



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	927 035 685
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	EDDA WIND INVESTMENT AS
Forretningsadresse:	Smedasundet 97 5525 HAUGESUND

### Regnskapsår

Årsregnskapets periode:	01.02.2021 - 31.12.2021
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### Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Ingeborg Kolbeinsen Lien
Dato for fastsettelse av årsregnskapet:	30.06.2022

### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 15.06.2023



## Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	48 345	
<b>Sum kostnader</b>		<b>48 345</b>	
<b>Driftsresultat</b>		<b>-48 345</b>	
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>		<b>-48 345</b>	<b>0</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>-48 345</b>	<b>0</b>
<b>Årsresultat</b>		<b>-48 345</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-48 345</b>	
<b>Totalresultat</b>		<b>-48 345</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-48 345	
<b>Sum overføringer og disponeringer</b>		<b>-48 345</b>	



### Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	7	9 349	
<b>Sum finansielle anleggsmidler</b>		<b>9 349</b>	
<b>Sum anleggsmidler</b>		<b>9 349</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables	5	18 556	
<b>Sum fordringer</b>		<b>18 556</b>	
<b>Sum omløpsmidler</b>		<b>18 556</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>27 905</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	3, 4	30 000	
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	
<b>Opptjent egenkapital</b>			
Udekket tap	4	48 345	
<b>Sum opptjent egenkapital</b>		<b>-48 345</b>	
<b>Sum egenkapital</b>		<b>-18 345</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	5	46 250	
<b>Sum kortsiktig gjeld</b>		<b>46 250</b>	
<b>Sum gjeld</b>		<b>46 250</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>27 905</b>	<b>0</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 779784

**Enheten**

Organisasjonsnummer: 927 035 685  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: EDDA WIND INVESTMENT AS  
Forretningsadresse: Smedasundet 97  
5525 HAUGESUND

**Regnskapsår**

Årsregnskapets periode: 01.02.2021 - 31.12.2021

**Konsern**

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: 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: Ingeborg Kolbeinsen Lien  
Dato for fastsettelse av årsregnskapet: 30.06.2022

**Grunnlag for avgivelse**

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

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Brønnøysundregistrene, 03.08.2022



Organisasjonsnr: 927 035 685  
EDDA WIND INVESTMENT AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	48 345	
<b>Sum kostnader</b>		<b>48 345</b>	
<b>Driftsresultat</b>		<b>-48 345</b>	
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>		<b>-48 345</b>	<b>0</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>-48 345</b>	<b>0</b>
<b>Årsresultat</b>		<b>-48 345</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-48 345</b>	
<b>Totalresultat</b>		<b>-48 345</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-48 345	
<b>Sum overføringer og disponeringer</b>		<b>-48 345</b>	



Organisasjonsnr: 927 035 685  
EDDA WIND INVESTMENT AS

## BALANSE

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap 7		9 349	
<b>Sum finansielle anleggsmidler</b>		<b>9 349</b>	
<b>Sum anleggsmidler</b>		<b>9 349</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables	5	18 556	
<b>Sum fordringer</b>		<b>18 556</b>	
<b>Sum omløpsmidler</b>		<b>18 556</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>27 905</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	3, 4	30 000	
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	
<b>Opptjent egenkapital</b>			
Udekket tap	4	48 345	
<b>Sum opptjent egenkapital</b>		<b>-48 345</b>	
<b>Sum egenkapital</b>		<b>-18 345</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	5	46 250	
<b>Sum kortsiktig gjeld</b>		<b>46 250</b>	
<b>Sum gjeld</b>		<b>46 250</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>27 905</b>	<b>0</b>



Organisasjonsnr: 927 035 685  
EDDA WIND INVESTMENT AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00

Omløpsmidler                      Startdato      Sluttdato      Endring

Skattemessig fremf.undersk. Startdato      Sluttdato      Endring

Kortsiktig gjeld                      Startdato      Sluttdato      Endring



Skatteetaten

Vår dato  
08.03.2022

Din/Deres dato  
15.02.2022

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR475481411

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2022/5178750

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

EDDA WIND INVESTMENT AS  
Postboks 394  
5501 HAUGESUND

Att. Aneft Underhaug Våge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Edda Wind Investment AS, org.nr. 927 035 685

Vi viser til deres brev av 15. februar 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Edda Wind Investment AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Edda Wind Investment AS 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

Edda Wind Investment AS er eid av et norsk selskap. Selskapet er en del av et konsern som driver virksomhet innen internasjonal shippingvirksomhet. Selskapet benytter engelsk som arbeidsspråk, og det er ingen forhold rundt selskapets finansiering som skulle tilsi behov for regnskap på norsk.

### 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 "informativ 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 er eid av en profesjonell eier. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



**Revenue statement**

Edda Wind Investment AS

<b>Operating income and operating expenses</b>	<b>Note</b>	<b>01.02.-31.12.21</b>
Other expenses	2	48 345
<b>Total expenses</b>		<b>48 345</b>
<b>Operating profit</b>		<b>-48 345</b>
<b>Net profit or loss</b>		<b>-48 345</b>
<b>Attributable to</b>		
Loss brought forward		48 345
<b>Total</b>		<b>-48 345</b>



**Balance sheet**

Edda Wind Investment AS

<b>Assets</b>	<b>Note</b>	<b>2021</b>
<b>Non-current financial assets</b>		
Investments in subsidiaries	7	9 349
<b>Total non-current financial assets</b>		<b>9 349</b>
<b>Total non-current assets</b>		<b>9 349</b>
<b>Current assets</b>		
<b>Debtors</b>		
Other short-term receivables	5	18 556
<b>Total receivables</b>		<b>18 556</b>
<b>Total current assets</b>		<b>18 556</b>
<b>Total assets</b>		<b>27 905</b>



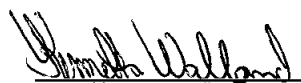
**Balance sheet**


Edda Wind Investment AS

<b>Equity and liabilities</b>	<b>Note</b>	<b>2021</b>
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	3, 4	30 000
<b>Total paid-up equity</b>		<u>30 000</u>
<b>Retained earnings</b>		
Uncovered loss	4	-48 345
<b>Total retained earnings</b>		<u>-48 345</u>
<b>Total equity</b>		<u>-18 345</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables	5	46 250
<b>Total current liabilities</b>		<u>46 250</u>
<b>Total liabilities</b>		<u>46 250</u>
<b>Total equity and liabilities</b>		<u>27 905</u>

Haugesund, 30.06.2022

The board of Edda Wind Investment AS

  
Kenneth Walland  
Chairman of the board

  
Tom Johan Austrheim  
Member of the board



## Note 1 General accounting principles

### Accounting policies

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

### Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria. Current assets are valued at the lower of historical cost and fair value. Fixed assets are carried at historical cost but are written down to their recoverable amount if this amount is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule. Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

### Provisions

Provisions are recognised when the Company faces an obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made on the amount of the obligation. The expense related to a provision is presented in the statement of profit and loss. All provisions are reviewed at end of each reporting period and adjusted to reflect best estimate.

### Use of estimates

The management has used estimates and assumptions that have affected the income statement and the valuation of assets and liabilities, as well as uncertain assets and liabilities on the balance sheet date during preparation of the financial statements in accordance with generally accepted accounting principles in Norway.

### Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

### Receivables

Receivables are recognised at nominal value, less the accrual for expected losses of receivables. Provisions for doubtful accounts are made on the basis of individual assessment of each receivable. For the remaining receivables, a general provision is estimated based on expected loss.

### Tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax assets are recorded on the balance sheet when it is more likely than not that the tax assets will be utilised. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.

### Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other short term investments which immediately and with minimal exchange risk can be converted into known cash amounts, with due date less than three months from purchase date.



Edda Wind Investment AS

Notes to the Financial Statements 2021

## Note 2 Payroll and remuneration

The company has no employees and is therefore not obliged to follow Act on Mandatory Occupational Pensions. There has been no remuneration to board members in 2021.

<b>Expensed audit fee (excluding VAT)</b>	<b>2021</b>
Audit	16 000
Consulting services	0
<b>Total expensed audit fee</b>	<b>16 000</b>

## Note 3 Share capital

The share capital in Edda Wind Management AS consists of 3,000 shares at par value NOK 10 per share.

All shares are owned by Edda Wind ASA.

## Note 4 Equity

<u>This year's change in equity:</u>	Share capital	Share premium	Other equity	Total equity
Equity at 1 January 2021	-	-	-	-
Capital contribution at foundation	30 000	-	-	30 000
Profit/(loss) of the year			-48 345	-48 345
<b>Equity at 31 December 2021</b>	<b>30 000</b>	<b>-</b>	<b>-48 345</b>	<b>-18 345</b>



Edda Wind Investment AS

Notes to the Financial Statements 2021

## Note 5 Transactions with related parties

The balance sheet includes the following amounts resulting from transactions with related parties:

	2021
<b>Short term receivables</b>	
Group companies	13 116
Associated companies	1 440
<b>Total</b>	<b>14 556</b>

	2021
<b>Accounts payable</b>	
Group companies	26 250
Associated companies	-
<b>Total</b>	<b>26 250</b>

## Note 6 Taxes

	2021
<b>Tax on ordinary result</b>	
Result before taxes	(48 345)
Permanent differences	-
<b>Taxable income</b>	<b>(48 345)</b>
Group contribution	-
Taxable result	(48 345)
Tax payable, 22 %	-
Change in deferred tax	-
<b>Total income tax expense</b>	<b>-</b>

	2021
Tax loss carried forward	(48 345)
<b>Deferred tax asset</b>	<b>(10 636)</b>

	2021
<b>Income tax expense</b>	
Tax payable	-
Change in deferred tax	(10 636)
Not recorded deferred tax	10 636
<b>Total income tax expense</b>	<b>-</b>

## Note 7 Investment in subsidiaries

Subsidiaries	Business office/ country	Nature of business	Ownership/ voting rights	Equity	Result	Book value
Edda Wind USA LLC	Delaware, USA	Investments	100 %	-	-	9 349



## Note 8 Subsequent events

The Covid-19 pandemic has had a limited economic impact in 2021. The Company has handled the consequences of Covid-19 through established routines and implemented measures. Going forward there is still uncertainty to what extent Covid-19 may negatively affect the Company's operation, but the Company will continue to monitor the situation closely and take actions as required to ensure stable operations.

Throughout 2021 inflation became apparent, an effect that has accelerated into 2022. Together with shortages and bottlenecks in several value chains, this has generally increased prices and uncertainty. Although the Company is not directly exposed to Russian or Ukrainian suppliers, there is still a risk that disruptions, delays, and increased costs may indirectly affect the Company, its suppliers, or its clients.

## Note 9 Going concern

The Board confirms that the annual accounts are prepared under the assumption of going concern. The nominal equity is lost during 2021. The Company's Shareholder will support the Company as required to meet the Company's planned obligations during 2022. The Board considers this to be satisfactory as a going concern.





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Statsautoriserte revisorer  
Ernst & Young AS

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Postboks 6163, 5892 Bergen

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

www.ey.no  
Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Edda Wind Investment AS

### Opinion

We have audited the financial statements of Edda Wind Investment AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2021 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 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 requirements of the 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.

### Responsibilities of management for the financial statements

Management (the board of directors) 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 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 ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



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- 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 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 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.

Bergen, 30. June 2022  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Øyvind Nore  
State Authorised Public Accountant (Norway)

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