



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ove Martin Juul
Dato for fastsettelse av årsregnskapet: 30.06.2022

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 17.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	62 514	59 497
Sum kostnader		62 514	59 497
Driftsresultat		-62 514	-59 497
Finansinntekter og finanskostnader			
Annen renteinntekt			14
Sum finansinntekter			14
Write-down of long-term investments		19 062 268	57 053 278
Rentekostnad til foretak i samme konsern	4	13 450	13 601
Sum finanskostnader		19 075 718	57 066 878
Netto finans		-19 075 718	-57 066 864
Ordinært resultat før skattekostnad		-19 138 231	-57 126 361
Income tax expense	5		
Ordinært resultat etter skattekostnad		-19 138 231	-57 126 361
Årsresultat		-19 138 231	-57 126 361
Årsresultat etter minoritetsinteresser		-19 138 231	-57 126 361
Totalresultat		-19 138 231	-57 126 361
Overføringer og disponeringer			
From share premium	6	-19 138 231	-57 126 361
Sum overføringer og disponeringer		-19 138 231	-57 126 361



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investments in shares	3	405 442 527	424 647 795
Sum finansielle anleggsmidler		405 442 527	424 647 795
Sum anleggsmidler		405 442 527	424 647 795
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			4 290
Sum fordringer			4 290
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		102 234	30 828
Sum bankinnskudd, kontanter og lignende		102 234	30 828
Sum omløpsmidler		102 234	35 118
SUM EIENDELER		405 544 761	424 682 913
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	440 000	440 000
Overkurs	6	404 699 943	423 838 174
Sum innskutt egenkapital		405 139 943	424 278 174
Sum egenkapital		405 139 943	424 278 174



Balanse

Beløp i: NOK	Note	2021	2020
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other non-current liabilities	4	381 930	368 481
Sum annen langsiktig gjeld		381 930	368 481
Sum langsiktig gjeld		381 930	368 481
Kortsiktig gjeld			
Leverandørgjeld		22 888	26 250
Other current liabilities			10 008
Sum kortsiktig gjeld		22 888	36 258
Sum gjeld		404 818	404 738
SUM EGENKAPITAL OG GJELD		405 544 761	424 682 913



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 840153

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: HV V HOLDING AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

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Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ove Martin Juul
Dato for fastsettelse av årsregnskapet: 30.06.2022

Revisjon

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

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 11.08.2022



Organisasjonsnr: 914 148 308
HV V HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	62 514	59 497
Sum kostnader		62 514	59 497
Driftsresultat		-62 514	-59 497
Finansinntekter og finanskostnader			
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Totalresultat		-19 138 231	-57 126 361
Overføringer og disponeringer			
From share premium	6	-19 138 231	-57 126 361
Sum overføringer og disponeringer		-19 138 231	-57 126 361



Organisasjonsnr: 914 148 308
HV V HOLDING AS

BALANSE

Beløp i: NOK **Note** **2021** **2020**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investments in shares	3	405 442 527	424 647 795
Sum finansielle anleggsmidler		405 442 527	424 647 795
Sum anleggsmidler		405 442 527	424 647 795

Omløpsmidler Varer

Fordringer

Other short-term receivables			4 290
Sum fordringer			4 290

Bankinnskudd, kontanter og lignende

Cash and cash equivalents		102 234	30 828
Sum bankinnskudd, kontanter og lignende		102 234	30 828
Sum omløpsmidler		102 234	35 118

SUM EIENDELER		405 544 761	424 682 913
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	6, 7	440 000	440 000
Overkurs	6	404 699 943	423 838 174
Sum innskutt egenkapital		405 139 943	424 278 174

Sum egenkapital		405 139 943	424 278 174
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Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Other non-current liabilities	4	381 930	368 481
Sum annen langsiktig gjeld		381 930	368 481

Sum langsiktig gjeld		381 930	368 481
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Kortsiktig gjeld		
Leverandørgjeld	22 888	26 250
Other current liabilities		10 008
Sum kortsiktig gjeld	22 888	36 258
Sum gjeld	404 818	404 738
SUM EGENKAPITAL OG GJELD	405 544 761	424 682 913



Organisasjonsnr: 914 148 308
HV V HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

2

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Deloitte.

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Strandvingen 14 A
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 2021, 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 2021, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors (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

Penneo Dokumentnøkkel: 4JGTH-5JBCY-TDEHE-QUCLY-N7QJH-DB3X8



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side 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, 30 June 2022
Deloitte AS

Ommund Skailand
State Authorised Public Accountant

Penneo Dokumentnøkkel: 4JGTH-5J3CY-TDEHE-QUCLY-N7QJH-DB3X8



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De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Ommund Skailand

Statsautorisert revisor

Serienummer: 9578-5999-4-1493317

IP: 217.173.xxx.xxx

2022-06-30 09:51:29 UTC



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Financial Statements

2021

HV V Holding AS

Org.no.:914 148 308

Penneo document key: 8M6D7-1WBJX-XG4FJ-86PYW-86AOC-TQ6GT



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 2021 was NOK 19 138 231 compared to a loss of NOK 57 126 361 in 2020.

Allocation of this years' loss is transferred from share premium. Equity ratio as of 31.12.2021 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.

Going concern

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

Stavanger, 30.06.2022

The board of HV V Holding AS

Jøne Skaara
Chair of the board

Oddvar Dirdal
Board member

Ove Martin Juul
Board member

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Revenue statement			
HV V Holding AS			
Operating income and operating expenses (NOK)	Note	2021	2020
Other expenses	2	62 514	59 497
Total expenses		62 514	59 497
Operating profit		-62 514	-59 497
Financial income and expenses			
Other interest income		0	14
Write-down of long-term investments		19 062 268	57 053 278
Interest expense to group companies	4	13 450	13 601
Net financial items		-19 075 718	-57 066 864
Net profit (-loss) before tax		-19 138 231	-57 126 361
Income tax expense	5	0	0
Net profit(-loss)		-19 138 231	-57 126 361
Allocation of net profit (-loss)			
From share premium	6	-19 138 231	-57 126 361
Total allocation		-19 138 231	-57 126 361

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Balance sheet			
HV V Holding AS			
Assets (NOK)	Note	2021	2020
Non-current assets			
Non-current financial assets			
Investments in shares	3	405 442 527	424 647 795
Total non-current financial assets		405 442 527	424 647 795
Total non-current assets		405 442 527	424 647 795
Current assets			
Debtors			
Other short-term receivables		0	4 290
Total receivables		0	4 290
Cash and cash equivalents		102 234	30 828
Total current assets		102 234	35 118
Total assets		405 544 761	424 682 913

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Balance sheet			
HV V Holding AS			
Equity and liabilities (NOK)	Note	2021	2020
Paid-in capital			
Share capital	6, 7	440 000	440 000
Share premium	6	404 699 943	423 838 174
Total paid-in capital		405 139 943	424 278 174
Total equity		405 139 943	424 278 174
Liabilities			
Other non-current liabilities			
Other non-current liabilities	4	381 930	368 481
Total non-current liabilities		381 930	368 481
Current liabilities			
Trade payables		22 888	26 250
Other current liabilities		0	10 008
Total current liabilities		22 888	36 258
Total liabilities		404 818	404 738
Total equity and liabilities		405 544 761	424 682 913
Stavanger, 30.06.2022 The board of HV V Holding AS			
_____ Jone Skaara Chair of the board	_____ Oddvar Dirdal Board member	_____ Ove Martin Juul Board member	
HV V Holding AS		Page 5	

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Indirect cash flow			
HV V Holding AS			
(NOK)	Note	2021	2020
Cash flows from operating activities			
Profit/ (-loss) before tax		-19 138 231	-57 126 361
Impairment of shares		19 062 268	57 053 277
Change in accounts payable		-3 363	4 375
Change in other accrual items		-5 718	2 225
Net cash flows from operating activities		-85 044	-66 484
Cash flows from investment activities			
Dividend		143 000	0
Investments in shares		0	1 072
Change in loan to group companies		13 450	18 963
Net cash flows from investment activities		156 450	17 891
Net change in cash and cash equivalents		71 407	-48 593
Cash and cash equivalents at the start of the period		30 828	79 421
Cash and cash equivalents at the end of the period		102 234	30 828

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HV V HOLDING AS

NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 1 Accounting principles

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

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 assets 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 2021

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 2021 was NOK 20 886.

Fees for other assurance engagements was NOK 0.

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

Note 3 Investment in shares

Company	Office	Ownership	Result 2021	Equity 31.12	Booked value as of 31.12
Moreld Holding AS	Stavanger	14,3 %	-134 317 961	2 835 247 041	405 442 527

Note 4 Balances with group companies

Debt	2021	2020
HitecVision V L.P.	381 930	368 481
Sum	381 930	368 481

Interest accrued on the group loan was NOK 13 450 in 2021.

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HV V HOLDING AS

NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 5 Tax

This year's tax expense	2021	2020
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:		
Ordinary result before tax	-19 138 231	-57 126 361
Permanent differences	19 066 558	57 053 278
Taxable income	-71 673	-73 084
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

	2021	2020	Difference
Accumulated loss to be brought forward	-440 238	-368 565	71 673
Not included in the deferred tax calculation	440 238	368 565	-71 673
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 2021

Note 6 Equity

	Share capital	Share premium	Total equity
As of 01.01.2021	440 000	423 838 174	424 278 174
Net loss		-19 138 231	-19 138 231
As of 31.12.2021	440 000	404 699 943	405 139 943

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 %

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

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

Ove Martin Juul

Board member

Serial number: 9578-5998-4-1082585

IP: 185.51.xxx.xxx

2022-06-30 09:59:11 UTC



Oddvar Dirdal

Board member

Serial number: 9578-5992-4-3159248

IP: 185.51.xxx.xxx

2022-06-30 10:07:24 UTC



Jone Skaara

Chairman

Serial number: jone.skaara@hitecvision.com

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2022-06-30 13:11:43 UTC

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Skatteetaten

Vår dato 31.01.2022	Din/Deres dato 13.01.2022	Saksbehandler Vibeke Horne
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HV VII INVEST UNIFORM AS
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Att. Ove Martin Juul

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

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

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Selskapene som er opplistet i vedlegget er norske investerings- og 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



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

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

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

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

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Vedlegg

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