



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 932 001 926  
Organisasjonsform: Ansvarlig selskap (ANS)  
Foretaksnavn: HAVSTJERNE ANS  
Forretningsadresse: Jåttåflaten 27  
4020 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### 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: Steinar Haga  
Dato for fastsettelse av årsregnskapet: 28.06.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*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, 18.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Letekostnader		51 379 000	
<b>Sum kostnader</b>		<b>51 379 000</b>	
<b>Driftsresultat</b>		<b>-51 379 000</b>	
Agio gevinst		-19 000	
<b>Sum finanskostnader</b>		<b>-19 000</b>	
<b>Netto finans</b>		<b>19 000</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-51 360 000</b>	<b>0</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>-51 360 000</b>	<b>0</b>
<b>Årsresultat</b>		<b>-51 360 000</b>	<b>0</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		51 360 000	
<b>Sum overføringer og disponeringer</b>		<b>51 360 000</b>	



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
Sum omløpsmidler		0	0
<b>SUM EIENDELER</b>		<b>0</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
<b>Opptjent egenkapital</b>			
Udekket tap		51 360 000	
Sum opptjent egenkapital		-51 360 000	
Sum egenkapital		-51 360 000	0
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		51 360 000	
Sum kortsiktig gjeld		51 360 000	
Sum gjeld		51 360 000	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>0</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 736623

#### Enheten

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Brønnøysundregistrene, 28.08.2024



Organisasjonsnr: 932 001 926  
HAVSTJERNE ANS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Letekostnader		51 379 000	
<b>Sum kostnader</b>		<b>51 379 000</b>	
<b>Driftsresultat</b>		<b>-51 379 000</b>	
Agio gevinst		-19 000	
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<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
Sum omløpsmidler		0	0
<b>SUM EIENDELER</b>		<b>0</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
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Sum kortsiktig gjeld		51 360 000	
Sum gjeld		51 360 000	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>0</b>	<b>0</b>



Organisasjonsnr: 932 001 926  
HAVSTJERNE ANS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Skatteetaten

Vår dato 10.01.2024	Din/Deres dato	Saksbehandler Vibeke Home
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 48123176
Org.nr 974761076	Vår referanse 2024/5011768	Postadresse Postboks 9200 Grønland 0134 OSLO

HAVSTJERNE ANS  
Att.Richard Alme  
c/o Wintershall Dea Norge AS, Postboks 230 Sentrum  
4001 STAVANGER  
Norge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Havstjerne ANS, org.nr. 932 001 926

Vi viser til deres henvendelse av 20. desember 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Havstjerne ANS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Havstjerne ANS 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

Havstjerne ANS har profesjonelle deltakere. Den ene deltakeren har tidligere fått tillatelse til å utarbeide årsregnskap og årsberetning på engelsk. Selskapet driver virksomhet innen CO2- lagring.

### 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 særlig vekt på at selskapet har profesjonelle deltakere. Videre er det vektlagt at selskapet 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.*



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Enterprise 935 174 627 MVA

To the Partnership Meeting of Havstjerne ANS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Havstjerne ANS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and statement of changes in equity 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 2023, 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.

### 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 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.

### 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

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Statustautoriserte revisorer - medlemmer av Den norske Revisorforening

#### Offices in:

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bode	Knarvik	Stord	Alesund
Drammen	Kristiansand	Straume	

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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.

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

KPMG AS

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Hendrik L. Oostenrijk  
*State Authorised Public Accountant*  
(This document is signed electronically)

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# PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

## Oostenrijk, Hendrik L

Partner

On behalf of: KPMG AS

Serial number: no\_bankid:9578-5999-4-3470054

IP: 77.16.xxx.xxx

2024-08-21 10:15:41 UTC



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Havstjerne ANS Annual Report 2023

# Havstjerne ANS 2023 Annual Report

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Havstjerne ANS Annual Report 2023

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Havstjerne ANS Annual Report 2023

## Statement of Income

Amounts in NOK 1 000	2023	2022
<b>Operating income and expenses</b>		
Revenue	-	-
<b>Total income</b>	-	-
Exploration expenses	(51 379)	-
Depreciation, amortization, and impairment (reversal) charges	-	-
Other operating and administrative expenses	-	-
<b>Total operating expenses</b>	<b>(51 379)</b>	-
<b>Operating profit / (loss)</b>	<b>(51 379)</b>	-
<b>Financial income and expenses</b>		
Foreign currency exchange rate gain/(loss)	19	-
Interest and other financial income	-	-
Interest and other financial expenses	-	-
<b>Net financial items</b>	19	-
<b>Profit / (loss) before tax</b>	<b>(51 360)</b>	-
Income tax (expense) / benefits	-	-
<b>Profit / (loss) for the year</b>	<b>(51 360)</b>	-



Havstjerne ANS Annual Report 2023

## Balance sheet as at December 31

Amounts in NOK 1 000	Note	2023	2022
<b>ASSETS</b>			
<b>Property, plant and equipment</b>			
Production facilities in development		-	-
Production facilities		-	-
Machinery and equipment		-	-
<b>Total property, plant and equipment</b>		-	-
<b>Total non-current assets</b>			
		-	-
<b>Current receivables</b>			
Trade receivables		-	-
Other receivables		-	-
<b>Total current receivables</b>		-	-
Cash and cash equivalents		-	-
<b>Total current assets</b>		-	-
<b>Total assets</b>		-	-



Havstjerne ANS Annual Report 2023

Amounts in USD 1 000	Note	2023	2022
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Paid-in capital		-	-
Retained earnings		( 51 360)	-
<b>Total equity</b>		<b>( 51 360)</b>	-
Accounts payable		51 360	-
Current tax payable, taxes withheld and public duties payable		-	-
<b>Total current liabilities</b>		<b>51 360</b>	-
<b>Total equity and liabilities</b>		<b>-</b>	-

Stavanger, 28 June 2024

\_\_\_\_\_  
Michael Zechner  
Managing Director  
*Signed electronically*



Havstjerne ANS Annual Report 2023

### Statement of Changes in Equity

Amounts in NOK 1 000	Paid-in capital	Uncovered loss	Total equity
Equity as of 1 January 2023	-	-	-
Paid-in capital during the year	-	-	-
Loss for the period	-	(51 360)	(51 360)
<b>Equity as of 31 December 2023</b>	<b>-</b>	<b>(51 360)</b>	<b>(51 360)</b>

The negative equity as of December 31 2023 will be paid-in during 2024.



Havstjerne ANS Annual Report 2023

## Notes to the Financial Statements

### Note 1 - Accounting Policies

#### PRINCIPAL ACTIVITIES AND CORPORATE INFORMATION

Havstjerne ANS ('the Company') is an incorporated partnership according to the Norwegian Partnership Act, registered in Norway, with the address Jåttåflåten 27, 4020 Stavanger. The company was incorporated on June 2, 2023. The Company is engaged in exploration and development of a carbon storage solution in exploration license EXL006 on the Norwegian Continental Shelf.

The partners of the Company are Wintershall Dea Norge AS, Jåttåflåten 27, 4020 Stavanger (60 % ownership) and Stella Maris CCS AS, Badehusgata 37, 4014 Stavanger (40 % ownership). The partners are joint and several liable for the Company's commitments and liabilities. There are no employees in the Company and the activities are performed by the operator of EXL006, Wintershall Dea Norge AS according to a service agreement.

#### BASIS FOR PREPARATION

The financial statements of the Company have been prepared in accordance with the Norwegian accounting act for small enterprises.

The functional currency of the Company is the Norwegian kroner. The financial statements are presented in thousand Norwegian kroner (NOK) and rounded unless explicitly stated.

#### FOREIGN CURRENCY TRANSLATION AND TRANSACTIONS

Foreign currency transactions are translated into Norwegian kroner using the exchange rates on the dates of the transactions.

#### EXPLORATION AND DEVELOPMENT COST

All exploration costs (including seismic acquisitions, seismic studies, G&G studies and exploration drilling) are charged to expense as incurred.

#### PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment is recognized at cost, less accumulated depreciation and accumulated impairment losses. The initial cost of an asset comprises its purchase price or construction cost, any costs directly attributed to bringing the asset into operation, the initial estimate of or adjustment of estimated decommissioning obligation, if any.



Havstjerne ANS Annual Report 2023

**Note 2 - Subsequent Events**

No events have occurred subsequent to the balance-sheet date that would require adjustment to the financial statements.





Havstjerne ANS Annual Report 2023

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- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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

Stavanger

KPMG AS



Havstjerne ANS Annual Report 2023

**KPMG**

Hendrik L. Oostenrijk  
State Authorised Public Accountant  
(This document is signed electronically)