



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 641 043
Organisasjonsform: Aksjeselskap
Foretaksnavn: HV VII INVEST DAGS AS
Forretningsadresse: Jåttåvågveien 7
4020 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: 31.05.2022

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, 28.06.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	62 110	53 057
Sum kostnader		62 110	53 057
Driftsresultat		-62 110	-53 057
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		11 280	5 079
Annen renteinntekt		14	63
Sum finansinntekter		11 294	5 142
Rentekostnad til foretak i samme konsern		16 179	4 471
Annen rentekostnad			13
Sum finanskostnader		16 179	4 484
Netto finans		-4 885	658
Ordinært resultat før skattekostnad		-66 995	-52 399
Income tax expense	5		
Ordinært resultat etter skattekostnad		-66 995	-52 399
Årsresultat		-66 995	-52 399
Årsresultat etter minoritetsinteresser		-66 995	-52 399
Totalresultat		-66 995	-52 399
Overføringer og disponeringer			
To/from other equity	6	-66 995	-52 399
Sum overføringer og disponeringer		-66 995	-52 399



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	3	89 623 488	89 623 488
Lån til foretak i samme konsern	4	293 284	282 004
Sum finansielle anleggsmidler		89 916 772	89 905 492
Sum anleggsmidler		89 916 772	89 905 492
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			1 875
Sum fordringer			1 875
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		136 345	198 143
Sum bankinnskudd, kontanter og lignende		136 345	198 143
Sum omløpsmidler		136 345	200 018
SUM EIENDELER		90 053 117	90 105 510
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	16 745 879	16 745 879
Overkurs	6	50 741 986	50 741 986
Annen innskutt egenkapital	6	1 625 000	1 625 000
Sum innskutt egenkapital		69 112 864	69 112 864



Balanse

Beløp i: NOK	Note	2021	2020
Opptjent egenkapital			
Other equity	6	20 494 486	20 561 481
Sum opptjent egenkapital		20 494 486	20 561 481
Sum egenkapital		89 607 351	89 674 346
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other non-current liabilities	4	420 650	404 471
Sum annen langsiktig gjeld		420 650	404 471
Sum langsiktig gjeld		420 650	404 471
Kortsiktig gjeld			
Leverandørgjeld		16 616	23 138
Other current liabilities		8 500	3 555
Sum kortsiktig gjeld		25 116	26 693
Sum gjeld		445 766	431 164
SUM EGENKAPITAL OG GJELD		90 053 117	90 105 510



Financial Statements

2021

HV VII Invest Dags AS

Org.no.:913 641 043

Penneo Dokumentnr: DQONK-EKE6O-CUHG6-ESCSO-XYZZ-PHNO2



HV VII Invest Dags AS

Board of Directors' report

Introduction

HV VII Invest Dags AS (the "Company") with reg.no 913 641 043 is a holding company and controlling shareholder of WellPartner AS and Wellpartner Consulting AS, through Circle Group AS and Circle Group Well Services AS. HV VII Invest Dags AS and Circle Group AS are based in Stavanger, while the operating companies in the Group are based in Sola.

Financial results

Net loss in 2021 was NOK 66 995 compared to a net loss of NOK 52 399 in 2020. Allocation of this year's loss is transferred from other equity. Equity ratio as of 31.12.2021 is 99,5 %.

Share capital and shareholders

HitecVision VII, L.P. is the Company's sole shareholder, and owned 100% of the shares in the Company at the end of the year.

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, 31.05.2022

The board of HV VII Invest Dags AS

Jøne Skaara
Chair of the board

Oddvar Dirdal
Member of the board

Ove Martin Juul
Member of the board

Peritoo Dokumentnøkkel: DQONK-EKE6O-CUJHG-ESCSO-XYZZ-PHNOZ



Revenue statement			
HV VII Invest Dags AS			
Operating income and operating expenses (NOK)	Note	2021	2020
Other expenses	2	62 110	53 057
Total expenses		62 110	53 057
Operating profit		-62 110	-53 057
Financial income and expenses			
Interest income from group companies		11 280	5 079
Other interest income		14	63
Interest expense to group companies		16 179	4 471
Other interest expenses		0	13
Net financial items		-4 885	658
Net profit (-loss) before tax		-66 995	-52 399
Income tax expense	5	0	0
Net profit (-loss)		-66 995	-52 399
Allocation of net profit (-loss)			
To/from other equity	6	-66 995	-52 399
Total allocation		-66 995	-52 399

Penneo Dokumentnøkkel: DQONK-EKE6O-CUHG6-ESCSO-XYZZ-PHNOZ



Balance sheet			
HV VII Invest Dags AS			
Assets (NOK)	Note	2021	2020
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	3	89 623 488	89 623 488
Loan to group companies	4	293 284	282 004
Total non-current financial assets		89 916 772	89 905 492
Total non-current assets		89 916 772	89 905 492
Current assets			
Debtors			
Other short-term receivables		0	1 875
Total receivables		0	1 875
Cash and cash equivalents		136 345	198 143
Total current assets		136 345	200 018
Total assets		90 053 117	90 105 510

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Balance sheet			
HV VII Invest Dags AS			
Equity and liabilities (NOK)	Note	2021	2020
Paid-in capital			
Share capital	6, 7	16 745 879	16 745 879
Share premium reserve	6	50 741 986	50 741 986
Other paid-in capital	6	1 625 000	1 625 000
Total paid-in capital		69 112 864	69 112 864
Retained earnings			
Other equity	6	20 494 486	20 561 481
Total retained earnings		20 494 486	20 561 481
Total equity		89 607 351	89 674 346
Liabilities			
Other non-current liabilities	4	420 650	404 471
Total non-current liabilities		420 650	404 471
Current liabilities			
Trade payables		16 616	23 138
Other current liabilities		8 500	3 555
Total current liabilities		25 116	26 693
Total liabilities		445 766	431 164
Total equity and liabilities		90 053 117	90 105 510

Stavanger, 31.05.2022
The board of HV VII Invest Dags AS

<hr/> Jøne Skaara Chair of the board	<hr/> Oddvar Dirdal Member of the board	<hr/> Ove Martin Juul Member of the board
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HV VII Invest Dags AS Page 5

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Indirect cash flow			
HV VII Invest Dags AS			
(NOK)	Note	2021	2020
Cash flows from operating activities			
Profit/ (-loss) before tax		-66 995	-52 399
Change in accounts payable		-6 522	15 013
Change in other current items		-4 460	8 438
Net cash flows from operating activities		-77 977	-28 948
Change in intercompany balances			
Net cash flows from financing activities		16 179	194 504
Net change in cash and cash equivalents		-61 798	165 556
Cash and cash equivalents at the start of the period		198 143	32 587
Cash and cash equivalents at the end of the period		136 345	198 143

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HV VII INVEST DAGS 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 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.

Shares in subsidiaries and associates

Subsidiaries and investments in associates are carried at cost in the parent company accounts. 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 and group contributions 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.

Going concern

Pursuant to 3-3 of the Norwegian Accounting Act the Board of Directors confirms that the conditions for continued operations as a going concern are present for the Company and that the annual financial statements for 2021 have been prepared under this presumption.

Group affiliation

Consolidated financial statements are not prepared as the shares in the subsidiary have been acquired with an intention of temporary ownership, cf. Section 3-8 of the Accounting Act (Regnskapsloven).



HV VII INVEST DAGS AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 2 General and administrative expenses

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 19 750.

Fees for other assurance engagements was NOK 0.

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

Note 3 Investment in subsidiaries

Company	Office	Ownership	Net profit 2021	Equity as of 31.12	Booked value as of 31.12
Circle Group AS	Stavanger	94%	-68 997	66 824 080	89 623 488

Note 4 Balances with group companies

Receivables	2021	2020
Circle Group AS	293 284	282 004

Debt	2021	2020
HitecVision VII LP	420 650	404 471

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HV VII INVEST DAGS 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	-66 995	-52 399
Permanent differences	0	0
Taxable income	-66 995	-52 399
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	-285 181	-218 186	66 995
Not included in the deferred tax calculation	285 181	218 186	-66 995
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

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HV VII INVEST DAGS AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

Note 6 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Total equity
As of 01.01.2020	16 745 879	50 741 986	1 625 000	20 561 481	89 674 346
Net loss				-66 995	-66 995
As of 31.12.2021	16 745 879	50 741 986	1 625 000	20 494 486	89 607 351

Note 7 Shareholders

The share capital in HV VII Invest Dags AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	4 651 633	3,6	16 745 879

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
Hit ecVision VII LP	4 651 633	100 %

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

Ove Martin Juul

Board member

Serienummer: 9578-5998-4-1082585

IP: 185.51.xxx.xxx

2022-05-31 11:42:14 UTC



Jone Skaara

Chairman

Serienummer: 9578-5997-4-27013

IP: 185.51.xxx.xxx

2022-05-31 12:01:11 UTC



Oddvar Dirdal

Board member

Serienummer: 9578-5992-4-3159248

IP: 185.51.xxx.xxx

2022-05-31 13:29:03 UTC



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Skatteetaten

Vår dato 31.01.2022	Din/Deres dato 13.01.2022	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR468961074	Telefon 90518192
Org.nr 974761076	Vår referanse 2020/5120732	Postadresse Postboks 9200 Grønland 0134 OSLO

HV VII INVEST UNIFORM AS
Postboks 8120 Forus
4020 STAVANGER

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 holdingselskaper 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



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To the General Meeting of HV VII Invest Dags AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of HV VII Invest Dags 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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Independent Auditor's Report
HV VII Invest Dags 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, 31 May 2022
Deloitte AS

Ommund Skailand
State Authorised Public Accountant

Penneo Dokumentnøkkel: 160KU-2ZYQG-0BWSQ-08VIEFTGZU-81T81



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Ommund Skailand

Statsautorisert revisor

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