



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 927 816 040  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OMP LNG II AS  
Forretningsadresse: Klingenberggata 5  
0161 OSLO

### Regnskapsår

Årsregnskapets periode: 08.09.2021 - 31.12.2021

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Asle Andersson  
Dato for fastsettelse av årsregnskapet: 05.05.2022

### 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, 06.07.2023



## Resultatregnskap

Beløp i: USD	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	4 766	
<b>Sum kostnader</b>		<b>4 766</b>	
<b>Driftsresultat</b>		<b>-4 766</b>	
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt	3	226 219	
<b>Sum finansinntekter</b>		<b>226 219</b>	
Other financial expenses		191	
<b>Sum finanskostnader</b>		<b>191</b>	
<b>Netto finans</b>		<b>226 028</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>221 262</b>	<b>0</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>221 262</b>	<b>0</b>
<b>Årsresultat</b>		<b>221 262</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>221 262</b>	
<b>Overføringer og disponeringer</b>			
Other equity		221 262	
<b>Sum overføringer og disponeringer</b>	5	<b>221 262</b>	



## Balanse

Beløp i: USD	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Lån til tilknyttet selskap og felles kontrollert virksomhet	3	20 208 148	
<b>Sum finansielle anleggsmidler</b>		<b>20 208 148</b>	
<b>Sum anleggsmidler</b>		<b>20 208 148</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		226 219	
Konsernfordringer		2 177	
<b>Sum fordringer</b>		<b>228 396</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	6	791 852	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>791 852</b>	
<b>Sum omløpsmidler</b>		<b>1 020 248</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>21 228 396</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7	2 091 922	
Overkurs		18 912 700	
Annen innskutt egenkapital		-2 086	
<b>Sum innskutt egenkapital</b>		<b>21 002 536</b>	



## Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Opptjent egenkapital</b>			
Other equity		221 262	
<b>Sum opptjent egenkapital</b>		<b>221 262</b>	
<b>Sum egenkapital</b>		<b>21 223 798</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		4 597	
<b>Sum kortsiktig gjeld</b>		<b>4 597</b>	
<b>Sum gjeld</b>		<b>4 597</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>21 228 395</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 911077

#### Enheten

Organisasjonsnummer: 927 816 040  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OMP LNG II AS  
Forretningsadresse: Klingenberggata 5  
0161 OSLO

#### Regnskapsår

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Asle Andersson  
Dato for fastsettelse av årsregnskapet: 05.05.2022

#### 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.

*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, 03.09.2022

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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: 927 816 040  
OMP LNG II AS

## RESULTATREGNSKAP

<b>Beløp i: USD</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	4 766	
<b>Sum kostnader</b>		<b>4 766</b>	
<b>Driftsresultat</b>		<b>-4 766</b>	
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt	3	226 219	
<b>Sum finansinntekter</b>		<b>226 219</b>	
Other financial expenses		191	
<b>Sum finanskostnader</b>		<b>191</b>	
<b>Netto finans</b>		<b>226 028</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>221 262</b>	<b>0</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>221 262</b>	<b>0</b>
<b>Årsresultat</b>		<b>221 262</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>221 262</b>	
<b>Overføringer og disponeringer</b>			
Other equity		221 262	
<b>Sum overføringer og disponeringer</b>	5	<b>221 262</b>	



Organisasjonsnr: 927 816 040  
OMP LNG II AS

## BALANSE

Beløp i: USD Note 2021 2020

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

##### Finansielle anleggsmidler

Lån til tilknyttet

selskap og felles

kontrollert virksomhet 3

20 208 148

Sum finansielle

anleggsmidler

20 208 148

Sum anleggsmidler

20 208 148

0

#### Omløpsmidler

##### Varer

##### Fordringer

Other short-term

receivables

226 219

Konsernfordringer

2 177

Sum fordringer

228 396

##### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 6

791 852

Sum bankinnskudd,

kontanter og lignende

791 852

Sum omløpsmidler

1 020 248

0

SUM EIENDELER

21 228 396

0

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital 7

2 091 922

Overkurs

18 912 700

Annen innskutt egenkapital

-2 086

Sum innskutt egenkapital

21 002 536

##### Opptjent egenkapital

Other equity

221 262

Sum opptjent egenkapital

221 262

Sum egenkapital

21 223 798

0



Sum langsiktig gjeld	0	0
Kortsiktig gjeld		
Leverandørgjeld	4 597	
Sum kortsiktig gjeld	4 597	
Sum gjeld	4 597	0
SUM EGENKAPITAL OG GJELD	21 228 395	0



Organisasjonsnr: 927 816 040  
OMP LNG II 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



Vår dato 26.11.2021	Din/Deres dato 15.11.2021	Saksbehandler Lars Waalтор
800 80 000 Skatteetaten.no	Din/Deres referanse AR455146501	Telefon 90833418
Org.nr 974761076	Vår referanse 2021/6567367	Postadresse Postboks 9200 Grønland 0134 OSLO

OMP LNG II AS  
c/o Advokatfirmaet Thommessen AS  
0251 OSLO

Att. Guro Langemyhr

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for OMP LNG II AS, org.nr. 927 816 040

Vi viser til deres brev innsendt 15. november 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for OMP LNG II AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering OMP LNG II AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

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

### Bakgrunn

OMP LNG II AS er eid av et utenlandsk investeringsfond og er en del av et internasjonalt konsern. Selskapets formål er å eie skip og andeler i skip, samt aksjer og andeler i selskap som driver slik virksomhet, samt aktiviteter som faller naturlig i tilknytning til dette. Rapportering til konsernet foregår på engelsk.

### Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter.



Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er eid av et utenlandsk investeringsfond og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



To the General Meeting of OMP LNG II AS

## *Independent Auditor's Report*

### *Opinion*

We have audited the financial statements of OMP LNG II AS (the Company), which comprise the balance sheet as at 31 December 2021, the revenue 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.

### *Responsibilities of the Board of Directors and the Managing Director 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.

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PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo  
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no  
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - OMP LNG II AS



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*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.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 19 May 2022  
**PricewaterhouseCoopers AS**

Bjørn Lund  
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Lund, Bjørn	BANKID_MOBILE	2022-05-19 14:46

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- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity  
of the document.



# Annual Report 2021

## OMP LNG II AS

Revenue statement  
Balance sheet  
Notes to the Accounts

Org.no.: 927 816 040



**Revenue statement**

OMP LNG II AS

<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2021</b>
Figures in USD		
Other expenses	2	-4 766
<b>Total operating expenses</b>		<b>4 766</b>
<b>Operating profit</b>		<b>-4 766</b>
<b>Financial income and expenses</b>		
Other interest income	3	226 219
Other financial expenses		-191
<b>Net financial items</b>		<b>226 028</b>
<b>Net profit before tax</b>		<b>221 262</b>
Income tax expense	4	0
<b>Net profit after tax</b>		<b>221 262</b>
<b>Allocation of net profit and equity transfers</b>		
Other equity		221 262
<b>Total allocations and equity transfers</b>	5	<b>221 262</b>

OMP LNG II AS

Side 2



**Balance sheet**

OMP LNG II AS

<b>Assets</b>	<b>Note</b>	<b>2021</b>
Figures in USD		
<b>Non-current assets</b>		
<b>Non-current financial assets</b>		
Loan to related parties	3	20 208 148
<b>Total non-current financial assets</b>		<b>20 208 148</b>
<b>Total non-current assets</b>		<b>20 208 148</b>
<b>Current assets</b>		
<b>Receivables</b>		
Other short-term receivables		226 219
Receivables from group companies		2 177
<b>Total receivables</b>		<b>228 396</b>
<b>Cash and cash equivalents</b>		
Cash and cash equivalents	6	791 852
<b>Total cash and cash equivalents</b>		<b>791 852</b>
<b>Total current assets</b>		<b>1 020 248</b>
<b>Total assets</b>		<b>21 228 396</b>



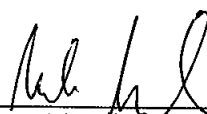
**Balance sheet**

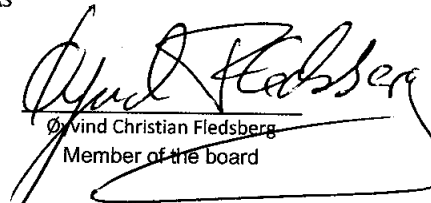
OMP LNG II AS

<b>Equity and liabilities</b>	<b>Note</b>	<b>2021</b>
Figures in USD		
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	7	2 091 922
Share premium reserve		18 912 700
Other paid-in equity		-2 086
<b>Total paid-in equity</b>		<b>21 002 537</b>
<b>Retained earnings</b>		
Other equity		221 262
<b>Total retained earnings</b>		<b>221 262</b>
<b>Total equity</b>		<b>21 223 799</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables		4 597
<b>Total current liabilities</b>		<b>4 597</b>
<b>Total liabilities</b>		<b>4 597</b>
<b>Total equity and liabilities</b>		<b>21 228 396</b>

19.05.2022

The board of OMP LNG II AS

  
Asle Andersson  
Chairman of the board

  
Øyvind Christian Fledsberg  
Member of the board



## Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

### Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

### Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

### Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

### Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax assets will be listed on the balance sheet to the extent that the benefit can be deemed to be applicable in the future.

## Note 2 Wages, number of employees, fees, loan to employees etc.

### Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

### Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

### Auditor Fees

Allocated by service (Including VAT)	2021
Statutory audit	2 471
Fees for other service by auditor	0
Total fees auditor	2 471



## Note 3 Related parties

Loans to related parties	2021
Norspan LNG 26 AS	10 104 074
Norspan LNG 27 AS	10 104 074
<b>Total loans to related parties</b>	<b>20 208 148</b>

Accrued interest pr. 31.12.2021: USD 226 219.

## Note 4 Tax

Specification of tax expense	2021
Tax payable	0
Changes in deferred tax	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>

### Taxable financial result:

Ordinary profit/loss before tax	221 262
Currency difference USD/NOK	-430 777
Permanent differences	0
3% return of tax-free income within the exemption method	0
Changes in temporary differences	0
Taxable losses carried forward	209 515
<b>Total taxable financial result</b>	<b>0</b>

### Tax payable in the balance sheet:

Tax payable on this year's result	0
<b>Current tax payable in balance sheet</b>	<b>0</b>

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	-209 515	0	-209 515
<b>Total temporary differences</b>	<b>-209 515</b>	<b>0</b>	<b>-209 515</b>

Deferred tax (-) / deferred tax advantage (+) 22%/22%	-46 093	0	-46 093
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Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

## Note 5 Equity

Total equity in OMP LNG II AS as of 31.12.2021:

	Share capital	Share premium reserve	Other paid-in equity	Uncovered loss	Total equity
Foundation 08.09.2021	3 473	1 150	0	0	4 623
Capital increase 29.11.2021	2 088 449	18 911 551	-2 086	0	20 997 914
Annual result 2021	0	0	0	221 262	221 262
<b>Sum</b>	<b>2 091 922</b>	<b>18 912 701</b>	<b>-2 086</b>	<b>221 262</b>	<b>21 223 799</b>



## Note 6 Bank deposit

There is no restriction on the companies bank deposits.

## Note 7 Share capital and shareholder

The share capital in OMP LNG II AS as of 31.12.2021:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	627 500	30	18 825 000
<b>Total</b>	<b>627 500</b>	<b>30</b>	<b>18 825 000</b>

The ownership structure in OMP LNG II AS as of 31.12.2021:

	Ordinary shares	Ownership in %
OMP SICAV PLC	627 500	100
<b>Total</b>	<b>627 500</b>	<b>100</b>



(Office translation. The official language of these minutes is Norwegian. In event of any discrepancies between the Norwegian and English text, the Norwegian shall precede.)

**PROTOKOLL FRA**

**STYREMØTE**

**I**

**OMP LNG AS**

(org. nr. 926 978 020)

Den 19. mai 2022 ble det avholdt styremøte i OMP LNG AS (heretter benevnt **Selskapet**) i Selskapets lokale i Klingenberggata 5 i Oslo.

Deltok ved behandlingen gjorde:

Asle Andersson (styrets leder)

Øyvind Christian Fledsberg (styremedlem)

Styret var således fulltallig og beslutningsdyktig, jf. aksjeloven § 6-24.

Følgende saker var til behandling:

**1 Åpning av møtet og godkjenning av agenda**

Det var ingen innvendinger til innkalling eller agenda.

**2 Årsregnskap og årsberetning 2021**

Forslag til årsregnskap med noter for 2021 ble fremlagt og gjennomgått.

Årets overskudd på USD 648.248,- foreslås overført til opptjent egenkapital.

Styret fattet følgende

**Vedtak:**

*Årsregnskap med noter for 2021 ble godkjent og signert.*

*Årsregnskap med noter for 2021 ble besluttet fremmet for Selskapets generalforsamling.*

*Styret vedtok å gi Asle Andersson fullmakt til å innkalle til ordinær generalforsamling.*

**4 Eventuelt**

Det forelå ingen saker til behandling under eventuelt.

\*\*\*

**MINUTES FROM**

**BOARD MEETING**

**IN**

**OMP LNG AS**

(org. no. 926 978 020)

On 19th May 2022 a board meeting was held in OMP LNG AS (hereinafter referred to as the **Company**) in the Company's offices, Klingenberggata 5 in Oslo.

Participants:

Asle Andersson (Chairman of the board)

Øyvind Christian Fledsberg (member of the board)

Thus, all directors participated and represented a quorum, cf. Section 6-24 of the Norwegian Private Limited Companies Act.

Agenda:

**1 Opening and approval of agenda**

There were no objections to the notice or the agenda.

**2 Annual accounts and annual report 2021**

Proposal to annual accounts with notes for 2021 was presented and reviewed

Annual net profit of USD 648,248 is proposed transferred to retained earnings.

The Board made the following

**Resolution:**

*Annual accounts with notes for 2021 was approved and signed.*

*Annual accounts with notes for 2021 was resolved presented to the Company's general assembly.*

*The Board gave Asle Andersson power of attorney to summon the ordinary general assembly.*

**4 Any other business**

No other business or issues were discussed.

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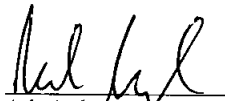


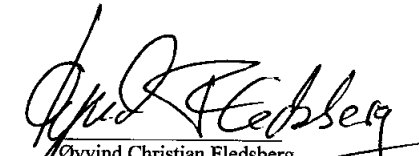
Beslutningene var enstemmige. Det forelå ikke ytterligere behandling og møtet ble avsluttet.

\*\*\*

All resolutions were unanimous. No further items were on the agenda and the meeting was adjourned.

\*\*\*

  
Asle Andersson  
Chairman of the board

  
Øyvind Christian Fledsberg  
Member of the board



# Annual Report 2021

## OMP LNG AS

Revenue statement  
Balance sheet  
Notes to the Accounts

Org.no.: 926 978 020



**Revenue statement**

OMP LNG AS

**Operating income and operating expenses**

Figures in USD

	Note	2021
Other expenses	2	-8 187
<b>Total expenses</b>		<b>8 187</b>
<b>Operating profit</b>		<b>-8 187</b>
<b>Financial income and expenses</b>		
Other interest income		1 195 287
Other financial expenses		-111 488
<b>Net financial items</b>		<b>1 083 798</b>
<b>Net profit before tax</b>		<b>1 075 612</b>
Income tax expense	3	427 363
<b>Net profit after tax</b>	4	<b>648 248</b>

**Allocation of net profit and equity transfers**

Other equity		648 248
<b>Total allocations and equity transfers</b>	4	<b>648 248</b>

OMP LNG AS

Side 2



**Balance sheet**

OMP LNG AS

<b>Assets</b>	<b>Note</b>	<b>2021</b>
Figures in USD		
<b>Non-current assets</b>		
<b>Non-current financial assets</b>		
Investments in related parties	5	10 121 498
Loan to related parties	5	9 558 290
<b>Total non-current financial assets</b>		<b>19 679 788</b>
<b>Total non-current assets</b>		<b>19 679 788</b>
<b>Current assets</b>		
<b>Receivables</b>		
Other short-term receivables	5	488 729
<b>Total receivables</b>		<b>488 729</b>
<b>Cash and bank deposits</b>		
Cash and cash equivalents	6	2 916 878
<b>Total cash and bank deposits</b>		<b>2 916 878</b>
<b>Total current assets</b>		<b>3 405 607</b>
<b>Total assets</b>		<b>23 085 396</b>



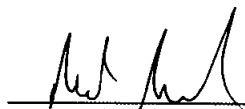
**Balance sheet**

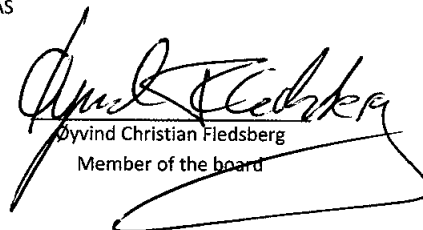
OMP LNG AS

<b>Equity and liabilities</b>	<b>Note</b>	<b>2021</b>
Figures in USD		
<b>Equity</b>		
<b>Paid-in equity</b>		
Share capital	7	2 200 104
Share premium reserve		19 804 577
Other paid-in equity		-3 797
<b>Total paid-in equity</b>		<b>22 000 884</b>
<b>Retained earnings</b>		
Other equity		648 248
<b>Total retained earnings</b>		<b>648 248</b>
<b>Total equity</b>	<b>4</b>	<b>22 649 132</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables		6 723
Tax payable		427 363
Liabilities to group companies	5	2 177
<b>Total current liabilities</b>		<b>436 264</b>
<b>Total liabilities</b>		<b>436 264</b>
<b>Total equity and liabilities</b>		<b>23 085 396</b>

Oslo, 19.05.2022

The board of OMP LNG AS

  
Asle Andersson  
Chairman of the board

  
Øyvind Christian Fjedsberg  
Member of the board



## Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

### Operating income and expenses

Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred. Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

### Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

### Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

### Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

### Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax assets will be listed on the balance sheet to the extent that the benefit can be deemed to be applicable in the future.



## Note 2 Wages, number of employees, fees, loan to employees etc.

### Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

### Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

### Auditor Fees

Allocated by service (Including VAT)	2021
Statutory audit	2 471
Fees for other service by auditor	0
<b>Total fees auditor</b>	<b>2 471</b>

## Note 3 Tax

<b>Specification of tax expense</b>	<b>2021</b>
Tax payable	427 363
Changes in deferred tax	143
<b>Tax expense on ordinary profit/loss</b>	<b>427 506</b>

### Taxable financial result:

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

### Tax payable in the balance sheet:

Tax payable on this year's result	427 363
<b>Current tax payable in balance sheet</b>	<b>427 363</b>

### Temporary differences:

	This year	Last year	Changes
Taxable losses carried forward	0	0	0
Receivable in foreign currency	650	0	-650
<b>Total temporary differences</b>	<b>650</b>	<b>0</b>	<b>-650</b>

Deferred tax (-) / deferred tax advantage (+) 22%/22%	143	0	-143
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Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.



## Note 4 Equity

Total equity in OMP LNG AS as of 31.12.2021:

	Share capital	Share premium reserve	Other paid-in equity	Other equity	Total equity
Foundation 06.04.2021	3 517	1 164	0	0	4 681
Capital increase 31.05.2021	1 000 000	9 000 000	-1 898	0	9 998 102
Capital increase 29.06.2021	1 196 587	10 803 413	-1 899	0	11 998 101
Annual result 2021	0	0	0	648 248	648 248
<b>Sum</b>	<b>2 200 104</b>	<b>19 804 577</b>	<b>-3 797</b>	<b>648 248</b>	<b>22 649 132</b>

## Note 5 Group companies and related parties

<b>Investment in related parties</b>	<b>2021</b>
Norspan LNG 24 S.A.S.	10 121 498
Total investment in related parties	10 121 498

<b>Loans to related parties</b>	<b>2021</b>
Norspan LNG 25 AS	9 558 290
Total loans to related parties	9 558 290

Accrued interests pr. 31.12.2021: USD 488 729.

<b>Liabilities to group companies</b>	<b>2021</b>
OMP LNG II AS	2 177
Total short-term debt to group companies	2 177

## Note 6 Bank deposits

There is no restriction on the companies bank deposits.



## Note 7 Share capital and shareholder

The share capital in OMP LNG AS as of 31.12.2021:

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

The ownership structure in OMP LNG AS as of 31.12.2021:

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