



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 927 733 242
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV STORM HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.08.2021 - 31.12.2021

Konsern

Morselskap i konsern: 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: 22.02.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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

Brønnøysundregistrene, 17.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Salaries	2	171 150	
Other expenses	2	80 831	
Sum kostnader		251 981	
Driftsresultat		-251 981	
Netto finans			
Ordinært resultat før skattekostnad		-251 981	0
Income tax expense	6		
Ordinært resultat etter skattekostnad		-251 981	0
Årsresultat		-251 981	0
Årsresultat etter minoritetsinteresser		-251 981	
Totalresultat		-251 981	
Overføringer og disponeringer			
From share premium	7	-251 981	
Transferred from other equity	7		
Sum overføringer og disponeringer		-251 981	



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables	4	44 118	
Sum fordringer		44 118	
Investeringer			
Markedsbaserte aksjer	3	38 705 636	
Sum investeringer		38 705 636	
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	10 461 996	
Sum bankinnskudd, kontanter og lignende		10 461 996	
Sum omløpsmidler		49 211 749	0
SUM EIENDELER		49 211 749	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 8	33 000	
Overkurs	7	47 739 450	
Annen innskutt egenkapital	7		
Sum innskutt egenkapital		47 772 450	
Sum egenkapital		47 772 450	0



Balanse

Beløp i: NOK	Note	2021	2020
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		712 644	
Public duties payable		90 150	
Other current liabilities		636 505	
Sum kortsiktig gjeld		1 439 299	
Sum gjeld		1 439 299	0
SUM EGENKAPITAL OG GJELD		49 211 749	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 146983

Enheten

Organisasjonsnummer: 927 733 242
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV STORM HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.08.2021 - 31.12.2021

Konsern

Morselskap i konsern: 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: 22.02.2022

Revisjon

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

Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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

Brønnøysundregistrene, 16.03.2022

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



Organisasjonsnr: 927 733 242
HV STORM HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Salaries	2	171 150	
Other expenses	2	80 831	
Sum kostnader		251 981	
Driftsresultat		-251 981	
Netto finans			
Ordinært resultat før skattekostnad		-251 981	0
Income tax expense	6		
Ordinært resultat etter skattekostnad		-251 981	0
Årsresultat		-251 981	0
Årsresultat etter minoritetsinteresser		-251 981	
Totalresultat		-251 981	
Overføringer og disponeringer			
From share premium	7	-251 981	
Transferred from other equity	7		
Sum overføringer og disponeringer		-251 981	



Organisasjonsnr: 927 733 242
HV STORM HOLDING AS

BALANSE

Beløp i: NOK	Note	2021	2020
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BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Sum anleggsmidler		0	0
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Omløpsmidler Varer

Fordringer

Other short-term receivables	4	44 118	
Sum fordringer		44 118	

Investeringer

Markedsbaserte aksjer	3	38 705 636	
Sum investeringer		38 705 636	

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	5	10 461 996	
Sum bankinnskudd, kontanter og lignende		10 461 996	

Sum omløpsmidler		49 211 749	0
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SUM EIENDELER		49 211 749	0
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	7, 8	33 000	
Overkurs	7	47 739 450	
Annen innskutt egenkapital	7		
Sum innskutt egenkapital		47 772 450	

Sum egenkapital		47 772 450	0
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Sum langsiktig gjeld		0	0
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Kortsiktig gjeld

Leverandørgjeld		712 644	
Public duties payable		90 150	
Other current liabilities		636 505	
Sum kortsiktig gjeld		1 439 299	



Sum gjeld	1 439 299	0
SUM EGENKAPITAL OG GJELD	49 211 749	0



Organisasjonsnr: 927 733 242
HV STORM HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Admincontrol

List of Signatures Page 1/1

Item 3.b - HV Storm Holding AS - Annual Report 2021.pdf

Name	Method	Signed at
Vatnaland, Jon	BANKID_MOBILE	2022-02-21 17:57 GMT+01
Ellingsen, Erlend Basmo	BANKID_MOBILE	2022-02-21 17:04 GMT+01
Reed, Pål Magnus	BANKID	2022-02-21 16:51 GMT+01
Egset, Irene	BANKID_MOBILE	2022-02-21 16:48 GMT+01
Bjørnstad, Sunniva Hedvig	BANKID_MOBILE	2022-02-21 16:42 GMT+01
Ertvaag, Ole	BANKID_MOBILE	2022-02-21 19:19 GMT+01



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Financial Statements

2021

HV Storm Holding AS

Org.no.:927 733 242



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HV Storm Holding AS

Board of Directors' report

Introduction

HV Storm Holding AS (the "Company") with reg.no 927 733 242 is an investment company based in Stavanger. The company was incorporated on 01.08.2021.

Financial results

Net loss in 2021 was NOK 251 981. Allocation of this years' loss is transferred to uncovered loss. Equity ratio as of 31.12.2021 is 97,07 %.

Share capital and shareholders

HV NEF Invest Jota AS is the sole shareholder of the Company, holding 100% of the ordinary shares.

Employees and the working environment

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

Environmental issues

The Company's operations do not pollute the environment.

Going concern

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

Stavanger, 21.02.2022
The board of HV Storm Holding AS

Pål Magnus Reed
Chair of the board

Ole Ertvaag
Member of the board

Irene Egset
Member of the board

Jon Vatnaland
Member of the board

Erlend Basmo Ellingsen
Member of the board

Sunniva Landmark Bjørnstad
General Manager



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Revenue statement		
HV Storm Holding AS		
Operating income and operating expenses (NOK)	Note	01.08.2021 - 31.12.2021
Salaries	2	171 150
Other expenses	2	80 831
Total expenses		251 981
Operating profit		-251 981
Financial income and expenses		
Net profit (-loss) before tax		-251 981
Income tax expense	6	0
Net profit (-loss)		-251 981
Net profit / (loss)		-251 981
Allocation of net profit (-loss)		
From share premium	7	-251 981
Total allocation		-251 981

HV Storm Holding AS

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Balance sheet		
HV Storm Holding AS		
Assets (NOK)	Note	2021
Current assets		
Debtors		
Other short-term receivables	4	44 118
Total receivables		44 118
Investments		
Investment in associated companies	3	38 705 636
Total investments		38 705 636
Cash and cash equivalents	5	10 461 996
Total current assets		49 211 749
Total assets		49 211 749

HV Storm Holding AS

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Balance sheet		
HV Storm Holding AS		
Equity and liabilities (NOK)	Note	2021
Paid-in capital		
Share capital	7, 8	33 000
Share premium	7	47 739 450
Total paid-in capital		47 772 450
Total equity		47 772 450
Liabilities		
Current liabilities		
Trade payables		712 644
Public duties payable		90 150
Other current liabilities		636 505
Total current liabilities		1 439 299
Total liabilities		1 439 299
Total equity and liabilities		49 211 749
Stavanger, 21.02.2022 The board of HV Storm Holding AS		
_____ Pål Magnus Reed Chair of the board	_____ Ole Ertvaag Member of the board	_____ Irene Egset Member of the board
_____ Jon Vatnaland Member of the board	_____ Erlend Basmo Ellingsen Member of the board	_____ Sunniva Landmark Bjørnstad General Manager
HV Storm Holding AS		Page 5

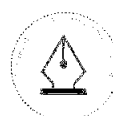


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Indirect cash flow		
HV Storm Holding AS		
	Note	2021
(NOK)		
Cash flows from operating activities		
Profit/loss before tax		-251 981
Change in accounts payable		712 644
Change in other accrual items		682 539
Net cash flows from operating activities		1 143 202
Cash flows from investment activities		
Investment in shares		37 088 000
Transaction cost		1 617 636
Net cash flows from investment activities		-38 705 636
Cash flows from financing activities		
Proceeds from equity		48 024 430
Net cash flows from financing activities		48 024 430
Net change in cash and cash equivalents		10 461 996
Cash and cash equivalents at the start of the period		0
Cash and cash equivalents at the end of the period		10 461 996



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HV STORM HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 1 Accounting principles

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

The company was incorporated on 01.08.2021.

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.

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.

Going concern

Pursuant to 3-3 of the Norwegian Accounting Act the Board of Directors confirms that the conditions for continued operations as a going concern are present for the Company and that the annual financial statements for 2021 have been prepared under this presumption.



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HV STORM HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

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

Wages	2021
Salaries	150 000
Social security costs	21 150
Pension costs	0
Other benefits	0
Sum	171 150

Average number of employees: 0

Compensation of key management personell	Salary	Other remuneration
General Manager	0	0
Board of Directors	150 000	0

Auditor

Auditors' fee for 2021 was NOK 0.

Fees for other assurance engagements was NOK 8 750.

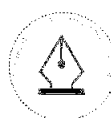
VAT is included in the figures of auditor's fee.

Note 3 Investment in associated companies

Company	Office	Ownership and voting interest (%)	Result 2020	Equity as of 31.12.2020	Booked value as of 31.12.2021
Vårgrønn AS	Stavanger	30,4%	-6 742 740	-6 718 310	38 705 636

HV Storm Holding AS acquired 30.4% of the shares in Vårgrønn AS from Point Resources Holding AS in November 2021 for an upfront payment of NOK 22.8 million. In addition, HV Storm Holding AS will pay Point Resources Holding AS an additional amount contingent on award of area exclusivity for the Sørlige Nørdsjø and/or Utsira Nord project(s), awarded no later than Q3 2023. Book value of shares in Vårgrønn AS includes the upfront payment of NOK 22.8 million, an additional equity investment of NOK 14.3 million and capitalised transaction costs of NOK 1.6 million.

Vårgrønn AS' audited 2021 Financial Statements have not been presented as of date. Following this, accounting information provided for Vårgrønn AS is based on audited 2020 Financial Statements.



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HV STORM HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 4 Balances with group companies

Receivables	2021
HV NEF Invest Jota AS	24 430
Sum	24 430

Note 5 Restricted bank deposits

	2021
Restricted bank deposits	69 000

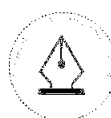
Note 6 Tax

This year's tax expense	2021
Entered tax on ordinary profit/loss:	
Payable tax	0
Changes in deferred tax assets	0
Tax expense on ordinary profit/loss	0
Taxable income:	
Ordinary result before tax	-251 981
Permanent differences	-5 570
Taxable income	-257 551
Payable tax in the balance:	
Payable tax on this year's result	0
Total payable tax in the balance	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

	2021
Accumulated loss to be brought forward	-257 551
Not included in the deferred tax calculation	257 551
Deferred tax assets (22 %)	0

Deferred tax not included in the balance sheet.



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HV STORM HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 7 Equity

	Share capital	Other paid-in capital	Share premium	Total equity
Inception 01.08.2021	30 000	-5 570		24 430
Capital increase	3 000	5 570	47 991 430	48 000 000
Net loss			-251 981	-251 981
As of 31.12.2021	33 000	0	47 739 450	47 772 450

Note 8 Shareholders

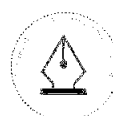
The share capital in HV Storm Holding AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	3 000	11	33 000
Total	3 000		33 000

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
HV NEF Invest Jota AS	3 000	100 %



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To the General Meeting of HV Storm Holding AS

Independent Auditor's Report

Opinion

We have audited the financial statements of HV Storm Holding AS (the Company), which comprise the balance sheet as at 31 December 2021, the revenue statement and indirect cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
 - the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and its financial performance 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 laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors and the Managing Director (management) are responsible for the other information accompanying the financial statements. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the other information accompanying the financial statements.

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

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - HV Storm Holding 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.

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

Stavanger, 21 February 2022
PricewaterhouseCoopers AS

Roy Henrik Heggelund
State Authorised Public Accountant

(This document is signed electronically)

(2)



Revisjonsberetning

Signers:

Name	Method	Date
Heggelund, Roy Henrik	BANKID_MOBILE	2022-02-22 09:22

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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Skatteetaten

Vår dato 31.01.2022	Din/Deres dato 13.01.2022	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR468961074	Telefon 90518192
Org.nr 974761076	Vår referanse 2020/5120732	Postadresse Postboks 9200 Grønland 0134 OSLO

HV VII INVEST UNIFORM AS
Postboks 8120 Forus
4020 STAVANGER

Att. Ove Martin Juul

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev innkommet 13. januar 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) 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 i vedlegget er norske investerings- og holdingselskaper som er hel- eller deleid av ulike HitecVision private equity-fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene har foretatt, eller vil foreta investeringer innenfor energibransjen. Selskapene har ingen eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og som benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes långivere og aksjonærer foregår på engelsk.

Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt vekt på at selskapene er hel- eller deleide av utenlandske investerings- og holdingsselskaper i ulike private equity fond. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Vedlegg

Selskap	Org.nummer
HV IV Holding AS	919 604 778
HV V Holding AS	914 148 308
APP Investment AS	917 906 130
HV V Invest Lima AS	995 929 961
Core Energy Holding AS	997 043 545
CE Investment AS	997 153 502
HVAS Invest Zeta AS	995 610 671
HVAS Invest Kappa AS	995 930 099
HV VI Holding AS	999 178 359
HV VI Invest Sierra AS	928 336 913
HV VI Invest Omega AS	998 159 555
HV VI Invest Omega II AS	998 159 563
Spike Exploration AS	998 483 476
SEH Investment AS	999 299 172
OMP Holding AS	912 084 957
Offshore Merchant Partners AS	912 536 416
HV VII Invest Dags AS	913 641 043
Circle Group AS	913 640 969
HV VII Invest Manna AS	913 930 991
HV VII Invest Manna II AS	914 270 405
Pure E&P Holding AS	915 056 229
Pure E&P AS	940 376 645
Geotech Software Solutions AS	988 143 669
HV VII Invest Juliet AS	914 480 787
Hav Energy Holding AS	815 672 852
Hav Energy AS	914 480 930
Hav Energy NCS Gas AS	921 166 753
HV VII Invest Shankly AS	916 162 537
HV VII Invest Shankly II AS	916 162 529
North Sea Strategic Investments AS	916 162 545
HV VII Invest Foxtrot AS	820 901 312
HV VII Invest Uniform AS	922 404 615
NSOF Invest Lambda AS	926 009 125
HV NEF Invest Jota AS	925 979 260
HV Storm Holding AS	927 733 242
HV NEF Invest Romeo AS	927 612 364
HV NEF Invest Zero AS	928 513 254
HV NEF Invest Rho AS	928 513 378
Moreid Holding AS	924 728 469
Point Resources Holding AS	915 075 894
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943