 530 776
Driftsresultat		16 262 764	8 628 966
Finansinntekter og finanskostnader			
Annen renteinntekt		11 655	9 765
Other financial income		501 863	725 750
Increase in fair value of financial current assets		109 367	
Sum finansinntekter		622 885	735 515
Annen rentekostnad		30 485	75 206
Other financial expenses		477 731	261 397
Sum finanskostnader		508 216	336 604
Netto finans		114 669	398 912
Ordinært resultat før skattekostnad		16 377 434	9 027 877
Income tax expense	4	3 768 078	2 200 680
Ordinært resultat etter skattekostnad		12 609 356	6 827 197
Årsresultat	5	12 609 356	6 827 197
Årsresultat etter minoritetsinteresser		12 609 356	6 827 197
Totalresultat		12 609 356	6 827 197
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Other equity		12 609 356	6 827 197
Sum overføringer og disponeringer		12 609 356	6 827 197



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Varige driftsmidler			
Buildings and land	2		5 219 136
Equipment and other movables	2	772 321	987 853
Sum varige driftsmidler	2	772 321	6 206 989
Finansielle anleggsmidler			
Other long-term receivables		684 600	342 300
Sum finansielle anleggsmidler		684 600	342 300
Sum anleggsmidler		1 456 921	6 549 289
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		2 724 605	833 212
Other short-term receivables		76 772	11 772
Sum fordringer		2 801 377	844 984
Investeringer			
Markedsbaserte aksjer		11 109 367	
Sum investeringer		11 109 367	
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6	4 923 498	6 682 891
Sum bankinnskudd, kontanter og lignende		4 923 498	6 682 891
Sum omløpsmidler		18 834 242	7 527 875
SUM EIENDELER		20 291 163	14 077 164



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	30 000	30 000
Beholdning av egne aksjer	7		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity		500 000	500 000
Sum opptjent egenkapital		500 000	500 000
Sum egenkapital	5	530 000	530 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner			2 405 000
Sum annen langsiktig gjeld			2 405 000
Sum langsiktig gjeld		0	2 405 000
Kortsiktig gjeld			
Leverandørgjeld		315 176	235 756
Tax payable	4	3 568 723	2 260 622
Public duties payable		2 438 875	1 793 651
Utbytte		12 808 711	6 327 197
Other current liabilities		629 679	524 937
Sum kortsiktig gjeld		19 761 163	11 142 164
Sum gjeld		19 761 163	13 547 164
SUM EGENKAPITAL OG GJELD		20 291 163	14 077 164



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 491901

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Grunnlag for avgivelse

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Brønnøysundregistrene, 18.06.2024



Organisasjonsnr: 913 512 960
HESNES GAS AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		28 050 198	19 159 741
Sum inntekter		28 050 198	19 159 741
Kostnader			
Employee benefits expense	1	9 158 302	7 624 711
Depreciation and amortisation expenses	2	215 532	828 638
Other expenses		2 413 600	2 077 427
Sum kostnader	3	11 787 433	10 530 776
Driftsresultat		16 262 764	8 628 966
Finansinntekter og finanskostnader			
Annen renteinntekt		11 655	9 765
Other financial income		501 863	725 750
Increase in fair value of financial current assets		109 367	
Sum finansinntekter		622 885	735 515
Annen rentekostnad		30 485	75 206
Other financial expenses		477 731	261 397
Sum finanskostnader		508 216	336 604
Netto finans		114 669	398 912
Ordinært resultat før skattekostnad			
Income tax expense	4	3 768 078	2 200 680
Ordinært resultat etter skattekostnad		12 609 356	6 827 197
Årsresultat	5	12 609 356	6 827 197
Årsresultat etter minoritetsinteresser		12 609 356	6 827 197
Totalresultat		12 609 356	6 827 197
Overføringer og disponeringer			
Other equity		12 609 356	6 827 197
Sum overføringer og disponeringer		12 609 356	6 827 197



Organisasjonsnr: 913 512 960
HESNES GAS AS

BALANSE

Beløp i: NOK Note 2023 2022

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 4

Varige driftsmidler

Buildings and land 2 5 219 136

Equipment and other
movables 2 772 321 987 853

Sum varige driftsmidler 2 772 321 6 206 989

Finansielle anleggsmidler

Other long-term receivables 684 600 342 300

Sum finansielle
anleggsmidler 684 600 342 300

Sum anleggsmidler 1 456 921 6 549 289

Omløpsmidler

Varer

Fordringer

Accounts receivables 2 724 605 833 212

Other short-term
receivables 76 772 11 772

Sum fordringer 2 801 377 844 984

Investeringer

Markedsbaserte aksjer 11 109 367

Sum investeringer 11 109 367

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 6 4 923 498 6 682 891

Sum bankinnskudd,
kontanter og lignende 4 923 498 6 682 891

Sum omløpsmidler 18 834 242 7 527 875

SUM EIENDELER 20 291 163 14 077 164

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 7 30 000 30 000

Beholdning av egne aksjer 7



Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity		500 000	500 000
Sum opptjent egenkapital		500 000	500 000
Sum egenkapital	5	530 000	530 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner			2 405 000
Sum annen langsiktig gjeld			2 405 000
Sum langsiktig gjeld		0	2 405 000
Kortsiktig gjeld			
Leverandørgjeld		315 176	235 756
Tax payable	4	3 568 723	2 260 622
Public duties payable		2 438 875	1 793 651
Utbytte		12 808 711	6 327 197
Other current liabilities		629 679	524 937
Sum kortsiktig gjeld		19 761 163	11 142 164
Sum gjeld		19 761 163	13 547 164
SUM EGENKAPITAL OG GJELD		20 291 163	14 077 164



Organisasjonsnr: 913 512 960
HESNES GAS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
5.00

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

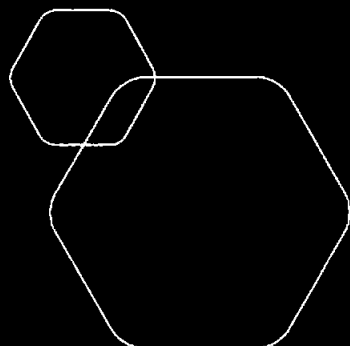
Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

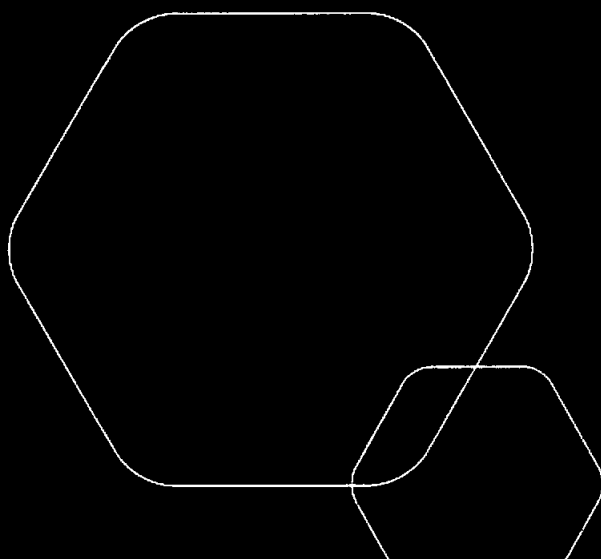
Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Annual Report 2023
Hesnes Gas AS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 913 512 960



REVENUE STATEMENT

HESNES GAS AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		28 050 198	19 159 741
Total income		28 050 198	19 159 741
Employee benefits expense	1	9 158 302	7 624 711
Depreciation and amortisation expenses	2	215 532	828 638
Other expenses		2 413 600	2 077 427
Total expenses	3	11 787 433	10 530 776
Operating profit		16 262 764	8 628 966
FINANCIAL INCOME AND EXPENSES			
Other interest income		11 655	9 765
Other financial income		501 863	725 750
Increase in fair value of financial current assets		109 367	0
Other interest expenses		30 485	75 206
Other financial expenses		477 731	261 397
Net financial items		114 669	398 912
Net profit before tax		16 377 434	9 027 877
Income tax expense	4	3 768 078	2 200 680
Net profit after tax		12 609 356	6 827 197
EXTRAORDINARY INCOME AND EXPENSES			
Net profit or loss	5	12 609 356	6 827 197
ATTRIBUTABLE TO			
Other equity		12 609 356	6 827 197
Total		12 609 356	6 827 197



BALANCE SHEET

HESNES GAS AS

ASSETS	Note	2023	2022
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	2	0	5 219 136
Equipment and other movables	2	772 321	987 853
Total property, plant and equipment	2	772 321	6 206 989
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables		684 600	342 300
Total non-current financial assets		684 600	342 300
Total non-current assets		1 456 921	6 549 289
CURRENT ASSETS			
DEBTORS			
Accounts receivables		2 724 605	833 212
Other short-term receivables		76 772	11 772
Total receivables		2 801 377	844 984
INVESTMENTS			
Listed shares		11 109 367	0
Total investments		11 109 367	0
Cash and cash equivalents	6	4 923 498	6 682 891
Total current assets		18 834 242	7 527 875
Total assets		20 291 163	14 077 164




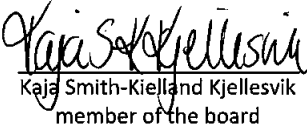
BALANCE SHEET

HESNES GAS AS

EQUITY AND LIABILITIES	Note	2023	2022
EQUITY			
PAID-IN CAPITAL			
Share capital	7	30 000	30 000
Total paid-up equity		30 000	30 000
RETAINED EARNINGS			
Other equity		500 000	500 000
Total retained earnings		500 000	500 000
Total equity	5	530 000	530 000
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions		0	2 405 000
Total non-current liabilities		0	2 405 000
CURRENT LIABILITIES			
Trade payables		315 176	235 756
Tax payable	4	3 568 723	2 260 622
Public duties payable		2 438 875	1 793 651
Intra-group contribution given		12 808 711	6 327 197
Other current liabilities		629 679	524 937
Total current liabilities		19 761 163	11 142 164
Total liabilities		19 761 163	13 547 164
Total equity and liabilities		20 291 163	14 077 164

Tønsberg, 27.05.2024
The board of Hesnes Gas AS


Jens Smith-Kielland Kjellesvik
chairman of the board


Kaja Smith-Kielland Kjellesvik
member of the board



Accounting principles - Valuation and classification

The annual accounts consist of statements of income, balance sheet and notes to the accounts, and are presented in accordance with the Companies Act, the Accounting Act and generally accepted accounting principles applicable in Norway.

The annual accounts are based on the essential principles regarding historical cost, comparability, continued operation, congruence and caution. Transactions are recorded in the accounts at the value of the payment at the and costs are compared with accrued income.

Assets/liabilities which fall due for payment less than a year from the balance date are classified as current assets/short term liabilities. Other assets/liabilities are classified as fixed assets/long term liabilities.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

DEPRECIATION

Based on the acquisition cost, straight line depreciation is applied over the economic lifespan of the fixed assets. Depreciation is classified as operating costs.

PENSION COST AND PENSION LIABILITIES

The pension schemes have been accounted for in the financial statements in accordance with the Norwegian Accounting Standard for pension costs. According to this accounting standard, the company's pension schemes are treated as a pension plan based on a fixed contribution as a percentage of salary for each employee. The company has pension plans that cover all its permanently employed personnel. The liabilities are funded through insurance company. The pension schemes are in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon").

GOODS

Goods are valued at the lower of acquisition cost and net sale value. Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



Note 1 Salary costs and number of man-years

SALARY COSTS

	2023	2022
Salaries	8 009 279	6 979 075
Employment tax	1 335 597	997 417
Other benefits	-186 574	-351 781
Total	9 158 302	7 624 711

In 2023 the company employed 5 man-years.

Note 2 Tangible fixed assets

	Plant and machinery	Total
Purchase cost as of 01.01.23	1 436 877	1 436 877
= Acquisition cost 31.12.23	1 436 877	1 436 877
Accumulated depreciation 31.12.23	664 556	664 556
= Book value 31.12.23	772 321	772 321
This year's ordinary depreciations	215 532	215 532
Economic life	7 years	

Note 3 Specification of operating costs by type

	2023	2022
Change in holding of goods under manufacture/self-produced goods	0	0
Cost of goods	0	0
Salary costs	9 158 302	7 624 711
Depreciation	215 532	828 638
Write-downs	0	0
Other operating costs	2 413 600	2 077 427
Total operating costs	11 787 433	10 530 776

Note 4 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	3 768 078	2 260 622
Changes in deferred tax assets	0	-59 942
Tax expense on ordinary profit/loss	3 768 078	2 200 680
Taxable income:		
Result before tax	16 377 434	9 027 877
Permanent differences	806 232	605 224



Changes in temporary differences	-56 037	642 454
Provided intra-group contribution	-906 159	0
Taxable income	16 221 470	10 275 554

Payable tax in the balance:		
Payable tax on this year's result	3 768 078	2 260 622
Payable tax on provided Group contribution	-199 355	0
Total payable tax in the balance	3 568 723	2 260 622

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	176 533	243 117	66 584
Profit and loss account	-490 485	0	490 485
Other differences	0	-613 106	-613 106
Total	-313 952	-369 989	-56 037
Not included in the deferred tax calculation	313 952	369 989	56 037
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 5 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2022	30 000	0	0	500 000	530 000
Result of the year				12 609 356	12 609 356
Group contributions made				-12 609 356	-12 609 356
Pr 31.12.2023	30 000	0	0	500 000	530 000

Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 1 687 338.

Note 7 Shareholders

THE SHARE CAPITAL IN HESNES GAS AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
Total	30 000		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
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SHIP CONTACT AS

30 000

100,0

100,0



Deloitte.

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To the General Meeting of Hesnes Gas AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Hesnes Gas 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 Management for the Financial Statements

The Board of Directors and the Managing Director (management) are 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.

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

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Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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Independent auditor's report
Hesnes Gas AS

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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

Skien, 28 May 2024
Deloitte AS

Hilde Bruseth Knudsen
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Name	Date
Knudsen, Hilde Synnøve Bruseth	2024-05-28

Identification

 **bankID** Knudsen, Hilde Synnøve
Bruseth



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



Skattedirektoratet

Saksbehandler
Runa Tystad

Deres dato
25.06.2015

Vår dato
29.06.2015

Telefon
977 594 64

Deres referanse
Marius Simensen

Vår referanse
2015/828960

HESNES GAS AS
Tenvikveien 373-375
3140 NØTTERØY

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Hesnes Gas AS, org.nr. 913 512 960

- Vi viser til deres brev av 25. juni 2015 der dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Hesnes Gas AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Hesnes Gas AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Hesnes Gas AS er heleid av Ship Contact AS som igjen er heleid av Jens Smith-Kielland Kjellesvik. Hesnes Gas AS har et Singapore registrert datterselskap. Virksomheten består i å formidle transporttjenester og transportoppdrag innenfor LPG-sektoren. Dette gjøres fra hovedkontoret i Norge, men også fra datterselskapet i Singapore. Selskapene driver altså innenfor shipping bransjen hvor alle brukere forstår engelsk og mange av brukerne ikke forstår norsk. Shipping er en internasjonal bransje hvor engelsk er arbeidsspråket. Samtlige kunder tilhører bedriftsmarkedet og har engelsk som arbeidsspråk. Samtlige leverandører har engelsk som arbeidsspråk. Per dags dato har selskapet ingen eksternt gjeld - Hvis det blir aktuelt med eksternt gjeld i fremtiden vil det være aktuelt å kontakte internasjonale banker. Samtlige ansatte benytter engelsk som arbeidsspråk og vil ikke bli negativt berørt av endringen.

Skattedirektoratets 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 m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 80



”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 Skattedirektoratets 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 Skattedirektoratet lagt særlig vekt på at selskapet opererer innen en bransje der engelsk er det dominerende språket og at selskapets arbeidsspråk er engelsk. Videre er det vektlagt at eierkretsen er begrenset da selskapet er et heleid selskap av et norsk selskap som igjen er heleid av en privatperson.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Anette Utheim Eggesbø
underdirektør
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer



Annual Report 2023

Hesnes Gas AS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 913 512 960



REVENUE STATEMENT

HESNES GAS AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		28 050 198	19 159 741
Total income		28 050 198	19 159 741
Employee benefits expense	1	9 158 302	7 624 711
Depreciation and amortisation expenses	2	215 532	828 638
Other expenses		2 413 600	2 077 427
Total expenses	3	11 787 433	10 530 776
Operating profit		16 262 764	8 628 966
FINANCIAL INCOME AND EXPENSES			
Other interest income		11 655	9 765
Other financial income		501 863	725 750
Increase in fair value of financial current assets		109 367	0
Other interest expenses		30 485	75 206
Other financial expenses		477 731	261 397
Net financial items		114 669	398 912
Net profit before tax		16 377 434	9 027 877
Income tax expense	4	3 768 078	2 200 680
Net profit after tax		12 609 356	6 827 197
EXTRAORDINARY INCOME AND EXPENSES			
Net profit or loss	5	12 609 356	6 827 197
ATTRIBUTABLE TO			
Other equity		12 609 356	6 827 197
Total		12 609 356	6 827 197



BALANCE SHEET

HESNES GAS AS

ASSETS	Note	2023	2022
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	2	0	5 219 136
Equipment and other movables	2	772 321	987 853
Total property, plant and equipment	2	772 321	6 206 989
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables		684 600	342 300
Total non-current financial assets		684 600	342 300
Total non-current assets		1 456 921	6 549 289
CURRENT ASSETS			
DEBTORS			
Accounts receivables		2 724 605	833 212
Other short-term receivables		76 772	11 772
Total receivables		2 801 377	844 984
INVESTMENTS			
Listed shares		11 109 367	0
Total investments		11 109 367	0
Cash and cash equivalents	6	4 923 498	6 682 891
Total current assets		18 834 242	7 527 875
Total assets		20 291 163	14 077 164



BALANCE SHEET

HESNES GAS AS

EQUITY AND LIABILITIES	Note	2023	2022
EQUITY			
PAID-IN CAPITAL			
Share capital	7	30 000	30 000
Total paid-up equity		30 000	30 000
RETAINED EARNINGS			
Other equity		500 000	500 000
Total retained earnings		500 000	500 000
Total equity	5	530 000	530 000
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions		0	2 405 000
Total non-current liabilities		0	2 405 000
CURRENT LIABILITIES			
Trade payables		315 176	235 756
Tax payable	4	3 568 723	2 260 622
Public duties payable		2 438 875	1 793 651
Intra-group contribution given		12 808 711	6 327 197
Other current liabilities		629 679	524 937
Total current liabilities		19 761 163	11 142 164
Total liabilities		19 761 163	13 547 164
Total equity and liabilities		20 291 163	14 077 164

Tønsberg, 27.05.2024
The board of Hesnes Gas AS

Jens Smith-Kielland Kjellesvik
chairman of the board

Kaja Smith-Kielland Kjellesvik
member of the board



Accounting principles - Valuation and classification

The annual accounts consist of statements of income, balance sheet and notes to the accounts, and are presented in accordance with the Companies Act, the Accounting Act and generally accepted accounting principles applicable in Norway.

The annual accounts are based on the essential principles regarding historical cost, comparability, continued operation, congruence and caution. Transactions are recorded in the accounts at the value of the payment at the and costs are compared with accrued income.

Assets/liabilities which fall due for payment less than a year from the balance date are classified as current assets/short term liabilities. Other assets/liabilities are classified as fixed assets/long term liabilities.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

DEPRECIATION

Based on the acquisition cost, straight line depreciation is applied over the economic lifespan of the fixed assets. Depreciation is classified as operating costs.

PENSION COST AND PENSION LIABILITIES

The pension schemes have been accounted for in the financial statements in accordance with the Norwegian Accounting Standard for pension costs. According to this accounting standard, the company's pension schemes are treated as a pension plan based on a fixed contribution as a percentage of salary for each employee. The company has pension plans that cover all its permanently employed personnel. The liabilities are funded through insurance company. The pension schemes are in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon").

GOODS

Goods are valued at the lower of acquisition cost and net sale value. Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



Note 1 Salary costs and number of man-years

SALARY COSTS

	2023	2022
Salaries	8 009 279	6 979 075
Employment tax	1 335 597	997 417
Other benefits	-186 574	-351 781
Total	9 158 302	7 624 711

In 2023 the company employed 5 man-years.

Note 2 Tangible fixed assets

	Plant and machinery	Total
Purchase cost as of 01.01.23	1 436 877	1 436 877
= Acquisition cost 31.12.23	1 436 877	1 436 877
Accumulated depreciation 31.12.23	664 556	664 556
= Book value 31.12.23	772 321	772 321
This year's ordinary depreciations	215 532	215 532
Economic life	7 years	

Note 3 Specification of operating costs by type

	2023	2022
Change in holding of goods under manufacture/self-produced goods	0	0
Cost of goods	0	0
Salary costs	9 158 302	7 624 711
Depreciation	215 532	828 638
Write-downs	0	0
Other operating costs	2 413 600	2 077 427
Total operating costs	11 787 433	10 530 776

Note 4 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	3 768 078	2 260 622
Changes in deferred tax assets	0	-59 942
Tax expense on ordinary profit/loss	3 768 078	2 200 680
Taxable income:		
Result before tax	16 377 434	9 027 877
Permanent differences	806 232	605 224
Changes in temporary differences	-56 037	642 454



Provided intra-group contribution	-906 159	0
Taxable income	16 221 470	10 275 554

Payable tax in the balance:		
Payable tax on this year's result	3 768 078	2 260 622
Payable tax on provided Group contribution	-199 355	0
Total payable tax in the balance	3 568 723	2 260 622

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	176 533	243 117	66 584
Profit and loss account	-490 485	0	490 485
Other differences	0	-613 106	-613 106
Total	-313 952	-369 989	-56 037
Not included in the deferred tax calculation	313 952	369 989	56 037
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 5 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2022	30 000	0	0	500 000	530 000
Result of the year				12 609 356	12 609 356
Group contributions made				-12 609 356	-12 609 356
Pr 31.12.2023	30 000	0	0	500 000	530 000

Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 1 687 338.

Note 7 Shareholders

THE SHARE CAPITAL IN HESNES GAS AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
Total	30 000		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
SHIP CONTACT AS	30 000	100,0	100,0

