



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: 21.04.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 20.06.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Revenue		19 159 741	15 998 706
Sum inntekter		19 159 741	15 998 706
Kostnader			
Employee benefits expense	1	7 624 711	6 457 979
Depreciation and amortisation expenses	2	828 638	215 532
Other expenses		2 077 427	1 202 768
Sum kostnader	3	10 530 776	7 876 278
Driftsresultat		8 628 966	8 122 428
Finansinntekter og finanskostnader			
Annen renteinntekt		9 765	
Other financial income		725 750	529 219
Sum finansinntekter		735 515	529 219
Annen rentekostnad		75 206	55 313
Other financial expenses		261 397	300 312
Sum finanskostnader		336 604	355 625
Netto finans		398 912	173 594
Ordinært resultat før skattekostnad		9 027 877	8 296 022
Income tax expense	4	2 200 680	1 850 280
Ordinært resultat etter skattekostnad		6 827 197	6 445 742
Årsresultat	7	6 827 197	6 445 742
Årsresultat etter minoritetsinteresser		6 827 197	6 445 742
Totalresultat		6 827 197	6 445 742
Overføringer og disponeringer			
Other equity		6 827 197	6 445 742



Resultatregnskap

Beløp i: NOK	Note	2022	2021
Sum overføringer og disponeringer		6 827 197	6 445 742



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Varige driftsmidler			
Buildings and land	2	5 219 136	5 832 242
Equipment and other movables	2	987 853	1 203 385
Sum varige driftsmidler	2	6 206 989	7 035 627
Finansielle anleggsmidler			
Other long-term receivables		342 300	
Sum finansielle anleggsmidler		342 300	
Sum anleggsmidler		6 549 289	7 035 627
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		833 212	568 868
Other short-term receivables		11 772	11 772
Sum fordringer		844 984	580 640
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	6 682 891	5 369 583
Sum bankinnskudd, kontanter og lignende		6 682 891	5 369 583
Sum omløpsmidler		7 527 875	5 950 222
SUM EIENDELER		14 077 164	12 985 849

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Balanse

Beløp i: NOK	Note	2022	2021
Innskutt egenkapital			
Share capital	6	30 000	30 000
Beholdning av egne aksjer	6		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity		500 000	
Sum opptjent egenkapital		500 000	
Sum egenkapital	7	530 000	30 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		59 942
Sum avsetninger for forpliktelser			59 942
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		2 405 000	2 535 000
Sum annen langsiktig gjeld		2 405 000	2 535 000
Sum langsiktig gjeld		2 405 000	2 594 942
Kortsiktig gjeld			
Leverandørgjeld		235 756	31 425
Tax payable	4	2 260 622	1 846 496
Public duties payable		1 793 651	1 400 474
Utbytte		6 327 197	6 445 742
Other current liabilities		524 937	636 770
Sum kortsiktig gjeld		11 142 164	10 360 907
Sum gjeld		13 547 164	12 955 849
SUM EGENKAPITAL OG GJELD		14 077 164	12 985 849



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 410780

Enheten

Organisasjonsnummer: 913 512 960
Organisasjonsform: Aksjeselskap
Foretaksnavn: HESNES GAS AS
Forretningsadresse: Tenvikveien 373-375
3140 NØTTERØY

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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
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Grunnlag for avgivelse

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År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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Brønnøysundregistrene, 27.05.2023



Organisasjonsnr: 913 512 960
HESNES GAS AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Revenue		19 159 741	15 998 706
Sum inntekter		19 159 741	15 998 706
Kostnader			
Employee benefits expense	1	7 624 711	6 457 979
Depreciation and amortisation expenses	2	828 638	215 532
Other expenses		2 077 427	1 202 768
Sum kostnader	3	10 530 776	7 876 278
Driftsresultat		8 628 966	8 122 428
Finansinntekter og finanskostnader			
Annen renteinntekt		9 765	
Other financial income		725 750	529 219
Sum finansinntekter		735 515	529 219
Annen rentekostnad		75 206	55 313
Other financial expenses		261 397	300 312
Sum finanskostnader		336 604	355 625
Netto finans		398 912	173 594
Ordinært resultat før skattekostnad			
Income tax expense	4	2 200 680	1 850 280
Ordinært resultat etter skattekostnad		6 827 197	6 445 742
Årsresultat	7	6 827 197	6 445 742
Årsresultat etter minoritetsinteresser		6 827 197	6 445 742
Totalresultat		6 827 197	6 445 742
Overføringer og disponeringer			
Other equity		6 827 197	6 445 742
Sum overføringer og disponeringer		6 827 197	6 445 742



Organisasjonsnr: 913 512 960
HESNES GAS AS

BALANSE

Beløp i: NOK Note 2022 2021

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 4

Varige driftsmidler

Buildings and land 2 5 219 136 5 832 242

Equipment and other
movables 2 987 853 1 203 385

Sum varige driftsmidler 2 6 206 989 7 035 627

Finansielle anleggsmidler

Other long-term receivables 342 300

Sum finansielle
anleggsmidler 342 300

Sum anleggsmidler 6 549 289 7 035 627

Omløpsmidler

Varer

Fordringer

Accounts receivables 833 212 568 868

Other short-term
receivables 11 772 11 772

Sum fordringer 844 984 580 640

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 5 6 682 891 5 369 583

Sum bankinnskudd,
kontanter og lignende 6 682 891 5 369 583

Sum omløpsmidler 7 527 875 5 950 222

SUM EIENDELER 14 077 164 12 985 849

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 6 30 000 30 000

Beholdning av egne aksjer 6

Sum innskutt egenkapital 30 000 30 000

Opptjent egenkapital

Other equity 500 000



Sum opptjent egenkapital		500 000	
Sum egenkapital	7	530 000	30 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		59 942
Sum avsetninger for forpliktelses			59 942
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		2 405 000	2 535 000
Sum annen langsiktig gjeld		2 405 000	2 535 000
Sum langsiktig gjeld		2 405 000	2 594 942
Kortsiktig gjeld			
Leverandørgjeld		235 756	31 425
Tax payable	4	2 260 622	1 846 496
Public duties payable		1 793 651	1 400 474
Utbytte		6 327 197	6 445 742
Other current liabilities		524 937	636 770
Sum kortsiktig gjeld		11 142 164	10 360 907
Sum gjeld		13 547 164	12 955 849
SUM EGENKAPITAL OG GJELD		14 077 164	12 985 849



Organisasjonsnr: 913 512 960
HESNES GAS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
5.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Annual Report 2022

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	2022	2021
Revenue		19 159 741	15 998 706
Total income		19 159 741	15 998 706
Employee benefits expense	1	7 624 711	6 457 979
Depreciation and amortisation expenses	2	828 638	215 532
Other expenses		2 077 427	1 202 768
Total expenses	3	10 530 776	7 876 278
Operating profit		8 628 966	8 122 428
FINANCIAL INCOME AND EXPENSES			
Other interest income		9 765	0
Other financial income		725 750	529 219
Other interest expenses		75 206	55 313
Other financial expenses		261 397	300 312
Net financial items		398 912	173 594
Net profit before tax		9 027 877	8 296 022
Income tax expense	4	2 200 680	1 850 280
Net profit after tax		6 827 197	6 445 742
EXTRAORDINARY INCOME AND EXPENSES			
Net profit or loss	7	6 827 197	6 445 742
ATTRIBUTABLE TO			
Other equity		6 827 197	6 445 742
Total		6 827 197	6 445 742



BALANCE SHEET

HESNES GAS AS

ASSETS	Note	2022	2021
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	2	5 219 136	5 832 242
Equipment and other movables	2	987 853	1 203 385
Total property, plant and equipment	2	6 206 989	7 035 627
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables		342 300	0
Total non-current financial assets		342 300	0
Total non-current assets		6 549 289	7 035 627
CURRENT ASSETS			
DEBTORS			
Accounts receivables		833 212	568 868
Other short-term receivables		11 772	11 772
Total receivables		844 984	580 640
Cash and cash equivalents	5	6 682 891	5 369 583
Total current assets		7 527 875	5 950 222
Total assets		14 077 164	12 985 849



BALANCE SHEET

HESNES GAS AS

EQUITY AND LIABILITIES	Note	2022	2021
EQUITY			
PAID-IN CAPITAL			
Share capital	6	30 000	30 000
Total paid-up equity		30 000	30 000
RETAINED EARNINGS			
Other equity		500 000	0
Total retained earnings		500 000	0
Total equity	7	530 000	30 000
LIABILITIES			
PROVISIONS			
Deferred tax	4	0	59 942
Total provisions		0	59 942
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions		2 405 000	2 535 000
Total non-current liabilities		2 405 000	2 535 000
CURRENT LIABILITIES			
Trade payables		235 756	31 425
Tax payable	4	2 260 622	1 846 496
Public duties payable		1 793 651	1 400 474
Dividends		6 327 197	6 445 742
Other current liabilities		524 937	636 770
Total current liabilities		11 142 164	10 360 907
Total liabilities		13 547 164	12 955 849
Total equity and liabilities		14 077 164	12 985 849

Tenvik, 21.04.2023
The board of Hesnes Gas AS

Jens Smith-Kielland Kjellesvik
chairman of the board

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").

GOODS

Goods are valued at the lower of acquisition cost and net sale value. Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



Note 1 Salary costs and number of man-years

SALARY COSTS

	2022	2021
Salaries	6 979 075	5 942 135
Employment tax	997 417	852 125
Other benefits	-351 781	-336 281
Total	7 624 711	6 457 979

In 2022 the company employed 5 man-years.

Note 2 Tangible fixed assets

	Plant and machinery	Total
Purchase cost as of 01.01.22	1 436 877	1 436 877
= Acquisition cost 31.12.22	1 436 877	1 436 877
Accumulated depreciation 31.12.22	449 024	449 024
= Book value 31.12.22	987 853	987 853
This year's ordinary depreciations	215 532	215 532
Economic life	7 years	

In 2021, the company bought a company cabin. Book value in the balance sheet is down by NOK 613 106 in order to reflect the sales value NOK 5 219 136 (sold in Jan 2023). The asset is not subject to any depreciation.

Note 3 Specification of operating costs by type

	2022	2021
Change in holding of goods under manufacture/self-produced goods	0	0
Cost of goods	0	0
Salary costs	7 624 711	6 457 979
Depreciation	828 638	215 532
Write-downs	0	0
Other operating costs	2 077 427	1 202 768
Total operating costs	10 530 776	7 876 278

Note 4 Tax

This year's tax expense	2022	2021
Entered tax on ordinary profit/loss:		
Payable tax	2 260 622	1 846 496
Changes in deferred tax	-59 942	3 784
Tax expense on ordinary profit/loss	2 200 680	1 850 280



Taxable income:		
Result before tax	9 027 877	8 296 022
Permanent differences	605 224	114 342
Changes in temporary differences	642 454	-17 198
Taxable income	10 275 554	8 393 165

Payable tax in the balance:		
Payable tax on this year's result	2 260 622	1 846 496
Total payable tax in the balance	2 260 622	1 846 496

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

	2022	2021	Difference
Tangible assets	243 117	272 465	29 348
Other differences	-613 106	0	613 106
Total	-369 989	272 465	642 454
Not included in the deferred tax calculation	369 989	0	-369 989
Basis for deferred tax	0	272 465	272 465
Deferred tax (22 %)	0	59 942	59 942

Deferred tax not included in the balance sheet.

Note 5 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 1 328 476.

Note 6 Shareholders

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

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
Total	30 000		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
SHIP CONTACT AS	30 000	100,0	100,0



Note 7 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2021	30 000	0	0	0	30 000
Result of the year				6 827 197	6 827 197
Group contributions made				-6 327 197	-6 327 197
Pr 31.12.2022	30 000	0	0	500 000	530 000



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
Org.nr: 996250318
E-post: 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.

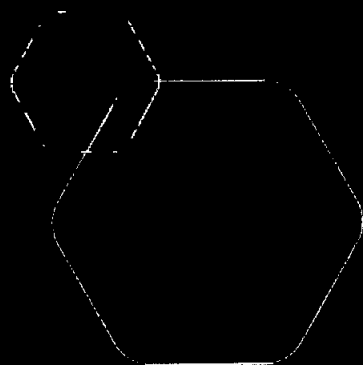
Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Anette Utheim Eggesbø
underdirektør
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

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Annual Report 2022

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	2022	2021
Revenue		19 159 741	15 998 706
Total income		19 159 741	15 998 706
Employee benefits expense	1	7 624 711	6 457 979
Depreciation and amortisation expenses	2	828 638	215 532
Other expenses		2 077 427	1 202 768
Total expenses	3	10 530 776	7 876 278
Operating profit		8 628 966	8 122 428
FINANCIAL INCOME AND EXPENSES			
Other interest income		9 765	0
Other financial income		725 750	529 219
Other interest expenses		75 206	55 313
Other financial expenses		261 397	300 312
Net financial items		398 912	173 594
Net profit before tax		9 027 877	8 296 022
Income tax expense	4	2 200 680	1 850 280
Net profit after tax		6 827 197	6 445 742
EXTRAORDINARY INCOME AND EXPENSES			
Net profit or loss	7	6 827 197	6 445 742
ATTRIBUTABLE TO			
Other equity		6 827 197	6 445 742
Total		6 827 197	6 445 742



BALANCE SHEET

HESNES GAS AS


ASSETS	Note	2022	2021
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	2	5 219 136	5 832 242
Equipment and other movables	2	987 853	1 203 385
Total property, plant and equipment	2	6 206 989	7 035 627
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables		342 300	0
Total non-current financial assets		342 300	0
Total non-current assets		6 549 289	7 035 627
CURRENT ASSETS			
DEBTORS			
Accounts receivables		833 212	568 868
Other short-term receivables		11 772	11 772
Total receivables		844 984	580 640
Cash and cash equivalents	5	6 682 891	5 369 583
Total current assets		7 527 875	5 950 222
Total assets		14 077 164	12 985 849

**BALANCE SHEET**

HESNES GAS AS

EQUITY AND LIABILITIES	Note	2022	2021
EQUITY			
PAID-IN CAPITAL			
Share capital	6	30 000	30 000
Total paid-up equity		30 000	30 000
RETAINED EARNINGS			
Other equity		500 000	0
Total retained earnings		500 000	0
Total equity	7	530 000	30 000
LIABILITIES			
PROVISIONS			
Deferred tax	4	0	59 942
Total provisions		0	59 942
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions		2 405 000	2 535 000
Total non-current liabilities		2 405 000	2 535 000
CURRENT LIABILITIES			
Trade payables		235 756	31 425
Tax payable	4	2 260 622	1 846 496
Public duties payable		1 793 651	1 400 474
Dividends		6 327 197	6 445 742
Other current liabilities		524 937	636 770
Total current liabilities		11 142 164	10 360 907
Total liabilities		13 547 164	12 955 849
Total equity and liabilities		14 077 164	12 985 849


Tenvik, 21.04.2023
The board of Hesnes Gas AS
Jens Smith-Kjelland Kjellesvik
chairman of the board


Kaja Smith-Kjelland 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 tjenstepensjon").

GOODS

Goods are valued at the lower of acquisition cost and net sale value. Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



Note 1 Salary costs and number of man-years

SALARY COSTS

	2022	2021
Salaries	6 979 075	5 942 135
Employment tax	997 417	852 125
Other benefits	-351 781	-336 281
Total	7 624 711	6 457 979

In 2022 the company employed 5 man-years.

Note 2 Tangible fixed assets

	Plant and machinery	Total
Purchase cost as of 01.01.22	1 436 877	1 436 877
= Acquisition cost 31.12.22	1 436 877	1 436 877
Accumulated depreciation 31.12.22	449 024	449 024
= Book value 31.12.22	987 853	987 853
This year's ordinary depreciations	215 532	215 532
Economic life	7 years	

In 2021, the company bought a company cabin. Book value in the balance sheet is down by NOK 613 106 in order to reflect the sales value NOK 5 219 136 (sold in Jan 2023). The asset is not subject to any depreciation.

Note 3 Specification of operating costs by type

	2022	2021
Change in holding of goods under manufacture/self-produced goods	0	0
Cost of goods	0	0
Salary costs	7 624 711	6 457 979
Depreciation	828 638	215 532
Write-downs	0	0
Other operating costs	2 077 427	1 202 768
Total operating costs	10 530 776	7 876 278

Note 4 Tax

This year's tax expense	2022	2021
Entered tax on ordinary profit/loss:		
Payable tax	2 260 622	1 846 496
Changes in deferred tax	-59 942	3 784
Tax expense on ordinary profit/loss	2 200 680	1 850 280



Taxable income:		
Result before tax	9 027 877	8 296 022
Permanent differences	605 224	114 342
Changes in temporary differences	642 454	-17 198
Taxable income	10 275 554	8 393 165
Payable tax in the balance:		
Payable tax on this year's result	2 260 622	1 846 496
Total payable tax in the balance	2 260 622	1 846 496

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

	2022	2021	Difference
Tangible assets	243 117	272 465	29 348
Other differences	-613 106	0	613 106
Total	-369 989	272 465	642 454
Not included in the deferred tax calculation	369 989	0	-369 989
Basis for deferred tax	0	272 465	272 465
Deferred tax (22 %)	0	59 942	59 942

Deferred tax not included in the balance sheet.

Note 5 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 1 328 476.

Note 6 Shareholders

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

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
Total	30 000		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
SHIP CONTACT AS	30 000	100,0	100,0



Note 7 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2021	30 000	0	0	0	30 000
Result of the year				6 827 197	6 827 197
Group contributions made				-6 327 197	-6 327 197
Pr 31.12.2022	30 000	0	0	500 000	530 000



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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 2022, 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 2022, 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 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.

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:

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side 2
Independent Auditor's Report -
Hesnes Gas AS

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with 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, 21 April 2023
Deloitte AS

Hilde Bruseth Knudsen
State Authorised Public Accountant

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Hilde Synnøve Bruseth Knudsen

State Authorised Public Accountant (Norway)

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