



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

### 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: 16.06.2022

### 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, 17.08.2023



### Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	435 905	597 618
<b>Sum kostnader</b>		<b>435 905</b>	<b>597 618</b>
<b>Driftsresultat</b>		<b>-435 905</b>	<b>-597 618</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		595	3 065
Other financial income		2	5 550
<b>Sum finansinntekter</b>		<b>596</b>	<b>8 615</b>
Annen rentekostnad		29	
<b>Sum finanskostnader</b>		<b>29</b>	
<b>Netto finans</b>		<b>567</b>	<b>8 615</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-435 338</b>	<b>-589 003</b>
Income tax expense	5	-225 355	
<b>Ordinært resultat etter skattekostnad</b>		<b>-209 983</b>	<b>-589 003</b>
<b>Årsresultat</b>		<b>-209 983</b>	<b>-589 003</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-209 983</b>	<b>-589 003</b>
<b>Totalresultat</b>		<b>-209 983</b>	<b>-589 003</b>
<b>Overføringer og disponeringer</b>			
From share premium	6	-209 983	-589 003
<b>Sum overføringer og disponeringer</b>		<b>-209 983</b>	<b>-589 003</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	3	3 671 389 134	2 822 028 534
<b>Sum finansielle anleggsmidler</b>		<b>3 671 389 134</b>	<b>2 822 028 534</b>
<b>Sum anleggsmidler</b>		<b>3 671 389 134</b>	<b>2 822 028 534</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables	4	1 024 341	156
<b>Sum fordringer</b>		<b>1 024 341</b>	<b>156</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		6 309 429	3 245 095
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>6 309 429</b>	<b>3 245 095</b>
<b>Sum omløpsmidler</b>		<b>7 333 770</b>	<b>3 245 252</b>
<b>SUM EIENDELER</b>		<b>3 678 722 904</b>	<b>2 825 273 786</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	6, 7	4 128 836	2 704 570
Overkurs	6	3 673 773 244	2 365 237 303
Annen innskutt egenkapital	6		457 296 912
<b>Sum innskutt egenkapital</b>		<b>3 677 902 080</b>	<b>2 825 238 786</b>
<b>Sum egenkapital</b>		<b>3 677 902 080</b>	<b>2 825 238 786</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		21 838	
Other current liabilities	4	798 986	35 000
<b>Sum kortsiktig gjeld</b>		<b>820 824</b>	<b>35 000</b>
<b>Sum gjeld</b>		<b>820 824</b>	<b>35 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>3 678 722 904</b>	<b>2 825 273 786</b>



Financial Statements

2021

Sval Energi Invest II AS

Org.no.:923 862 943

Penneo document key: E13HT-F3FLB-D4MPS-2W6MB-5SLDJ-T5WDZ



## 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 loss in 2021 was MNOK 0,2 compared to a loss of MNOK 0,6 in 2020.

Allocation of this year's loss is transferred from share premium. Equity ratio as of 31.12.2021 is 99,97 %

#### Share capital and shareholders

Sval Energi Invest AS is the main shareholder of the Company, holding 99,56% of the shares.

#### Employees and the working environment

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

Stavanger, 03.06.2022

The board of Sval Energi Invest II AS

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Lars Christian Bacher  
Chair of the board

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Oddvar Dirdal  
Member of the board

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Ove Martin Juul  
Member of the board

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Revenue statement			
Sval Energi Invest II AS			
Operating income and operating expenses (NOK)	Note	2021	12.11.2019 - 31.12.2020
Other expenses	2	435 905	597 618
Total expenses		435 905	597 618
Operating profit		-435 905	-597 618
Financial income and expenses			
Other interest income		595	3 065
Other financial income		2	5 550
Other interest expenses		29	0
Net financial items		567	8 615
Net profit (-loss) before tax		-435 338	-589 003
Income tax expense	5	-225 355	0
Net profit (-loss)		-209 983	-589 003
Allocation of net profit (-loss)			
From share premium	6	-209 983	-589 003
Total allocation		-209 983	-589 003

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Balance sheet			
Sval Energi Invest II AS			
Assets (NOK)	Note	2021	2020
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	3	3 671 389 134	2 822 028 534
Total non-current financial assets		3 671 389 134	2 822 028 534
Total non-current assets		3 671 389 134	2 822 028 534
Current assets			
Debtors			
Other short-term receivables	4	1 024 341	156
Total receivables		1 024 341	156
Cash and cash equivalents		6 309 429	3 245 095
Total current assets		7 333 770	3 245 252
Total assets		3 678 722 904	2 825 273 786

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Balance sheet			
Sval Energi Invest II AS			
Equity and liabilities (NOK)	Note	2021	2020
<b>Paid-in capital</b>			
Share capital	6, 7	4 128 836	2 704 570
Share premium	6	3 673 773 244	2 365 237 303
Non-registered capital increase	6	0	457 296 912
Total paid-in capital		3 677 902 080	2 825 238 786
Total equity		3 677 902 080	2 825 238 786
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade payables		21 838	0
Other current liabilities	4	798 986	35 000
Total current liabilities		820 824	35 000
Total liabilities		820 824	35 000
Total equity and liabilities		3 678 722 904	2 825 273 786

Stavanger, 03.06.2022  
The board of Sval Energi Invest II AS

<hr/> <b>Lars Christian Bacher</b> Chair of the board	<hr/> <b>Oddvar Dirdal</b> Member of the board	<hr/> <b>Ove Martin Juul</b> Member of the board
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Indirect cash flow			
Sval Energi Invest II AS			
(NOK)	Note	2021	2020
Cash flows from operating activities			
Profit/loss before tax		-435 338	-589 003
Change in accounts payable		21 838	0
Change in other accrual items		-4 844	34 844
Net cash flows from operating activities		-418 344	-554 159
Cash flows from investment activities			
Investment in Shares		-720 669 600	-821 528 534
Net cash flows from investment activities		-720 669 600	-821 528 534
Cash flows from financing activities			
Changes in intercompany balances		-30 000	0
Proceeds from equity		724 182 278	825 327 789
Net cash flows from financing activities		724 152 278	825 327 789
Net change in cash and cash equivalents		3 064 334	3 245 096
Cash and cash equivalents at the start of the period		3 245 095	0
Cash and cash equivalents at the end of the period		6 309 429	3 245 096

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## SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

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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 for small companies.

### 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.

### Going concern

Pursuant to 3-3 of the Norwegian Accounting Act the Board of Directors confirms that the conditions for continued operations as a going concern are present for the Company and that the annual financial statements for 2021 have been prepared under this presumption.

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## SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

### 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).

### 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 2021 was NOK 22 500.

Fees for other assurance engagements was NOK 50 000.

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

### Note 3 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2021	Equity as of 31.12.2021	Booked value as of 31.12
Sval Energi Holding AS	Stavanger	100%	- 800 000	4 069 900 000	3 671 389 134

### Note 4 Balances with group companies

Receivables	2021	2020
Sval Energi Invest AS (Group contribution)	1 024 341	0
Sum	1 024 341	0
Debt	2021	2020
Sval Energi Invest AS	0	30 000
Sval Energi Invest AS (Group contribution)	798 986	0
Sum	798 986	30 000

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## SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2021

### Note 5 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	-225 355	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	-225 355	0
Taxable income:		
Ordinary result before tax	-435 338	-589 003
Permanent differences	0	0
Received group contribution	1 024 341	0
Allocation of loss to be brought forward	-589 003	0
Taxable income	0	-589 003
Payable tax in the balance:		
Payable tax on this year's result	-225 355	0
Payable tax on received Group contribution	225 355	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

	2021	2020	Difference
Accumulated loss to be brought forward	0	-589 003	-589 003
Not included in the deferred tax calculation	0	589 003	589 003
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 2021

Note 6 Equity

	Share capital	Share premium	Non-registered capital	Total equity
As of 01.01.2021	2 704 570	2 365 237 303	457 296 912	2 825 238 786
Capital Increase	1 424 266	1 308 745 924	-457 296 912	852 873 278
Net loss		-209 983		-209 983
As of 31.12.2021	4 128 836	3 673 773 244	0	3 677 902 080

Note 7 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	32 924 644	0,010	329 246
Preference shares	379 958 998	0,010	3 799 590
Total	412 883 642		4 128 836

Ownership structure

Shareholders in % at year end:

	Ordinary shares	Preference shares	Total	Ownership/ Voting share
Sval Energi Invest AS	31 327 786	379 724 430	411 052 216	99,56%
Nily Invest AS	283 871		283 871	0,07%
Oseberg Capital AS	268 101		268 101	0,06%
Abbou Capital AS	268 101		268 101	0,06%
Ease Peace Invest AS	268 101		268 101	0,06%
Fife Holdings AS	12 924	149 166	162 090	0,04%
He Investering AS	157 707		157 707	0,04%
Jøggå Invest AS	157 707		157 707	0,04%
Gunnar K. Hviding Olsen	6 461	74 582	81 043	0,02%
Calebasse Invest AS	78 853		78 853	0,02%
Agila AS	47 516	5 410	52 926	0,01%
Tor Erik Medbøen	47 516	5 410	52 926	0,01%
Total number of shares	32 924 644	379 958 998	412 883 642	100 %

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"By my signature I confirm all dates and content in this document."

### Ove Martin Juul

Board member

Serial number: 9578-5998-4-1082585

IP: 185.51.xxx.xxx

2022-06-03 09:31:47 UTC



### Oddvar Dirdal

Board member

Serial number: 9578-5992-4-3159248

IP: 185.51.xxx.xxx

2022-06-03 10:17:12 UTC



### Lars Christian Bacher

Chairman

Serial number: 9578-5999-4-1065292

IP: 77.16.xxx.xxx

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# 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 2021, the income statement and cash flow 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 statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, 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 laws and regulations 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 other information accompanying the financial statements. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the other information accompanying the financial statements.

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

### *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.

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Independent Auditor's Report -  
Sval Energi Invest II AS

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Stavanger, 03 June 2022  
Deloitte AS

Ommund Skailand  
State Authorised Public Accountant

Pemneo Dokumentnøkkel: EXDT2-YU3ZFN2ZKWK-ZNLJA-LM6NE-FWX3A



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## Ommund Skailand

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31.01.2022

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13.01.2022

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Vibeke Horne

800 80 000  
Skatteetaten.no

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Org.nr  
974761076

Vår referanse  
2020/5120732

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

HV VII INVEST UNIFORM AS  
Postboks 8120 Forus  
4020 STAVANGER

Att. Ove Martin Juul

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev innkommet 13. januar 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de nevnte selskaper (se vedlegg) 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 i vedlegget er norske investerings- og holdingselskaper som er hel- eller deleid av ulike HitecVision private equity-fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene har foretatt, eller vil foreta investeringer innenfor energibransjen. Selskapene har ingen eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og som benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes långivere og aksjonærer foregår på engelsk.

### 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 vekt på at selskapene er hel- eller deleide av utenlandske investerings- og holdingsselskaper i ulike private equity fond. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



## Vedlegg

<b>Selskap</b>	<b>Org.nummer</b>
HV IV Holding AS	919 604 778
HV V Holding AS	914 148 308
APP Investment AS	917 906 130
HV V Invest Lima AS	995 929 961
Core Energy Holding AS	997 043 545
CE Investment AS	997 153 502
HVAS Invest Zeta AS	995 610 671
HVAS Invest Kappa AS	995 930 099
HV VI Holding AS	999 178 359
HV VI Invest Sierra AS	928 336 913
HV VI Invest Omega AS	998 159 555
HV VI Invest Omega II AS	998 159 563
Spike Exploration AS	998 483 476
SEH Investment AS	999 299 172
OMP Holding AS	912 084 957
Offshore Merchant Partners AS	912 536 416
HV VII Invest Dags AS	913 641 043
Circle Group AS	913 640 969
HV VII Invest Manna AS	913 930 991
HV VII Invest Manna II AS	914 270 405
Pure E&P Holding AS	915 056 229
Pure E&P AS	940 376 645
Geotech Software Solutions AS	988 143 669
HV VII Invest Juliet AS	914 480 787
Hav Energy Holding AS	815 672 852
Hav Energy AS	914 480 930
Hav Energy NCS Gas AS	921 166 753
HV VII Invest Shankly AS	916 162 537
HV VII Invest Shankly II AS	916 162 529
North Sea Strategic Investments AS	916 162 545
HV VII Invest Foxtrot AS	820 901 312
HV VII Invest Uniform AS	922 404 615
NSOF Invest Lambda AS	926 009 125
HV NEF Invest Jota AS	925 979 260
HV Storm Holding AS	927 733 242
HV NEF Invest Romeo AS	927 612 364
HV NEF Invest Zero AS	928 513 254
HV NEF Invest Rho AS	928 513 378
Moreid Holding AS	924 728 469
Point Resources Holding AS	915 075 894
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943