



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	999 231 950
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	DET NORSKE VERITAS HOLDING AS
Forretningsadresse:	Veritasveien 1 1363 HØVIK

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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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:	Christine Sørлие
Dato for fastsettelse av årsregnskapet:	21.03.2024

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, 17.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	2 289 000	2 763 000
Sum kostnader		2 289 000	2 763 000
Driftsresultat		-2 289 000	-2 763 000
Finansinntekter og finanskostnader			
Financial income	4	304 415 000	2 767 000
Sum finansinntekter		304 415 000	2 767 000
Financial expenses	4	7 000	111 000
Sum finanskostnader		7 000	111 000
Netto finans		304 408 000	2 656 000
Ordinært resultat før skattekostnad		302 119 000	-107 000
Tax expense	5	466 000	133 000
Ordinært resultat etter skattekostnad		301 653 000	-240 000
Årsresultat		301 653 000	-240 000
Overføringer og disponeringer			
Ordinært utbytte		300 000 000	
Udekket tap			240 000
Overføringer til/fra annen egenkapital		1 653 000	
Sum overføringer og disponeringer		301 653 000	240 000



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	437 000	24 000
Sum immaterielle eiendeler		437 000	24 000
Finansielle anleggsmidler			
Investering i datterselskap	6	12 128 302 000	12 128 302 000
Sum finansielle anleggsmidler		12 128 302 000	12 128 302 000
Sum anleggsmidler		12 128 739 000	12 128 326 000
Omløpsmidler			
Varer			
Fordringer			
Other current receivables		19 000	
Konsernfordringer	7	348 667 000	44 912 000
Sum fordringer		348 686 000	44 912 000
Bankinnskudd, kontanter og lignende			
Cash and bank deposits			251 925 000
Sum bankinnskudd, kontanter og lignende			251 925 000
Sum omløpsmidler		348 686 000	296 837 000
SUM EIENDELER		12 477 425 000	12 425 163 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	8, 9	11 138 000	11 138 000
Overkurs	9	200 198 000	200 198 000
Sum innskutt egenkapital		211 336 000	211 336 000



Balanse

Beløp i: NOK	Note	2023	2022
Opptjent egenkapital			
Other equity	9	11 965 010 000	11 963 358 000
Sum opptjent egenkapital		11 965 010 000	11 963 358 000
Sum egenkapital		12 176 346 000	12 174 694 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	5	880 000	
Kortsiktig konserngjeld	7	300 199 000	250 446 000
Other current liabilities			23 000
Sum kortsiktig gjeld		301 079 000	250 469 000
Sum gjeld		301 079 000	250 469 000
SUM EGENKAPITAL OG GJELD		12 477 425 000	12 425 163 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 489113

Enheten

Organisasjonsnummer: 999 231 950
Organisasjonsform: Aksjeselskap
Foretaksnavn: DET NORSKE VERITAS HOLDING AS
Forretningsadresse: Veritasveien 1
1363 HØVIK

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Christine Sørli
Dato for fastsettelse av årsregnskapet: 21.03.2024

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Brønnøysundregistrene, 18.06.2024



Organisasjonsnr: 999 231 950
DET NORSKE VERITAS HOLDING AS

RESULTATREGNSKAP

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Organisasjonsnr: 999 231 950
DET NORSKE VERITAS HOLDING AS

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Fordringer			
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Other equity	9	11 965 010 000	11 963 358 000
Sum opptjent egenkapital		11 965 010 000	11 963 358 000
Sum egenkapital		12 176 346 000	12 174 694 000
Sum langsiktig gjeld		0	0



Kortsiktig gjeld			
Tax payable	5	880 000	
Kortsiktig konserngjeld	7	300 199 000	250 446 000
Other current liabilities			23 000
Sum kortsiktig gjeld		301 079 000	250 469 000
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SUM EGENKAPITAL OG GJELD		12 477 425 000	12 425 163 000



Organisasjonsnr: 999 231 950
DET NORSKE VERITAS HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
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Regnskapsprinsipper

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp



Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



List of Signatures Page 1/1

DNVH BoD Annual report 2023_for signing.pdf

Name	Method	Signed at
Thrane, Jon Eivind	BANKID	2024-03-21 11:21 GMT+01
Andreas Filip A Ringman Uggla	BANKID	2024-03-21 13:49 GMT+01
Seres, Silvija	BANKID	2024-03-21 11:19 GMT+01
Birgit Aagaard-Svendsen	MitID	2024-03-21 11:19 GMT+01
Jianxin Chen	One-Time-Password	2024-03-21 14:32 GMT+01
Ivarsen, Nina	BANKID_MOBILE	2024-03-21 10:23 GMT+01
Sæther, Ingvild	BANKID	2024-03-21 13:53 GMT+01
Kristoffersen, Lasse	BANKID	2024-03-21 09:44 GMT+01
Christian Venderby	MitID	2024-03-21 13:22 GMT+01
Adam Niklewski	One-Time-Password	2024-03-21 12:21 GMT+01
Baksaas, Jon Fredrik	BANKID	2024-03-21 11:29 GMT+01
Eriksen, Harry Remi	BANKID	2024-03-21 11:26 GMT+01



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DET NORSKE VERITAS HOLDING AS

Board of Director's report 2023

Det Norske Veritas Holding AS (DNV Holding) is 100% owned by Stiftelsen Det Norske Veritas.

Stiftelsen Det Norske Veritas is a free-standing, independent Norwegian foundation whose purpose is to safeguard life, property, and the environment. This purpose is realized mainly through Det Norske Veritas Holding AS' ownership of DNV Group AS.

STRATEGY

DNV Holding's purpose is to safeguard life, property, and the environment. The strategy is to realize this purpose through its 100% ownership of DNV Group AS (DNV).

DNV is an independent expert in risk management and assurance, operating in more than 100 countries. Through its broad experience and deep expertise, DNV advances safety and sustainable performance, sets industry benchmarks, and inspires and invents solutions. Further information about DNV and its key markets can be found in the Board of Directors' report for DNV.

DNV Holding will ensure that its equity and available funds are sufficient and provide the required financing, liquidity, and flexibility for it to be a long-term owner of DNV.

CORPORATE GOVERNANCE

DNV Holding's commitment to upholding best practices in corporate governance is evidenced through the comprehensive reports on corporate governance provided by its subsidiary DNV Group AS, which cover all applicable areas and ensure transparency and accountability throughout the holding company.

FINANCIAL PERFORMANCE

DNV Holding showed a net profit for the year of NOK 301.7 million (NOK 0.2 million loss in 2022). The change is mainly due to a NOK 300 million dividend from DNV Group AS recognized as financial income in 2023. At 31 December 2023, DNV Holding had total assets of NOK 12,477 million and total equity of NOK 12,176 million. Accrued dividend to Stiftelsen Det Norske Veritas of NOK 300 million has been reflected in the equity in 2023. The Board proposes to transfer the profit for the year, in excess of the NOK 300 million dividend, to other equity.

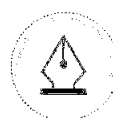
The Board confirms that the going concern assumption applies and that the financial statements have been prepared on this basis. The equity ratio of the company remains strong. The Board also confirms that, to the best of its knowledge, the information presented in the financial statements gives a true and fair view of the assets, liabilities, financial position, and results of DNV Holding for the period, and that there are no material events after the balance sheet date affecting the 2023 financial statements.

ORGANIZATION

DNV Holding has no employees. All employees are employed in the DNV subsidiaries. Management and administrative services for DNV Holding are provided by resources in the Norwegian subsidiary DNV AS pursuant to a Management Services Agreement entered on arm's length terms.

The activities in the company do not have any significant negative impact on the environment.

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OUTLOOK

As DNV Holding's strategy is to realize its purpose through 100% ownership of DNV Group AS, please refer to DNV Group AS' Board of Director's report for further information about the outlook for the DNV Group.

HØVIK, 21 March 2024

Jon Fredrik Baksaas, Chair

Lasse Kristoffersen, Vice-Chair

Andreas Ringman Uggle

Birgit Aagaard-Svendsen

Silvija Seres

Nina Ivarsen

Ingvild Sæther

Christian Venderby

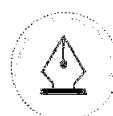
Jon Eivind Thrane

Jianxin Chen

Adam Niklewski

Remi Eriksen, Group President & CEO

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N-0306 Oslo

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To the General Meeting of Det Norske Veritas Holding AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Det Norske Veritas Holding AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and the statement of cash flow 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 and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. 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 Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bode	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Strøme	

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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.

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.

Oslo, 21 March 2024



KPMG AS

Mona Irene Larsen
State Authorised Public Accountant
(This document is signed electronically)

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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."

Mona Irene Larsen

State Authorised Public Accountant

On behalf of: KPMG

Serial number: UN:NO-9578-5999-4-1026781

IP: 80.232.xxx.xxx

2024-03-21 16:00:37 UTC



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List of Signatures Page 1/1

DNV Holding Financial Statements 2023.pdf

Name	Method	Signed at
Thrane, Jon Eivind	BANKID	2024-03-21 11:21 GMT+01
Andreas Filip A Ringman Uggla	BANKID	2024-03-21 13:50 GMT+01
Seres, Silvija	BANKID	2024-03-21 11:20 GMT+01
Birgit Aagaard-Svendsen	MitID	2024-03-21 11:19 GMT+01
Jianxin Chen	One-Time-Password	2024-03-21 14:31 GMT+01
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DET NORSKE VERITAS HOLDING AS

Income statement 1 January - 31 December

Amounts in NOK thousand	Note	2023	2022
Operating revenue		0	0
Operating expenses			
Other operating expenses	2	2 289	2 763
Operating profit (loss)		(2 289)	(2 763)
Financial income and expenses			
Financial income	4	304 415	2 767
Financial expenses	4	(7)	(111)
Net financial income (expenses)		304 407	2 655
Profit before tax		302 119	(108)
Tax expense	5	(466)	(132)
Profit/(loss) for the year		301 653	(240)
Allocation of net profit and equity transfers			
Dividend		(300 000)	0
Transferred to/from other equity		(1 653)	240
Total		(301 653)	240



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DET NORSKE VERITAS HOLDING AS

Balance sheet as per 31 December

Amounts in NOK thousand

ASSETS	Note	2023	2022
Intangible assets			
Deferred tax assets	5	437	24
Total intangible assets		437	24
Non-current financial assets			
Investments in subsidiaries	6	12 128 302	12 128 302
Total non-current financial assets		12 128 302	12 128 302
Total non-current assets		12 128 739	12 128 326
Current assets			
Current receivables group companies	7	348 667	44 912
Other current receivables		19	0
Cash and bank deposits		0	251 926
Total current assets		348 686	296 838
TOTAL ASSETS		12 477 425	12 425 163



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DET NORSKE VERITAS HOLDING AS

Balance sheet as per 31 December

Amounts in NOK thousand

EQUITY AND LIABILITIES	Note	2023	2022
Equity			
Paid-in capital			
Share capital	8, 9	11 138	11 138
Share premium	9	200 198	200 198
Total paid-in capital		211 335	211 335
Retained earnings			
Other equity	9	11 965 010	11 963 358
Total equity		12 176 346	12 174 693
Liabilities			
Current liabilities			
Tax payable	5	880	(0)
Current liabilities group companies	7	300 200	250 446
Other current liabilities		0	25
Total current liabilities		301 080	250 470
Total liabilities		301 080	250 470
TOTAL EQUITY AND LIABILITIES		12 477 425	12 425 163

21 March 2024

Jon Fredrik Baksaas
Chair

Lasse Kristoffersen
Vice-Chair

Andreas Ringman Uggla

Nina Ivarsen

Jon Eivind Thrane

Birgit Aagaard-Svendsen

Jianxin Chen

Ingvil Sæther

Christian Venderby

Silvija Seres

Adam Niklewski

Remi Eriksen
Group President & CEO



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DET NORSKE VERITAS HOLDING AS

Statement of Cash Flow 1 January - 31 December

Amounts in NOK thousand	Note	2023	2022
CASH FLOW FROM OPERATIONS			
Profit before tax		302 119	(108)
Dividend reflected as financial income		(300 000)	0
Income tax paid		0	(38 893)
Change in other accruals		(289)	2 398
Net cash flow from operations		1 830	(36 603)
CASH FLOW FROM INVESTMENTS			
Net cash flow from investments		0	0
CASH FLOW FROM FINANCING ACTIVITIES			
Change balance in DNV cash pool system		(3 756)	(6 991)
Group contribution received		0	245 510
Dividend paid		(250 000)	0
Net cash flow from financing activities		(253 756)	238 519
Net increase/ (decrease) in cash and bank deposits		(251 926)	201 916
Liquidity at beginning of period		251 926	50 010
Liquidity at end of period		0	251 926



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DET NORSKE VERITAS HOLDING AS

Notes to the financial statements

1. Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles in Norway.

Subsidiaries

Investments in subsidiaries are valued at the cost method in the financial statements of Det Norske Veritas Holding AS. The investment are valued as cost of acquiring shares in the subsidiary, provided write down is not required. Write down to fair value is carried out when the reduction in value is caused by circumstances which may not be regarded as incidental, and deemed necessary by generally accepted accounting principles. Write downs are reversed when the cause of the initial write down is no longer present.

Dividends, group contributions and other distributions are recognised in the same year as they are recognised in the subsidiary financial statement. If dividends / group contribution exceed withheld profits after acquisition, the excess amount represents repayment of invested capital, and the distribution will be deducted from the recorded value of the acquisition in the balance sheet for the parent company. Dividends and other distributions are recognised as financial income.

Consolidated statements are not prepared for Det Norske Veritas Holding AS. Consolidated statements are prepared for Det Norske Veritas Holding AS's parent company, Stiftelsen Det Norske Veritas where Det Norske Veritas Holding AS and its subsidiaries are included. In the financial statements, the term 'group companies' include other companies in the DNV Group where Stiftelsen Det Norske Veritas directly or indirectly has controlling interest.

Use of estimates

The management has used estimates and assumptions that have affected assets, liabilities, income, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway. Future events may lead to change of estimates. Estimated and underlying assumptions are assessed on a continuous basis. Changes in accounting estimates are accounted for in the period the change occurs.

Classification and valuation of assets and liabilities

Assets meant for permanent ownership or use, are classified as fixed assets. Other assets are classified as current assets. Receivables to be paid within one year are always classified as current assets. Short- and long-term liabilities are classified correspondingly.

Current assets are valued at the lower of cost and net realisable value. Short-term debt is recognised at nominal value at time of establishment.

Fixed assets are valued at cost. However, if a decline in value is expected not to be temporary, fixed assets are written down to recoverable amount. Fixed assets with a limited useful economic life are depreciated in accordance with a linear depreciation plan. Long-term debt is recognised at nominal value at time of establishment. Direct transaction costs are capitalised over the loan period.

Debtors

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is made to cover expected losses.



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DET NORSKE VERITAS HOLDING AS

Notes to the financial statements

Foreign currency

Monetary items denominated in a foreign currency are translated at the exchange rate at the balance sheet date. Realised and unrealised currency effects are included on a net basis in either other financial income or other financial expenses.

Financial investments

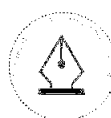
Dividends and other distributions are recognized as financial income.

Tax

The tax expense in the income statement includes taxes payable and change in deferred taxes. Deferred taxes are calculated based on the temporary differences existing between book values and tax values, together with tax loss carry-forwards at the end of the accounting period. Tax increasing and tax reducing temporary differences expected to reverse in the same period are offset and calculated on a net basis. Deferred tax assets are recognised to the extent utilisation of these assets can be justified.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short-term, highly liquid financial assets with maturities of three months or less.



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DET NORSKE VERITAS HOLDING AS

Notes to the financial statements

(Amounts in 1 000 NOK)

2. Other operating expenses

	2023	2022
Expenses group companies	200	700
Other expenses	2 089	2 063
Total other operating expenses	2 289	2 763

Fees to the auditors for 2023 (excluding VAT) amounts to NOK 80 082

3. Remunerations

Remuneration to Group CEO

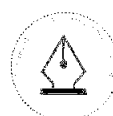
Remuneration to Group CEO, Remi Eriksen, is paid from DNV AS. Please refer to note 4 in the financial statements for DNV Group AS for further disclosures.

Remuneration to Board of Directors

No remuneration has been paid to members of the Board of Directors from Det Norske Veritas Holding AS in 2023.

4. Financial income and financial expenses

	2023	2022
Dividend from subsidiaries	300 000	0
Net interest income group companies	886	850
Return on fixed income funds and equity funds	2 949	1 916
Other net interest income (expense)	580	(102)
Other financial items	(7)	(9)
Net financial income (expenses)	304 407	2 655



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DET NORSKE VERITAS HOLDING AS

Notes to the financial statements

(Amounts in 1 000 NOK)

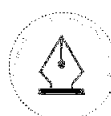
5. Tax

	2023	2022
Tax expense consists of:		
Norwegian income tax	880	0
Previous years taxes	0	156
Change in deferred tax	(414)	(24)
Tax expense	466	132
Tax on profit at 22%	66 466	(24)
Tax effect of:		
Other permanent differences	(66 000)	0
Changes of previous years taxes	0	156
Tax expense	466	132
Net tax-reducing/tax-increasing temporary differences:		
Non-current assets	(1 988)	1 880
Basis for (deferred tax asset) / liability	(1 988)	1 880
Tax rates applied	22 %	22 %
Deferred tax asset	437	24
Deferred tax liability	0	0

6. Investments in subsidiaries

Det Norske Veritas Holding AS Consolidated consists of the parent company Det Norske Veritas Holding AS and the following subsidiaries:

Company	Business office	share capital	Ownership	Book value
DNV Group AS	Bærum	NOK 100 000	100 %	12 128 302
Total investment in subsidiaries				12 128 302



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DET NORSKE VERITAS HOLDING AS

Notes to the financial statements

(Amounts in 1 000 NOK)

7. Current receivables and current liabilities group companies

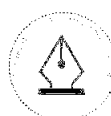
	2023	2022
Cash pool Danske Bank	48 667	44 912
Dividend from subsidiaries	300 000	0
Current receivables group companies	348 667	44 912
Dividend accrued	300 000	250 000
Other current liabilities group companies	200	446
Current liabilities group companies	300 200	250 446

8. Share Capital and owners

The share capital of Det Norske Veritas Holding AS consist of 1 share, with par value of NOK 11 137 500. The company is owned 100% by Stiftelsen Det Norske Veritas, with business office in Bærum, Norway.

9. Equity

	Share Capital	Share Premium	Other equity	Total
Equity at 1 January 2023	11 138	200 198	11 963 357	12 174 693
Profit for the period			301 653	301 653
Dividend accrued			(300 000)	(300 000)
Equity 31 December 2023	11 138	200 198	11 965 010	12 176 345



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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 16.10.2013	Vår dato 04.11.2013
Telefon 22078139	Deres referanse 133-0652/AGSe	Vår referanse 2013/816293

DET NORSKE VERITAS HOLDING AS
Postboks 300
1322 HØVIK

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Det Norske Veritas Holding AS, org. nr. 999 231 950

Vi viser til deres brev av 16. oktober 2013 der det søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Det Norske Veritas Holding AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Det Norske Veritas Holding AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at det benyttes engelsk språk ved utarbeidelsen av årsregnskapet og årsberetningen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Bakgrunn

Fra søknaden gjengis:

Det Norske Veritas Holding AS med datterselskaper tilbyr tjenester globalt innen klassifikasjon, verifikasjon og rådgivning samt innenfor sertifisering. Selskapet er en del av konsernet Det Norske Veritas og eierselskap for konsernets datterselskap. Konsernet er representert i omkring 100 land og har 17 000 ansatte hvorav 2 600 arbeider ved kontorer i Norge. Konsernspiss og morselskap, Stiftelsen Det Norske Veritas, er en selveiende stiftelse.

Konsernet opererer innenfor internasjonale industrisektorer, f.eks. maritim og olje og gass, hvor engelsk er det dominerende språket. Konsernets arbeidsspråk er engelsk og har vært det i en årrekke.

Det Norske Veritas Holding AS er et nystiftet eierselskap i konsernet som vil utarbeide selskapsregnskap og konsernregnskap på både engelsk og norsk. Det engelske regnskapet benyttes overfor kunder og kreditorer samt overfor konsernets internasjonale bank- og finansforbindelser. Det norske regnskapet utarbeides primært for å tilfredsstille kravene i regnskapsloven § 3-4 og for innsendelse til Brønnøysund.

Det er vår oppfatning at hensynet til alle brukere av regnskapet til Det Norske Veritas Holding AS vil være ivaretatt ved at årsregnskapet og årsberetningen avlegges på engelsk.

Postadresse
Postboks 9200 Grønland
0134 Oslo
skatteetaten.no/sendepost

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318

Sentralbord
800 80 000
Telefaks
22 17 08 60



Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal årsregnskapet og årsberetningen være på norsk. Departementet kan ved forskrift eller 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 m.v., 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.

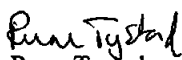
Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets 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 denne vurderingen har Skattedirektoratet lagt vekt på at selskapenes virksomhet er utpreget internasjonal og arbeidsspråket er engelsk. Videre er det vektlagt at selskapet kun har en eier.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen


Rune Tystad

seniorrådgiver

Rettsavdelingen, foretaksskatt
Skattedirektoratet


Torstein Kinden Helleland