



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 932 255 782  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: DAYTONA HOLDCO AS  
Forretningsadresse: Jåttåvågveien 7  
4020 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.09.2023 - 31.12.2024

### 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: 04.03.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*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, 11.03.2025



### Resultatregnskap

| Beløp i: NOK                                  | Note | 2024              | 2023     |
|---|------|-------------------|----------|
| <b>RESULTATREGNSKAP</b>                       |      |                   |          |
| <b>Kostnader</b>                              |      |                   |          |
| Other expenses                                | 2    | 491 473           |          |
| <b>Sum kostnader</b>                          |      | <b>491 473</b>    |          |
| <b>Driftsresultat</b>                         |      | <b>-491 473</b>   |          |
| <b>Finansinntekter og finanskostnader</b>     |      |                   |          |
| Annen renteinntekt                            |      | 10 198 986        |          |
| Other financial income                        |      | 15 274 658        |          |
| <b>Sum finansinntekter</b>                    |      | <b>25 473 644</b> |          |
| Rentekostnad til foretak i samme konsern      | 6    |                   |          |
| Annen rentekostnad                            |      | 2 250             |          |
| Other financial expenses                      |      | 1 243 730         |          |
| <b>Sum finanskostnader</b>                    |      | <b>1 245 980</b>  |          |
| <b>Netto finans</b>                           |      | <b>24 227 664</b> |          |
| <b>Ordinært resultat før skattekostnad</b>    |      | <b>23 736 191</b> | <b>0</b> |
| Income tax expense                            | 3    | 5 221 159         |          |
| <b>Ordinært resultat etter skattekostnad</b>  |      | <b>18 515 032</b> | <b>0</b> |
| <b>Årsresultat</b>                            |      | <b>18 515 032</b> | <b>0</b> |
| <b>Årsresultat etter minoritetsinteresser</b> |      | <b>18 515 032</b> |          |
| <b>Totalresultat</b>                          |      | <b>18 515 032</b> |          |
| <b>Overføringer og disponeringer</b>          |      |                   |          |
| To/ (-from) other equity                      | 4    | 18 515 032        |          |
| <b>Sum overføringer og disponeringer</b>      |      | <b>18 515 032</b> |          |



### Balanse

Beløp i: NOK Note 2024 2023

#### BALANSE - EIENDELER

##### Anleggsmidler

##### Immaterielle eiendeler

##### Finansielle anleggsmidler

Investeringer i tilknyttet selskap 5 1 014 721 327

**Sum finansielle anleggsmidler 1 014 721 327**

**Sum anleggsmidler 1 014 721 327 0**

##### Omløpsmidler

##### Varer

##### Fordringer

Other short-term receivables 6 24 430

**Sum fordringer 24 430**

##### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 368 627 299

**Sum bankinnskudd, kontanter og lignende 368 627 299**

**Sum omløpsmidler 368 651 729 0**

**SUM EIENDELER 1 383 373 057 0**

#### BALANSE - EGENKAPITAL OG GJELD

##### Egenkapital

##### Innskutt egenkapital

Share capital 4, 7 57 563

Overkurs 4 1 359 554 078

Annen innskutt egenkapital 4

**Sum innskutt egenkapital 1 359 611 642**

##### Opptjent egenkapital



### Balanse

| <b>Beløp i: NOK</b>             | <b>Note</b> | <b>2024</b>          | <b>2023</b> |
|---------------------------------|-------------|----------------------|-------------|
| Other equity                    | 4           | 18 515 032           |             |
| <b>Sum opptjent egenkapital</b> |             | <b>18 515 032</b>    |             |
| <b>Sum egenkapital</b>          |             | <b>1 378 126 674</b> | <b>0</b>    |
| <b>Sum langsiktig gjeld</b>     |             | <b>0</b>             | <b>0</b>    |
| <b>Kortsiktig gjeld</b>         |             |                      |             |
| Leverandørgjeld                 |             | 19 838               |             |
| Tax payable                     | 3           | 5 221 159            |             |
| Other current liabilities       |             | 5 386                |             |
| <b>Sum kortsiktig gjeld</b>     |             | <b>5 246 383</b>     |             |
| <b>Sum gjeld</b>                |             | <b>5 246 383</b>     | <b>0</b>    |
| <b>SUM EGENKAPITAL OG GJELD</b> |             | <b>1 383 373 057</b> | <b>0</b>    |



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 328539

#### Enheten

Organisasjonsnummer: 932 255 782  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: DAYTONA HOLDCO AS  
Forretningsadresse: Jåttåvågveien 7  
4020 STAVANGER

#### Regnskapsår

Årsregnskapets periode: 01.09.2023 - 31.12.2024

#### 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: 04.03.2025

#### 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 2024: Årsregnskap er elektronisk innlevert.  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

*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, 10.03.2025



Organisasjonsnr: 932 255 782  
DAYTONA HOLDCO AS

## RESULTATREGNSKAP

| <b>Beløp i: NOK</b>                           | <b>Note</b> | <b>2024</b>       | <b>2023</b> |
|---|-------------|-------------------|-------------|
| <b>RESULTATREGNSKAP</b>                       |             |                   |             |
| <b>Kostnader</b>                              |             |                   |             |
| Other expenses                                | 2           | 491 473           |             |
| <b>Sum kostnader</b>                          |             | <b>491 473</b>    |             |
| <b>Driftsresultat</b>                         |             | <b>-491 473</b>   |             |
| <b>Finansinntekter og finanskostnader</b>     |             |                   |             |
| Annen renteinntekt                            |             | 10 198 986        |             |
| Other financial income                        |             | 15 274 658        |             |
| <b>Sum finansinntekter</b>                    |             | <b>25 473 644</b> |             |
| Rentekostnad til foretak i samme konsern      | 6           |                   |             |
| Annen rentekostnad                            |             | 2 250             |             |
| Other financial expenses                      |             | 1 243 730         |             |
| <b>Sum finanskostnader</b>                    |             | <b>1 245 980</b>  |             |
| <b>Netto finans</b>                           |             | <b>24 227 664</b> |             |
| <b>Ordinært resultat før skattekostnad</b>    |             | <b>23 736 191</b> | <b>0</b>    |
| Income tax expense                            | 3           | 5 221 159         |             |
| <b>Ordinært resultat etter skattekostnad</b>  |             | <b>18 515 032</b> | <b>0</b>    |
| <b>Årsresultat</b>                            |             | <b>18 515 032</b> | <b>0</b>    |
| <b>Årsresultat etter minoritetsinteresser</b> |             | <b>18 515 032</b> |             |
| <b>Totalresultat</b>                          |             | <b>18 515 032</b> |             |
| <b>Overføringer og disponeringer</b>          |             |                   |             |
| To/ (-from) other equity                      | 4           | 18 515 032        |             |
| <b>Sum overføringer og disponeringer</b>      |             | <b>18 515 032</b> |             |



Organisasjonsnr: 932 255 782  
DAYTONA HOLDCO AS

## BALANSE

| Beløp i: NOK | Note | 2024 | 2023 |
|--------------|------|------|------|
|--------------|------|------|------|

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Finansielle anleggsmidler

|                                    |   |               |  |
|------------------------------------|---|---------------|--|
| Investeringer i tilknyttet selskap | 5 | 1 014 721 327 |  |
| Sum finansielle anleggsmidler      |   | 1 014 721 327 |  |

|                   |  |               |   |
|-------------------|--|---------------|---|
| Sum anleggsmidler |  | 1 014 721 327 | 0 |
|-------------------|--|---------------|---|

#### Omløpsmidler

#### Varer

#### Fordringer

|                              |   |        |  |
|------------------------------|---|--------|--|
| Other short-term receivables | 6 | 24 430 |  |
| Sum fordringer               |   | 24 430 |  |

#### Bankinnskudd, kontanter og lignende

|   |  |             |  |
|---|--|-------------|--|
| Cash and cash equivalents               |  | 368 627 299 |  |
| Sum bankinnskudd, kontanter og lignende |  | 368 627 299 |  |

|                  |  |             |   |
|------------------|--|-------------|---|
| Sum omløpsmidler |  | 368 651 729 | 0 |
|------------------|--|-------------|---|

|               |  |               |   |
|---------------|--|---------------|---|
| SUM EIENDELER |  | 1 383 373 057 | 0 |
|---------------|--|---------------|---|

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

|                            |      |               |  |
|----------------------------|------|---------------|--|
| Share capital              | 4, 7 | 57 563        |  |
| Overkurs                   | 4    | 1 359 554 078 |  |
| Annen innskutt egenkapital | 4    |               |  |
| Sum innskutt egenkapital   |      | 1 359 611 642 |  |

#### Opptjent egenkapital

|                          |   |            |  |
|--------------------------|---|------------|--|
| Other equity             | 4 | 18 515 032 |  |
| Sum opptjent egenkapital |   | 18 515 032 |  |

|                 |  |               |   |
|-----------------|--|---------------|---|
| Sum egenkapital |  | 1 378 126 674 | 0 |
|-----------------|--|---------------|---|

|                      |  |   |   |
|----------------------|--|---|---|
| Sum langsiktig gjeld |  | 0 | 0 |
|----------------------|--|---|---|



|                                 |   |                      |          |
|---------------------------------|---|----------------------|----------|
| <b>Kortsiktig gjeld</b>         |   |                      |          |
| Leverandørgjeld                 |   | 19 838               |          |
| Tax payable                     | 3 | 5 221 159            |          |
| Other current liabilities       |   | 5 386                |          |
| <b>Sum kortsiktig gjeld</b>     |   | <b>5 246 383</b>     |          |
| <b>Sum gjeld</b>                |   | <b>5 246 383</b>     | <b>0</b> |
| <b>SUM EGENKAPITAL OG GJELD</b> |   | <b>1 383 373 057</b> | <b>0</b> |



Organisasjonsnr: 932 255 782  
DAYTONA HOLDCO AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
2

Antall årsverk i regnskapsåret  
0.00

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

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

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

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

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

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

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

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



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**Financial Statements**

**2024**

**Daytona HoldCo AS**

**Org.no.:932 255 782**



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## Daytona HoldCo AS

### Board of Directors' report

#### Introduction

Daytona HoldCo AS (the "Company") with reg.no 932 255 782 is an investment company based in Stavanger.

#### Financial results

Net result in 2024 was NOK 18 515 032.

Allocation of this years' profit is transferred to other equity. Equity ratio as of 31.12.2024 is 99.62 %.

#### Share capital and shareholders

HV Daytona Holding AS is the main shareholder of the Company, holding 68.65% of the shares.

#### Employees and the working environment

The Company has no employees. The board consists of four 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 § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern.

Stavanger, 04.03.2025

The board of Daytona HoldCo AS

Signed by:  
*Jan Harald Solstad*  
55FEC261CC584D4...

Jan Harald Solstad  
Chair of the board

DocuSigned by:  
*Christian Bø Kronstad*  
20074AC56CC8437...

Christian Bø Kronstad  
Board member

DocuSigned by:  
*Håkon Welde*  
02CB7E9B8AA548A...

Håkon Welde  
Board member

DocuSigned by:  
*Arne Sigve Nylund*  
F087D8331B23433...

Arne Sigve Nylund  
Board member



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| <b>Revenue statement</b>                             |             |                              |
|--|-------------|------------------------------|
| <b>Daytona HoldCo AS</b>                             |             |                              |
|  | <b>Note</b> | <b>01.09.2023-31.12.2024</b> |
| <b>Operating income and operating expenses (NOK)</b> |             |                              |
| Other expenses                                       | 2           | 491 473                      |
| <b>Total expenses</b>                                |             | <b>491 473</b>               |
| <b>Operating profit</b>                              |             | <b>-491 473</b>              |
| <b>Financial income and expenses</b>                 |             |                              |
| Other interest income                                |             | 10 198 986                   |
| Other financial income                               |             | 15 274 658                   |
| Other interest expenses                              |             | 2 250                        |
| Other financial expenses                             |             | 1 243 730                    |
| <b>Net financial items</b>                           |             | <b>24 227 664</b>            |
| <b>Net profit / (-loss) before tax</b>               |             | <b>23 736 191</b>            |
| Income tax expense                                   | 3           | 5 221 159                    |
| <b>Net profit / (-loss)</b>                          |             | <b>18 515 032</b>            |
| <b>Allocation of net profit (-loss)</b>              |             |                              |
| To/ (-from) other equity                             | 4           | 18 515 032                   |
| <b>Total allocation</b>                              |             | <b>18 515 032</b>            |

Daytona HoldCo AS

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| <b>Balance sheet</b>                      |             |                      |
|---|-------------|----------------------|
| <b>Daytona HoldCo AS</b>                  |             |                      |
| <b>Assets</b><br>(NOK)                    | <b>Note</b> | <b>2024</b>          |
| <b>Non-current financial assets</b>       |             |                      |
| Investments in associated companies       | 5           | 1 014 721 327        |
| <b>Total non-current financial assets</b> |             | <b>1 014 721 327</b> |
| <b>Total non-current assets</b>           |             | <b>1 014 721 327</b> |
| <b>Current assets</b>                     |             |                      |
| <b>Debtors</b>                            |             |                      |
| Other short-term receivables              | 6           | 24 430               |
| <b>Total receivables</b>                  |             | <b>24 430</b>        |
| Cash and cash equivalents                 |             | 368 627 299          |
| <b>Total current assets</b>               |             | <b>368 651 729</b>   |
| <b>Total assets</b>                       |             | <b>1 383 373 057</b> |

Daytona HoldCo AS


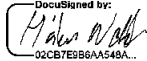
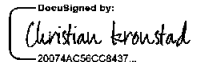
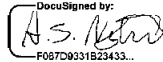
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| Balance sheet                       |      |                      |
|-------------------------------------|------|----------------------|
| Daytona HoldCo AS                   |      |                      |
| Equity and liabilities<br>(NOK)     | Note | 2024                 |
| <b>Paid-in capital</b>              |      |                      |
| Share capital                       | 4, 7 | 57 563               |
| Share premium                       | 4    | 1 359 554 078        |
| <b>Total paid-in capital</b>        |      | <b>1 359 611 642</b> |
| <b>Retained earnings</b>            |      |                      |
| Other equity                        | 4    | 18 515 032           |
| <b>Total retained earnings</b>      |      | <b>18 515 032</b>    |
| <b>Total equity</b>                 |      | <b>1 378 126 674</b> |
| <b>Liabilities</b>                  |      |                      |
| <b>Current liabilities</b>          |      |                      |
| Trade payables                      |      | 19 838               |
| Tax payable                         | 3    | 5 221 159            |
| Other current liabilities           |      | 5 386                |
| <b>Total current liabilities</b>    |      | <b>5 246 383</b>     |
| <b>Total liabilities</b>            |      | <b>5 246 383</b>     |
| <b>Total equity and liabilities</b> |      | <b>1 383 373 057</b> |

Stavanger, 04.03.2025  
The board of Daytona HoldCo AS

|  |   |
|--|---|
| <p>Signed by:<br/><br/>59FEC281CC884D4...</p> <p>Jan Harald Solstad<br/>Chair of the board</p>  | <p>DocuSigned by:<br/><br/>02CB7E9B6AA548A...</p> <p>Håkon Welde<br/>Board member</p>       |
| <p>DocuSigned by:<br/><br/>20074AC56CC8437...</p> <p>Christian Bø Kronstad<br/>Board member</p> | <p>DocuSigned by:<br/><br/>F087D9331B23433...</p> <p>Arne Sigve Nylund<br/>Board member</p> |

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| <b>Cash flow statement</b>                                |             |                              |
|---|-------------|------------------------------|
| <b>Daytona HoldCo AS</b>                                  |             |                              |
| <b>(NOK)</b>  | <b>Note</b> | <b>01.09.2023-31.12.2024</b> |
| <b>Cash flows from operating activities</b>               |             |                              |
| Profit/loss before tax                                    |             | 23 736 191                   |
| Change in accounts payable                                |             | 19 838                       |
| Change in other accrual items                             |             | 5 385                        |
| <b>Net cash flows from operating activities</b>           |             | <b>23 761 414</b>            |
| <b>Cash flows from investment activities</b>              |             |                              |
| Transaction costs   |             | -18 545 209                  |
| Investment in shares                                      |             | -996 188 197                 |
| Proceeds from sale of shares                              |             | 12 079                       |
| <b>Net cash flows from investment activities</b>          |             | <b>-1 014 721 327</b>        |
| <b>Cash flows from financing activities</b>               |             |                              |
| Proceeds from equity                                      |             | 1 359 587 212                |
| <b>Net cash flows from financing activities</b>           |             | <b>1 359 587 212</b>         |
| Net change in cash and cash equivalents                   |             | 368 627 299                  |
| <b>Cash and cash equivalents at the end of the period</b> |             | <b>368 627 299</b>           |



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## **DAYTONA HOLDCO AS** **NOTES TO THE FINANCIAL STATEMENTS FOR 2024**

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### **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.

### **Foreign currency translation**

Foreign currency transactions are translated using the exchange rate prevailing at the date of the transaction. Balances in foreign currency are translated using the exchange rates prevailing at the balance sheet date.

### **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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**DAYTONA HOLDCO AS**  
**NOTES TO THE FINANCIAL STATEMENTS FOR 2024**

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**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 2024 was NOK 7 800.

Fees for other assurance engagements was NOK 70 590.

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



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## DAYTONA HOLDCO AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

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### Note 3 Tax

|  | <b>2024</b>       |
|--|-------------------|
| <b>This year's tax expense</b>             |                   |
| Entered tax on ordinary profit/loss:       |                   |
| Payable tax                                | 5 221 159         |
| Changes in deferred tax assets             | 0                 |
| <b>Tax expense on ordinary profit/loss</b> | <b>5 221 159</b>  |
| <br>                                       |                   |
| Taxable income:                            |                   |
| Result before tax                          | 23 736 191        |
| Permanent differences                      | -3 648            |
| <b>Taxable income</b>                      | <b>23 732 543</b> |
| <br>                                       |                   |
| Payable tax in the balance:                |                   |
| Payable tax on this year's result          | 5 221 159         |
| <b>Total payable tax in the balance</b>    | <b>5 221 159</b>  |

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

---

|                            | <b>2024</b> |
|----------------------------|-------------|
| <b>Deferred tax (22 %)</b> | <b>0</b>    |

Deferred tax not included in the balance sheet.



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## DAYTONA HOLDCO AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

### Note 4 Equity

|                         | Share capital | Share premium        | Other paid-in equity | Other equity      | Total equity         |
|-------------------------|---------------|----------------------|----------------------|-------------------|----------------------|
| Inception 01.09.2023    | 30 000        |                      | -5 570               |                   | 24 430               |
| Capital increase        | 27 563        | 1 359 559 648        |                      |                   | 1 359 587 211        |
| Transfer                |               | -5 570               | 5 570                |                   | 0                    |
| Net profit              |               |                      |                      | 18 515 032        | 18 515 032           |
| <b>As of 31.12.2024</b> | <b>57 563</b> | <b>1 359 554 078</b> | <b>0</b>             | <b>18 515 032</b> | <b>1 378 126 674</b> |

### Note 5 Investment in associates

| Company           | Office | Ownership and voting interest (%) | Result 2024 | Equity as of 31.12 | Booked value as of 31.12 |
|-------------------|--------|-----------------------------------|-------------|--------------------|--------------------------|
| 1Vision Biogas AB | Sweden | 50%                               | *           | *                  | 1 014 721 327            |

\* The figures for 2024 are not yet available.

### Note 6 Balances with group companies

| Receivables           | 2024   |
|-----------------------|--------|
| HV Daytona Holding AS | 24 430 |

### Note 7 Shareholders

The share capital in Daytona HoldCo AS as of 31.12 consists of the following share classes:

|                 | Total     | Face value | Share capital |
|-----------------|-----------|------------|---------------|
| Ordinary shares | 1 439 086 | 0.040      | 57 563        |

### Ownership structure

Shareholders in % at year end:

|                               | Ordinary shares  | Ownership/ Voting share |
|-------------------------------|------------------|-------------------------|
| HV Daytona Holding AS         | 987 942          | 68.65 %                 |
| Aneo Renewables Holding AS    | 451 144          | 31.35 %                 |
| <b>Total number of shares</b> | <b>1 439 086</b> | <b>100 %</b>            |



# Deloitte.

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To the General Meeting of Daytona HoldCo AS

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of Daytona HoldCo AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, statement of cash flows 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 2024, 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 (management) is responsible for the information in the Board of Directors' report. 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.

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Registrert i Foretaksregisteret  
Medlemmer av Den norske  
Revisorforening  
Organisasjonsnummer: 980 211 282



## Deloitte.

Independent auditor's report  
Daytona HoldCo AS

### *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 skepticism 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.



**Deloitte.**

Independent auditor's report  
Daytona HoldCo AS

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, 4 March 2025  
Deloitte AS

**Ommund Skailand**  
State Authorised Public Accountant  
(electronically signed)



## Independent auditor's rep...Daytona HoldCo AS 2024

| Name             | Date       |
|------------------|------------|
| Skailand, Ommund | 2025-03-04 |

Identification

 bankID Skailand, Ommund



This document contains electronic signatures using EU-compliant PAdES - PDF  
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato  
30.01.2025

800 80 000  
Skatteetaten.no

Org.nr  
974761076

Din/Deres dato  
Saksbehandler  
Vibeke Home

Din/Deres referanse  
Telefon  
48123176

Vår referanse  
2020/5120732  
Postadresse  
Postboks 9200 Grønland  
0134 OSLO

HV NEF INVEST JOTA AS  
Att.Ove Martin Juul  
Postboks 8120  
4068 STAVANGER  
Norge

## Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 14. januar 2025 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

|                                    |                     |
|------------------------------------|---------------------|
| HV IV Holding AS                   | org.nr. 919 604 778 |
| HV V Holding AS                    | org.nr. 914 148 308 |
| HV VI Holding AS                   | org.nr. 999 178 359 |
| HV VI Invest Sierra AS             | org.nr. 928 336 913 |
| HV VII Invest Dags AS              | org.nr. 913 641 043 |
| Circle Group AS                    | org.nr. 913 640 969 |
| HV VII Invest Juliet AS            | org.nr. 914 480 787 |
| Hav Energy Holding AS              | org.nr. 815 672 852 |
| HV VII Invest Shankly AS           | org.nr. 916 162 537 |
| HV VII Invest Shankly II AS        | org.nr. 916 162 529 |
| North Sea Strategic Investments AS | org.nr. 916 162 545 |
| HV NEF Invest Jota AS              | org.nr. 925 979 260 |
| HV NEF Invest Romeo AS             | org.nr. 927 612 364 |
| HV Celsio Invest AS                | org.nr. 928 513 378 |
| HV Celsio Invest II AS             | org.nr. 928 657 698 |
| HV Celsio Holding AS               | org.nr. 928 657 965 |
| HV NEF Invest Zero AS              | org.nr. 928 513 254 |
| HV Aneo Holding AS                 | org.nr. 928 786 617 |
| HV NEF Invest Victor AS            | org.nr. 929 264 304 |
| HV Cadre Holding AS                | org.nr. 929 264 282 |
| HV NEF Invest Rho AS               | org.nr. 929 264 142 |
| HV Skygard Holding AS              | org.nr. 929 264 290 |
| HV NEF Invest Reda AS              | org.nr. 932 255 820 |
| HV Daytona Holding AS              | org.nr. 932 255 758 |
| Daytona HoldCo AS                  | org.nr. 932 255 782 |
| HV Storm Co-invest AS              | org.nr. 928 786 854 |



|                          |                     |
|--------------------------|---------------------|
| Remold Holding AS        | org.nr. 924 728 469 |
| Sval Energi Group AS     | org.nr. 930 060 879 |
| Sval Energi Invest II AS | org.nr. 923 862 943 |
| HV Storm Holding AS      | org.nr. 927 733 242 |

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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 er norske investerings- og holdingselskaper hel- eller deleid av HitecVision private equity fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer.

Selskapenes formål er å «Investere i, eie og utvikle andre selskaper og alt som står i forbindelse med dette». Selskapene investerer i energibransjen.

Engelsk er arbeidsspråk i selskapene og for tilknyttede parter, samt i de selskaper hvor selskapene har foretatt eller vil foreta sine investeringer. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk og finansiell profesjon som i stor grad benytter engelsk som arbeidsspråk. Selskapene har ingen eksterne kunder.

### **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 pricing 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 selskapene er investerings- og holdingselskaper som er hel- eller deleid av HitecVision private equity fond. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
Skatteetaten

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