



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 929 047 389  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OMP LNG IV AS  
Forretningsadresse: Klingenberggata 5  
0161 OSLO

### Regnskapsår

Årsregnskapets periode: 21.03.2022 - 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: Asle Andersson  
Dato for fastsettelse av årsregnskapet: 26.06.2023

### 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
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	6 010	
<b>Sum kostnader</b>		<b>6 010</b>	
<b>Driftsresultat</b>		<b>-6 010</b>	
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		1 534	
Other financial income		54	
<b>Sum finansinntekter</b>		<b>1 587</b>	
Other financial expenses		546	
<b>Sum finanskostnader</b>		<b>546</b>	
<b>Netto finans</b>		<b>1 042</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-4 968</b>	<b>0</b>
Income tax expense	3		
<b>Ordinært resultat etter skattekostnad</b>		<b>-4 968</b>	<b>0</b>
<b>Årsresultat</b>		<b>-4 968</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-4 968</b>	
<b>Totalresultat</b>		<b>-4 968</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-4 968	
<b>Sum overføringer og disponeringer</b>		<b>-4 968</b>	



### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investeringer i tilknyttet selskap	4	10 686 306	
<b>Sum finansielle anleggsmidler</b>		<b>10 686 306</b>	
<b>Sum anleggsmidler</b>		<b>10 686 306</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		4 051	
Konsernfordringer	4	40 000	
<b>Sum fordringer</b>		<b>44 051</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	5	23 595	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>23 595</b>	
<b>Sum omløpsmidler</b>		<b>67 646</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>10 753 952</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	6	909 326	
Overkurs		9 845 240	
Annen innskutt egenkapital		-1 505	
<b>Sum innskutt egenkapital</b>		<b>10 753 061</b>	



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Opptjent egenkapital</b>			
Udekket tap		4 968	
<b>Sum opptjent egenkapital</b>		<b>-4 968</b>	
<b>Sum egenkapital</b>	7	<b>10 748 093</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		5 713	
Kortsiktig konserngjeld	4	146	
<b>Sum kortsiktig gjeld</b>		<b>5 859</b>	
<b>Sum gjeld</b>		<b>5 859</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>10 753 952</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 544009

#### Enheten

Organisasjonsnummer: 929 047 389  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OMP LNG IV AS  
Forretningsadresse: Klingenberggata 5  
0161 OSLO

#### Regnskapsår

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#### Konsern

Morselskap i konsern: Nei

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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  
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Brønnøysundregistrene, 05.07.2023



Organisasjonsnr: 929 047 389  
OMP LNG IV AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	6 010	
<b>Sum kostnader</b>		<b>6 010</b>	
<b>Driftsresultat</b>		<b>-6 010</b>	
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		1 534	
Other financial income		54	
<b>Sum finansinntekter</b>		<b>1 587</b>	
Other financial expenses		546	
<b>Sum finanskostnader</b>		<b>546</b>	
<b>Netto finans</b>		<b>1 042</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-4 968</b>	<b>0</b>
Income tax expense	3		
<b>Ordinært resultat etter skattekostnad</b>		<b>-4 968</b>	<b>0</b>
<b>Årsresultat</b>		<b>-4 968</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-4 968</b>	
<b>Totalresultat</b>		<b>-4 968</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-4 968	
<b>Sum overføringer og disponeringer</b>		<b>-4 968</b>	



Organisasjonsnr: 929 047 389  
OMP LNG IV AS

## BALANSE

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investeringer i tilknyttet selskap	4	10 686 306	
<b>Sum finansielle anleggsmidler</b>		<b>10 686 306</b>	
<b>Sum anleggsmidler</b>		<b>10 686 306</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		4 051	
Konsernfordringer	4	40 000	
<b>Sum fordringer</b>		<b>44 051</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	5	23 595	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>23 595</b>	
<b>Sum omløpsmidler</b>		<b>67 646</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>10 753 952</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	6	909 326	
Overkurs		9 845 240	
Annen innskutt egenkapital		-1 505	
<b>Sum innskutt egenkapital</b>		<b>10 753 061</b>	
<b>Opptjent egenkapital</b>			
Udekket tap		4 968	
<b>Sum opptjent egenkapital</b>		<b>-4 968</b>	
<b>Sum egenkapital</b>	<b>7</b>	<b>10 748 093</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>



<b>Kortsiktig gjeld</b>			
Leverandørgjeld		5 713	
Kortsiktig konserngjeld	4	146	
<b>Sum kortsiktig gjeld</b>		<b>5 859</b>	
<b>Sum gjeld</b>		<b>5 859</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>10 753 952</b>	<b>0</b>



Organisasjonsnr: 929 047 389  
OMP LNG IV AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
2

Antall årsverk i regnskapsåret  
0.00

<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**

## **OMP LNG IV AS**

**Financial Statement**  
**Balance Sheet**  
**Notes to the accounts**

**Org.no.: 929 047 389**



**Financial Statement**

OMP LNG IV AS

Figures in USD

<b>Operating income and operating expenses</b>	<b>Note</b>	<b>21.03.2022-31.12.2022</b>
<b>Operating expenses</b>		
Other expenses	2	-6 010
<b>Total operating expenses</b>		<b>-6 010</b>
<b>Operating profit</b>		<b>-6 010</b>
<b>Financial income and expenses</b>		
Other interest income		1 534
Other financial income		54
Other financial expenses		-546
<b>Net financial items</b>		<b>-1 042</b>
<b>Net profit before tax</b>		<b>-4 968</b>
Income tax expense	3	0
<b>Net profit after tax</b>		<b>-4 968</b>
<b>Allocation of net profit and equity transfers</b>		
Loss brought forward		4 968
<b>Total allocation of net profit and equity transfers</b>		<b>-4 968</b>

OMP LNG IV AS

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## Balance sheet

OMP LNG IV AS

Figures in USD

Assets	Note	2022
<b>Non-current assets</b>		
<b>Non-current financial assets</b>		
Investments in subsidiaries	4	10 686 306
<b>Total non-current financial assets</b>		<b>10 686 306</b>
<b>Total non-current assets</b>		<b>10 686 306</b>
<b>Current assets</b>		
<b>Receivables</b>		
Other short-term receivables		4 051
Receivables from group companies	4	40 000
<b>Total receivables</b>		<b>44 051</b>
<b>Cash and cash equivalents</b>		
Cash and cash equivalents	5	23 595
<b>Total cash and cash equivalents</b>		<b>23 595</b>
<b>Total current assets</b>		<b>67 646</b>
<b>Total assets</b>		<b>10 753 952</b>



## Balance sheet

OMP LNG IV AS

Figures in USD

Equity and liabilities	Note	2022
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	6	909 326
Share premium reserve		9 845 240
Other paid-in equity		-1 505
<b>Total paid-in equity</b>		<b>10 753 061</b>
<b>Retained earnings</b>		
Uncovered loss		-4 968
<b>Total retained earnings</b>		<b>-4 968</b>
<b>Total equity</b>	<b>7</b>	<b>10 748 093</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables		5 713
Liabilities to group companies	4	146
<b>Total current liabilities</b>		<b>5 859</b>
<b>Total liabilities</b>		<b>5 859</b>
<b>Total equity and liabilities</b>		<b>10 753 952</b>

OSLO, 07.06.2023

The board of OMP LNG IV AS

\_\_\_\_\_  
Asle Andersson  
chairman of the board

\_\_\_\_\_  
Martin Køhn Nilsen  
member of the board



## Notes to the Annual Report 2022

OMP LNG IV AS

### 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.

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 is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

OMP LNG IV AS

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## Notes to the Annual Report 2022

OMP LNG IV AS

### Note 2 Wages, numbers of employees, fee, 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)	2022
Statutory audit	0
Fees for other service by auditor	0
<b>Total fees auditor</b>	<b>0</b>



## Notes to the Annual Report 2022

OMP LNG IV AS

### Note 3 Tax

<b>Specification of tax expense</b>	<b>2022</b>
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	-4 968
Currency difference USD/NOK	-126 482
Permanent differences	0
3% return of tax-free income within the exemption method	0
Changes in temporary differences	0
Taxable losses carried forward	131 450
<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>

<b>Temporary differences:</b>	<b>This year</b>	<b>Last year</b>	<b>Changes</b>
Taxable losses carried forward	-131 450	0	-131 450
<b>Total temporary differences</b>	<b>-131 450</b>	<b>0</b>	<b>-131 450</b>
Deferred tax (-) / deferred tax advantage (+) 22%/22%	-28 919	0	

### Note 4 Related parties

<b>Investment in related parties</b>	<b>2022</b>
Norspan LNG 31 AS	10 686 306
<b>Total investment in related parties</b>	<b>10 686 306</b>

<b>Short-term receivables to related parties</b>	<b>2022</b>
OMP LNG V AS	40 000
<b>Total short-term receivables to related parties</b>	<b>40 000</b>

<b>Liabilities to related parties</b>	<b>2022</b>
OMP LNG AS	146
<b>Total short-term debt to related parties</b>	<b>146</b>

OMP LNG IV AS

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## Notes to the Annual Report 2022

OMP LNG IV AS

### Note 5 Bank deposit

There is no restriction on the companies bank deposits.

### Note 6 Share capital and shareholder

The share capital in OMP LNG IV AS as of 31.12.2022:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	301 000	30	9 030 000
<b>Total</b>	<b>301 000</b>	<b>30</b>	<b>9 030 000</b>

The ownership structure in OMP LNG IV AS as of 31.12.2022:

	Ordinary shares	Ownership in %
OMP SICAV p.l.c.	301 000	100
<b>Total</b>	<b>301 000</b>	<b>100</b>

### Note 7 Equity

Total equity in OMP LNG IV AS as of 31.12.2022:

	Share capital	Share premium reserve	Other paid-in equity	Uncovered loss	Total equity
Foundation 21.03.2022	3 429	1 137	0	0	4 566
Capital increase 30.09.2022	905 897	9 844 103	-1 505	0	10 748 495
Annual result 2022	0	0	0	-4 968	-4 968
<b>Sum</b>	<b>909 326</b>	<b>9 845 240</b>	<b>-1 505</b>	<b>-4 968</b>	<b>10 748 093</b>



To the General Meeting of OMP LNG IV AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of OMP LNG IV 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,

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



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, 7 June 2023  
**PricewaterhouseCoopers AS**

Bjørn Lund  
State Authorised Public Accountant  
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<i>Name</i>	<i>Method</i>	<i>Date</i>
Lund, Bjørn	BANKID_MOBILE	2023-06-07 17:51

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## List of Signatures

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### 20230607 - OMP LNG IV AS - Årsregnskap 2022.pdf

Name	Method	Signed at
Nilsen, Martin Kjøhn	BANKID	2023-06-07 11:23 GMT+02
Andersson, Asle	BANKID_MOBILE	2023-06-07 11:08 GMT+02



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**Annual Report 2022  
OMP LNG IV AS**

Financial Statement  
Balance Sheet  
Notes to the accounts

Org.no.: 929 047 389



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## Financial Statement

OMP LNG IV AS  
Figures in USD

	Note	21.03.2022-31.12.2022
<b>Operating income and operating expenses</b>		
Operating expenses		
Other expenses	2	-6 010
<b>Total operating expenses</b>		<b>-6 010</b>
<b>Operating profit</b>		<b>-6 010</b>
<b>Financial income and expenses</b>		
Other interest income		1 534
Other financial income		54
Other financial expenses		-546
<b>Net financial items</b>		<b>-1 042</b>
<b>Net profit before tax</b>		<b>-4 968</b>
Income tax expense	3	0
<b>Net profit after tax</b>		<b>-4 968</b>
<b>Allocation of net profit and equity transfers</b>		
Loss brought forward		4 968
<b>Total allocation of net profit and equity transfers</b>		<b>-4 968</b>

OMP LNG IV AS

Side 2



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**Balance sheet**  
OMP LNG IV AS  
Figures in USD

	Note	2022
<b>Assets</b>		
<b>Non-current assets</b>		
Non-current financial assets		
Investments in subsidiaries	4	10 686 306
<b>Total non-current financial assets</b>		<b>10 686 306</b>
<b>Total non-current assets</b>		<b>10 686 306</b>
<b>Current assets</b>		
Receivables		
Other short-term receivables	4 051	4 051
Receivables from group companies	40 000	40 000
<b>Total receivables</b>	<b>44 051</b>	<b>44 051</b>
<b>Cash and cash equivalents</b>		
Cash and cash equivalents	23 595	23 595
<b>Total cash and cash equivalents</b>	<b>23 595</b>	<b>23 595</b>
<b>Total current assets</b>	<b>67 646</b>	<b>67 646</b>
<b>Total assets</b>	<b>10 753 952</b>	<b>10 753 952</b>

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**Balance sheet**  
OMP LNG IV AS  
Figures in USD

	Note	2022
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	6	909 326
Share premium reserve		9 845 240
Other paid-in equity		-1 505
<b>Total paid-in equity</b>		<b>10 753 061</b>
<b>Retained earnings</b>		
Uncovered loss		-4 968
<b>Total retained earnings</b>		<b>-4 968</b>
<b>Total equity</b>	<b>7</b>	<b>10 748 093</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables		5 713
Liabilities to group companies		146
<b>Total current liabilities</b>	<b>4</b>	<b>5 859</b>
<b>Total liabilities</b>		<b>5 859</b>
<b>Total equity and liabilities</b>		<b>10 753 952</b>

OSLO, 07.06.2023  
The board of OMP LNG IV AS

Asle Andersson  
chairman of the board

Martin Kåhn Nilsen  
member of the board

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## Notes to the Annual Report 2022

OMP LNG IV AS

### 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.

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 is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

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## Notes to the Annual Report 2022

OMP LNG IV AS

### Note 2 Wages, numbers of employees, fee, 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

	2022
Allocated by service (including VAT)	0
Statutory audit	0
Fees for other service by auditor	0
Total fees auditor	0

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**Notes to the Annual Report 2022**

OMP LNG IV AS

**Note 3 Tax**

<b>Specification of tax expense</b>	<b>2022</b>
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	-4 968
Currency difference USD/NOK	-126 482
Permanent differences	0
3% return of tax-free income within the exemption method	0
Changes in temporary differences	0
Taxable losses carried forward	131 450
<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:**

	<b>This year</b>	<b>Last year</b>	<b>Changes</b>
Taxable losses carried forward	-131 450	0	-131 450
<b>Total temporary differences</b>	<b>-131 450</b>	<b>0</b>	<b>-131 450</b>

Deferred tax (-) / deferred tax advantage (+) 22%/72%

**Note 4 Related parties**

**Investment in related parties**

Norspan LNG 31 AS	<b>2022</b>
	10 686 306
<b>Total investment in related parties</b>	<b>10 686 306</b>

**Short-term receivables to related parties**

OMP LNG V AS	<b>2022</b>
	40 000
<b>Total short-term receivables to related parties</b>	<b>40 000</b>

**Liabilities to related parties**

OMP LNG AS	<b>2022</b>
	146
<b>Total short-term debt to related parties</b>	<b>146</b>

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## Notes to the Annual Report 2022

OMP LNG IV AS

### Note 5 Bank deposit

There is no restriction on the companies bank deposits.

### Note 6 Share capital and shareholder

The share capital in OMP LNG IV AS as of 31.12.2022:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	301 000	30	9 030 000
<b>Total</b>	<b>301 000</b>	<b>30</b>	<b>9 030 000</b>

The ownership structure in OMP LNG IV AS as of 31.12.2022:

	Ordinary shares	Ownership in %
OMP SICAV p.l.c.	301 000	100
<b>Total</b>	<b>301 000</b>	<b>100</b>

### Note 7 Equity

Total equity in OMP LNG IV AS as of 31.12.2022:

	Share capital	Share premium reserve	Other paid-in equity	Uncovered loss	Total equity
Foundation 21.03.2022	3 429	1 137	0	0	4 566
Capital increase 30.09.2022	905 897	9 844 103	-1 505	0	10 748 495
Annual result 2022	0	0	0	-4 968	-4 968
<b>Sum</b>	<b>909 326</b>	<b>9 845 240</b>	<b>-1 505</b>	<b>-4 968</b>	<b>10 748 093</b>

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Skatteetaten

Vår dato  
04.10.2022

Din/Deres dato

Saksbehandler  
Kjell Knutsen

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
94897296

Org.nr  
974761076

Vår referanse  
2022/5777887

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

U.off.

OMP LNG IV AS  
Postboks 2002 Vika  
0125 OSLO

## Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på engelsk for 929047389 OMP LNG IV AS

Vi viser til deres søknad av 14. september 2022 om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skatteetaten gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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

Fra søknaden siteres:

#### I. Regulatoriske forhold

Selskapet ble stiftet 21.03.2022 og er et norsk aksjeselskap, underlagt norsk lov.

Selskapets styre består av:

- Asle Andersson, styrets leder
- Martin Køhn Nilsen, styremedlem

#### II. Eiere

Selskapet er del av et internasjonalt konsern [...], hvor arbeidsspråk ved rapportering til konsernet foregår på engelsk.

Selskapets eies 100% av OMP SICAV PLC, som er hjemmehørende på Malta. Eieren er et alternativt investeringsfond regulert under Malta Financial Services Authority:



<https://www.mfsa.mt/financial-services-register/result/?id=13721>

Videre er OMP SICAV PLC ultimate eier Hitecvision VI L.P. registrert på Guernsey. Hovedfondet er regulert under Guernsey Financial Services Commission:

<https://www.gfsc.gg/commission/regulated-entities/2022026>

Gitt den internasjonale eierstrukturen, hvor eierne er profesjonelle investorer, vurderer Selskapet det som hensiktsmessig å kunne avlegge årsregnskap og årsberetning på engelsk.

### III. Virksomhet og bransje

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.

I skrivende stund har Selskapet gjort en investering, i form av preferansekapital, i et norsk aksjeselskap: Norspan LNG 31 AS (org.nr 928 825 353).

Generelt er både Private-Equity og Shipping-bransjen av internasjonal karakter og Selskapet vurderer det som hensiktsmessig å kunne avlegge årsregnskapet og årsberetning på engelsk.

### IV. Avsluttende bemerkning

Selskapet fremholder på basis av redegjørelsen ovenfor at behovet for å utarbeide årsregnskap og årsmelding på norsk ikke gjør seg gjeldende, dermed slik at det bør kunne gis dispensasjon fra kravet om å utarbeide dokumentene på norsk. Følgelig bes det om dispensasjon fra språkkravet slik at Selskapet kan utarbeide dokumentasjonen på engelsk både for regnskapsåret 2022 og fremtidige regnskapsavleggelse.

### 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 skjært 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, kunder og lokalsamfunnet.

Det er etter skatteetatens 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at selskapet er en del av et internasjonalt konsern hvor arbeidsspråket ved rapportering til konsernet skjer på engelsk. Videre at konsernet har en internasjonal eierstruktur med profesjonelle investorer og at både Privat Equity og shipping-bransjen, som selskapet opererer i, er av internasjonal karakter. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis. Selskapet kan derfor avlegge årsregnskap og årsberetning på engelsk fra og med regnskapsåret 2022.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Gro Stangeland  
underdirektør  
Innsats, storbedrift  
Skatteetaten

Kjell Knutsen

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