



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 914 148 308
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV V HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: 26.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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

Brønnøysundregistrene, 12.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	69 904	62 514
Sum kostnader		69 904	62 514
Driftsresultat		-69 904	-62 514
Write-down of long-term investments			19 062 268
Rentekostnad til foretak i samme konsern	3	17 423	13 450
Sum finanskostnader		17 423	19 075 718
Netto finans		-17 423	-19 075 718
Ordinært resultat før skattekostnad		-87 327	-19 138 231
Income tax expense	4		
Ordinært resultat etter skattekostnad		-87 327	-19 138 231
Årsresultat		-87 327	-19 138 231
Årsresultat etter minoritetsinteresser		-87 327	-19 138 231
Totalresultat		-87 327	-19 138 231
Overføringer og disponeringer			
Tilleggsutbytte	5	21 800 647	
From share premium	5	-21 887 974	-19 138 231
Sum overføringer og disponeringer		-87 327	-19 138 231



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investments in shares	6	382 812 777	405 442 527
Sum finansielle anleggsmidler		382 812 777	405 442 527
Sum anleggsmidler		382 812 777	405 442 527
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		458 782	102 234
Sum bankinnskudd, kontanter og lignende		458 782	102 234
Sum omløpsmidler		458 782	102 234
SUM EIENDELER		383 271 559	405 544 761
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 7	440 000	440 000
Overkurs	5	382 811 969	404 699 943
Sum innskutt egenkapital		383 251 969	405 139 943
Sum egenkapital		383 251 969	405 139 943
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other non-current liabilities	3		381 930



Balanse

Beløp i: NOK	Note	2022	2021
Sum annen langsiktig gjeld			381 930
Sum langsiktig gjeld		0	381 930
Kortsiktig gjeld			
Leverandørgjeld		4 590	22 888
Other current liabilities		15 000	
Sum kortsiktig gjeld		19 590	22 888
Sum gjeld		19 590	404 818
SUM EGENKAPITAL OG GJELD		383 271 559	405 544 761



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 689798

Enheten

Organisasjonsnummer: 914 148 308
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV V HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: 26.06.2023

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 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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

Brønnøysundregistrene, 16.08.2023

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: 914 148 308
HV V HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	69 904	62 514
Sum kostnader		69 904	62 514
Driftsresultat		-69 904	-62 514
Write-down of long-term investments			19 062 268
Rentekostnad til foretak i samme konsern	3	17 423	13 450
Sum finanskostnader		17 423	19 075 718
Netto finans		-17 423	-19 075 718
Ordinært resultat før skattekostnad		-87 327	-19 138 231
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Ordinært resultat etter skattekostnad		-87 327	-19 138 231
Årsresultat		-87 327	-19 138 231
Årsresultat etter minoritetsinteresser		-87 327	-19 138 231
Totalresultat		-87 327	-19 138 231
Overføringer og disponeringer			
Tilleggsutbytte	5	21 800 647	
Frø share premium	5	-21 887 974	-19 138 231
Sum overføringer og disponeringer		-87 327	-19 138 231



Organisasjonsnr: 914 148 308
HV V HOLDING AS

BALANSE

Beløp i: NOK **Note** **2022** **2021**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investments in shares	6	382 812 777	405 442 527
Sum finansielle anleggsmidler		382 812 777	405 442 527
Sum anleggsmidler		382 812 777	405 442 527

Omløpsmidler

Varer

Bankinnskudd, kontanter og lignende

Cash and cash equivalents		458 782	102 234
Sum bankinnskudd, kontanter og lignende		458 782	102 234
Sum omløpsmidler		458 782	102 234

SUM EIENDELER		383 271 559	405 544 761
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	5, 7	440 000	440 000
Overkurs	5	382 811 969	404 699 943
Sum innskutt egenkapital		383 251 969	405 139 943

Sum egenkapital		383 251 969	405 139 943
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Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Other non-current liabilities	3		381 930
Sum annen langsiktig gjeld			381 930

Sum langsiktig gjeld		0	381 930
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Kortsiktig gjeld

Leverandørgjeld

Other current liabilities		4 590	22 888
Sum kortsiktig gjeld		15 000	22 888



Sum gjeld	19 590	404 818
SUM EGENKAPITAL OG GJELD	383 271 559	405 544 761



Organisasjonsnr: 914 148 308
HV V HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

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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Financial Statements

2022

HV V Holding AS

Org.no.:914 148 308



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HV V Holding AS

Board of Directors' report

Introduction

HV V Holding AS (the "Company") with reg.no 914 148 308 is an investment company based in Stavanger.

Financial results

Net loss in 2022 was NOK 87 327 compared to a loss of NOK 19 138 231 in 2021.

Allocation of this years' loss is transferred from share premium. Equity ratio as of 31.12.2022 is 99.9 %.

Share capital and shareholders

HitecVision V 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 three 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.

Statement related to the Transparency Act

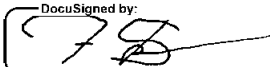
The Company is continuously monitoring its potential negative impacts related to fundamental human rights and decent working conditions. A statement related to its social responsibilities in accordance with the Transparency Act will be made available at www.hitecvision.com within 30 June 2023.

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, 26.06.2023

The board of HV V Holding AS

DocuSigned by:

EF63976D492E4CB...
Jone Skaara
Chair of the board

DocuSigned by:

58F725B27BFD449...
Ove Martin Juul
Board member

DocuSigned by:

3AB1B9386BE24BF...
Kjell-Erik Endresen
Board member



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Revenue statement			
HV V Holding AS			
Operating income and operating expenses (NOK)	Note	2022	2021
Other expenses	2	69 904	62 514
Total expenses		69 904	62 514
Operating profit		-69 904	-62 514
Financial income and expenses			
Write-down of long-term investments		0	19 062 268
Interest expense to group companies	3	17 423	13 450
Net financial items		-17 423	-19 075 718
Net profit (-loss) before tax		-87 327	-19 138 231
Income tax expense	4	0	0
Net profit(-loss)		-87 327	-19 138 231
Allocation of net profit (-loss)			
Additional dividend	5	21 800 647	0
From share premium	5	-21 887 974	-19 138 231
Total allocation		-87 327	-19 138 231

HV V Holding AS

Side 3



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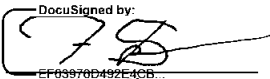
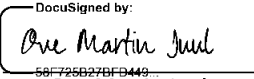
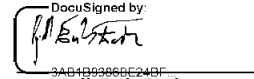
Balance sheet				
HV V Holding AS				
Assets (NOK)	Note	2022	2021	
Non-current assets				
Non-current financial assets				
Investments in shares	6	382 812 777	405 442 527	
Total non-current financial assets		382 812 777	405 442 527	
Total non-current assets		382 812 777	405 442 527	
Current assets				
Debtors				
Cash and cash equivalents		458 782	102 234	
Total current assets		458 782	102 234	
Total assets		383 271 559	405 544 761	



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Balance sheet			
HV V Holding AS			
Equity and liabilities (NOK)	Note	2022	2021
Paid-in capital			
Share capital	5, 7	440 000	440 000
Share premium	5	382 811 969	404 699 943
Total paid-in capital		383 251 969	405 139 943
Total equity		383 251 969	405 139 943
Liabilities			
Other non-current liabilities			
Other non-current liabilities	3	0	381 930
Total non-current liabilities		0	381 930
Current liabilities			
Trade payables		4 590	22 888
Other current liabilities		15 000	0
Total current liabilities		19 590	22 888
Total liabilities		19 590	404 818
Total equity and liabilities		383 271 559	405 544 761

Stavanger, 26.06.2023
The board of HV V Holding AS

<p>DocuSigned by:  EP03970D492E4CB... Jone Skaara Chair of the board</p>	<p>DocuSigned by:  58F7250270FD449... Ove Martin Juul Board member</p>	<p>DocuSigned by:  3A04003060E240F... Kjell-Erik Endresen Board member</p>
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HV V Holding AS **Page 5**



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Indirect cash flow			
HV V Holding AS			
(NOK)	Note	2022	2021
Cash flows from operating activities			
Profit/(-loss) before tax		-87 327	-19 138 231
Impairment of shares		0	19 062 268
Change in accounts payable		-18 298	-3 363
Change in other accrual items		15 000	-5 718
Net cash flows from operating activities		-90 625	-85 044
Cash flows from investment activities			
Dividend		22 629 750	143 000
Change in loan to group companies		-381 930	13 450
Net cash flows from investment activities		22 247 820	156 450
Cash flows from financing activities			
Payment of dividend		-21 800 647	0
Net cash flows from financing activities		-21 800 647	0
Net change in cash and cash equivalents		356 548	71 406
Cash and cash equivalents at the start of the period		102 234	30 828
Cash and cash equivalents at the end of the period		458 782	102 234



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HV V HOLDING AS **NOTES TO THE FINANCIAL STATEMENTS FOR 2022**

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.

Long term investments

Investment in shares are carried at cost. 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 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.



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HV V HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2022

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

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 2022 was NOK 15 000.

Fees for other assurance engagements was NOK 0.

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

Note 3 Balances with associated companies

<u>Debt</u>	<u>2022</u>	<u>2021</u>
HitecVision V L.P.	0	381 930



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HV V HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2022

Note 4 Tax

This year's tax expense	2022	2021
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	-87 327	-19 138 231
Permanent differences	0	19 066 558
Taxable income	-87 327	-71 673
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

	2022	2021	Difference
Accumulated loss to be brought forward	-527 565	-440 238	87 327
Not included in the deferred tax calculation	527 565	440 238	-87 327
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



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HV V HOLDING AS NOTES TO THE FINANCIAL STATEMENTS FOR 2022

Note 5 Equity

	Share capital	Share premium	Total equity
As of 01.01.2022	440 000	404 699 943	405 139 943
Net loss		-87 327	-87 327
Dividend		-21 800 647	-21 800 647
As of 31.12.2022	440 000	382 811 969	383 251 969

Note 6 Investment in shares

Company	Office	Ownership	Result 2022	Equity 31.12	Booked value as of 31.12
Moreld Holding AS	Stavanger	14.3 %	314 966	2 677 312 007	382 812 777

Note 7 Shareholders

The share capital in HV V Holding AS as of 31.12 consists of the following shareholders:

	Total	Face value	Share capital
Ordinary shares	40 000 000	0,011	440 000

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Total	Ownership/ Voting share
HitecVision V LP	40 000 000	40 000 000	100 %



Deloitte.

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NO-4032 Stavanger
Norway

Tel: +47 51 81 56 00
www.deloitte.no

To the General Meeting of HV V Holding AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of HV V Holding AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement and 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 2022, 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 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.

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.

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

Pennco Dokumentnøkkel: MEG6V-U2HME-24TUZ-003PW-V1FL3-3VU7L



Deloitte.

Page 2
Independent Auditor's Report -
HV V Holding AS

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, 27 June 2023
Deloitte AS

Ommund Skailand
State Authorised Public Accountant

Pernteo Dokumentnøkkel: MEG6V-U2HME-24TUZ-003PW-V1FL3-3VU7L



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo"™ - sikker digital signatur.
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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

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Skatteetaten

Vår dato
01.12.2022

Din/Deres dato
17.11.2022

Saksbehandler
Vibeke Horne

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Att. Ove Martin Juul

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev innkommet 17. november 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 holdingsselskaper 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



Side 2 / 3 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
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
NSOF Invest Oscar AS	928 768 260
HV NEF Invest Jota AS	925 979 260
HV Storm Holding AS	927 733 242
HV NEF Invest Romeo AS	927 612 364
HV Celsio Invest AS	928 513 378
HV Celsio Invest II AS	928 657 698
HV Celsio Holding AS	928 657 965
HV NEF Invest Zero AS	928 513 254
HV Aneo Holding AS	928 786 617
HV NEF Invest Victor AS	929 264 304



HV Cadre Holding AS	
(tidl. HV NEF Invest Victor II AS)	929 264 282
HV NEF Invest Rho AS	929 264 142
HV NEF Invest Rho II AS	929 264 290
HV Momentum Co-invest AS	919 060 328
HV Storm Co-invest AS	928 786 854
Moreld Holding AS	924 728 469
Point Resources Holding AS	915 075 894
Sval Energi Group AS	
(tidl. NFH 2209100 AS)	930 060 879
HV VII Invest Uniform AS	922 404 615
NSOF Invest Lambda AS	926 009 125
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943