



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	923 862 943
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	SVAL ENERGI INVEST II AS
Forretningsadresse:	Jåttåvågveien 7 4020 STAVANGER

Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Ove Martin Juul
Dato for fastsettelse av årsregnskapet:	23.04.2025

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, 13.05.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	167 237	173 408
Sum kostnader		167 237	173 408
Driftsresultat		-167 237	-173 408
Finansinntekter og finanskostnader			
Annen renteinntekt		8 355 288	1 636 537
Other financial income		828 398 255	1 687 148 473
Sum finansinntekter		836 753 543	1 688 785 010
Other financial expenses		15 868 324	16 384 114
Sum finanskostnader		15 868 324	16 384 114
Netto finans		820 885 219	1 672 400 896
Resultat før skattekostnad		820 717 982	1 672 227 488
Income tax expense	3		
Årsresultat		820 717 982	1 672 227 488
Årsresultat etter minoritetsinteresser		820 717 982	1 672 227 488
Totalresultat		820 717 982	1 672 227 488
Overføringer og disponeringer			
From share premium	4	-804 853 256	
Tilleggsutbytte	4	804 853 256	1 670 766 367
Ekstraordinært utbytte	4		
To/from other equity	4	820 717 982	1 461 121
Sum overføringer og disponeringer		820 717 982	1 672 227 488



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Finansielle anleggsmidler			
Investering i datterselskap	5	1 900 000 000	1 900 000 000
Sum finansielle anleggsmidler		1 900 000 000	1 900 000 000
Sum anleggsmidler		1 900 000 000	1 900 000 000
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		17 994 525	2 160 500
Sum bankinnskudd, kontanter og lignende		17 994 525	2 160 500
Sum omløpsmidler		17 994 525	2 160 500
SUM EIENDELER		1 917 994 525	1 902 160 500
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 6	6 126 586	6 126 586
Overkurs	4	1 089 684 711	1 894 537 967
Sum innskutt egenkapital		1 095 811 296	1 900 664 552
Opptjent egenkapital			
Other equity	4	822 179 103	1 461 121
Sum opptjent egenkapital		822 179 103	1 461 121
Sum egenkapital		1 917 990 400	1 902 125 673



Balanse

Beløp i: NOK	Note	2024	2023
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			4 225
Tax payable	3		
Other current liabilities		4 125	30 602
Sum kortsiktig gjeld		4 125	34 827
Sum gjeld		4 125	34 827
SUM EGENKAPITAL OG GJELD		1 917 994 525	1 902 160 500



Deloitte.

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To the General Meeting of Sval Energi Invest II AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Sval Energi Invest II 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



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Independent auditor's report
Sval Energi Invest II 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 scepticism throughout the audit. We also:

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



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Independent auditor's report
Sval Energi Invest II 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, 10 April 2025
Deloitte AS

Ommund Skailand
State Authorised Public Accountant
(electronically signed)



Independent auditor's report Energi Invest II AS

Name	Date
Skailand, Ommund	2025-04-10

Identification

 bankID Skailand, Ommund



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Financial Statements

2024

Sval Energi Invest II AS

Org.no.:923 862 943



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Sval Energi Invest II AS

Board of Directors' report

Introduction

Sval Energi Invest II AS (the "Company") with reg.no 923 862 943 is an investment company based in Stavanger.

Financial results

Net profit in 2024 was NOK 820 717 982 compared to a profit of NOK 1 672 227 488 in 2023. Allocation of this year's profit is transferred to other equity. Equity ratio as of 31.12.2024 is 99.99%.

Share capital and shareholders

Sval Energi Group AS is the main shareholder of the Company, holding 99.69% of the shares.

Employees and the working environment

The Company has no employees. The board consists of two 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

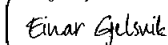
The Company's operations do not pollute the environment.

Going concern

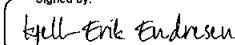
In accordance with the Accounting Act § 4-5, we confirm that the financial statements have been prepared under the assumption of going concern.

Stavanger, 10.04.2025

The board of Sval Energi Invest II AS

Signed by:

82A4A4CDC0134AE...

Einar Gjelsvik
Chair of the board

Signed by:

C5C50E8C997B4BF...

Kjell-Erik Endresen
Board member



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Revenue statement			
Sval Energi Invest II AS			
Operating income and operating expenses (NOK)	Note	2024	2023
Other expenses	2	167 237	173 408
Total expenses		167 237	173 408
Operating profit		-167 237	-173 408
Financial income and expenses			
Other interest income		8 355 288	1 636 537
Other financial income		828 398 255	1 687 148 473
Other financial expenses		15 868 324	16 384 114
Net financial items		820 885 219	1 672 400 896
Net profit (-loss) before tax		820 717 982	1 672 227 488
Income tax expense	3	0	0
Net profit (-loss)		820 717 982	1 672 227 488
Allocation of net profit (-loss)			
Additional dividend	4	804 853 256	1 670 766 367
To/from other equity	4	820 717 982	1 461 121
From share premium	4	-804 853 256	0
Total allocation		820 717 982	1 672 227 488



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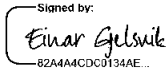

Balance sheet			
Sval Energi Invest II AS			
Assets (NOK)	Note	2024	2023
Non-current financial assets			
Investments in subsidiaries	5	1 900 000 000	1 900 000 000
Total non-current financial assets		1 900 000 000	1 900 000 000
Total non-current assets		1 900 000 000	1 900 000 000
Current assets			
Debtors			
Cash and cash equivalents		17 994 525	2 160 500
Total current assets		17 994 525	2 160 500
Total assets		1 917 994 525	1 902 160 500

Sval Energi Invest II AS

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Balance sheet			
Sval Energi Invest II AS			
Equity and liabilities (NOK)	Note	2024	2023
Paid-in capital			
Share capital	4, 6	6 126 586	6 126 586
Share premium	4	1 089 684 711	1 894 537 967
Total paid-in capital		1 095 811 296	1 900 664 552
Retained earnings			
Other equity	4	822 179 103	1 461 121
Total retained earnings		822 179 103	1 461 121
Total equity		1 917 990 400	1 902 125 673
Liabilities			
Current liabilities			
Trade payables		0	4 225
Other current liabilities		4 125	30 602
Total current liabilities		4 125	34 827
Total liabilities		4 125	34 827
Total equity and liabilities		1 917 994 525	1 902 160 500
Stavanger, 10.04.2025 The board of Sval Energi Invest II AS			
<small>Signed by:</small>  <small>82A4MCD0134AE...</small>		<small>Signed by:</small>  <small>C9C50E8C997B49F...</small>	
Einar Gjelsvik Chair of the board		Kjell-Erik Endresen Board member	
Sval Energi Invest II AS		Page 5	



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Cash flow statement			
Sval Energi Invest II AS			
(NOK)	Note	2024	2023
Cash flows from operating activities			
Profit/loss before tax		820 717 982	1 672 227 488
Dividends received		-737 358 800	-1 678 995 000
Change in accounts payable		-4 225	-10 369
Items classified as investment or financing activities		-90 660 000	0
Change in other accrual items		-26 477	-48 283
Net cash flows from operating activities		-7 331 520	-6 826 163
Cash flows from investment activities			
Dividends received		737 358 800	1 678 995 000
Group contribution received		90 660 000	0
Net cash flows from investment activities		828 018 800	1 678 995 000
Cash flows from financing activities			
Changes in intercompany balances		0	-360 030
Payment of dividend		-804 853 256	-1 670 766 368
Net cash flows from financing activities		-804 853 256	-1 671 126 398
Net change in cash and cash equivalents		15 834 024	1 042 439
Cash and cash equivalents at the start of the period		2 160 500	1 118 061
Cash and cash equivalents at the end of the period		17 994 525	2 160 500



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SVAL ENERGI INVEST II AS **NOTES TO THE FINANCIAL STATEMENTS FOR 2024**

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.

Group affiliation

Consolidated financial statements are not prepared as the shares in the subsidiary have been acquired with an intention of temporary ownership, cf. Section 3-8 of the Accounting Act (Regnskapsloven).



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SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

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 29 900.

Fees for other assurance engagements was NOK 0.

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

Note 3 Tax

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	820 717 982	1 672 227 488
Permanent differences	-828 018 800	-1 678 995 000
Taxable income	-7 300 818	-6 767 512
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Accumulated loss to be brought forward	-14 068 329	-6 767 512	7 300 818
Not included in the deferred tax calculation	14 068 329	6 767 512	-7 300 818
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



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SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 4 Equity

	Share capital	Share premium	Other equity	Total equity
As of 01.01.2024	6 126 587	1 894 537 967	1 461 121	1 902 125 673
Additional dividend		-804 853 256		-804 853 256
Net profit			820 717 982	820 717 982
As of 31.12.2024	6 126 587	1 089 684 711	822 179 103	1 917 990 400

Note 5 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2024	Equity as of 31.12.2024	Booked value as of 31.12.24
Sval Energi Holding AS	Stavanger	100%	tUSD 76 171	tUSD 81 467	1 900 000 000



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SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2024

Note 6 Shareholders

The share capital in Sval Energi Invest II AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	34 162 560	0,010	341 626
Preference shares	578 496 021	0,010	5 784 960
Total	612 658 581		6 126 586

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Preference shares	Total	Ownership/ Voting share
Sval Energi Group AS	32 816 174	577 930 263	610 746 437	99,69%
Nily Invest AS	284 151	45 000	329 151	0,05%
Oseberg Capital AS	268 101		268 101	0,04%
Ease Peace Invest AS	268 101		268 101	0,04%
He Investering AS	157 707		157 707	0,03%
Jogga Invest AS	157 707		157 707	0,03%
Martin Backmann	1 684	208 607	210 291	0,03%
Calebasse Invest AS	78 853		78 853	0,01%
Agila AS	47 778	47 433	95 211	0,02%
Timothy Dodson	1 122	140 166	141 288	0,02%
Kristin Færøvik	842	105 125	105 967	0,02%
Tor Eirik Medbøen	47 516	5 410	52 926	0,01%
Malamo Invest AS	32 712		32 712	0,01%
Valle Colline Energia AS	112	14 017	14 129	0,01%
Total number of shares	34 162 560	578 496 021	612 658 581	100 %

Note 7 Subsequent events

On 7 March 2025, HitecVision and DNO ASA announced an agreement for the sale and purchase of 100 percent of the shares of Sval Energi Group AS. Completion of the transaction is expected mid-year 2025, subject to customary regulatory approvals from the Norwegian Ministry of Energy, the Norwegian Ministry of Finance and competition authorities.



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 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 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.