



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	829 048 612
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	ANEO HOLDING 2 AS
Forretningsadresse:	Klæbuveien 118 7031 TRONDHEIM

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

Regler for små foretak benyttet:	Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Hege Johnsen
Dato for fastsettelse av årsregnskapet:	27.06.2024

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, 09.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	1	3 657 000	3 456 000
Sum kostnader		3 657 000	3 456 000
Driftsresultat		-3 657 000	-3 456 000
Finansinntekter og finanskostnader			
Inntekt på investering i datterselskap og tilknyttet selskap	2	27 583 000	-27 478 000
Annen finansinntekt	3	26 583 000	5 533 000
Sum finansinntekter		54 166 000	-21 945 000
Netto finans		54 166 000	-21 945 000
Ordinært resultat før skattekostnad		50 509 000	-25 401 000
Skattekostnad på ordinært resultat	4	5 044 000	453 000
Ordinært resultat etter skattekostnad		45 465 000	-25 854 000
Årsresultat		45 465 000	-25 854 000
Andre resultatkomponenter for IFRS-foretak		377 000	0
Sum resultatkomponenter for IFRS-foretak		377 000	
Totalresultat		45 842 000	-25 853 000
Overføringer og disponeringer			
Overført annen egenkapital		45 465 000	-25 853 000
Other equity - not recognized in profit or loss		377 000	
Sum overføringer og disponeringer		45 842 000	-25 853 000



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	2	9 947 863 000	6 175 988 000
Andre fordringer		32 743 000	29 770 000
Sum finansielle anleggsmidler		9 980 606 000	6 205 758 000
Sum anleggsmidler		9 980 606 000	6 205 758 000
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer			247 000
Andre fordringer	5,6	89 307 000	1 186 988 000
Sum fordringer		89 307 000	1 187 235 000
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	5	4 191 985 000	742 678 000
Sum bankinnskudd, kontanter og lignende		4 191 985 000	742 678 000
Sum omløpsmidler		4 281 292 000	1 929 913 000
SUM EIENDELER		14 261 898 000	8 135 671 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	7,8	33 000	33 000
Overkurs	8	7 676 006 000	7 676 006 000
Ikke registrert kapitalforhøyelse	8	-21 000	-21 000
Sum innskutt egenkapital		7 676 018 000	7 676 018 000



Balanse

Beløp i: NOK	Note	2023	2022
Opptjent egenkapital			
Annen egenkapital	8	45 842 000	
Sum opptjent egenkapital		45 842 000	
Sum egenkapital		7 721 860 000	7 676 018 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	106 000	
Sum avsetninger for forpliktelser		106 000	
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	9	2 461 000 000	450 000 000
Øvrig langsiktig gjeld		2 444 000	
Sum annen langsiktig gjeld		2 463 444 000	450 000 000
Sum langsiktig gjeld		2 463 550 000	450 000 000
Kortsiktig gjeld			
Gjeld til kredittinstitusjoner		244 060 000	
Leverandørgjeld		505 000	3 597 000
Annen kortsiktig gjeld	6,7	3 831 923 000	6 056 000
Sum kortsiktig gjeld		4 076 488 000	9 653 000
Sum gjeld		6 540 038 000	459 653 000
SUM EGENKAPITAL OG GJELD		14 261 898 000	8 135 671 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 568913

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: ANEO HOLDING 2 AS
Forretningsadresse: Klæbuveien 118
7031 TRONDHEIM

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Konsernregnskap lagt ved: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Hege Johnsen
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Brønnøysundregistrene, 03.07.2024



Organisasjonsnr: 829 048 612
ANEO HOLDING 2 AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	1	3 657 000	3 456 000
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Organisasjonsnr: 829 048 612
ANEO HOLDING 2 AS

BALANSE

Beløp i: NOK **Note** **2023** **2022**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 2		9 947 863 000	6 175 988 000
Andre fordringer		32 743 000	29 770 000
Sum finansielle anleggsmidler		9 980 606 000	6 205 758 000
Sum anleggsmidler		9 980 606 000	6 205 758 000

Omløpsmidler

Varer

Fordringer

Kundefordringer			247 000
Andre fordringer	5,6	89 307 000	1 186 988 000
Sum fordringer		89 307 000	1 187 235 000

Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter og lignende	5	4 191 985 000	742 678 000
Sum bankinnskudd, kontanter og lignende		4 191 985 000	742 678 000

Sum omløpsmidler **4 281 292 000** **1 929 913 000**

SUM EIENDELER **14 261 898 000** **8 135 671 000**

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Selskapskapital	7,8	33 000	33 000
Overkurs	8	7 676 006 000	7 676 006 000
Ikke registrert kapitalforhøyelse	8	-21 000	-21 000
Sum innskutt egenkapital		7 676 018 000	7 676 018 000

Opptjent egenkapital

Annen egenkapital	8	45 842 000	
Sum opptjent egenkapital		45 842 000	

Sum egenkapital **7 721 860 000** **7 676 018 000**



Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	106 000	
Sum avsetninger for forpliktelses		106 000	
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	9	2 461 000 000	450 000 000
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Sum langsiktig gjeld		2 463 550 000	450 000 000
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Gjeld til			
kredittinstitusjoner		244 060 000	
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SUM EGENKAPITAL OG GJELD		14 261 898 000	8 135 671 000



Organisasjonsnr: 829 048 612
ANEO HOLDING 2 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

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

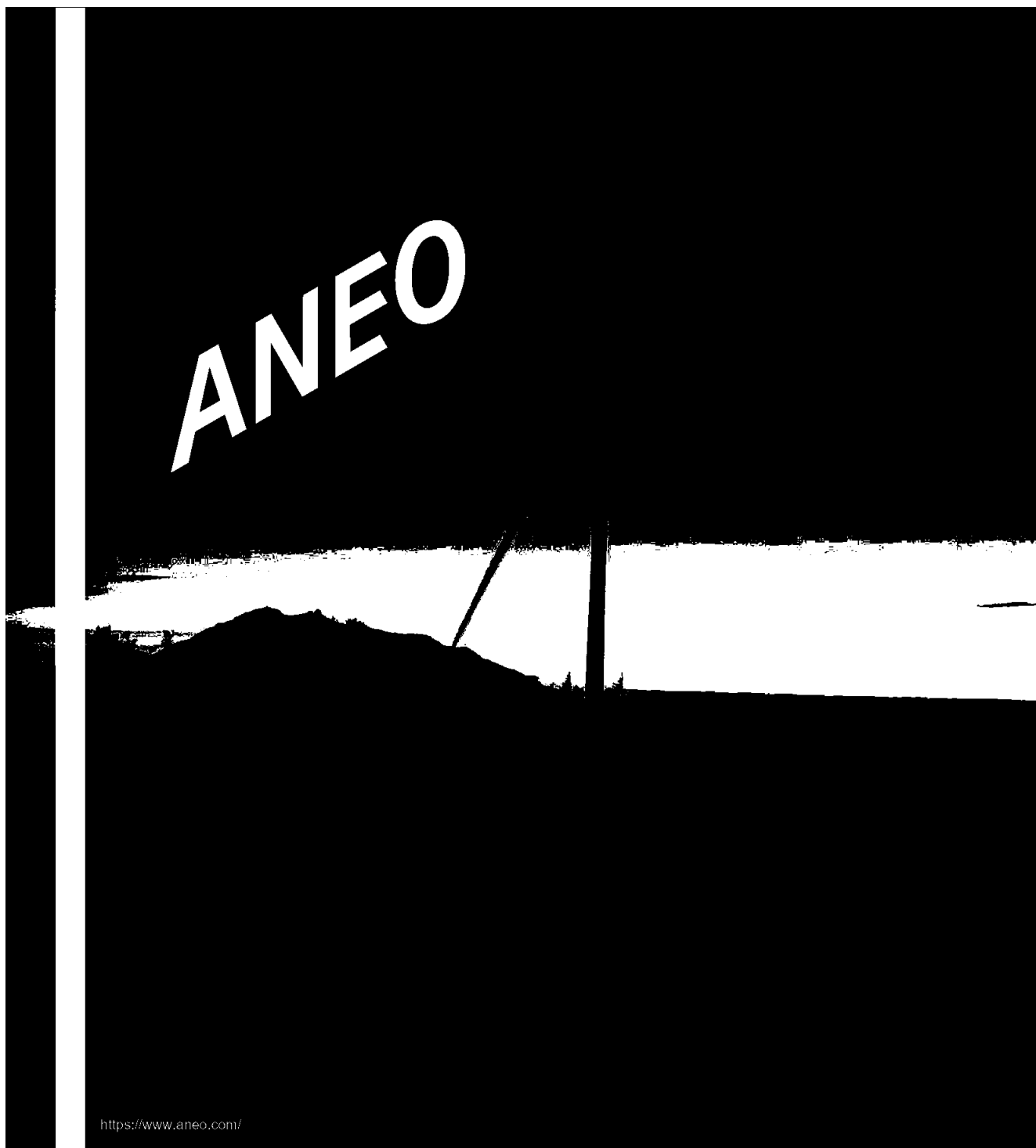
Samlet beløp - foretak i samme konsern Årets Fjorårets

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.





Aneo Holding 2 AS was established on 01.03.2022. The company is owned with 100 % by Aneo Holding AS.

Chairman of the board is Gunnar Hovland who is the sole director.

Aneo Holding 2 AS owns 100% shares in Aneo Renewables Holding AS and Aneo Production Holding AS. The company is headquartered in Trondheim.

The company has receivables and bank deposits that are higher than interest-bearing debt. Both interest rate and financing risk and liquidity risk are therefore considered to be limited.

There are no employees in the company.

We refer to the parent company Aneo Holding AS' statement. This can be found in the annual report on aneo.com or brreg.no's websites.

The relationship with the Transparency Act Information on how Aneo works to operationalize the objectives of the Transparency Act can be found on our published report on due diligence assessments at aneo.com.

Aneo Holding 2 AS' operations do not affect the external environment.

Aneo Holding 2 AS is viewed as continuing in business for the foreseeable future, and it is confirmed that the prerequisites for this are present.

The operating profit for the year is NOK -3.7 million and the annual profit is NOK 45.8 million.

At the end of the year, the company has NOK 818 million in bank deposits and interest-bearing debt of NOK 2,461 million.

Insurance has been taken out for the board and general manager for possible legal liability for damage to property that the insured may incur in the capacity of their function.



Attributable to:	NOK 1 000
Other equity	45 465
Other equity - not recognized in profit or loss	377

Trondheim, 27.06.2024

Gunnar Hovland
Chairman of the board



Aneo Holding 2 AS Profit and Loss Statement

		NOK 1 000	
Operating expenses	Note	2023	2022
Other operation expenses	1	-3 657	-3 456
Total operating expenses		-3 657	-3 456
Operating profit/loss		-3 657	-3 456
Share of profit/loss in equity accounted subsidiaries	2	27 583	-27 478
Other financial income	3	26 584	5 533
Net financial items		54 166	-21 945
Profit / loss before tax		50 509	-25 401
Income tax expense	4	-5 044	-452
Net profit / loss		45 465	-25 854
Other Comprehensive Income (OCI)		377	0
Total OCI		377	0
Total comprehensive income		45 842	-25 854
Attributable to:			
Other equity		45 465	-25 854
Other equity - not recognized in profit or loss		377	



Aneo Holding 2 AS

Balance sheet

NOK 1 000

ASSETS	Note	2023	2022
Equity accounted investments in subsidiary	2	9 947 863	6 175 988
Other receivables		32 743	29 770
Total financial assets		9 980 606	6 205 759
Total non current assets		9 980 606	6 205 759
Accounts receivable		0	247
Other receivables	5,6	89 307	1 186 987
Bank deposits	5	4 191 985	742 677
Total current assets		4 281 292	1 929 912
Total assets		14 261 898	8 135 671



Aneo Holding 2 AS

Balance sheet

NOK 1 000

EQUITY AND LIABILITIES	Note	2023	2022
Paid-in capital	7,8	33	33
Share premium	8	7 676 006	7 676 006
Other paid-in capital	8	-21	-21
Total paid-in capital		7 676 018	7 676 018
Other equity	8	45 360	0
Fund for valuation differences	8	105	
Other equity not recognized in profit or loss	8	377	0
Sum opptjent egenkapital		45 842	0
Total equity		7 721 860	7 676 018
Deferred tax	4	106	0
Interest-bearing liabilities	9	2 461 000	450 000
Other non-current liabilities		2 444	0
Total non-current liabilities		2 463 550	450 000
Revolving Credit		244 060	0
Accounts payable		505	3 597
Other current liabilities	6	3 831 922	6 056
Total current liabilities		4 076 487	9 652
Total liabilities		6 540 037	459 652
Total equity and liabilities		14 261 898	8 135 671

Trondheim, 27.06.2024

Gunnar Hovland
Chairman of the board



Aneo Holding 2 AS

Cash flow statement

		NOK 1 000	
	Note	2023	2022
Cash flow from operating activities			
Profit/ (loss) before income taxes		50 509	-25 401
Share of the (profit)/ loss of subsidiaries	2	-27 583	25 874
Changes in accounts receivables		247	-247
Changes in accounts payable		-3 092	3 597
Changes in other accruals		-2 535	4 021
Net cash flow from operating activities		17 547	7 843
Cash flow from financing activities			
Receipts from incurrence of other long-term debt		2 011 000	420 230
Payments / disbursements of group debt		-6 639	
Distribution of group contribution		-2 056	
Net cash flow from financing activities		2 002 305	420 230
Net change in cash and cash equivalents		2 019 851	428 073
Cash and cash equivalents at 01.01		1 928 073	1 500 000
Cash and cash equivalents at 31.12		3 947 925	1 928 073



NOTES

Note 1 General information and summary of significant accounting policies.

General information

Aneo Holding 2 AS was established 01.03.2022. The company's office address is Klæbuveien 118, 7031 Trondheim.

Basis for the preparation of the annual financial statements

The annual financial statements have been prepared in accordance with the Norwegian Accounting Act § 3-9 and the Regulation on simplified IFRS issued by the Ministry of Finance on January 21, 2008. This essentially means that recognition and measurement follow international accounting standards (IFRS), and the presentation and disclosures are in accordance with Norwegian accounting law and good accounting practice. The Group has not utilized the simplifications specified in the Regulation on simplified IFRS Chapter 3.

Expense Recognition

Expenses are matched and recognized concurrently with the revenues they can be attributed to. Expenses that cannot be directly attributed to revenues are recognized when they are incurred. Significant revenues and expenses unrelated to ordinary business operations are classified as other operating revenues and expenses.

Investment in subsidiary

Investment in a subsidiary is accounted for using the equity method as specified in IAS 27 separate financial statements. Under the equity method, the investment in a subsidiary is initially recognized at cost, and the carrying amount is adjusted to reflect the investor's share of the subsidiary's profit or loss since the acquisition date. Profits or losses from the subsidiary are recognized in the income statement. Distributions reduce the carrying amount of the investment. Adjustments to the carrying amount may also be necessary for changes in proportionate interests in the subsidiary resulting from changes in the subsidiary's other income and expenses. Such changes include adjustments arising from revaluation of property, plant, and equipment and from currency translation differences. The share of these changes is recognized in other income and expenses.

Deferred tax and tax expense

Deferred tax is calculated based on temporary differences between the accounting and tax values at the end of the financial year. The calculation uses the nominal tax rate. Positive and negative differences are offset against each other within the same time interval. Deferred tax assets arise if there are temporary differences that will result in tax deductions in the future, and it is probable that there will be future taxable income. With the exemption method, there may be relatively large differences between the accounting and tax results for a holding company that owns shares. The current year's tax expense consists of changes in deferred tax and deferred tax assets, along with payable tax for the income year adjusted for errors in previous years' calculations.

Assessment of balance sheet items

Short-term liabilities include items due within one year from the balance sheet date. Short-term liabilities are recognized in the balance sheet at their nominal amount at the time of acquisition and in subsequent periods. Any transaction costs are fully expensed at the time of acquisition. For interest-bearing liabilities, accrued but unpaid interest costs are recognized as short-term liabilities.

Cash Flow Statement

The cash flow statement is prepared using the indirect method. Cash and cash equivalents include cash, bank deposits, and other short-term, highly liquid investments.

Events after the reporting period

There have been no events after the reporting period that have a material impact on the assessment of the company's financial position.



Consolidated accounts

Aneo Holding 2 AS is a subsidiary of Aneo Holding AS, which has its office in Trondheim. The consolidated financial statement can be downloaded from the group's website: www.aneogroup.com/no/om-oss/om-aneofinansiell-informasjon

New or revised accounting standards approved but not implemented in 2023

There are no new or revised standards implemented in 2023.

Note 1 Other operating expenses

	NOK 1 000	
Remuneration to the auditor	2023	2022
Statutory audit fee	80	20

There are no employees in the company as pr 31.12.2023

Note 2 Investments in subsidiaries

Subsidiary	Registered office	Ownership/ voting shares
Aneo Production Holding AS	Trondheim	100 %
Aneo Renewables Holding AS	Trondheim	100 %

	NOK 1 000		
Beregning av årets resultatandel	Aneo Production Holding AS	Aneo Renewables Holding AS	Sum
Share of the profit	416 164	-388 581	27 583
Total share of the profit	416 164	-388 581	27 583
Book value 01.01.	4 738 922	1 437 066	6 175 988
Share of the profit	416 164	-388 581	27 583
Additions	1 206 638	2 537 654	3 744 292
Book value 31.12.2023	6 361 725	3 586 138	9 947 863

Note 3 Net financial items

	NOK 1000	
	2023	2022
Interest income	154 372	10 826
Interest expense	-113 080	-1 287
Currency gains/losses	-12	0
Other finance costs	-14 696	-4 007
Net financial items	26 584	5 533



Note 4 Tax

	NOK 1 000	
	2023	2022
This year's income tax expense consists of:		
Payable tax	5 044	452
Tax cost	5 044	452
Payable tax liability:	2023	2022
Payable tax	5 044	452
Tax on group contribution liability	-5 044	-452
Payable tax liability	0	0
Reconciliation from nominal to actual tax rate	2023	2022
Profit before tax costs and divested business	50 509	-25 401
Expected income tax at nominal rate 22%	11 112	-5 588
<i>Tax effect of the following items:</i>		
Other permanent differences related to investments (exemption method)	-6 068	6 041
Tax cost	5 044	452
Effective tax rate	10,0 %	-1,8 %
Specification of the tax effect of deferred tax/tax benefit in the balance sheet	2023	2022
Financial assets	-106	0
Net deferred tax assets in the balance sheet	-106	0

Note 5 Bank

Aneo Holding 2 AS is the account holder for the group account scheme in Danske Bank. Total deposits/withdrawals on the group account are therefore listed in the company's balance sheet. The participants' deposits/withdrawals from the account are booked as a claim/debt on the group account scheme. Correspondingly, interest income/cost related to the balance on the group account arrangement will be an internal interest income/cost, while interest income/cost for total deposits/withdrawals will be an external interest income/cost in Aneo Holding 2 AS. All participating companies are jointly and severally liable for withdrawals from the group account.

There are no restricted funds in the company's bank accounts.

Note 6 Related parties

	NOK 1 000	
	2023	2022
Other receivables	3 462 877	1 186 557
Accounts payable		105
Other current liabilities	3 830 593	2 307



Note 7 Ownership

The company's share capital is NOK 33 000, divided into 3 000 shares of NOK 11.

	Ownership	Number of shares
Aneo Holding AS	100 %	3000

Note 8 Equity

NOK 1 000

	Paid-in capital	Share premium	Other paid-in capital	Other equity not recognized in profit or loss	Fund for valuation differences	Other equity	Sum
Equity 01.01.	33	7 676 006	-21	0	0	0	7 676 018
Net profit/loss				377	105	45 360	45 842
Equity 31.12	33	7 676 006	-21	377	105	45 360	7 721 860

Note 9 Interest-bearing liabilities

NOK 1 000

	Currency	Maturity	31.12.2023	31.12.2022
Bank debt	NOK	2027	2 461 000	450 000
Sum Interest-bearing liabilities			2 461 000	450 767

NOK 1 000

Installments	2024	2025	2026	2027	thereafter	Sum
NOK	169 929	169 929	339 857	1 781 285	0	2 461 000
Sum	169 929	169 929	339 857	1 781 285	0	2 461 000

NOK 1 000

Unused commitments	31.12.2023	31.12.2022
Bank debt	550 000	2 011 000
Sum	550 000	2 011 000

In favour of the lenders, Aneo holding 2 AS has pledged the shares in Aneo Production Holding AS and Aneo Renewables Holding AS, and all their wholly owned subsidiaries.



Skatteetaten

Vår dato 08.11.2023	Din/Deres dato	Saksbehandler Nina Gulbrandsen
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 99796636
Org.nr 974761076	Vår referanse 2023/5628653	Postadresse Postboks 9200 Grønland 0134 OSLO

ANEO HOLDING AS
Att.Hilde Riksfjord Løvdal
Postboks 9483 Torgarden
7496 TRONDHEIM
Norge

Dispensasjon fra kravet om å utarbeide konsernregnskap, årsregnskap og årsberetning på norsk

Vi viser til søknad om dispensasjon fra kravet om å utarbeide konsernregnskap, årsregnskap og årsberetning på norsk for følgende selskap:

921 186 002 Aneo Vind AS
926 404 601 Aneo Roan Vind Holding AS
828 987 712 Aneo AS
929 048 776 Aneo Holding AS
829 048 612 Aneo Holding 2 AS

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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

Fra søknaden siteres:

«Aneo Holding AS er morselskap i Aneo konsernet. Aneo konsernet har datterselskap både i Norge og i utlandet samt deleide datterselskap hvor minoritetsseier er utenlandsk selskap. I tillegg selger enkelte datterselskap tjenester til utlandet og kundene etterspør ofte siste årsregnskap i forbindelse med etablering av kundeforholdet.»



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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet har skattekontoret lagt særlig vekt på at dette gjelder selskap i konsernet som har utenlandske minoritetsiere eller utenlandske kunder/brukere. Videre ønsker utenlandske kunder/brukere årsrapport for morselskap og konsern på engelsk.

Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis

Vennligst oppgi vår referanse ved henvendelse i saken.



Med hilsen

Lene Bjørkevoll
underdirektør
Innsats, storbedrift
Skatteetaten

Nina Gulbrandsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



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To the General Meeting of Aneo Holding 2 AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Aneo Holding 2 AS (the Company), which comprise the balance sheet as at 31 December 2023, statement of profit and loss, statement of comprehensive income, statement of changes in equity, 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 2023, and its financial performance and its cash flows for the year then ended in accordance with simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9.

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 simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, 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



Deloitte.

Independent auditor's report
Aneo Holding 2 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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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.

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.

Trondheim, 27. juni 2024
Deloitte AS

Morten Alsos
State Authorised Public Accountant
(electronically signed)

Note: This translation from Norwegian has been prepared for information purposes only.



Independent auditor's report

Name	Date
Alsos, Morten	2024-06-27

Identification

 bankID[™] Alsos, Morten



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