



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### 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: Torkjel Øvsthus  
Dato for fastsettelse av årsregnskapet: 15.04.2021

### Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert  
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

*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, 21.06.2022



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		7 089 265	6 289 773
<b>Sum inntekter</b>		<b>7 089 265</b>	<b>6 289 773</b>
<b>Kostnader</b>			
Annen driftskostnad		1 036 969	929 437
<b>Sum kostnader</b>		<b>1 036 969</b>	<b>929 437</b>
<b>Driftsresultat</b>		<b>6 052 296</b>	<b>5 360 336</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt		20 690	40 698
<b>Sum finansinntekter</b>		<b>20 690</b>	<b>40 698</b>
<b>Netto finans</b>		<b>20 690</b>	<b>40 698</b>
<b>Ordinært resultat før skattekostnad</b>		<b>6 072 986</b>	<b>5 401 034</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>6 072 986</b>	<b>5 401 034</b>
<b>Årsresultat</b>		<b>6 072 986</b>	<b>5 401 034</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte		6 100 000	5 400 000
Overføringer til/fra annen egenkapital		-27 014	1 033
<b>Sum overføringer og disponeringer</b>		<b>6 072 986</b>	<b>5 401 033</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Tomter, bygninger og annen fast eiendom		101 791 957	101 791 957
<b>Sum varige driftsmidler</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>Sum anleggsmidler</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		7 335 910	6 979 523
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>7 335 910</b>	<b>6 979 523</b>
<b>Sum omløpsmidler</b>		<b>7 335 910</b>	<b>6 979 523</b>
<b>SUM EIENDELER</b>		<b>109 127 867</b>	<b>108 771 480</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital		101 050 740	101 050 740
<b>Sum innskutt egenkapital</b>		<b>101 050 740</b>	<b>101 050 740</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		1 820 866	1 847 880
<b>Sum opptjent egenkapital</b>		<b>1 820 866</b>	<b>1 847 880</b>
<b>Sum egenkapital</b>		<b>102 871 606</b>	<b>102 898 620</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Kortsiktig gjeld</b>			
Utbytte		6 100 000	5 400 000
Annen kortsiktig gjeld		156 261	472 860
<b>Sum kortsiktig gjeld</b>		<b>6 256 261</b>	<b>5 872 860</b>
<b>Sum gjeld</b>		<b>6 256 261</b>	<b>5 872 860</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>109 127 867</b>	<b>108 771 480</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 292268

#### Enheten

Organisasjonsnummer: 987 715 154  
Organisasjonsform: Ansvarlig selskap, delt ansvar  
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Brønnøysundregistrene, 12.06.2021



Organisasjonsnr: 987 715 154  
ORMEN LANGE EIENDOM DA

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		7 089 265	6 289 773
<b>Sum inntekter</b>		<b>7 089 265</b>	<b>6 289 773</b>
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Annen driftskostnad		1 036 969	929 437
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<b>Ordinært resultat etter skattekostnad</b>		<b>6 072 986</b>	<b>5 401 034</b>
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Organisasjonsnr: 987 715 154  
ORMEN LANGE EIENDOM DA

## BALANSE

**Beløp i: NOK** **Note** **2020** **2019**

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

Varige driftsmidler  
Tomter, bygninger og  
annen fast eiendom  
Sum varige driftsmidler

101 791 957 101 791 957  
101 791 957 101 791 957

Sum anleggsmidler

101 791 957 101 791 957

#### Omløpsmidler Varer

Bankinnskudd, kontanter  
og lignende  
Bankinnskudd, kontanter  
og lignende  
Sum bankinnskudd,  
kontanter og lignende

7 335 910 6 979 523  
7 335 910 6 979 523

Sum omløpsmidler

7 335 910 6 979 523

SUM EIENDELER

109 127 867 108 771 480

### BALANSE - EGENKAPITAL OG GJELD

Egenkapital  
Innskutt egenkapital  
Selskapskapital  
Sum innskutt egenkapital

101 050 740 101 050 740  
101 050 740 101 050 740

Opptjent egenkapital  
Annen egenkapital  
Sum opptjent egenkapital

1 820 866 1 847 880  
1 820 866 1 847 880

Sum egenkapital

102 871 606 102 898 620

Sum langsiktig gjeld

0 0

Kortsiktig gjeld  
Utbytte  
Annen kortsiktig gjeld  
Sum kortsiktig gjeld

6 100 000 5 400 000  
156 261 472 860  
6 256 261 5 872 860

Sum gjeld

6 256 261 5 872 860



SUM EGENKAPITAL OG GJELD

109 127 867

108 771 480



Organisasjonsnr: 987 715 154  
ORMEN LANGE EIENDOM DA

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

**Regnskapsprinsipper**

Årsregnskapet er satt opp etter regnskapsloven. Regnskapsreglene for små foretak er fulgt.

**Note**

**Ytelser til ledende personer**

Er det gitt ytelser til ledende person: Nei

**Ytelser til daglig leder**

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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**Note**

**Antall årsverk i regnskapsåret**

Virksomheten har hatt følgende antall årsverk:  
0.00

**Note**

**Lån og sikkerhetsstillelse til ledende personer og aksjeeiere**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



Statsautoriserte revisorer  
Ernst & Young AS

Vassbotnen 11a Forus, NO-4313 Sandnes  
Postboks 8015, NO-4068 Stavanger

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

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Medlemmer av Den norske revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Company Meeting of Ormen Lange Eiendom DA

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Ormen Lange Eiendom DA, which comprise the balance sheet as at 31 December 2020, 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 have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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 management for the financial statements

The Board of Directors (management) is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from



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- fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
  - ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
  - ▶ conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
  - ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

## Report on other legal and regulatory requirements

### Opinion on registration and documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Stavanger, 3 May 2021  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Erik Søreng  
State Authorised Public Accountant (Norway)

Penneo Dokumentnr: GTJNY-SOXN5-0J56E-X40VK-TECJG-1570Z



# PENNEO

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."

## Erik Søreng

State Authorized Public Accountant (Norway)

On behalf of: Ernst & Young AS

Serial number: 9578-5999-4-1529830

IP: 92.220.xxx.xxx

2021-05-03 09:41:10Z



Penneo document key: GTJNY-SOXN5-0J56E-X4QVK-TECJG-1570Z

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# ANNUAL REPORT 2020

## ORMEN LANGE EIENDOM DA

Company Registration number  
987715154





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ÅRSRAPPORT 2020

## The Company Meetings Annual Report for 2020

### The company

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

The ownership positions of OLEDA is the same as the ownership positions of the Ormen Lange license:

Owners	Ownership share
Olje og Energidepartementet v/Petoro AS	36.4850 %
Equinor Energy AS	25.3452 %
A/S Norske Shell	17.8134 %
INEOS E&P NORGE AS	14.0208 %
Vår Energi AS	6.3356 %

### Operations

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

### Risks

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

### Other

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

### Financial position

The Company Meeting confirms that the financial statements have been prepared under the assumption of going concern. The profit for the year is NOK 6,072,986. Included in this is income from financial activities of NOK 20,690. As the company incurs low costs it is proposed to pay NOK 6,100,000 back to the owners. The operating costs are NOK 1,036,969 and the total accumulated investments are NOK 101,79,957.

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

Risavika, 15th April 2021

DocuSigned by:  
*Sigurd Omland*  
Sigurd Omland  
Petoro AS\*

DocuSigned by:  
*Tor Skjelby*  
Tor Skjelby  
Vår Energi AS

DocuSigned by:  
*Jan-Erik Walstad*  
Jan-Erik Walstad  
Equinor Energy AS

DocuSigned by:  
*Wouter de Klein*  
Wouter de Klein  
A/S Norske Shell

DocuSigned by:  
*Karl Henry Steen*  
Karl Henry Steen  
INEOS E&P Norge AS

DocuSigned by:  
*Torkjel Øvsthus*  
Torkjel Øvsthus  
Daglig leder

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



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ÅRSRAPPORT 2020

## Income Statement

	Note	2020	2019
<b>OPERATING INCOME AND COSTS</b>			
<b>OPERATING INCOME</b>			
Rental income from property	5, 8	7,089,265	6,289,773
<b>TOTAL OPERATING INCOME</b>		<b>7,089,265</b>	<b>6,289,773</b>
<b>OPERATING COSTS</b>			
Other operating costs	6, 7	1,036,969	929,437
<b>TOTAL OPERATING COSTS</b>		<b>1,036,969</b>	<b>929,437</b>
<b>OPERATING PROFIT</b>		<b>6,052,296</b>	<b>5,360,336</b>
<b>FINANCIAL INCOME AND FINANCIAL COSTS</b>			
<b>FINANCIAL INCOME</b>			
Other interest income	9	20,690	40,698
<b>TOTAL FINANCIAL INCOME</b>		<b>20,690</b>	<b>40,698</b>
<b>FINANCIAL COSTS</b>			
Other financial costs		-	-
<b>TOTAL FINANCIAL COSTS</b>		<b>-</b>	<b>-</b>
<b>FINANCIAL PROFIT</b>		<b>20,690</b>	<b>40,698</b>
<b>PROFIT FOR THE YEAR</b>		<b>6,072,986</b>	<b>5,401,033</b>
<b>ALLOCATION OF PROFIT</b>			
Payment to owners	12	6,100,000	5,400,000
Transfer to/from equity	12	(27,014)	1,033
<b>TOTAL ALLOCATION</b>		<b>6,072,986</b>	<b>5,401,033</b>



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ÅRSRAPPORT 2020


## Balance Sheet at 31.12.2020


ASSETS	Note	2020	2019
<b>FIXED ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Property Nyhamna	10	101,791,957	101,791,957
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>101,791,957</b>	<b>101,791,957</b>
<b>TOTAL FIXED ASSETS</b>		<b>101,791,957</b>	<b>101,791,957</b>
<b>CURRENT ASSETS</b>			
<b>RECEIVABLES</b>			
Trade receivables	8	-	-
<b>OTHER CURRENT ASSETS</b>			
Bank deposits	9	7,335,910	6,979,523
<b>TOTAL CURRENT ASSETS</b>		<b>7,335,910</b>	<b>6,979,523</b>
<b>TOTAL ASSETS</b>		<b>109,127,867</b>	<b>108,771,480</b>


EQUITY AND DEBT	Note	2020	2019
<b>PAID IN EQUITY</b>			
Paid in equity	12	101,050,740	101,050,740
<b>TOTAL PAID IN EQUITY</b>		<b>101,050,740</b>	<b>101,050,740</b>
<b>RETAINED EQUITY</b>			
Retained equity	12	1,820,866	1,847,880
<b>TOTAL RETAINED EQUITY</b>		<b>1,820,866</b>	<b>1,847,880</b>
<b>TOTAL EQUITY</b>		<b>102,871,606</b>	<b>102,898,620</b>
<b>DEBT</b>			
<b>CURRENT DEBT</b>			
Payment to owners	12	6,100,000	5,400,000
Other current debt	8	156,261	472,860
<b>TOTAL CURRENT DEBT</b>		<b>6,256,261</b>	<b>5,872,860</b>
<b>TOTAL DEBT</b>		<b>6,256,261</b>	<b>5,872,860</b>
<b>TOTAL EQUITY AND DEBT</b>		<b>109,127,867</b>	<b>108,771,480</b>

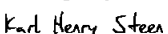
Risavika, 15th April 2021

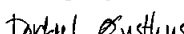
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 Karl Henry Steen  
 INEOS E&P Norge AS

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ÅRSRAPPORT 2020

## Notes to the Financial Statements

### 1. Accounting principles

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

#### Operational income

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

#### Operational costs

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

#### Classification and assessment of balance sheet items

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

#### Fixed assets

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

#### Tax

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

### 2. Accounting currency

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

### 3. Financial market risk

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

### 4. Significant transactions

There are no significant transactions in 2020.

### 5. Operational income

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

### 6. Number of employees

The company has no employees. Administrative services are provided by A/S Norske Shell and in 2020 NOK 156,261 was expensed for these services. The costs are included in operational costs in the financial statements.



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## ÅRSRAPPORT 2020

### 7. Payments and benefits to management

No remuneration has been paid to the directors. Fee for statutory audit has been expensed by NOK 85,610 including VAT and is presented in other operating cost in the financial statements.

### 8. Receivables, debt and other liabilities

Accounting positions with participating companies	2020	2019
Current debt (excluding payment to owners)	156,261	472,860
Trade receivables	-	-
<b>Book value at 31.12</b>	<b>156,261</b>	<b>474,879</b>

Current debt relates to incurred costs for accounting services provided by A/S Norske Shell. There are no receivable or payable positions at 31.12.2020 that mature for payment later than one year after the balance sheet date.

### 9. Bank and other cash equivalents

Bank deposits at 31.12.2020 amount to NOK 7,335,910 and do not include any restricted balances. Interest income on bank deposits in 2020 amounts to NOK 20,690.

### 10. Fixed assets

Book value	Property
Purchase cost 01.01	101 791 957
Acquisitions	-
Accumulated depreciation	-
<b>Book value at 31.12</b>	<b>101 791 957</b>

Tax value	Property
Purchase cost 01.01	101 791 957
Acquisitions	-
Accumulated depreciation	-
<b>Tax value at 31.12</b>	<b>101 791 957</b>

### 11. Tax

Taxable income:	2020	2019
Profit for the year	6,072,986	5,401,033
Permanent differences	-	-
Change in timing differences	-	-
<b>Taxable income for participating companies</b>	<b>6,072,986</b>	<b>5,401,033</b>

Timing differences at 31.12	2020	2019
Property	-	-
<b>Total timing differences</b>	<b>-</b>	<b>-</b>

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



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## ÅRSRAPPORT 2020

### 12. Equity

	<b>Paid in equity</b>	<b>Accumulated payment to owners</b>	<b>Accumulated earned profit</b>	<b>Total equity</b>
Equity at 01.01	101,050,740	(89,700,000)	91,547,880	102,898,620
		.		
<b>Change in equity during the year</b>				
Profit for the year			6,072,986	6,072,986
Payment to owners		(6,100,000)		(6,100,000)
<b>Equity at 31.12</b>	<b>101,050,740</b>	<b>(95,800,000)</b>	<b>97,620,866</b>	<b>102,871,606</b>

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



Skatteetaten

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

ORMEN LANGE EIENDOM DA  
Postboks 40  
4098 TANANGER

Att: Torkjel Øvsthus

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

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

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Ormen Lange Eiendom DA dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

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

### Bakgrunn

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

### Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i



samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet har begrenset eierkrets. Videre er det vektlagt at alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Katerina Stepanenko  
spesialrevisor  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*