



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 915 056 229
Organisasjonsform: Aksjeselskap
Foretaksnavn: PURE E&P HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: 28.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 17.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
General and administrative expenses	2	61 077	68 074
Sum kostnader		61 077	68 074
Driftsresultat		-61 077	-68 074
Finansinntekter og finanskostnader			
Other financial income		103 996	115
Sum finansinntekter		103 996	115
Other financial expenses			91 584
Sum finanskostnader			91 584
Netto finans		103 996	-91 470
Ordinært resultat før skattekostnad		42 920	-159 544
Income tax expense	4		
Ordinært resultat etter skattekostnad		42 920	-159 544
Årsresultat		42 920	-159 544
Årsresultat etter minoritetsinteresser		42 920	-159 544
Totalresultat		42 920	-159 544
Overføringer og disponeringer			
To/from other equity	5	42 920	-159 544
Sum overføringer og disponeringer		42 920	-159 544



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	3	2 518 199 750	2 518 199 750
Sum finansielle anleggsmidler		2 518 199 750	2 518 199 750
Sum anleggsmidler		2 518 199 750	2 518 199 750
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		3 320 510	3 276 366
Sum bankinnskudd, kontanter og lignende		3 320 510	3 276 366
Sum omløpsmidler		3 320 510	3 276 366
SUM EIENDELER		2 521 520 259	2 521 476 116
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 6	304 596	304 596
Overkurs	5	2 044 002 506	2 044 002 506
Annen innskutt egenkapital	5	16 166	16 166
Sum innskutt egenkapital		2 044 323 268	2 044 323 268
Opptjent egenkapital			
Other equity	5	477 174 118	477 131 198
Sum opptjent egenkapital		477 174 118	477 131 198
Sum egenkapital		2 521 497 386	2 521 454 466



Balanse

Beløp i: NOK	Note	2021	2020
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		22 874	18 750
Other current liabilities			2 900
Sum kortsiktig gjeld		22 874	21 650
Sum gjeld		22 874	21 650
SUM EGENKAPITAL OG GJELD		2 521 520 259	2 521 476 116



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 659784

Enheten

Organisasjonsnummer: 915 056 229
Organisasjonsform: Aksjeselskap
Foretaksnavn: PURE E&P HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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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: 28.06.2022

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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Brønnøysundregistrene, 18.07.2022

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 915 056 229
PURE E&P HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
General and administrative expenses	2	61 077	68 074
Sum kostnader		61 077	68 074
Driftsresultat		-61 077	-68 074
Finansinntekter og finanskostnader			
Other financial income		103 996	115
Sum finansinntekter		103 996	115
Other financial expenses			91 584
Sum finanskostnader			91 584
Netto finans		103 996	-91 470
Ordinært resultat før skattekostnad			
Income tax expense	4	42 920	-159 544
Ordinært resultat etter skattekostnad		42 920	-159 544
Årsresultat		42 920	-159 544
Årsresultat etter minoritetsinteresser		42 920	-159 544
Totalresultat		42 920	-159 544
Overføringer og disponeringer			
To/from other equity	5	42 920	-159 544
Sum overføringer og disponeringer		42 920	-159 544



Organisasjonsnr: 915 056 229
PURE E&P HOLDING AS

BALANSE

Beløp i: NOK Note 2021 2020

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 3	2 518 199 750	2 518 199 750
Sum finansielle anleggsmidler	2 518 199 750	2 518 199 750
Sum anleggsmidler	2 518 199 750	2 518 199 750

Omløpsmidler

Varer

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	3 320 510	3 276 366
Sum bankinnskudd, kontanter og lignende	3 320 510	3 276 366
Sum omløpsmidler	3 320 510	3 276 366

SUM EIENDELER 2 521 520 259 2 521 476 116

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	5, 6	304 596	304 596
Overkurs	5	2 044 002 506	2 044 002 506
Annen innskutt egenkapital	5	16 166	16 166
Sum innskutt egenkapital		2 044 323 268	2 044 323 268

Opptjent egenkapital

Other equity	5	477 174 118	477 131 198
Sum opptjent egenkapital		477 174 118	477 131 198

Sum egenkapital 2 521 497 386 2 521 454 466

Sum langsiktig gjeld 0 0

Kortsiktig gjeld

Leverandørgjeld	22 874	18 750
Other current liabilities		2 900
Sum kortsiktig gjeld	22 874	21 650

Sum gjeld 22 874 21 650



SUM EGENKAPITAL OG GJELD	2 521 520 259	2 521 476 116
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Organisasjonsnr: 915 056 229
PURE E&P HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

2

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Financial Statements

2021

Pure E&P Holding AS

Org.no.:915 056 229

Pemso document key: IGAJ4-LUX88-ENY/H-ESHOM-MGHA0-BIFEZ



Pure E&P Holding AS

Board of Directors' report

Introduction

Pure E&P Holding AS (the "Company") with reg.no 915 056 229 is an investment company based in Stavanger. The Company indirectly via Pure E&P AS owns 8,2% in Vår Energi AS through its 27,3% shareholding in Point Resources Holding AS.

Financial results

Net profit in 2021 was NOK 42 920 compared to a loss of NOK 159 544 in 2020.

Allocation of this years' profit is transferred to other equity. Equity ratio as of 31.12.2021 is 100 %.

Share capital and shareholders

HV VII Invest Manna II AS is the main shareholder of the Company, holding 99,94% of the Preference A shares and 26% of the Preference B shares and 27,9% of the Ordinary shares.

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.

Directors & Officers Insurance

The Company has a Directors & Officers Insurance in place which covers liability for financial loss of third parties due to neglect, error or omissions from any directors, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

Environmental issues

The Company's operations do not pollute the environment.

Going concern

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

Stavanger, 17.06.2022

The board of Pure E&P Holding AS

Tor Espedal
Chair of the board

Oddvar Dirdal
Board member

Ove Martin Juul
Board member

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Revenue statement			
Pure E&P Holding AS			
Operating income and operating expenses (NOK)	Note	2021	2020
General and administrative expenses	2	61 077	68 074
Total expenses		61 077	68 074
Operating profit		-61 077	-68 074
Financial income and expenses			
Other financial income		103 996	115
Other financial expenses		0	91 584
Net financial items		103 996	-91 470
Net profit(-loss) before tax		42 920	-159 544
Income tax expense	4	0	0
Net profit(-loss)		42 920	-159 544
Allocation of net profit (-loss)			
To/from other equity	5	42 920	-159 544
Total allocation		42 920	-159 544

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Balance sheet			
Pure E&P Holding AS			
Assets (NOK)	Note	2021	2020
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	3	2 518 199 750	2 518 199 750
Total Financial fixed assets		2 518 199 750	2 518 199 750
Total non-current assets		2 518 199 750	2 518 199 750
Current assets			
Debtors			
Cash and cash equivalents		3 320 510	3 276 366
Total current assets		3 320 510	3 276 366
Total assets		2 521 520 259	2 521 476 116

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Balance sheet			
Pure E&P Holding AS			
Equity and liabilities (NOK)	Note	2021	2020
Paid-in capital			
Share capital	5, 6	304 596	304 596
Share premium	5	2 044 002 506	2 044 002 506
Other paid-in capital	5	16 166	16 166
Total paid-in capital		2 044 323 268	2 044 323 268
Retained earnings			
Other equity	5	477 174 118	477 131 198
Total retained earnings		477 174 118	477 131 198
Total equity		2 521 497 386	2 521 454 466
Liabilities			
Current liabilities			
Trade payables		22 874	18 750
Other current liabilities		0	2 900
Total current liabilities		22 874	21 650
Total liabilities		22 874	21 650
Total equity and liabilities		2 521 520 259	2 521 476 116
Stavanger, 17.06.2022 The board of Pure E&P Holding AS			
_____ Tor Espedal Chair of the board	_____ Oddvar Dirdal Board member	_____ Ove Martin Juul Board member	
Pure E&P Holding AS			Page 5

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Indirect cash flow			
Pure E&P Holding AS			
(NOK)	Note	2021	2020
Cash flows from operating activities			
Profit/ (-loss) before tax		42 920	-159 544
Change in accounts payable		4 124	-6 250
Change in other accrual items		-2 900	-12 291
Net cash flows from operating activities		44 144	-178 085
Net change in cash and cash equivalents		44 144	-178 085
Cash and cash equivalents at the start of the period		3 276 366	3 454 452
Cash and cash equivalents at the end of the period		3 320 510	3 276 366

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PURE E & P HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 1 Accounting principles

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

Operating income and expenses

The revenue is recognized in the income statement based on time of earning which would normally be the time of delivery of goods and services. Costs are included based on the matching principle signifying the costs are included in the same period as the related revenue is recognized.

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. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments.

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.

Foreign currency translation

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

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.

Group affiliation

Consolidated financial statements are not prepared as the shares in the subsidiary have been acquired with an intention of temporary ownership, cf. Section 3-8 of the Accounting Act (Regnskapsloven).

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PURE E&P HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 2 General and administrative expenses

	2021	2020
Consulting, legal and audit fees	56 151	65 983
Other expenses	4 925	2 091
Sum	61 077	68 074

No compensation have been paid to any member of the Board of Directors.

Auditor

Auditors' fee for 2021 was NOK 14 375.

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

Note 3 Investment in subsidiaries

Company	Office	Ownership	Result 2021	Equity as of 31.12	Booked value as of 31.12
Pure E&P AS	Stavanger	100%	36 708	2 072 741 728	2 518 199 750

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PURE E&P HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 4 Tax

This year's tax expense	2021	2020
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	42 920	-159 544
Permanent differences	0	0
Allocation of loss to be brought forward	-42 920	0
Taxable income	0	-159 544
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0
Calculation of effective tax rate		
Profit before tax	42 920	-159 544
Calculated tax on profit before tax	9 442	-35 100
Total	9 442	-35 100
Effective tax rate	22,0 %	22,0 %

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

	2021	2020	Difference
Accumulated loss to be brought forward	-4 030 865	-4 073 785	-42 920
Not included in the deferred tax calculation	4 030 865	4 073 785	42 920
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

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PURE E&P HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 5 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total equity
As of 01.01.2021	304 596	2 044 002 506	16 166	477 131 198	2 521 454 466
Net profit				42 920	42 920
As of 31.12.2021	304 596	2 044 002 506	16 166	477 174 118	2 521 497 386

Note 6 Shareholders

The share capital in Pure E&P Holding AS as of 31.12 consists of the following share classes:

	Total	Nominal amount	Share capital
Common shares	250 000	0,010	2 500
Preference A shares	29 809 599	0,010	298 096
Preference B shares	400 000	0,010	4 000
Total	30 459 599		304 596

Redemption Rights

The owner of Preference A shares shall have the rights to request the redemption of Preference A shares by reduction of the share capital, cf section 12-7 of the private limited companies act. The company has the right to request the redemption of Preference B shares by reduction of share capital.

In the event of distributions, the shareholders' meeting may resolve by general majority that the different share classes shall receive different amounts.

Ownership structure

Largest shareholder as of 31 December 2021:

	Common shares	Preference A shares	Preference B shares	Total number of shares	Ownership/ Voting share
HV VII Invest Manna II AS	69 695	29 792 474	104 114	29 966 283	98,38 %
Total > 5 % of the shares		-	-	-	98,38 %
Total remaining shareholders	180 305	17 125	295 886	493 316	1,62 %
Total number of shares	250 000	29 809 599	400 000	30 459 599	100,00 %

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The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Ove Martin Juul

Board member

Serial number: 9578-5998-4-1082585

IP: 185.51.xxx.xxx

2022-06-17 09:07:38 UTC



Tor Espedal

Chairman

Serial number: 9578-5992-4-1395266

IP: 185.51.xxx.xxx

2022-06-17 10:16:02 UTC



Oddvar Dirdal

Board member

Serial number: 9578-5992-4-3159248

IP: 185.51.xxx.xxx

2022-06-17 10:22:34 UTC



Penneo document key: IGAJ4-LUX88-ENYIH-ESHQM-MGHA0-BIFEZ

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To the General Meeting of Pure E&P Holding AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Pure E&P Holding AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 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 2021, 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 laws and regulations 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 (management) is responsible for the other information accompanying the financial statements. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the other information accompanying the financial statements.

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

Responsibilities of the Board of Directors for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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

Pemseo document key: EB70P-0TUHF-B7U3F-0YY0F-W5TP5-H0JC2



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Independent Auditor's Report -
Pure E&P Holding AS

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.

Stavanger, 17 June 2022
Deloitte AS

Ommund Skailand
State Authorised Public Accountant

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Ommund Skailand

State Authorized Public Accountant

On behalf of: Deloitte AS

Serial number: 9578-5999-4-1493317

IP: 217.173.xxx.xxx

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Skatteetaten

Vår dato 31.01.2022	Din/Deres dato 13.01.2022	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR468961074	Telefon 90518192
Org.nr 974761076	Vår referanse 2020/5120732	Postadresse Postboks 9200 Grønland 0134 OSLO

HV VII INVEST UNIFORM AS
Postboks 8120 Forus
4020 STAVANGER

Att. Ove Martin Juul

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev innkommet 13. januar 2022 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.

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

Bakgrunn

Selskapene som er opplistet i vedlegget er norske investerings- og holdingselskaper som er hel- eller deleid av ulike HitecVision private equity-fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene har foretatt, eller vil foreta investeringer innenfor energibransjen. Selskapene har ingen eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og som benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes långivere og aksjonærer foregår på engelsk.

Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører



kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt vekt på at selskapene er hel- eller deleide 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 Holding AS	999 178 359
HV VI Invest Sierra AS	928 336 913
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 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
HV VII Invest Juliet AS	914 480 787
Hav Energy Holding AS	815 672 852
Hav Energy AS	914 480 930
Hav Energy NCS Gas 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 Foxtrot AS	820 901 312
HV VII Invest Uniform AS	922 404 615
NSOF Invest Lambda AS	926 009 125
HV NEF Invest Jota AS	925 979 260
HV Storm Holding AS	927 733 242
HV NEF Invest Romeo AS	927 612 364
HV NEF Invest Zero AS	928 513 254
HV NEF Invest Rho AS	928 513 378
Moreid Holding AS	924 728 469
Point Resources Holding AS	915 075 894
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943