



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 641 043
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV VII INVEST DAGS AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ove Martin Juul
Dato for fastsettelse av årsregnskapet: 27.08.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 16.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	53 057	59 869
Sum kostnader		53 057	59 869
Driftsresultat		-53 057	-59 869
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		5 079	1 925
Annen renteinntekt		63	604
Sum finansinntekter		5 142	2 529
Rentekostnad til foretak i samme konsern		4 471	
Annen rentekostnad		13	7
Sum finanskostnader		4 484	7
Netto finans		658	2 521
Ordinært resultat før skattekostnad		-52 399	-57 348
Income tax expense	5		
Ordinært resultat etter skattekostnad		-52 399	-57 348
Årsresultat		-52 399	-57 348
Årsresultat etter minoritetsinteresser		-52 399	-57 348
Totalresultat		-52 399	-57 348
Overføringer og disponeringer			
To/from other equity	6	-52 399	-57 348
Sum overføringer og disponeringer		-52 399	-57 348



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	3	89 623 488	89 623 488
Lån til foretak i samme konsern	4	282 004	76 925
Sum finansielle anleggsmidler		89 905 492	89 700 413
Sum anleggsmidler		89 905 492	89 700 413
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		1 875	1 870
Sum fordringer		1 875	1 870
Bankinnskudd, kontanter og lignende			
Cash and bank deposits		198 143	32 587
Sum bankinnskudd, kontanter og lignende		198 143	32 587
Sum omløpsmidler		200 018	34 457
SUM EIENDELER		90 105 510	89 734 870
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	16 745 879	16 745 879
Overkurs	6	50 741 986	50 741 986
Annen innskutt egenkapital	6	1 625 000	1 625 000
Sum innskutt egenkapital		69 112 864	69 112 864



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Other equity	6	20 561 481	20 613 880
Sum opptjent egenkapital		20 561 481	20 613 880
Sum egenkapital		89 674 346	89 726 745
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other long term liabilities	4	404 471	
Sum annen langsiktig gjeld		404 471	
Sum langsiktig gjeld		404 471	0
Kortsiktig gjeld			
Leverandørgjeld		23 138	8 125
Other current debt		3 555	
Sum kortsiktig gjeld		26 693	8 125
Sum gjeld		431 164	8 125
SUM EGENKAPITAL OG GJELD		90 105 510	89 734 870



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To the General Meeting of HV VII Invest Dags AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of HV VII Invest Dags AS showing a loss of NOK 52 399. The financial statements comprise the balance sheet as at 31 December 2020, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws and regulations, 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 in accordance with law and regulations, including a true and fair view of the financial statements 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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Organisasjonsnummer: 980 211 282

Penneo Dokumentnøkkel: 07DE3-JY5T4-I03KO-MZ6SQ-SIDE1-1FJLQ



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Independent Auditor's Report -
HV VII Invest Dags AS

- 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 those charged with governance 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.

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Stavanger, 19 August 2021
Deloitte AS

Ommund Skailand
State Authorised Public Accountant (Norway)

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Ommund Skailand

Statsautorisert revisor

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IP: 77.18.xxx.xxx

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Financial Statements

2020

HV VII Invest Dags AS

Org.no.:913 641 043

Penneo Dokumentnr: 55TB2-KEVAC-VCX2D-MQMNS-QU05J-TM7NG



HV VII Invest Dags AS

Board of Directors' report

Introduction

HV VII Invest Dags AS (the "Company") with reg.no 913 641 043 is a holding company and controlling shareholder of WellPartner AS and Wellpartner Consulting AS, through Circle Group AS and Circle Group Well Services AS. HV VII Invest Dags AS and Circle Group AS are based in Stavanger, while the operating companies in the Group are based in Sola.

Financial results

Net loss in 2020 was NOK 52 399 compared to a net loss of NOK 57 348 in 2019. Allocation of this years' loss is transferred from other equity. Equity ratio as of 31.12.2020 is 100 %.

Share capital and shareholders

HitecVision VII, L.P. is the Company's sole shareholder, and owned 100% of the shares in the Company at the end of the year.

Employees and the working environment

The Company has no employees. The board consists of three men. The board has not found it necessary to take special actions with regard to equal opportunities.

Environmental issues

The Company's operations do not pollute the environment.

Going concern

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

Stavanger, 19.08.2021
The board of HV VII Invest Dags AS

Ola Sætre
Chair of the board

Oddvar Dirdal
Member of the board

Ove Martin Juul
Member of the board

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Revenue statement			
HV VII Invest Dags AS			
Operating income and operating expenses	Note	2020	2019
Other operating expenses	2	53 057	59 869
Total operating expenses		53 057	59 869
Operating profit		-53 057	-59 869
Financial income and expenses			
Interest income from group companies		5 079	1 925
Other interest income		63	604
Interest expense to group companies		4 471	0
Other interest expenses		13	7
Net financial items		658	2 521
Net profit (-loss) before tax		-52 399	-57 348
Income tax expense	5	0	0
Net profit (-loss)		-52 399	-57 348
Net profit / (loss)		-52 399	-57 348
Allocation of net profit (-loss)			
To/from other equity	6	-52 399	-57 348
Total allocation		-52 399	-57 348
HV VII Invest Dags AS		Side 3	

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Balance sheet			
HV VII Invest Dags AS			
Assets	Note	2020	2019
Non-current assets			
Financial fixed assets			
Investments in subsidiaries	3	89 623 488	89 623 488
Loan to group companies	4	282 004	76 925
Total financial fixed assets		89 905 492	89 700 413
Total non-current assets		89 905 492	89 700 413
Current assets			
Debtors			
Other short-term receivables		1 875	1 870
Total receivables		1 875	1 870
Cash and bank deposits		198 143	32 587
Total current assets		200 018	34 457
Total assets		90 105 510	89 734 870

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Balance sheet			
HV VII Invest Dags AS			
Equity and liabilities	Note	2020	2019
Paid-in capital			
Share capital	6, 7	16 745 879	16 745 879
Share premium reserve	6	50 741 986	50 741 986
Other paid-in capital	6	1 625 000	1 625 000
Total paid-in capital		69 112 864	69 112 864
Retained earnings			
Other equity	6	20 561 481	20 613 880
Total retained earnings		20 561 481	20 613 880
Total equity		89 674 346	89 726 745
Liabilities			
Other long term liabilities	4	404 471	0
Total of other long term liabilities		404 471	0
Current debt			
Trade creditors		23 138	8 125
Other current debt		3 555	0
Total current debt		26 693	8 125
Total liabilities		431 164	8 125
Total equity and liabilities		90 105 510	89 734 870
Stavanger, 19.08.2021 The board of HV VII Invest Dags AS			
_____ Ola Sætre Chair of the board	_____ Oddvar Dirdal Member of the board	_____ Ove Martin Juul Member of the board	
HV VII Invest Dags AS		Page 5	

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Indirect cash flow			
HV VII Invest Dags AS			
	Note	2020	2019
Cash flows from operating activities			
Profit/(-loss) before tax		-52 399	-57 348
Change in accounts payable		15 013	-27 218
Change in other non-current items		0	-76 925
Change in other current items		8 438	0
Net cash flows from operating activities		-28 948	-161 491
Change in intercompany balances		194 504	0
Net cash flows from financing activities		194 504	0
Net change in cash and cash equivalents		165 556	-161 491
Cash and cash equivalents at the start of the period		32 587	194 078
Cash and cash equivalents at the end of the period		198 143	32 587

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HV VII INVEST DAGS AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

Note 1 Accounting principles

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

Valuation and classification of assets and liabilities

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

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

Trade and other receivables

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

Shares in subsidiaries and associates

Subsidiaries and investments in associates are carried at cost in the parent company accounts. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Dividends and group contributions are recognised as other financial income.

Cash and cash equivalents

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

General and administrative expenses

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

Tax

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

Going concern

Pursuant to 3-3 of the Norwegian Accounting Act the Board of Directors confirms that the conditions for continued operations as a going concern are present for the Company and that the annual financial statements for 2020 have been prepared under this presumption.



HV VII INVEST DAGS AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

Note 2 General and administrative expenses

No compensations have been paid, no loans have been granted and no guarantees have been issued to any member of the Board of Directors.

Auditor

Auditors' fee for 2020 was NOK 13 000.

Fees for other assurance engagements was NOK 0.

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

Note 3 Investment in subsidiaries

Company	Office	Ownership	Net profit 2020	Equity as of 31.12	Booked value as of 31.12
Circle Group AS	Stavanger	94%	-59 303	66 893 078	89 623 488

HV VII Invest Dags AS is an investment company with the sole purpose of owning and developing Circle Groups AS. The underlying investment has a relatively limited connection to HV VII Invest Dags AS and is considered as a temporary ownership. Based on this assessment, no consolidated financial statements have been prepared. The investment is classified as long-term as the time horizon is over 1 year.

Note 4 Balances with group companies

Receivables	2020	2019
Circle Group AS	282 004	76 925
Debt	2020	2019
HitecVision VII LP	404 471	0

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HV VII INVEST DAGS AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

Note 5 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary result before tax	-52 399	-57 348
Permanent differences	0	0
Taxable income	-52 399	-57 348
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2020	2019	Difference
Accumulated loss to be brought forward	-218 186	-165 787	52 399
Not included in the deferred tax calculation	218 186	165 787	-52 399
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

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HV VII INVEST DAGS AS NOTES TO THE FINANCIAL STATEMENTS FOR 2020

Note 6 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total equity
AS of 01.01.2019	16 745 879	50 741 986	1 625 000	20 613 880	89 726 745
Net loss				-52 399	-52 399
As of 31.12.2020	16 745 879	50 741 986	1 625 000	20 561 481	89 674 346

Note 7 Shareholders

The share capital in HV VII Invest Dags AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	4 651 633	3,6	16 745 879

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
HitecVision VII LP	4 651 633	100 %

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Oddvar Dirdal

Board member

Serienummer: 9578-5992-4-3159248

IP: 185.51.xxx.xxx

2021-08-19 10:16:36Z



Ola Sætre

Chairman

Serienummer: 9578-5999-4-3084429

IP: 46.9.xxx.xxx

2021-08-19 10:19:51Z



Ove Martin Juul

Board member

Serienummer: 9578-5998-4-1082585

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2021-08-19 11:11:45Z



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Vår dato
27.01.2021

Din/Deres dato
04.01.2021

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR407786039

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0134 OSLO

HV VII INVEST UNIFORM AS
Jåttåvågeveien 7
4020 STAVANGER

Att. Ove Martin Juul

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 4. januar 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) 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.

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Bakgrunn

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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 vekt på at selskapene er hel- eller deleid av utenlandske investerings- og holdingsselskaper i ulike private equity fond. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Vedlegg

Selskap	Org.nummer
HV IV Holding AS	919 604 778
HV V Holding AS	914 148 308
APP Investment AS	917 906 130
HV V Invest Lima AS	995 929 961
Core Energy Holding AS	997 043 545
CE Investment AS	997 153 502
HVAS Invest Zeta AS	995 610 671
HVAS Invest Kappa AS	995 930 099
HV VI Invest Omega AS	998 159 555
HV VI Invest Omega II AS	998 159 563
Spike Exploration AS	998 483 476
SEH Investment AS	999 299 172
OMP Holding AS	912 084 957
Offshore Merchant Partners AS	912 536 416
HV VI Holding AS	999 178 359
HV VII Invest Dags AS	913 641 043
Circle Group AS	913 640 969
HV VII Invest Manna AS	913 930 991
HV VII Invest Manna II AS	914 270 405
Pure E&P Holding AS	915 056 229
Pure E&P AS	940 376 645
Geotech Software Solutions AS	988 143 669
Rocksource Gulf of Mexico AS	992 996 757
HV VII Invest Juliet AS	914 480 787
Hav Energy Holding AS	815 672 852
Ty Offshore Invest AS	921 166 753
HV VII Invest Shankly AS	916 162 537
HV VII Invest Shankly II AS	916 162 529
North Sea Strategic Investments AS	916 162 545
HV VII Invest Lagus AS	916 162 642
Asset Buyout Partners Holding AS	916 162 650
HV VII Invest Foxtrot AS	820 901 312
HV VII Invest Uniform AS	922 404 615
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943
Sval Energi Holding AS	922 404 798
NSOF Invest Jota AS	925 979 260
NSOF Invest Lambda AS	926 009 125
Point Resources Holding AS	915 075 894
Moreld Holding AS	924 728 469