



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 929 047 435
Organisasjonsform: Aksjeselskap
Foretaksnavn: OSLO MERCHANT PARTNERS LNG V AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

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: Asle Andersson
Dato for fastsettelse av årsregnskapet: 29.05.2024

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, 02.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	42 969	5 997
Sum kostnader		42 969	5 997
Driftsresultat		-42 969	-5 997
Finansinntekter og finanskostnader			
Annen renteinntekt		35 532	10 115
Other financial income		11 759	67
Sum finansinntekter		47 291	10 182
Annen rentekostnad		1 220	
Other financial expenses		2 597	557
Sum finanskostnader		3 816	557
Netto finans		43 475	9 625
Ordinært resultat før skattekostnad		506	3 628
Income tax expense	3		109 765
Ordinært resultat etter skattekostnad		506	-106 136
Årsresultat		506	-106 136
Årsresultat etter minoritetsinteresser		506	-106 136
Totalresultat		506	-106 136
Overføringer og disponeringer			
Transferred from share premium		-14 275 000	
Tilleggsutbytte		14 275 000	
Udekket tap		506	-106 136
Sum overføringer og disponeringer		506	-106 136



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i tilknyttet selskap	4	20 763 247	34 546 853
Sum finansielle anleggsmidler		20 763 247	34 546 853
Sum anleggsmidler		20 763 247	34 546 853
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			4 051
Sum fordringer			4 051
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	109 447	750 133
Sum bankinnskudd, kontanter og lignende		109 447	750 133
Sum omløpsmidler		109 447	754 184
SUM EIENDELER		20 872 694	35 301 037
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	2 956 626	1 741 092
Overkurs		18 022 940	18 513 474
Ikke registrert kapitalforhøyelse			15 000 000
Annen innskutt egenkapital		-4 405	-3 010
Sum innskutt egenkapital		20 975 161	35 251 556



Balanse

Beløp i: NOK	Note	2023	2022
Opptjent egenkapital			
Udekket tap		105 631	106 136
Sum opptjent egenkapital		-105 631	-106 136
Sum egenkapital	7	20 869 530	35 145 420
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		3 163	5 706
Tax payable	3		109 765
Kortsiktig konserngjeld	4		40 146
Sum kortsiktig gjeld		3 163	155 617
Sum gjeld		3 163	155 617
SUM EGENKAPITAL OG GJELD		20 872 694	35 301 037



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 490029

Enheten

Organisasjonsnummer: 929 047 435
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMP LNG V AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

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: Asle Andersson
Dato for fastsettelse av årsregnskapet: 29.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskap 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, 18.06.2024



Organisasjonsnr: 929 047 435
OMP LNG V AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	42 969	5 997
Sum kostnader		42 969	5 997
Driftsresultat		-42 969	-5 997
Finansinntekter og finanskostnader			
Annen renteinntekt		35 532	10 115
Other financial income		11 759	67
Sum finansinntekter		47 291	10 182
Annen rentekostnad		1 220	
Other financial expenses		2 597	557
Sum finanskostnader		3 816	557
Netto finans		43 475	9 625
Ordinært resultat før skattekostnad		506	3 628
Income tax expense	3		109 765
Ordinært resultat etter skattekostnad		506	-106 136
Årsresultat		506	-106 136
Årsresultat etter minoritetsinteresser		506	-106 136
Totalresultat		506	-106 136
Overføringer og disponeringer			
Transferred from share premium		-14 275 000	
Tilleggsutbytte		14 275 000	
Udekket tap		506	-106 136
Sum overføringer og disponeringer		506	-106 136



Organisasjonsnr: 929 047 435
OMP LNG V AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i tilknyttet selskap	4	20 763 247	34 546 853
Sum finansielle anleggsmidler		20 763 247	34 546 853
Sum anleggsmidler		20 763 247	34 546 853
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			4 051
Sum fordringer			4 051
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	109 447	750 133
Sum bankinnskudd, kontanter og lignende		109 447	750 133
Sum omløpsmidler		109 447	754 184
SUM EIENDELER		20 872 694	35 301 037
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	2 956 626	1 741 092
Overkurs		18 022 940	18 513 474
Ikke registrert kapitalforhøyelse			15 000 000
Annen innskutt egenkapital		-4 405	-3 010
Sum innskutt egenkapital		20 975 161	35 251 556
Opptjent egenkapital			
Udekket tap		105 631	106 136
Sum opptjent egenkapital		-105 631	-106 136
Sum egenkapital	7	20 869 530	35 145 420



Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		3 163	5 706
Tax payable	3		109 765
Kortsiktig konserngjeld	4		40 146
Sum kortsiktig gjeld		3 163	155 617
Sum gjeld		3 163	155 617
SUM EGENKAPITAL OG GJELD		20 872 694	35 301 037



Organisasjonsnr: 929 047 435
OMP LNG V AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
0.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
--	--------------	------------------

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
---	--------------	------------------

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
---	--------------	------------------

<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
---	--------------	------------------

<u>Pantstillelse</u>	<u>Beløp</u>
----------------------	--------------

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
----------------------------------	---------------	------------------	-------------------------



Annual Report 2023

OMP LNG V AS

Income Statement
Balance Sheet
Notes to the accounts

Org.no.: 929 047 435



Income Statement

OMP LNG V AS

Figures in USD

	Note	01.01.2023-31.12.2023	21.03.2022-31.12.2022
Operating expenses			
Other expenses	2	-42 969	-5 997
Total operating expenses		-42 969	-5 997
Operating profit			
		-42 969	-5 997
Financial income and expenses			
Other interest income		35 532	10 115
Other financial income		11 759	67
Other interest expenses		-1 220	0
Other financial expenses		-2 597	-557
Total financial income and expenses		43 475	9 625
Net profit before tax			
		506	3 628
Income tax expense	3	0	-109 765
Net profit after tax		506	-106 136
Allocation of net profit and equity transfers			
Additional dividend		14 275 000	0
Transferred from share premium		-14 275 000	0
Loss brought forward		506	-106 136
Total allocation of net profit and equity		506	-106 136



Balance sheet

OMP LNG V AS

Figures in USD

Assets	Note	31.12.2023	31.12.2022
Non-current assets			
Non-current financial assets			
Investments in related parties	4	20 763 247	34 546 853
Total non-current financial assets		20 763 247	34 546 853
Total non-current assets		20 763 247	34 546 853
Current assets			
Receivables			
Other short-term receivables		0	4 051
Total receivables		0	4 051
Cash and cash equivalents			
Cash and cash equivalents	5	109 447	750 133
Total cash and cash equivalents		109 447	750 133
Total current assets		109 447	754 184
Total assets		20 872 694	35 301 037



Balance sheet

OMP LNG V AS

Figures in USD

Equity and liabilities	Note	31.12.2023	31.12.2022
Equity			
Paid-in capital			
Share capital	6	2 956 626	1 741 092
Share premium reserve		18 022 940	18 513 474
Other paid-in equity		-4 405	-3 010
Non-registered change in capital		0	15 000 000
Total paid-in equity		20 975 161	35 251 556
Retained earnings			
Uncovered loss		-105 631	-106 136
Total retained earnings		-105 631	-106 136
Total equity	7	20 869 530	35 145 420
Liabilities			
Current liabilities			
Trade payables		3 163	5 706
Tax payable	3	0	109 765
Liabilities to related parties	4	0	40 146
Total current liabilities		3 163	155 617
Total liabilities		3 163	155 617
Total equity and liabilities		20 872 694	35 301 037

Oslo, 29.05.2024

The board of OMP LNG V AS

Asle Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board



Notes to the Annual Report 2023

OMP LNG V AS

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.



Notes to the Annual Report 2023

OMP LNG V AS

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Loans and guarantees to leading persons

No loans have been granted or guarantees given on behalf of leading persons in the company.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2023	2022
Statutory audit	4 593	0
Fees for other service by auditor	4 405	3 010
Total fees auditor	8 998	3 010



Notes to the Annual Report 2023

OMP LNG V AS

Note 3 Tax

Specification of tax expense	2023	2022
Tax payable	0	109 765
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	109 765

Taxable financial result:

Ordinary profit/loss before tax	506	3 628
Currency difference USD/NOK	-4 817	495 303
Permanent differences	-1 475	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	5 786	0
Total taxable financial result	0	498 931

Tax payable in the balance sheet:

Tax payable on this year's result	0	109 765
Current tax payable in balance sheet	0	109 765

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	-5 786	0	5 786
Total temporary differences	-5 786	0	5 786

Deferred tax (-) / deferred tax advantage (+) 22%/22%	-1 273	0	1 273
---	--------	---	-------

Note 4 Related parties

Investment in related parties	2023	2022
Norfra LNG 32 S.A.S.	12 492 313	12 492 313
Norfra LNG 34 S.A.S.	8 270 934	22 054 540
Total investment in related parties	20 763 247	34 546 853

Short-term debt to related parties	2023	2022
OMP LNG AS	0	146
OMP LNG IV AS	0	40 000
Total short-term debt to related parties	0	40 146

Note 5 Bank deposit

There is no restriction on the companies bank deposits.



Notes to the Annual Report 2023

OMP LNG V AS

Note 6 Share capital and shareholder

The share capital in OMP LNG V AS as of 31.12.2023:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	1 001 000	30	30 030 000
Total	1 001 000	30	30 030 000

The ownership structure in OMP LNG V AS as of 31.12.2023:

	Ordinary shares	Ownership in %
OMP LNG Holding II SICAV p.l.c.	1 001 000	100
Total	1 001 000	100

Note 7 Equity

Total equity in OMP LNG V AS as of 31.12.2023:

	Share capital	Share premium reserve	Other paid-in equity	Non- registered change in capital	Uncovered loss	Total equity
Equity 31.12.2022	1 741 092	18 513 474	-3 010	15 000 000	-106 136	35 145 420
Reg. capital increase EGM 19.12.22	1 215 534	13 784 466	-1 395	-15 000 000	0	-1 395
Additional dividend EGM 12.07.23	0	-11 375 000	0	0	0	-11 375 000
Additional dividend EGM 28.12.23	0	-2 900 000	0	0	0	-2 900 000
Annual result 2023	0	0	0	0	506	506
Equity pr. 31.12.2023	2 956 626	18 022 940	-4 405	0	-105 631	20 869 530



🔗 Admincontrol

List of Signatures Page 1/1

OMP LNG V AS Årsregnskap 2023.pdf

Name	Method	Signed at
Andersson, Asle	BANKID	2024-05-29 13:40 GMT+02
Nilsen, Martin Køhn	BANKID	2024-05-29 13:18 GMT+02



This file is sealed with a digital signature. The seal is a guarantee for the authenticity of the document.

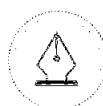
External reference: 7266CF22C0AB420BA496D5103B5E6060



Annual Report 2023
OMP LNG V AS

Income Statement
Balance Sheet
Notes to the accounts

Org.no.: 929 047 435



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6080



Income Statement

OMP LNG V AS

Figures in USD

	Note	01.01.2023-31.12.2023	21.03.2022-31.12.2022
Operating expenses			
Other expenses	2	-42 969	-5 997
Total operating expenses		-42 969	-5 997
Operating profit		-42 969	-5 997
Financial income and expenses			
Other interest income		35 532	10 115
Other financial income		11 759	67
Other interest expenses		-1 220	0
Other financial expenses		-2 597	-557
Total financial income and expenses		43 475	9 625
Net profit before tax		506	3 628
Income tax expense	3	0	-109 765
Net profit after tax		506	-106 136
Allocation of net profit and equity transfers			
Additional dividend		14 275 000	0
Transferred from share premium		-14 275 000	0
Loss brought forward		506	-106 136
Total allocation of net profit and equity		506	-106 136

OMP LNG V AS

Side 2



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6080

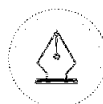


Balance sheet

OMP LNG V AS

Figures in USD

Assets	Note	31.12.2023	31.12.2022
Non-current assets			
Non-current financial assets			
Investments in related parties	4	20 763 247	34 546 853
Total non-current financial assets		20 763 247	34 546 853
Total non-current assets		20 763 247	34 546 853
Current assets			
Receivables			
Other short-term receivables		0	4 051
Total receivables		0	4 051
Cash and cash equivalents			
Cash and cash equivalents	5	109 447	750 133
Total cash and cash equivalents		109 447	750 133
Total current assets		109 447	754 184
Total assets		20 872 694	35 301 037



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6060



Balance sheet

OMP LNG V AS
Figures in USD

Equity and liabilities	Note	31.12.2023	31.12.2022
Equity			
Paid-in capital			
Share capital	6	2 956 626	1 741 092
Share premium reserve		18 022 940	18 513 474
Other paid-in equity		-4 405	-3 010
Non-registered change in capital		0	15 000 000
Total paid-in equity		20 975 161	35 251 556
Retained earnings			
Uncovered loss		-105 631	-106 136
Total retained earnings		-105 631	-106 136
Total equity	7	20 869 530	35 145 420
Liabilities			
Current liabilities			
Trade payables		3 163	5 706
Tax payable	3	0	109 765
Liabilities to related parties	4	0	40 146
Total current liabilities		3 163	155 617
Total liabilities		3 163	155 617
Total equity and liabilities		20 872 694	35 301 037

Oslo, 29.05.2024
The board of OMP LNG V AS

Asle Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6080



Notes to the Annual Report 2023

OMP LNG V AS

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

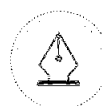
Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

OMP LNG V AS

Page 5



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6060



Notes to the Annual Report 2023

OMP LNG V AS

Note 2 Wages, number of employees, fees, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Loans and guarantees to leading persons

No loans have been granted or guarantees given on behalf of leading persons in the company.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2023	2022
Statutory audit	4 593	0
Fees for other service by auditor	4 405	3 010
Total fees auditor	8 998	3 010



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6060



Notes to the Annual Report 2023

OMP LNG V AS

Note 3 Tax

Specification of tax expense	2023	2022
Tax payable	0	109 765
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	109 765

Taxable financial result:

Ordinary profit/loss before tax	506	3 628
Currency difference USD/NOK	-4 817	495 303
Permanent differences	-1 475	0
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	5 786	0
Total taxable financial result	0	498 931

Tax payable in the balance sheet:

Tax payable on this year's result	0	109 765
Current tax payable in balance sheet	0	109 765

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	-5 786	0	5 786
Total temporary differences	-5 786	0	5 786

Deferred tax (-) / deferred tax advantage (+) 22%/22%	-1 273	0	1 273
---	--------	---	-------

Note 4 Related parties

Investment in related parties	2023	2022
Norfra LNG 32 S.A.S.	12 492 313	12 492 313
Norfra LNG 34 S.A.S.	8 270 934	22 054 540
Total investment in related parties	20 763 247	34 546 853

Short-term debt to related parties	2023	2022
OMP LNG AS	0	146
OMP LNG IV AS	0	40 000
Total short-term debt to related parties	0	40 146

Note 5 Bank deposit

There is no restriction on the companies bank deposits.

OMP LNG V AS

Page 7



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6080



Notes to the Annual Report 2023

OMP LNG V AS

Note 6 Share capital and shareholder

The share capital in OMP LNG V AS as of 31.12.2023:

	Ordinary shares	Par value	Share capital
		NOK	NOK
Ordinary shares	1 001 000	30	30 030 000
Total	1 001 000	30	30 030 000

The ownership structure in OMP LNG V AS as of 31.12.2023:

	Ordinary shares	Ownership in %
OMP LNG Holding II SICAV p.l.c.	1 001 000	100
Total	1 001 000	100

Note 7 Equity

Total equity in OMP LNG V AS as of 31.12.2023:

	Share capital	Share premium reserve	Other paid-in equity	Non-registered change in capital	Uncovered loss	Total equity
Equity 31.12.2022	1 741 092	18 513 474	-3 010	15 000 000	-106 136	35 145 420
Reg. capital increase EGM 19.12.22	1 215 534	13 784 466	-1 395	-15 000 000	0	-1 395
Additional dividend EGM 12.07.23	0	-11 375 000	0	0	0	-11 375 000
Additional dividend EGM 28.12.23	0	-2 900 000	0	0	0	-2 900 000
Annual result 2023	0	0	0	0	506	506
Equity pr. 31.12.2023	2 956 626	18 022 940	-4 405	0	-105 631	20 869 530



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
7266CF22C0A3420BA496D5103B5E6080



To the General Meeting of OMP LNG V AS

Independent Auditor's Report

Opinion

We have audited the financial statements of OMP LNG V AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 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.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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>

Oslo, 29 May 2024

PricewaterhouseCoopers AS

Bjørn Lund
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lund, Bjørn	BANKID	2024-05-29 09:30

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.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.



Skatteetaten

Vår dato
04.10.2022

Din/Deres dato

Saksbehandler
Kjell Knutsen

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
94897296

Org.nr
974761076

Vår referanse
2022/5777912

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

OMP LNG V AS
Postboks 2002 Vika
0125 OSLO

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for 929047435 OMP LNG V AS

Vi viser til deres søknad av 14. september 2022 om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skatteetaten gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden siteres:

I. Regulatoriske forhold

Selskapet ble stiftet 21.03.2022 og er et norsk aksjeselskap, underlagt norsk lov.

Selskapets styre består av:

- Asle Andersson, styrets leder
- Martin Køhn Nilsen, styremedlem

II. Eiere

Selskapet er del av et internasjonalt konsern [...], hvor arbeidsspråk ved rapportering til konsernet foregår på engelsk.

Selskapets eies 100% av OMP SICAV PLC, som er hjemmehørende på Malta. Eieren er et alternativt investeringsfond regulert under Malta Financial Services Authority:



<https://www.mfsa.mt/financial-services-register/result/?id=13721>

Videre er OMP SICAV PLC ultimate eier Hitecvision VI L.P. registrert på Guernsey. Hovedfondet er regulert under Guernsey Financial Services Commission:

<https://www.gfsc.gg/commission/regulated-entities/2022026>

Gitt den internasjonale eierstrukturen, hvor eierne er profesjonelle investorer, vurderer Selskapet det som hensiktsmessig å kunne avlegge årsregnskap og årsberetning på engelsk.

III. Virksomhet og bransje

Selskapets formål er å eie skip og andeler i skip, samt aksjer og andeler i selskap som driver slik virksomhet, samt aktiviteter som faller naturlig i tilknytning til dette.

Generelt er både Private-Equity og Shipping-bransjen av internasjonal karakter og Selskapet vurderer det som hensiktsmessig å kunne avlegge årsregnskapet og årsberetning på engelsk.

IV. Avsluttende bemerkning

Selskapet fremholder på basis av redegjørelsen ovenfor at behovet for å utarbeide årsregnskap og årsmelding på norsk ikke gjør seg gjeldende, dermed slik at det bør kunne gis dispensasjon fra kravet om å utarbeide dokumentene på norsk. Følgelig bes det om dispensasjon fra språkkravet slik at Selskapet kan utarbeide dokumentasjonen på engelsk både for regnskapsåret 2022 og fremtidige regnskapsavleggelser.

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 skjævt 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, kunder og lokalsamfunnet.

Det er etter skatteetatens 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at selskapet er en del av et internasjonalt konsern hvor arbeidsspråket ved rapportering til konsernet skjer på engelsk. Videre at konsernet har en internasjonal eierstruktur med profesjonelle investorer og at både Privat Equity og shipping-bransjen, som selskapet opererer i, er av internasjonal karakter. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis. Selskapet kan derfor avlegge årsregnskap og årsberetning på engelsk fra og med regnskapsåret 2022.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Gro Stangeland
underdirektør
Innsats, storbedrift
Skatteetaten

Kjell Knutsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.