



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jens Smith-Kielland Kjellesvik  
Dato for fastsettelse av årsregnskapet: 13.06.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 27.06.2025



### Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		28 625 638	28 050 198
<b>Sum inntekter</b>		<b>28 625 638</b>	<b>28 050 198</b>
<b>Kostnader</b>			
Employee benefits expense	1	10 567 126	9 158 302
Depreciation and amortisation expenses	2	215 532	215 532
Other expenses		2 564 380	2 413 600
<b>Sum kostnader</b>	3	<b>13 347 037</b>	<b>11 787 433</b>
<b>Driftsresultat</b>		<b>15 278 602</b>	<b>16 262 764</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		10 408	11 655
Other financial income		393 176	501 863
Increase in fair value of financial current assets		300 751	109 367
<b>Sum finansinntekter</b>		<b>704 335</b>	<b>622 885</b>
Annen rentekostnad			30 485
Other financial expenses		410 338	477 731
<b>Sum finanskostnader</b>		<b>410 338</b>	<b>508 216</b>
<b>Netto finans</b>		<b>293 997</b>	<b>114 669</b>
<b>Resultat før skattekostnad</b>		<b>15 572 599</b>	<b>16 377 434</b>
Income tax expense	4	3 591 580	3 768 078
<b>Årsresultat</b>	5	<b>11 981 019</b>	<b>12 609 356</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>11 981 019</b>	<b>12 609 356</b>
<b>Totalresultat</b>		<b>11 981 019</b>	<b>12 609 356</b>
<b>Overføringer og disponeringer</b>			
Other equity		11 981 019	12 609 356



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Sum overføringer og disponeringer		11 981 019	12 609 356



### Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	4		
<b>Varige driftsmidler</b>			
Buildings and land	2		
Equipment and other movables	2	556 790	772 321
<b>Sum varige driftsmidler</b>	2	<b>556 790</b>	<b>772 321</b>
<b>Sum anleggsmidler</b>		<b>556 790</b>	<b>772 321</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		2 127 890	2 724 605
Other short-term receivables		11 772	76 772
Konsernfordringer		1 026 900	684 600
<b>Sum fordringer</b>		<b>3 166 562</b>	<b>3 485 977</b>
<b>Investeringer</b>			
Markedsbaserte aksjer		3 410 117	11 109 367
<b>Sum investeringer</b>		<b>3 410 117</b>	<b>11 109 367</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	6	12 576 795	4 923 498
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>12 576 795</b>	<b>4 923 498</b>
<b>Sum omløpsmidler</b>		<b>19 153 474</b>	<b>19 518 842</b>
<b>SUM EIENDELER</b>		<b>19 710 264</b>	<b>20 291 163</b>

### BALANSE - EGENKAPITAL OG GJELD



### Balanse

Beløp i: NOK	Note	2024	2023
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 7	30 000	30 000
Beholdning av egne aksjer	7		
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			
Other equity		500 000	500 000
<b>Sum opptjent egenkapital</b>		<b>500 000</b>	<b>500 000</b>
<b>Sum egenkapital</b>	5	<b>530 000</b>	<b>530 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	4		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		113 269	315 176
Tax payable	4	3 591 580	3 568 723
Public duties payable		2 857 497	2 438 875
Utbytte		11 981 019	12 808 711
Other current liabilities		636 900	629 679
<b>Sum kortsiktig gjeld</b>		<b>19 180 264</b>	<b>19 761 163</b>
<b>Sum gjeld</b>		<b>19 180 264</b>	<b>19 761 163</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>19 710 264</b>	<b>20 291 163</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 573348

#### Enheten

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Brønnøysundregistrene, 26.06.2025



Organisasjonsnr: 913 512 960  
HESNES GAS AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
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<b>Sum inntekter</b>		<b>28 625 638</b>	<b>28 050 198</b>
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<b>Totalresultat</b>		<b>11 981 019</b>	<b>12 609 356</b>
<b>Overføringer og disponeringer</b>			
Other equity		11 981 019	12 609 356
<b>Sum overføringer og disponeringer</b>		<b>11 981 019</b>	<b>12 609 356</b>



Organisasjonsnr: 913 512 960  
HESNES GAS AS

## BALANSE

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<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
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<b>Opptjent egenkapital</b>			
Other equity		500 000	500 000



Sum opptjent egenkapital		500 000	500 000
Sum egenkapital	5	530 000	530 000
<b>Gjeld</b>			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		113 269	315 176
Tax payable	4	3 591 580	3 568 723
Public duties payable		2 857 497	2 438 875
Utbytte		11 981 019	12 808 711
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Organisasjonsnr: 913 512 960  
HESNES GAS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
5.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



## Skattedirektoratet

Saksbehandler  
Runa Tystad

Deres dato  
25.06.2015

Vår dato  
29.06.2015

Telefon  
977 594 64

Deres referanse  
Marius Simensen

Vår referanse  
2015/828960

HESNES GAS AS  
Tenvikveien 373-375  
3140 NØTTERØY

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

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

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

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

### Bakgrunn

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

### Skattedirektoratets vurdering

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

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

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

Besøksadresse:  
Se [www.skatteetaten.no](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-post: [skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Sentralbord  
800 80 000  
Telefaks  
22 17 08 60



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet opererer innen en bransje der engelsk er det dominerende språket og at selskapets arbeidsspråk er engelsk. Videre er det vektlagt at eierkretsen er begrenset da selskapet er et heleid selskap av et norsk selskap som igjen er heleid av en privatperson.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Anette Utheim Eggesbø  
underdirektør  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Rune Tystad

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



# Deloitte.

Deloitte AS  
Leirvollen 23  
NO-3736 Skien  
Norway

+47 23 27 90 00  
www.deloitte.no

To the General Meeting of Hesnes Gas AS

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of Hesnes Gas AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of the Management for the Financial Statements*

The Board of Directors (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.

### *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,

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



## Deloitte.

Independent auditor's report  
Hesnes Gas AS

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 skepticism 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.

Skien, 19. juni 2025  
Deloitte AS


**Hilde Bruseth Knudsen**  
State Authorised Public Accountant  
(electronically signed)



## Independent auditor's report

Name	Date
<b>Knudsen, Hilde Synnøve Bruseth</b>	<b>2025-06-19</b>

Identification

 **bankID** Knudsen, Hilde Synnøve  
Bruseth



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



# Annual Report 2024

## Hesnes Gas AS

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 913 512 960



### REVENUE STATEMENT

#### HESNES GAS AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
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Other expenses		2 564 380	2 413 600
<b>Total expenses</b>	<b>3</b>	<b>13 347 037</b>	<b>11 787 433</b>
<b>Operating profit</b>		<b>15 278 602</b>	<b>16 262 764</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		10 408	11 655
Other financial income		393 176	501 863
Increase in fair value of financial current assets		300 751	109 367
Other interest expenses		0	30 485
Other financial expenses		410 338	477 731
<b>Net financial items</b>		<b>293 997</b>	<b>114 669</b>
Net profit before tax		15 572 599	16 377 434
Income tax expense	4	3 591 580	3 768 078
<b>Net profit after tax</b>		<b>11 981 019</b>	<b>12 609 356</b>
<b>EXTRAORDINARY INCOME AND EXPENSES</b>			
<b>Net profit or loss</b>	<b>5</b>	<b>11 981 019</b>	<b>12 609 356</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		11 981 019	12 609 356
<b>Total</b>		<b>11 981 019</b>	<b>12 609 356</b>



## BALANCE SHEET

### HESNES GAS AS

ASSETS	Note	2024	2023
<b>NON-CURRENT ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Equipment and other movables	2	556 790	772 321
<b>Total property, plant and equipment</b>	<b>2</b>	<b>556 790</b>	<b>772 321</b>
<b>NON-CURRENT FINANCIAL ASSETS</b>			
Other long-term receivables		1 026 900	684 600
<b>Total non-current financial assets</b>		<b>1 026 900</b>	<b>684 600</b>
<b>Total non-current assets</b>		<b>1 583 690</b>	<b>1 456 921</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables		2 127 890	2 724 605
Other short-term receivables		11 772	76 772
<b>Total receivables</b>		<b>2 139 662</b>	<b>2 801 377</b>
<b>INVESTMENTS</b>			
Listed shares		3 410 117	11 109 367
<b>Total investments</b>		<b>3 410 117</b>	<b>11 109 367</b>
Cash and cash equivalents	6	12 576 795	4 923 498
<b>Total current assets</b>		<b>18 126 574</b>	<b>18 834 242</b>
<b>Total assets</b>		<b>19 710 264</b>	<b>20 291 163</b>



## BALANCE SHEET

### HESNES GAS AS

EQUITY AND LIABILITIES	Note	2024	2023
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	5, 7	30 000	30 000
<b>Total paid-up equity</b>		<b>30 000</b>	<b>30 000</b>
<b>RETAINED EARNINGS</b>			
Other equity		500 000	500 000
<b>Total retained earnings</b>		<b>500 000</b>	<b>500 000</b>
<b>Total equity</b>	<b>5</b>	<b>530 000</b>	<b>530 000</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		113 269	315 176
Tax payable	4	3 591 580	3 568 723
Public duties payable		2 857 497	2 438 875
Intra-group contribution given		11 981 019	12 808 711
Other current liabilities		636 900	629 679
<b>Total current liabilities</b>		<b>19 180 264</b>	<b>19 761 163</b>
<b>Total liabilities</b>		<b>19 180 264</b>	<b>19 761 163</b>
<b>Total equity and liabilities</b>		<b>19 710 264</b>	<b>20 291 163</b>

Tønsberg, 13.06.2025  
The board of Hesnes Gas AS

*Jens SK Kjellesvik*  
Jens Smith-Kielland Kjellesvik  
chairman of the board

*Kaja Kjellesvik*  
Kaja Smith-Kielland Kjellesvik  
member of the board



## **Accounting principles - Valuation and classification**

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

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

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

## **TAX**

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

## **CLASSIFICATION AND VALUATION OF FIXED ASSETS**

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

## **DEPRECIATION**

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

## **PENSION COST AND PENSION LIABILITIES**

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



## Note 1 Salary costs and number of man-years

### SALARY COSTS

	2024	2023
Salaries	9 263 218	8 009 279
Employment tax	1 554 068	1 335 597
Other benefits	-250 161	-186 574
<b>Total</b>	<b>10 567 126</b>	<b>9 158 302</b>

In 2024 the company employed 6 man-years.

## Note 2 Tangible fixed assets

	Plant and machinery	Total
Purchase cost as of 01.01.24	1 436 877	1 436 877
= <b>Acquisition cost 31.12.24</b>	<b>1 436 877</b>	<b>1 436 877</b>
Accumulated depreciation 31.12.24	880 087	880 087
= <b>Book value 31.12.24</b>	<b>556 790</b>	<b>556 790</b>
This year's ordinary depreciations	215 532	215 532
Economic life	7 years	

## Note 3 Specification of operating costs by type

	2024	2023
Change in holding of goods under manufacture/self-produced goods	0	0
Cost of goods	0	0
Salary costs	10 567 126	9 158 302
Depreciation	215 532	215 532
Write-downs	0	0
Other operating costs	2 564 380	2 413 600
<b>Total operating costs</b>	<b>13 347 037</b>	<b>11 787 433</b>



## Note 4 Tax

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Entered tax on ordinary profit/loss:		
Payable tax	3 591 580	3 768 078
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>3 591 580</b>	<b>3 768 078</b>
Taxable income:		
Result before tax	15 572 599	16 377 434
Permanent differences	754 487	806 232
Changes in temporary differences	-1 723	-56 037
Provided intra-group contribution	0	-906 159
<b>Taxable income</b>	<b>16 325 362</b>	<b>16 221 470</b>
Payable tax in the balance:		
Payable tax on this year's result	3 591 580	3 768 078
Payable tax on provided Group contribution	0	-199 355
<b>Total payable tax in the balance</b>	<b>3 591 580</b>	<b>3 568 723</b>

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

	<b>2024</b>	<b>2023</b>	<b>Difference</b>
Tangible assets	80 159	176 533	96 374
Profit and loss account	-392 388	-490 485	-98 097
<b>Total</b>	<b>-312 229</b>	<b>-313 952</b>	<b>-1 723</b>
Not included in the deferred tax calculation	312 229	313 952	1 723
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

## Note 5 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Other paid-in equity capital</b>	<b>Other equity capital</b>	<b>Total equity capital</b>
Pr. 31.12.2023	30 000	0	0	500 000	530 000
Result of the year				11 981 019	11 981 019
Group contributions				-11 981 019	-11 981 019
<b>Pr 31.12.2024</b>	<b>30 000</b>	<b>0</b>	<b>0</b>	<b>500 000</b>	<b>530 000</b>



## Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 2 003 172.

## Note 7 Shareholders

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

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	30 000	1,0	30 000
<b>Total</b>	<b>30 000</b>		<b>30 000</b>

### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
SHIP CONTACT AS	30 000	100,0	100,0



## Konsernbidrag

Klient Hesnes Gas AS  
Org.nr 913 512 960

## Konsernbidrag til SHIP CONTACT AS

Beskrivelse	I år	I Fjor
Med skattemessig virkning	0	906 159
Justert beløp med skattemessig virkning - finanskatte	0	0
Uten skattemessig virkning	11 981 019	11 902 552

Postering av konsernbidraget	Resultatmetoden
Bidragstype	Avgitt konsernbidrag
Utdelt til selskap	SHIP CONTACT AS, 991 562 044
Slektskap	Morselskap
Begrenset stemmerett	Nei
Ervervsdato	
Øvrig info	

Posterings	Beløp	Debet	Kredit
Annen egenkapital	11 981 019	8800	
Skattekostnad i resultatregnskapet	0	8600	
Skyldig konsernbidrag	11 981 019		2810



# Annual Report 2024

## Hesnes Gas AS

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 913 512 960



## REVENUE STATEMENT

### HESNES GAS AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue		28 625 638	28 050 198
<b>Total income</b>		<b>28 625 638</b>	<b>28 050 198</b>
Employee benefits expense	1	10 567 126	9 158 302
Depreciation and amortisation expenses	2	215 532	215 532
Other expenses		2 564 380	2 413 600
<b>Total expenses</b>	<b>3</b>	<b>13 347 037</b>	<b>11 787 433</b>
<b>Operating profit</b>		<b>15 278 602</b>	<b>16 262 764</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		10 408	11 655
Other financial income		393 176	501 863
Increase in fair value of financial current assets		300 751	109 367
Other interest expenses		0	30 485
Other financial expenses		410 338	477 731
<b>Net financial items</b>		<b>293 997</b>	<b>114 669</b>
Net profit before tax		15 572 599	16 377 434
Income tax expense	4	3 591 580	3 768 078
<b>Net profit after tax</b>		<b>11 981 019</b>	<b>12 609 356</b>
<b>EXTRAORDINARY INCOME AND EXPENSES</b>			
<b>Net profit or loss</b>	<b>5</b>	<b>11 981 019</b>	<b>12 609 356</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		11 981 019	12 609 356
<b>Total</b>		<b>11 981 019</b>	<b>12 609 356</b>

HESNES GAS AS

SIDE 2



### BALANCE SHEET

#### HESNES GAS AS

ASSETS	Note	2024	2023
<b>NON-CURRENT ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Equipment and other movables	2	556 790	772 321
<b>Total property, plant and equipment</b>	<b>2</b>	<b>556 790</b>	<b>772 321</b>
<b>Total non-current assets</b>		<b>556 790</b>	<b>772 321</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables		2 127 890	2 724 605
Accounts receivables group companies		1 026 900	684 600
Other short-term receivables		11 772	76 772
<b>Total receivables</b>		<b>3 166 562</b>	<b>3 485 977</b>
<b>INVESTMENTS</b>			
Listed shares		3 410 117	11 109 367
<b>Total investments</b>		<b>3 410 117</b>	<b>11 109 367</b>
Cash and cash equivalents	6	12 576 795	4 923 498
<b>Total current assets</b>		<b>19 153 474</b>	<b>19 518 842</b>
<b>Total assets</b>		<b>19 710 264</b>	<b>20 291 163</b>



## BALANCE SHEET

### HESNES GAS AS

EQUITY AND LIABILITIES	Note	2024	2023
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	5, 7	30 000	30 000
<b>Total paid-up equity</b>		<b>30 000</b>	<b>30 000</b>
<b>RETAINED EARNINGS</b>			
Other equity		500 000	500 000
<b>Total retained earnings</b>		<b>500 000</b>	<b>500 000</b>
<b>Total equity</b>	<b>5</b>	<b>530 000</b>	<b>530 000</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		113 269	315 176
Tax payable	4	3 591 580	3 568 723
Public duties payable		2 857 497	2 438 875
Intra-group contribution given		11 981 019	12 808 711
Other current liabilities		636 900	629 679
<b>Total current liabilities</b>		<b>19 180 264</b>	<b>19 761 163</b>
<b>Total liabilities</b>		<b>19 180 264</b>	<b>19 761 163</b>
<b>Total equity and liabilities</b>		<b>19 710 264</b>	<b>20 291 163</b>

Tønsberg, 13.06.2025  
The board of Hesnes Gas AS

Jens Smith-Kielland Kjellesvik  
chairman of the board

Kaja Smith-Kielland Kjellesvik  
member of the board



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In 2024 the company employed 6 man-years.

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= <b>Acquisition cost 31.12.24</b>	<b>1 436 877</b>	<b>1 436 877</b>
Accumulated depreciation 31.12.24	880 087	880 087
= <b>Book value 31.12.24</b>	<b>556 790</b>	<b>556 790</b>
This year's ordinary depreciations	215 532	215 532
Economic life	7 years	

## Note 3 Specification of operating costs by type

	2024	2023
Change in holding of goods under manufacture/self-produced goods	0	0
Cost of goods	0	0
Salary costs	10 567 126	9 158 302
Depreciation	215 532	215 532
Write-downs	0	0
Other operating costs	2 564 380	2 413 600
<b>Total operating costs</b>	<b>13 347 037</b>	<b>11 787 433</b>



### Note 4 Tax

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Entered tax on ordinary profit/loss:		
Payable tax	3 591 580	3 768 078
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>3 591 580</b>	<b>3 768 078</b>
Taxable income:		
Result before tax	15 572 599	16 377 434
Permanent differences	754 487	806 232
Changes in temporary differences	-1 723	-56 037
Provided intra-group contribution	0	-906 159
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<b>Total payable tax in the balance</b>	<b>3 591 580</b>	<b>3 568 723</b>

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	<b>2024</b>	<b>2023</b>	<b>Difference</b>
Tangible assets	80 159	176 533	96 374
Profit and loss account	-392 388	-490 485	-98 097
<b>Total</b>	<b>-312 229</b>	<b>-313 952</b>	<b>-1 723</b>
Not included in the deferred tax calculation	312 229	313 952	1 723
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

### Note 5 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Other paid-in equity capital</b>	<b>Other equity capital</b>	<b>Total equity capital</b>
Pr. 31.12.2023	30 000	0	0	500 000	530 000
Result of the year				11 981 019	11 981 019
Group contributions				-11 981 019	-11 981 019
<b>Pr 31.12.2024</b>	<b>30 000</b>	<b>0</b>	<b>0</b>	<b>500 000</b>	<b>530 000</b>



## Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 2 003 172.

## Note 7 Shareholders

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

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	30 000	1,0	30 000
<b>Total</b>	<b>30 000</b>		<b>30 000</b>

### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
SHIP CONTACT AS	30 000	100,0	100,0