



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	916 162 537
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	HV NEF2 INVEST BEGONIA AS
Forretningsadresse:	Jåttåvågveien 7 4020 STAVANGER

Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Ove Martin Juul
Dato for fastsettelse av årsregnskapet:	11.02.2025

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, 22.01.2026



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	80 343	76 035
Sum kostnader		80 343	76 035
Driftsresultat		-80 343	-76 035
Finansinntekter og finanskostnader			
Dividend from subsidiary		75 000	
Annen renteinntekt		412	
Unrealized change in value of shares in subsidiaries		-84 019 371	-80 777 017
Sum finansinntekter		-83 943 959	-80 777 017
Netto finans		-83 943 959	-80 777 017
Resultat før skattekostnad		-84 024 301	-80 853 052
Income tax expense	3		
Årsresultat		-84 024 301	-80 853 052
Årsresultat etter minoritetsinteresser		-84 024 301	-80 853 052
Totalresultat		-84 024 301	-80 853 052
Overføringer og disponeringer			
Tilleggsutbytte	4		
Udekket tap	4	-11 992 500	
From share premium	4	-48 828 763	
To/(-from) other equity	4	-23 203 039	-80 853 052
Sum overføringer og disponeringer		-84 024 301	-80 853 052



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	9 526 132	93 545 503
Sum finansielle anleggsmidler		9 526 132	93 545 503
Sum anleggsmidler		9 526 132	93 545 503
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		33 353	38 337
Sum bankinnskudd, kontanter og lignende		33 353	38 337
Sum omløpsmidler		33 353	38 337
SUM EIENDELER		9 559 485	93 583 840
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 6	30 000	30 000
Overkurs	4	9 525 360	58 354 122
Sum innskutt egenkapital		9 555 360	58 384 122
Opptjent egenkapital			
Other reserves	4		11 992 500
Other equity	4		23 203 039
Sum opptjent egenkapital			35 195 539
Sum egenkapital		9 555 360	93 579 661



Balanse

Beløp i: NOK	Note	2024	2023
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			4 179
Other current liabilities		4 125	
Sum kortsiktig gjeld		4 125	4 179
Sum gjeld		4 125	4 179
SUM EGENKAPITAL OG GJELD		9 559 485	93 583 840



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 514669

Enheten

Organisasjonsnummer: 916 162 537
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV VII INVEST SHANKLY AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ove Martin Juul
Dato for fastsettelse av årsregnskapet: 11.02.2025

Revisjon

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

Grunnlag for avgivelse

År 2024: Årsregnskap 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, 12.06.2025

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



Organisasjonsnr: 916 162 537
HV VII INVEST SHANKLY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
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Organisasjonsnr: 916 162 537
HV VII INVEST SHANKLY AS

BALANSE

Beløp i: NOK Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 5 9 526 132 93 545 503

Sum finansielle anleggsmidler 9 526 132 93 545 503

Sum anleggsmidler 9 526 132 93 545 503

Omløpsmidler

Varer

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 33 353 38 337

Sum bankinnskudd, kontanter og lignende 33 353 38 337

Sum omløpsmidler 33 353 38 337

SUM EIENDELER 9 559 485 93 583 840

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 4, 6 30 000 30 000

Overkurs 4 9 525 360 58 354 122

Sum innskutt egenkapital 9 555 360 58 384 122

Opptjent egenkapital

Other reserves 4 11 992 500

Other equity 4 23 203 039

Sum opptjent egenkapital 35 195 539

Sum egenkapital 9 555 360 93 579 661

Sum langsiktig gjeld 0 0

Kortsiktig gjeld

Leverandørgjeld 4 179

Other current liabilities 4 125

Sum kortsiktig gjeld 4 125 4 179

Sum gjeld 4 125 4 179



SUM EGENKAPITAL OG GJELD

9 559 485

93 583 840



Organisasjonsnr: 916 162 537
HV VII INVEST SHANKLY 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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Financial Statements

2024

HV VII Invest Shankly AS

Org.no.:916 162 537



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HV VII Invest Shankly AS

Board of Directors' report

Introduction

HV VII Invest Shankly AS (the "Company") with reg.no 916 162 537 is an investment company based in Stavanger.

Financial results

Net result in 2024 was NOK -84 024 301 compared to a result of NOK -80 853 052 in 2023.
Equity ratio as of 31.12.2024 is 99.96 %

Share capital and shareholders

HitecVision VII LP is the sole shareholder of the Company, holding 100% of the shares.

Employees and the working environment

The Company has no employees. The board consists of two men. The board has not found it necessary to take special actions with regard to equal opportunities.

Directors & Officers Insurance

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

Environmental issues

The Company's operations do not pollute the environment.

Going concern

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

Stavanger, 11.02.2025

The board of HV VII Invest Shankly AS

DocuSigned by:
Ove Martin Juul
58F725B27BFD448...

Ove Martin Juul
Chair of the board

Signed by:
Kurt M. Waldeland
C3B1A37EBCB142A...

Kurt Magne Waldeland
Board member



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Revenue statement			
HV VII Invest Shankly AS			
Operating income and operating expenses (NOK)	Note	2024	2023
Other expenses	2	80 343	76 035
Total expenses		80 343	76 035
Operating profit		-80 343	-76 035
Financial income and expenses			
Dividend from subsidiary		75 000	0
Other interest income		412	0
Unrealized change in value of shares in subsidiaries		-84 019 371	-80 777 017
Net financial items		-83 943 959	-80 777 017
Net profit (-loss) before tax		-84 024 301	-80 853 052
Income tax expense	3	0	0
Net profit (-loss)		-84 024 301	-80 853 052
Allocation of net profit (-loss)			
From share premium	4	-48 828 763	0
To/(-from) other equity	4	-23 203 039	-80 853 052
From other reserves	4	-11 992 500	0
Total allocation		-84 024 301	-80 853 052

HV VII Invest Shankly AS

Side 3



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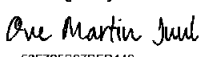
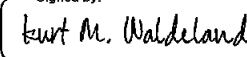
Balance sheet			
HV VII Invest Shankly AS			
Assets (NOK)	Note	2024	2023
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	5	9 526 132	93 545 503
Total non-current financial assets		9 526 132	93 545 503
Total non-current assets		9 526 132	93 545 503
Current assets			
Debtors			
Cash and cash equivalents		33 353	38 337
Total current assets		33 353	38 337
Total assets		9 559 485	93 583 840

HV VII Invest Shankly AS

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Balance sheet			
HV VII Invest Shankly AS			
Equity and liabilities (NOK)	Note	2024	2023
Paid-in capital			
Share capital	4, 6	30 000	30 000
Share premium	4	9 525 360	58 354 122
Total paid-in capital		9 555 360	58 384 122
Retained earnings			
Other reserves	4	0	11 992 500
Other equity	4	0	23 203 039
Total retained earnings		0	35 195 539
Total equity		9 555 360	93 579 661
Liabilities			
Current liabilities			
Trade payables		0	4 179
Other current liabilities		4 125	0
Total current liabilities		4 125	4 179
Total liabilities		4 125	4 179
Total equity and liabilities		9 559 485	93 583 840
Stavanger, 11.02.2025 The board of HV VII Invest Shankly AS			
DocuSigned by:  58F725B27BFD449...		Signed by:  C3B1A37EBCB142A...	
Ove Martin Juul Chair of the board		Kurt Magne Waldeland Board member	
HV VII Invest Shankly AS		Page 5	



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Cash flow statement			
HV VII Invest Shankly AS			
(NOK)	Note	2024	2023
Cash flows from operating activities			
Profit / (-loss) before tax		-84 024 301	-80 853 052
Reversed write-down of investments		84 019 371	80 777 017
Change in accounts payable		-4 179	-415
Items classified as investment or financing activities		-75 000	0
Change in other accrual items		4 125	0
Net cash flows from operating activities		-79 984	-76 450
Cash flows from investment activities			
Dividend received		75 000	0
Net cash flows from investment activities		75 000	0
Net change in cash and cash equivalents		-4 984	-76 450
Cash and cash equivalents at the start of the period		38 337	114 787
Cash and cash equivalents at the end of the period		33 353	38 337



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HV VII INVEST SHANKLY AS **NOTES TO THE FINANCIAL STATEMENTS FOR 2024**

Note 1 Accounting principles

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

Valuation and classification of assets and liabilities

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

Fixed asset are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the reduction in value is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

Trade and other receivables

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

Shares in subsidiaries and associates

Subsidiaries and investments in associates are carried at cost in the parent company accounts. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Dividends and group contributions are recognised as other financial income.

Foreign currency translation

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

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

General and administrative expenses

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

Tax

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.

Group affiliation

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



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HV VII INVEST SHANKLY AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 2 Number of employees, remuneration, loans to employees etc.

The company has no employees and is not required to have an occupational pension scheme in accordance with Norwegian law on required occupational pension.

No compensations have been paid, no loans have been granted and no guarantees have been issued to any member of the Board of Directors.

Auditor

Auditors' fee for 2024 was NOK 19 500.

Fees for other assurance engagements was NOK 0.

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



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HV VII INVEST SHANKLY AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 3 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	-84 024 301	-80 853 052
Permanent differences	83 944 371	80 777 017
Taxable income	-79 930	-76 035
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Accumulated loss to be brought forward	-588 272	-508 342	79 930
Not included in the deferred tax calculation	588 272	508 342	-79 930
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



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HV VII INVEST SHANKLY AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 4 Equity

	Share capital	Share premium	Other reserves	Other equity	Total equity
As of 01.01.2024	30 000	58 354 122	11 992 500	23 203 039	93 579 661
Net loss		-48 828 763	-11 992 500	-23 203 039	-84 024 301
As of 31.12.2024	30 000	9 525 359	0	0	9 555 360

Note 5 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2024	Equity as of 31.12	Booked value as of 31.12
HV VII Invest Shankly II AS	Stavanger	100 %	-83 944 372	9 526 132	9 526 132

Note 6 Shareholders

The share capital in HV VII Invest Shankly AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	1	30 000	30 000

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Total	Ownership/ Voting share
HitecVision VII LP	1	1	100 %
Total number of shares	1	1	100 %



Deloitte.

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To the General Meeting of HV VII Invest Shankly AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of HV VII Invest Shankly AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, statement of cash flows 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 and its cash flows 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.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

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



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Independent auditor's report
HV VII Invest Shankly AS

Responsibilities of Management for the Financial Statements

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:

- 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.



Deloitte.

Independent auditor's report
HV VII Invest Shankly AS

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Stavanger, 11 February 2025
Deloitte AS

Ommund Skailand
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Name	Date
Skailand, Ommund	2025-02-11

Identification

 bankID Skailand, Ommund



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Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato
30.01.2025

Din/Deres dato
Saksbehandler
Vibeke Home

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Skatteetaten.no

Din/Deres referanse
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Org.nr
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Vår referanse
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HV NEF INVEST JOTA AS
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Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 14. januar 2025 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

HV IV Holding AS	org.nr. 919 604 778
HV V Holding AS	org.nr. 914 148 308
HV VI Holding AS	org.nr. 999 178 359
HV VI Invest Sierra AS	org.nr. 928 336 913
HV VII Invest Dags AS	org.nr. 913 641 043
Circle Group AS	org.nr. 913 640 969
HV VII Invest Juliet AS	org.nr. 914 480 787
Hav Energy Holding AS	org.nr. 815 672 852
HV VII Invest Shankly AS	org.nr. 916 162 537
HV VII Invest Shankly II AS	org.nr. 916 162 529
North Sea Strategic Investments AS	org.nr. 916 162 545
HV NEF Invest Jota AS	org.nr. 925 979 260
HV NEF Invest Romeo AS	org.nr. 927 612 364
HV Celsio Invest AS	org.nr. 928 513 378
HV Celsio Invest II AS	org.nr. 928 657 698
HV Celsio Holding AS	org.nr. 928 657 965
HV NEF Invest Zero AS	org.nr. 928 513 254
HV Aneo Holding AS	org.nr. 928 786 617
HV NEF Invest Victor AS	org.nr. 929 264 304
HV Cadre Holding AS	org.nr. 929 264 282
HV NEF Invest Rho AS	org.nr. 929 264 142
HV Skygard Holding AS	org.nr. 929 264 290
HV NEF Invest Reda AS	org.nr. 932 255 820
HV Daytona Holding AS	org.nr. 932 255 758
Daytona HoldCo AS	org.nr. 932 255 782
HV Storm Co-invest AS	org.nr. 928 786 854



Remold Holding AS	org.nr. 924 728 469
Sval Energi Group AS	org.nr. 930 060 879
Sval Energi Invest II AS	org.nr. 923 862 943
HV Storm Holding AS	org.nr. 927 733 242

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

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

Bakgrunn

Selskapene som er opplistet er norske investerings- og holdingselskaper hel- eller deleid av HitecVision private equity fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer.

Selskapenes formål er å «Investere i, eie og utvikle andre selskaper og alt som står i forbindelse med dette». Selskapene investerer i energibransjen.

Engelsk er arbeidsspråk i selskapene og for tilknyttede parter, samt i de selskaper hvor selskapene har foretatt eller vil foreta sine investeringer. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk og finansiell profesjon som i stor grad benytter engelsk som arbeidsspråk. Selskapene har ingen eksterne kunder.

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 pricing av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også



gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er investerings- og holdingselskaper som er hel- eller deleid av HitecVision private equity fond. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.