



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Lars Georg Melberg  
Dato for fastsettelse av årsregnskapet: 30.03.2023

### Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

*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, 15.05.2024



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	5,8	5 824 868	5 978 097
<b>Sum inntekter</b>		<b>5 824 868</b>	<b>5 978 097</b>
<b>Kostnader</b>			
Annen driftskostnad	6,7	968 333	997 562
<b>Sum kostnader</b>		<b>968 333</b>	<b>997 562</b>
<b>Driftsresultat</b>		<b>4 856 535</b>	<b>4 980 535</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt	9	80 639	4 492
<b>Sum finansinntekter</b>		<b>80 639</b>	<b>4 492</b>
<b>Netto finans</b>		<b>80 639</b>	<b>4 492</b>
<b>Ordinært resultat før skattekostnad</b>		<b>4 937 174</b>	<b>4 985 027</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>4 937 174</b>	<b>4 985 027</b>
<b>Årsresultat</b>		<b>4 937 174</b>	<b>4 985 027</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte		5 000 000	5 000 000
Overføringer til/fra annen egenkapital		-62 826	-14 973
<b>Sum overføringer og disponeringer</b>		<b>4 937 174</b>	<b>4 985 027</b>



### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Tomter, bygninger og annen fast eiendom	10	101 791 957	101 791 957
<b>Sum varige driftsmidler</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>Sum anleggsmidler</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	9	6 046 491	6 266 840
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>6 046 491</b>	<b>6 266 840</b>
<b>Sum omløpsmidler</b>		<b>6 046 491</b>	<b>6 266 840</b>
<b>SUM EIENDELER</b>		<b>107 838 448</b>	<b>108 058 797</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	12	101 050 740	101 050 740
<b>Sum innskutt egenkapital</b>		<b>101 050 740</b>	<b>101 050 740</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	12	1 743 067	1 805 894
<b>Sum opptjent egenkapital</b>		<b>1 743 067</b>	<b>1 805 894</b>
<b>Sum egenkapital</b>		<b>102 793 807</b>	<b>102 856 634</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Kortsiktig gjeld</b>			
Utbytte	12	5 000 000	5 000 000
Annen kortsiktig gjeld	8	44 641	202 163
<b>Sum kortsiktig gjeld</b>		<b>5 044 641</b>	<b>5 202 163</b>
<b>Sum gjeld</b>		<b>5 044 641</b>	<b>5 202 163</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>107 838 448</b>	<b>108 058 797</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 472929

#### Enheten

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

#### Regnskapsår

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#### Konsern

Morselskap i konsern: 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: Lars Georg Melberg  
Dato for fastsettelse av årsregnskapet: 30.03.2023

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Brønnøysundregistrene, 22.06.2023



Organisasjonsnr: 987 715 154  
ORMEN LANGE EIENDOM DA

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	5,8	5 824 868	5 978 097
<b>Sum inntekter</b>		<b>5 824 868</b>	<b>5 978 097</b>
<b>Kostnader</b>			
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<b>Overføringer og disponeringer</b>			
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Organisasjonsnr: 987 715 154  
ORMEN LANGE EIENDOM DA

## BALANSE

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Tomter, bygninger og annen fast eiendom	10	101 791 957	101 791 957
<b>Sum varige driftsmidler</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>Sum anleggsmidler</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
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<b>Sum bankinnskudd, kontanter og lignende</b>		<b>6 046 491</b>	<b>6 266 840</b>
<b>Sum omløpsmidler</b>		<b>6 046 491</b>	<b>6 266 840</b>
<b>SUM EIENDELER</b>		<b>107 838 448</b>	<b>108 058 797</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
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Selskapskapital	12	101 050 740	101 050 740
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Annen egenkapital	12	1 743 067	1 805 894
<b>Sum opptjent egenkapital</b>		<b>1 743 067</b>	<b>1 805 894</b>
<b>Sum egenkapital</b>		<b>102 793 807</b>	<b>102 856 634</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Utbytte	12	5 000 000	5 000 000
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<b>Sum gjeld</b>		<b>5 044 641</b>	<b>5 202 163</b>



SUM EGENKAPITAL OG GJELD

107 838 448

108 058 797



Organisasjonsnr: 987 715 154  
ORMEN LANGE EIENDOM DA

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
1

**Regnskapsprinsipper**

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

Note  
6

Antall årsverk i regnskapsåret  
0.00

Note  
6,7

**Spesifisering av resultatregnskapet**

**Lønnskostnader**

**Mer om årsverk og lønn**

The company has no employees. No remuneration has been paid to the directors

Note  
4

**Ekstraordinære inntekter og kostnader**

Sum Beløp

**Mer om ekstraordinære inntekter og kostnader**

There are no significant transactions in 2022

Note  
10

**Varige driftsmidler og immaterielle eiendeler**

Anskaffelseskost 01.01. Varige driftsmidler Immaterielle eiend.  
101791957.00

Anskaffelseskost 31.12. Varige driftsmidler Immaterielle eiend.



101791957.00

Balanseført verdi 31.12.                      Varige driftsmidler Immaterielle eiend.  
101791957.00

Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler

Goodwill spesifisert for hvert enkelt virksomhetskjøp

Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse

Mer om varige driftsmidler/immaterielle eiendeler

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

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

Note

8

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt

0.00

Mer om fordringer

Note



Beholdning av egne aksjer                      Antall                      Pålydende                      Andel av aksjek.

## Erverv

Endringer i beholdning av aksjer i løpet av regnskapsåret

## Avhendelse

Endringer i beholdning av aksjer i løpet av regnskapsåret

## Samvirkeforetak

Vedtaksbestemmelser/årsmøtevedtak/forslag til vedtak om medlemskapskonti

## Mer om aksjer

## Note

8

## Gjeld

Gjeld som forfaller til betaling mer enn fem år etter regnskapsårets slutt

Gjeld sikret ved pant eller lignende sikkerhet i eiendeler

Balanseført verdi av de pantsatte eiendeler

Summen av garantiforpliktelser som ikke er regnskapsført

Garantiforpliktelser som er sikret ved pant

## Mer om gjeld

Current debt relates to incurred costs for accounting services provided by A/S Norske Shell. There are no receivable or payable positions at 31.12.2022 that mature for payment later than one year after the balance sheet date

## Note

### Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

Mer om lån og sikkerhetsstillelse



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# ANNUAL REPORT 2022

## ORMEN LANGE EIENDOM DA

Company Registration number  
987715154





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ÅRSRAPPORT 2022

## The Company Meeting's Annual Report for 2022

### The company

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

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

Owners	Ownership share
Olje og Energidepartementet v/Petoro AS	36.4850 %
Equinor Energy AS	25.3452 %
A/S Norske Shell	17.8134 %
PGNiG Upstream Norway AS	14.0208 %
Vår Energi AS	6.3356 %

### Operations

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

### Risks

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

### Other

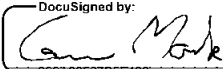
- The company has no employees.
- The company does not pollute the external environment.
- There are no research and development activities in the company.

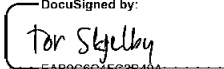
### Financial position

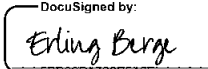
The Company Meeting confirms that the financial statements have been prepared under the assumption of going concern. The profit for the year is NOK 4,937,174. Included in this is income from financial activities of NOK 80,639. As the company incurs low costs it is proposed to pay NOK 5,000,000 back to the owners. The operating costs are NOK 968,333 and the total accumulated investments are NOK 101,791,957.

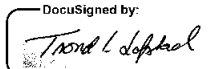
It is the opinion of the Company Meeting that the financial statements give a true and fair view of the result of the company's operations. There are no subsequent events after the year-end that affect the company's financial position. There is further information in the notes to the financial statements.

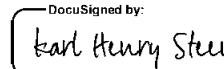
Løkkeveien, 30th March 2023

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399A86C77B5F490...  
Gunnar Mørk  
Petoro AS\*

DocuSigned by:  
  
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Tor Skjelby  
Vår Energi ASA

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Erling Berge  
Equinor Energy AS

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Trond Lofstad  
A/S Norske Shell

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Karl Henry Steen  
PGNiG Upstream Norway AS

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Lars Melberg  
Daglig Leder

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



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ÅRSRAPPORT 2022

## Income Statement 2022

	Note	2022	2021
<b>OPERATING INCOME AND COSTS</b>			
<b>OPERATING INCOME</b>			
Rental income from property	5, 8	5 824 868	5 978 097
<b>TOTAL OPERATING INCOME</b>		<b>5 824 868</b>	<b>5 978 097</b>
<b>OPERATING COSTS</b>			
Other operating costs	6, 7	968 333	997 562
<b>TOTAL OPERATING COSTS</b>		<b>968 333</b>	<b>997 562</b>
<b>OPERATING PROFIT</b>		<b>4 856 535</b>	<b>4 980 535</b>
<b>FINANCIAL INCOME AND FINANCIAL COSTS</b>			
<b>FINANCIAL INCOME</b>			
Other interest income	9	80 639	4 492
<b>TOTAL FINANCIAL INCOME</b>		<b>80 639</b>	<b>4 492</b>
<b>FINANCIAL COSTS</b>			
Other financial costs		-	-
<b>TOTAL FINANCIAL COSTS</b>		<b>-</b>	<b>-</b>
<b>FINANCIAL PROFIT</b>		<b>80 639</b>	<b>4 492</b>
<b>PROFIT FOR THE YEAR</b>		<b>4 937 174</b>	<b>4 985 027</b>
<b>ALLOCATION OF PROFIT</b>			
Payment to owners	12	5 000 000	5 000 000
Transfer to/from equity	12	(62 826)	(14 973)
<b>TOTAL ALLOCATION</b>		<b>4 937 174</b>	<b>4 985 027</b>



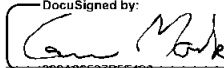
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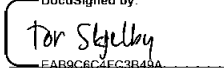
ÅRSRAPPORT 2022

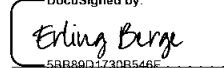
## Balance Sheet at 31.12.2022

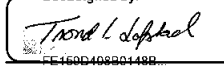
ASSETS	Note	2022	2021
<b>FIXED ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Property Nyhamna	10	101 791 957	101 791 957
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>TOTAL FIXED ASSETS</b>		<b>101 791 957</b>	<b>101 791 957</b>
<b>CURRENT ASSETS</b>			
<b>RECEIVABLES</b>			
Trade receivables	8	-	-
<b>OTHER CURRENT ASSETS</b>			
Bank deposits	9	6 046 491	6 266 840
<b>TOTAL CURRENT ASSETS</b>		<b>6 046 491</b>	<b>6 266 840</b>
<b>TOTAL ASSETS</b>		<b>107 838 448</b>	<b>108 058 797</b>
<b>EQUITY AND DEBT</b>			
<b>PAID IN EQUITY</b>			
Paid in equity	12	101 050 740	101 050 740
<b>TOTAL PAID IN EQUITY</b>		<b>101 050 740</b>	<b>101 050 740</b>
<b>RETAINED EQUITY</b>			
Retained equity	12	1 743 067	1 805 894
<b>TOTAL RETAINED EQUITY</b>		<b>1 743 067</b>	<b>1 805 894</b>
<b>TOTAL EQUITY</b>		<b>102 793 807</b>	<b>102 856 634</b>
<b>DEBT</b>			
<b>CURRENT DEBT</b>			
Payment to owners	12	5 000 000	5 000 000
Other current debt	8	44 641	202 164
<b>TOTAL CURRENT DEBT</b>		<b>5 044 641</b>	<b>5 202 164</b>
<b>TOTAL DEBT</b>		<b>5 044 641</b>	<b>5 202 164</b>
<b>TOTAL EQUITY AND DEBT</b>		<b>107 838 448</b>	<b>108 058 797</b>

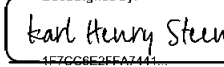
Løkkeveien, 30th March 2023

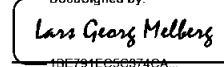
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ÅRSRAPPORT 2022

## Notes to the Financial Statements

### 1. Accounting principles

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

#### Operational income

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

#### Operational costs

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

#### Classification and assessment of balance sheet items

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

#### Fixed assets

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

#### Tax

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

### 2. Accounting currency

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

### 3. Financial market risk

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

### 4. Significant transactions

There are no significant transactions in 2022.

### 5. Operational income

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

### 6. Number of employees

The company has no employees. Administrative services are provided by A/S Norske Shell and in 2022 NOK 44,640 including VAT was expensed for these services. The costs are included in operational costs in the financial statements.



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## ÅRSRAPPORT 2022

### 7. Payments and benefits to management

No remuneration has been paid to the directors. Fee for statutory audit has been expensed by NOK 88,280 including VAT and is presented in other operating cost in the financial statements.

### 8. Receivables, debt and other liabilities

Accounting positions with participating companies	2022	2021
Current debt (excluding payment to owners)	44 641	202 164
Trade receivables		
<b>Book value at 31.12</b>	<b>44 641</b>	<b>202 164</b>

Current debt relates to incurred costs for accounting services provided by A/S Norske Shell. There are no receivable or payable positions at 31.12.2022 that mature for payment later than one year after the balance sheet date.

### 9. Bank and other cash equivalents

Bank deposits at 31.12.2022 amount to NOK 6,046,490 and do not include any restricted balances. Interest income on bank deposits in 2022 amounts to NOK 80,639.

### 10. Fixed assets

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

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

### 11. Tax

Taxable income:	2022	2021
Profit for the year	4 937 174	4 985 027
Permanent differences	-	-
Change in timing differences	-	-
<b>Taxable income for participating companies</b>	<b>4 937 174</b>	<b>4 985 027</b>

Timing differences at 31.12	2022	2021
Property	-	-
<b>Total timing differences</b>	<b>-</b>	<b>-</b>

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



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## ÅRSRAPPORT 2022

### 12. Equity

		Paid in equity	Accumulated payment to owners	Accumulated earned profit	Total equity
Equity at 01.01	Equity as of 01.01	101 050 740	(100 800 000)	102 605 894	102 856 634
<b>Change in equity during the year</b>	<b>Current year's change in equity</b>				
Profit for the year	Result of the year			4 937 174	4 937 174
Payment to owners	Payment to owners		(5 000 000)		(5 000 000)
<b>Equity at 31.12</b>	<b>Equity as of 31.12</b>	<b>101 050 740</b>	<b>(105 800 000)</b>	<b>107 543 067</b>	<b>102 793 807</b>

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



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

ORMEN LANGE EIENDOM DA  
Postboks 40  
4098 TANANGER

Att: Torkjel Øvsthus

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

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

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

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

### Bakgrunn

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

### Skattekontorets vurdering

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

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

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



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

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

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

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

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Katerina Stepanenko  
spesialrevisor  
Brukerdialog, brukerkontakt  
Skatteetaten

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



Statsautoriserte revisorer  
Ernst & Young AS

Vassbotnen 11 a Forus, 4313 Sandnes  
Postboks 8015, 4068 Stavanger

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

www.ey.no  
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## INDEPENDENT AUDITOR'S REPORT

To the Partnership Meeting of Ormen Lange Eiendom DA

### Opinion

We have audited the financial statements of Ormen Lange Eiendom DA (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022 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.

### Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and the general manager) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of management for the financial statements

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

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



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## 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:

- 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.

Stavanger, 25 April 2023  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Erik Søreng  
State Authorised Public Accountant (Norway)

Independent auditor's report - Ormen Lange Eiendom DA 2022

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## Erik Søreng

State Authorised Public Accountant (Norway)

On behalf of: Ernst & Young AS

Serial number: 9578-5999-4-1529830

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