



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 987 715 154
Organisasjonsform: Ansvarlig selskap, delt ansvar
Foretaksnavn: ORMEN LANGE EIENDOM DA
Forretningsadresse: Nyhamna
6480 AUKRA

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Cato Andersen
Dato for fastsettelse av årsregnskapet: 27.03.2025

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, 22.05.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Leieinntekter		17 249 822	13 696 532
Sum inntekter		17 249 822	13 696 532
Kostnader			
Operasjonelle kostnader		6 064 226	6 061 219
Sum kostnader		6 064 226	6 061 219
Driftsresultat		11 185 596	7 635 313
Finansinntekter og finanskostnader			
Annen renteinntekt		570 018	341 278
Sum finansinntekter		570 018	341 278
Netto finans		570 018	341 278
Resultat før skattekostnad		11 755 614	7 976 591
Årsresultat		11 755 614	7 976 591
Overføringer og disponeringer			
Ordinært utbytte		11 700 000	8 000 000
Overføringer til/fra annen egenkapital		55 614	-23 409
Sum overføringer og disponeringer		11 755 614	7 976 591



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom		101 791 957	101 791 957
Sum varige driftsmidler		101 791 957	101 791 957
Sum anleggsmidler		101 791 957	101 791 957
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		12 763 608	9 017 114
Sum bankinnskudd, kontanter og lignende		12 763 608	9 017 114
Sum omløpsmidler		12 763 608	9 017 114
SUM EIENDELER		114 555 565	110 809 071
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		101 050 740	101 050 740
Annen innskutt egenkapital		1 775 272	1 719 658
Sum innskutt egenkapital		102 826 012	102 770 398
Opptjent egenkapital			
Avsatt utbytte		11 700 000	8 000 000
Sum opptjent egenkapital		11 700 000	8 000 000
Sum egenkapital		114 526 012	110 770 398



Balanse

Beløp i: NOK	Note	2024	2023
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Annen kortsiktig gjeld		29 553	38 673
Sum kortsiktig gjeld		29 553	38 673
Sum gjeld		29 553	38 673
SUM EGENKAPITAL OG GJELD		114 555 565	110 809 071



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 417049

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Brønnøysundregistrene, 21.05.2025



Organisasjonsnr: 987 715 154
ORMEN LANGE EIENDOM DA

RESULTATREGNSKAP

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ORMEN LANGE EIENDOM DA

BALANSE

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SUM EGENKAPITAL OG GJELD

114 555 565

110 809 071



Organisasjonsnr: 987 715 154
ORMEN LANGE EIENDOM DA

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.



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ANNUAL REPORT 2024

ORMEN LANGE EIENDOM DA

Company Registration number 987715154





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ÅRSRAPPORT 2024

The Company Meeting's Annual Report for 2024

The company

Ormen Lange Eiendom DA, hereafter called OLEDA, was established on 25th November 2004. The company's operation is to own and be titleholder to the property for the Nyhamna terminal in Aukra municipality. The ownership positions of OLEDA are the same as the ownership positions of the Ormen Lange license:

Owners	Ownership share
Nærings- og Fiskeridepartementet v/Petoro AS	36.4850 %
Equinor Energy AS	25.3452 %
A/S Norske Shell	17.8134 %
ORLEN Upstream Norway AS	14.0208 %
Vår Energi AS	6.3356 %

The Board of Directors' report is voluntarily prepared in accordance with NAA section 2-2.

Operations

The company's only operation is to rent out property. It is the operator of the Ormen Lange license that is responsible for the operation of OLEDA. The property agreement between OLEDA and the Ormen Lange license was cancelled in 2017 and replaced by a new property agreement with Nyhamna Joint Venture as from 1st October 2017.

Risks

OLEDA has a low exposure to risks, including market risks, credit risks and liquidity risks, due to financially robust owners combined with a long-term rental agreement for the property that does not expire until the plant is closed and restored. The tenant is in addition obliged to cover taxes, duties and other direct costs that concern the property area.

Other

- The company has no employees.
- The company does not pollute the external environment.
- There are no research and development activities in the company.

Insurance for Board members and general manager

Managing Director is insured under the participating owner's policy (A/S Norske Shell), which covers personal legal liabilities, court awards and additional claim-related costs.



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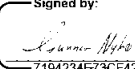
ÅRSRAPPORT 2024

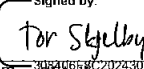
Financial position

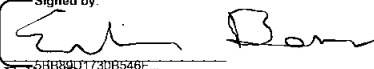
The Company Meeting confirms that the financial statements have been prepared under the assumption of going concern. The profit for the year is NOK 11,755,614 consists of operating profit of 11,185,596 NOK and profit from financial activities of NOK 570,018. As the company incurs low costs it is proposed to pay NOK 11,700,000 back to the owners. The operating costs are NOK 6,064,226 and the total accumulated investments are NOK 101,791,957.

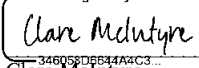
It is the opinion of the Company Meeting that the financial statements give a true and fair view of the result of the company's operations. There are no subsequent events after the year-end that affect the company's financial position. There is further information in the notes to the financial statements.

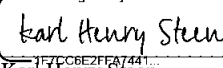
Løkkeveien, 27th of March, 2025

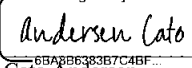
Signed by:

Gunnar Nybo
Petoro AS*

Signed by:

Tor Skjelby
Vår Energi ASA

Signed by:

Erling Berge
Equinor Energy AS

DocuSigned by:

Clare McIntyre
A/S Norske Shell

DocuSigned by:

Karl Henry Steen
ORLEN Upstream Norway AS

DocuSigned by:

Cato Andersen
Daglig Leder

*All rights and obligations concerning the Norwegian State's ownership are held by Petoro AS.



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ÅRSRAPPORT 2024

Income Statement 2024

	Note	2024	2023
OPERATING INCOME AND COSTS			
OPERATING INCOME			
Rental income from property	5, 8	17,249,822	13,696,532
TOTAL OPERATING INCOME		17,249,822	13,696,532
OPERATING COSTS			
Other operating costs	6, 7	6,064,226	6,061,219
TOTAL OPERATING COSTS		6,064,226	6,061,219
OPERATING PROFIT		11,185,596	7,635,313
FINANCIAL INCOME AND FINANCIAL COSTS			
FINANCIAL INCOME			
Other interest income	9	570,018	341,278
TOTAL FINANCIAL INCOME		570,018	341,278
FINANCIAL COSTS			
Other financial costs		-	-
TOTAL FINANCIAL COSTS			
FINANCIAL PROFIT		570,018	341,278
PROFIT FOR THE YEAR		11,755,614	7,976,591
ALLOCATION OF PROFIT			
Payment to owners	12	11,700,000	8,000,000
Transfer to/from equity	12	55,614	(23,409)
TOTAL ALLOCATION		11,755,614	7,976,591



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ÅRSRAPPORT 2024

Balance Sheet at 31.12.2024

ASSETS	Note	2024	2023
FIXED ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Property Nyhamna	10	101,791,957	101,791,957
TOTAL PROPERTY, PLANT AND EQUIPMENT		101,791,957	101,791,957
TOTAL FIXED ASSETS		101,791,957	101,791,957
CURRENT ASSETS			
RECEIVABLES			
Trade receivables	8		
OTHER CURRENT ASSETS			
Bank deposits	9	12,763,608	9,017,114
TOTAL CURRENT ASSETS		12,763,608	9,017,114
TOTAL ASSETS		114,555,565	110,809,072
EQUITY AND DEBT	Note		
PAID IN EQUITY			
Paid in equity	12	101,050,740	101,050,740
TOTAL PAID IN EQUITY		101,050,740	101,050,740
RETAINED EQUITY			
Retained equity	12	1,775,272	1,719,658
TOTAL RETAINED EQUITY		1,775,272	1,719,658
TOTAL EQUITY		102,826,012	102,770,398
DEBT			
CURRENT DEBT			
Payment to owners	12	11,700,000	8,000,000
Other current debt	8	29,554	38,674
TOTAL CURRENT DEBT		11,729,554	8,038,674
TOTAL DEBT		11,729,554	8,038,674
TOTAL EQUITY AND DEBT		114,555,565	110,809,072

Løkkeveien, 27th March, 2025

Signed by:

Gunnar Nybo
Petoro AS*

Signed by:

Tor Skjelby
Vår Energi ASA

Signed by:

Erling Berge
Equinor Energy AS

DocuSigned by:

Clare McIntyre
A/S Norske Shell

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Karl Henry Steen
ORLEN Upstream Norway AS

DocuSigned by:

Cato Andersen
Daglig Leder

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ÅRSRAPPORT 2024

Notes to the Financial Statements

1. Accounting principles

The annual accounts for Ormen Lange Eiendom DA are prepared in compliance with Norwegian accounting principles, including the Accounting Act and generally accepted accounting principles for small companies.

Operational income

The company rents out a property area in Aukra municipality. The lease income is recognized annually based on the invoice issued. Lease income will be recognized annually until the plant is closed. The basis of the lease amount is original property value adjusted for changes in the consumer price index. The annual lease is calculated using previous year's average 3 months NIBOR plus 3%. The lease should however not exceed 7% of the property value. The tenant covers all direct costs connected to the property.

Operational costs

Operational costs include costs connected to the property area and will typically be property tax and other costs connected to the property and administration of the company.

Classification and assessment of balance sheet items

Current assets and liabilities comprise of items that mature for payment within one year and items connected to the inventory cycle. Other items are classified as long-term assets and equity. Current assets are valued at the lowest of historical cost and fair value. Current liabilities are recognized at nominal value at time of establishment. Fixed assets are capitalized and depreciated over the fixed assets useful life. Direct maintenance of the property is expensed when incurred under operational costs. Additions and improvements to the property are added to the property's value.

Fixed assets

The land property is capitalized. It is not depreciated as it does not lose value by wear and tear.

Tax

Ormen Lange Eiendom DA is not a separate tax entity but a participating interest company where the participants are assigning their respective shares of the taxable income from the company and thereafter report their own share's tax cost. Ormen Lange Eiendom DA do therefore not report taxes in income statement and balance sheet. Any differences between accounting and tax values are presented in the notes.

2. Accounting currency

The company's accounting currency and presentation currency in the annual report is Norwegian kroner.

3. Financial market risk

There are no particular financial market risks for the company. During the year the company had no transactions in foreign currency.

4. Significant transactions

There are no significant transactions in 2024.

5. Operational income

The company's operational income is connected to rental out of property along with connected taxes and duties connected to the property.



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ÅRSRAPPORT 2024

6. Number of employees

The company has no employees. Administrative services are provided by A/S Norske Shell and in 2024 NOK 29,554 including VAT was expensed for these services. The costs are included in operational costs in the financial statements.

7. Payments and benefits to management

No remuneration has been paid to the directors. Fee for statutory audit has been expensed by NOK 111,557.50 including VAT and is presented in other operating cost in the financial statements.

8. Receivables, debt and other liabilities

Accounting positions with participating companies	2024	2023
Current debt (excluding payment to owners)	29,554	38,674
Trade receivables		
Book value at 31.12	29,554	38,674

Current debt relates to incurred costs for accounting services provided by A/S Norske Shell. There are no receivable or payable positions at 31.12.2024 that mature for payment later than one year after the balance sheet date.

9. Bank and other cash equivalents

Bank deposits at 31.12.2024 amount to NOK 12,763,608 and do not include any restricted balances. Interest income on bank deposits in 2024 amounts to NOK 570,018.

10. Fixed assets

Book value	Property
Purchase cost 01.01	101 791 957
Acquisitions	-
Accumulated depreciation	-
Book value at 31.12	101 791 957

Tax value	Property
Purchase cost 01.01	101 791 957
Acquisitions	-
Accumulated depreciation	-
Tax value at 31.12	101 791 957



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ÅRSRAPPORT 2024

11. Tax

Taxable income:	2024	2023
Profit for the year	11,755,613.67	7,976,590.54
Permanent differences	-	-
Change in timing differences	-	-
Taxable income for participating companies	11,755,614	7,976,591

Timing differences at. 31.12	2024	2023
Property	-	-
Total timing differences	-	-

There are no differences between accounting and tax values and there is therefore no basis for deferred tax.

12. Equity

		Paid in equity	Accumulated payment to owners	Accumulated earned profit	Total equity
Equity at 01.01	Equity as of 01.01	101,050,740	(113,800,000)	115,519,638	102,770,398
			-		
Change in equity during the year	Current year's change in equity				
Profit for the year	Result of the year			11,755,614	11,755,614
Payment to owners	Payment to owners		(11,700,000)		(11,700,000)
Equity at 31.12	Equity as of 31.12	101,050,740	(125,500,000)	127,275,272	102,826,012

Equity and annual profit are assigned to the owners in accordance with their ownership shares of the company.



Certificate Of Completion

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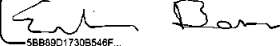
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Electronic Record and Signature Disclosure:

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Company Name: Shell DocuSign 2.0 – Standard Electronic Signature

Erling Berge
erlib@equinor.com
Security Level: Email, Account Authentication
(None)

Signed by:

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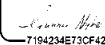
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Company Name: Shell DocuSign 2.0 – Standard Electronic Signature

Gunnar Nybø
gunnar.nybo@petoro.no
Security Level: Email, Account Authentication
(None)

Signed by:

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Electronic Record and Signature Disclosure:

Accepted: Apr 15, 2025 | 09:57
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Company Name: Shell DocuSign 2.0 – Standard Electronic Signature

Clare McIntyre
Clare.McIntyre@shell.com
Security Level: Email, Account Authentication
(None)

DocuSigned by:

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Signature Adoption: Pre-selected Style
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Signed: Apr 23, 2025 | 08:15



Signer Events

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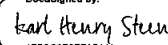
Company Name: Shell DocuSign 2.0 – Standard Electronic Signature

Karl Henry Steen

karl.henry.steen@pgnig.no

Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

1F7CC8E2FFA7441...

Signature Adoption: Pre-selected Style
 Using IP Address: 62.92.121.146

Timestamp

Sent: Apr 23, 2025 | 08:15

Viewed: Apr 23, 2025 | 08:49

Signed: Apr 23, 2025 | 08:49

Electronic Record and Signature Disclosure:

Accepted: Apr 26, 2022 | 09:46

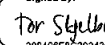
ID: cdab7046-e04b-45c7-afc8-92bfd5fa901

Company Name: Shell DocuSign 2.0 – Standard Electronic Signature

Tor Skjelby

tor.skjelby@varenergi.no

Security Level: Email, Account Authentication (None)

Signed by:

308406F9C202430...

Signature Adoption: Pre-selected Style
 Using IP Address: 45.90.36.3

Sent: Apr 23, 2025 | 08:49

Viewed: Apr 23, 2025 | 10:04

Signed: Apr 23, 2025 | 10:04

Electronic Record and Signature Disclosure:

Accepted: Apr 23, 2025 | 10:04

ID: 99cbf5d4-b195-478c-b783-b3983b128858

Company Name: Shell DocuSign 2.0 – Standard Electronic Signature

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

Apr 10, 2025 | 09:04

Certified Delivered

Security Checked

Apr 23, 2025 | 10:04

Signing Complete

Security Checked

Apr 23, 2025 | 10:04

Completed

Security Checked

Apr 23, 2025 | 10:04

Payment Events

Status

Timestamps

Electronic Record and Signature Disclosure



Electronic Record and Signature Disclosure created on: Sep 29, 2021 | 14:53

Parties agreed to: Andersen Cato, Erling Berge, Gunnar Nybø, Clare McIntyre, Karl Henry Steen, Tor Skjelby

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Statsautoriserte revisorer
Ernst & Young AS

Vassbotnen 11a Forus, 4313 Sandnes
Postboks 8015, 4068 Stavanger

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

To the Partnership Meeting in Ormen Lange Eiendom DA

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Ormen Lange Eiendom DA (the Company), which comprise the balance sheet as at 31 December 2024, 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 2024 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 in accordance with the requirements of the 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 General Manager (management) are responsible for the other information presented with the financial statements. Other information consists of the Director's report. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements 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 and using the



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going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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 the 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, 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 fair presentation.

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, 24 April 2025
ERNST & YOUNG AS

The auditor's report is signed electronically

Reidun Mjøltnes
State Authorised Public Accountant (Norway)

Independent auditor's report - Ormen Lange Eiendom DA 2024

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

Mjølåsnes, Reidun Marie Høiland

State Authorized Public Accountant (Norway)

On behalf of: EY

Serial number: no_bankid:9578-5997-4-42260

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Skatteetaten

Vår dato 29.11.2019	Din/Deres dato 05.11.2019	Saksbehandler Katerina Stepanenko
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 94523587
Org.nr 974761076	Vår referanse 2019/6693876	Postadresse Postboks 9200 Grønland 0134 OSLO

ORMEN LANGE EIENDOM DA
Postboks 40
4098 TANANGER

Att: Torkjel Øvsthus

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Ormen Lange Eiendom DA org.nr. 987 715 154

Vi viser til deres brev av 5. november 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Ormen Lange Eiendom DA.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Ormen Lange Eiendom DA 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

Ormen Lange Eiendom DA består av begrenset eierkrets på 5 profesjonelle aktører. Selskapets virksomhet består av å eie og være hjemmelshaver til tomt for Nyhamnaterminalen i Aukra kommune. Bransjespråket til selskapets deltakere er engelsk. Selskapet har ikke kunder og ingen ekstern gjeld. Styret har flere engelskspråklige deltakerrepresentanter.

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 begrenset eierkrets. Videre er det vektlagt at alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Katerina Stepanenko
spesialrevisor
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.