



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 929 047 389
Organisasjonsform: Aksjeselskap
Foretaksnavn: OSLO MERCHANT PARTNERS LNG IV AS
Forretningsadresse: Klingenberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Asle Andersson
Dato for fastsettelse av årsregnskapet: 29.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 02.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		1 212 110	
Sum inntekter		1 212 110	
Kostnader			
Other expenses	2	27 547	6 010
Sum kostnader		27 547	6 010
Driftsresultat		1 184 562	-6 010
Finansinntekter og finanskostnader			
Annen renteinntekt		1 131	1 534
Other financial income		191	54
Sum finansinntekter		1 322	1 587
Annen rentekostnad		4	
Other financial expenses		1 032	546
Sum finanskostnader		1 036	546
Netto finans		286	1 042
Ordinært resultat før skattekostnad		1 184 849	-4 968
Income tax expense	3		
Ordinært resultat etter skattekostnad		1 184 849	-4 968
Årsresultat		1 184 849	-4 968
Årsresultat etter minoritetsinteresser		1 184 849	-4 968
Totalresultat		1 184 849	-4 968
Overføringer og disponeringer			
Udekket tap		4 970	-4 968
Other equity		1 179 879	
Sum overføringer og disponeringer		1 184 849	-4 968



Resultatregnskap

Beløp i: NOK	Note	2023	2022
---------------------	-------------	-------------	-------------



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i tilknyttet selskap	4	24 173 436	10 686 306
Sum finansielle anleggsmidler		24 173 436	10 686 306
Sum anleggsmidler		24 173 436	10 686 306
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			4 051
Konsernfordringer	4		40 000
Sum fordringer			44 051
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	5	32 716	23 595
Sum bankinnskudd, kontanter og lignende		32 716	23 595
Sum omløpsmidler		32 716	67 646
SUM EIENDELER		24 206 151	10 753 952
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	1 762 043	909 326
Overkurs		20 367 523	9 845 240
Ikke registrert kapitalforhøyelse		900 000	
Annen innskutt egenkapital		-3 294	-1 505
Sum innskutt egenkapital		23 026 272	10 753 061



Balanse

Beløp i: NOK	Note	2023	2022
Opptjent egenkapital			
Other equity		1 179 879	
Udekket tap			4 968
Sum opptjent egenkapital		1 179 879	-4 968
Sum egenkapital	7	24 206 151	10 748 093
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			5 713
Kortsiktig konserngjeld	4		146
Sum kortsiktig gjeld			5 859
Sum gjeld		0	5 859
SUM EGENKAPITAL OG GJELD		24 206 151	10 753 952



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 490020

Enheten

Organisasjonsnummer: 929 047 389
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMP LNG IV AS
Forretningsadresse: Klingsberggata 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Asle Andersson
Dato for fastsettelse av årsregnskapet: 29.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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, 18.06.2024



Organisasjonsnr: 929 047 389
OMP LNG IV AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		1 212 110	
Sum inntekter		1 212 110	
Kostnader			
Other expenses	2	27 547	6 010
Sum kostnader		27 547	6 010
Driftsresultat		1 184 562	-6 010
Finansinntekter og finanskostnader			
Annen renteinntekt		1 131	1 534
Other financial income		191	54
Sum finansinntekter		1 322	1 587
Annen rentekostnad		4	
Other financial expenses		1 032	546
Sum finanskostnader		1 036	546
Netto finans		286	1 042
Ordinært resultat før skattekostnad		1 184 849	-4 968
Income tax expense	3		
Ordinært resultat etter skattekostnad		1 184 849	-4 968
Årsresultat		1 184 849	-4 968
Årsresultat etter minoritetsinteresser		1 184 849	-4 968
Totalresultat		1 184 849	-4 968
Overføringer og disponeringer			
Udekket tap		4 970	-4 968
Other equity		1 179 879	
Sum overføringer og disponeringer		1 184 849	-4 968



Organisasjonsnr: 929 047 389
OMP LNG IV AS

BALANSE

Beløp i: NOK **Note** **2023** **2022**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investeringer i tilknyttet selskap	4	24 173 436	10 686 306
Sum finansielle anleggsmidler		24 173 436	10 686 306
Sum anleggsmidler		24 173 436	10 686 306

Omløpsmidler Varer

Fordringer

Other short-term receivables			4 051
Konsernfordringer	4		40 000
Sum fordringer			44 051

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	5	32 716	23 595
Sum bankinnskudd, kontanter og lignende		32 716	23 595
Sum omløpsmidler		32 716	67 646

SUM EIENDELER **24 206 151** **10 753 952**

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	6	1 762 043	909 326
Overkurs		20 367 523	9 845 240
Ikke registrert kapitalforhøyelse		900 000	
Annen innskutt egenkapital		-3 294	-1 505
Sum innskutt egenkapital		23 026 272	10 753 061

Opptjent egenkapital

Other equity		1 179 879	
Udekket tap			4 968
Sum opptjent egenkapital		1 179 879	-4 968



Sum egenkapital	7	24 206 151	10 748 093
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			5 713
Kortsiktig konserngjeld	4		146
Sum kortsiktig gjeld			5 859
Sum gjeld		0	5 859
SUM EGENKAPITAL OG GJELD		24 206 151	10 753 952



Organisasjonsnr: 929 047 389
OMP LNG IV AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

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

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Skatteetaten

Vår dato
04.10.2022

Din/Deres dato

Saksbehandler
Kjell Knutsen

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
94897296

Org.nr
974761076

Vår referanse
2022/5777887

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

OMP LNG IV AS
Postboks 2002 Vika
0125 OSLO

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på engelsk for 929047389 OMP LNG IV AS

Vi viser til deres søknad av 14. september 2022 om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skatteetaten gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden siteres:

I. Regulatoriske forhold

Selskapet ble stiftet 21.03.2022 og er et norsk aksjeselskap, underlagt norsk lov.

Selskapets styre består av:

- Asle Andersson, styrets leder
- Martin Køhn Nilsen, styremedlem

II. Eiere

Selskapet er del av et internasjonalt konsern [...], hvor arbeidsspråk ved rapportering til konsernet foregår på engelsk.

Selskapets eies 100% av OMP SICAV PLC, som er hjemmehørende på Malta. Eieren er et alternativt investeringsfond regulert under Malta Financial Services Authority:



<https://www.mfsa.mt/financial-services-register/result/?id=13721>

Videre er OMP SICAV PLC ultimate eier Hitecvision VI L.P. registrert på Guernsey. Hovedfondet er regulert under Guernsey Financial Services Commission:

<https://www.gfsc.gg/commission/regulated-entities/2022026>

Gitt den internasjonale eierstrukturen, hvor eierne er profesjonelle investorer, vurderer Selskapet det som hensiktsmessig å kunne avlegge årsregnskap og årsberetning på engelsk.

III. Virksomhet og bransje

Selskapets formål er å eie skip og andeler i skip, samt aksjer og andeler i selskap som driver slik virksomhet, samt aktiviteter som faller naturlig i tilknytning til dette.

I skrivende stund har Selskapet gjort en investering, i form av preferansekapital, i et norsk aksjeselskap: Norspan LNG 31 AS (org.nr 928 825 353).

Generelt er både Private-Equity og Shipping-bransjen av internasjonal karakter og Selskapet vurderer det som hensiktsmessig å kunne avlegge årsregnskapet og årsberetning på engelsk.

IV. Avsluttende bemerkning

Selskapet fremholder på basis av redegjørelsen ovenfor at behovet for å utarbeide årsregnskap og årsmelding på norsk ikke gjør seg gjeldende, dermed slik at det bør kunne gis dispensasjon fra kravet om å utarbeide dokumentene på norsk. Følgelig bes det om dispensasjon fra språkkravet slik at Selskapet kan utarbeide dokumentasjonen på engelsk både for regnskapsåret 2022 og fremtidige regnskapsavleggelse.

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 skjært 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, kunder og lokalsamfunnet.

Det er etter skatteetatens 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at selskapet er en del av et internasjonalt konsern hvor arbeidsspråket ved rapportering til konsernet skjer på engelsk. Videre at konsernet har en internasjonal eierstruktur med profesjonelle investorer og at både Privat Equity og shipping-bransjen, som selskapet opererer i, er av internasjonal karakter. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis. Selskapet kan derfor avlegge årsregnskap og årsberetning på engelsk fra og med regnskapsåret 2022.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Gro Stangeland
underdirektør
Innsats, storbedrift
Skatteetaten

Kjell Knutsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



🔗 Admincontrol

List of Signatures Page 1/1

OMP LNG IV AS Årsregnskap 2023.pdf

Name	Method	Signed at
Nilsen, Martin Køhn	BANKID	2024-05-29 11:08 GMT+02
Andersson, Asle	BANKID	2024-05-29 10:57 GMT+02



This file is sealed with a digital signature. The seal is a guarantee for the authenticity of the document.

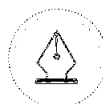
External reference: A2B3C21F398245A18D8D9D289E93B34B



Annual Report 2023 OMP LNG IV AS

**Income Statement
Balance Sheet
Notes to the accounts**

Org.no.: 929 047 389



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289E93B34B



Income Statement

OMP LNG IV AS

Figures in USD

	Note	01.01.2023-31.12.2023	21.03.2022-31.12.2022
Operating income			
Revenue		1 212 110	0
Total operating income		<u>1 212 110</u>	<u>0</u>
Operating expenses			
Other expenses	2	-27 547	-6 010
Total operating expenses		<u>-27 547</u>	<u>-6 010</u>
Operating profit		<u>1 184 562</u>	<u>-6 010</u>
Financial income and expenses			
Other interest income		1 131	1 534
Other financial income		191	54
Other interest expenses		-4	0
Other financial expenses		-1 032	-546
Net financial items		<u>286</u>	<u>1 042</u>
Net profit before tax		<u>1 184 849</u>	<u>-4 968</u>
Income tax expense	3	0	0
Net profit after tax		<u>1 184 849</u>	<u>-4 968</u>
Allocation of net profit and equity transfers			
Other equity		1 179 879	0
Loss brought forward		4 970	-4 968
Total allocation of net profit and equity transfers		<u>1 184 849</u>	<u>-4 968</u>

OMP LNG IV AS

Side 2



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289E93B34B



Balance sheet

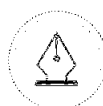
OMP LNG IV AS

Figures in USD

Assets	Note	31.12.2023	31.12.2022
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	4	24 173 436	10 686 306
Total non-current financial assets		24 173 436	10 686 306
Total non-current assets		24 173 436	10 686 306
Current assets			
Receivables			
Other short-term receivables		0	4 051
Receivables from group companies	4	0	40 000
Total receivables		0	44 051
Cash and cash equivalents			
Cash and cash equivalents	5	32 716	23 595
Total cash and cash equivalents		32 716	23 595
Total current assets		32 716	67 646
Total assets		24 206 151	10 753 952

OMP LNG IV AS

Page 3



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289E93B34B



Balance sheet

OMP LNG IV AS
Figures in USD

Equity and liabilities	Note	31.12.2023	31.12.2022
Equity			
Paid-in capital			
Share capital	6	1 762 043	909 326
Share premium reserve		20 367 523	9 845 240
Other paid-in equity		-3 294	-1 505
Non-registered capital increase		900 000	0
Total paid-in equity		23 026 272	10 753 061
Retained earnings			
Other equity		1 179 879	0
Uncovered loss		0	-4 968
Total retained earnings		1 179 879	-4 968
Total equity	7	24 206 151	10 748 093
Liabilities			
Current liabilities			
Trade payables		0	5 713
Liabilities to group companies	4	0	146
Total current liabilities		0	5 859
Total liabilities		0	5 859
Total equity and liabilities		24 206 151	10 753 952

Oslo, 29.05.2024
The board of OMP LNG IV AS

Asle Andersson
Chairman of the board

Martin Kjøhn Nilsen
Member of the board



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289E93B34B



Notes to the Annual Report 2023

OMP LNG IV AS

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

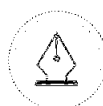
Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

OMP LNG IV AS

Page 5



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289E93B34B



Notes to the Annual Report 2023

OMP LNG IV AS

Note 2 Wages, numbers of employees, fee, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Loans and guarantees to leading persons

No loans have been granted or guarantees given on behalf of leading persons in the company.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2023	2022
Statutory audit	4 600	0
Fees for other service by auditor	1 789	0
Total fees auditor	6 389	0

OMP LNG IV AS

Page 6



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289E93B34B



Notes to the Annual Report 2023

OMP LNG IV AS

Note 3 Tax

Specification of tax expense	2023	2022
Tax payable	0	0
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	0

Taxable financial result:

Ordinary profit/loss before tax	1 184 849	-4 968
Currency difference USD/NOK	188 231	-126 482
Gain on investments	-1 708 941	0
Other permanent differences (capital increase cost)	-1 966	
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	337 828	131 450
Total taxable financial result	0	0

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	-469 278	-131 450	-337 828
Total temporary differences	-469 278	-131 450	-337 828

Deferred tax (-) / deferred tax advantage (+) 22%/22% -103 241 -28 919

Note 4 Related parties

Investment in related parties	2023	2022
Norspan LNG 31 AS	0	10 686 306
Norspan LNG 31 S.A.S.	24 173 436	0
Total investment in related parties	24 173 436	10 686 306

Short-term receivables to related parties	2023	2022
OMP LNG V AS	0	40 000
Total short-term receivables to related parties	0	40 000

Liabilities to related parties	2023	2022
OMP LNG AS	0	146
Total short-term debt to related parties	0	146

OMP LNG IV AS

Page 7



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289E93B34B



Notes to the Annual Report 2023

OMP LNG IV AS

Note 5 Bank deposit

There is no restriction on the companies bank deposits.

Note 6 Share capital and shareholder

The share capital in OMP LNG IV AS as of 31.12.2023:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	601 000	30	18 030 000
Total	601 000	30	18 030 000

An increase in the Company's share capital of NOK 600.000 was approved in the Extraordinary Shareholder's meeting 19.12.2023. The approved share capital increase, including share premium was USD 900.000. The capital increase was registered in The Brønnøysund Register Center 26.01.2024.

The ownership structure in OMP LNG IV AS as of 31.12.2023:

	Ordinary shares	Ownership in %
OMP SICAV p.l.c.	601 000	100
Total	601 000	100

Note 7 Equity

Total equity in OMP LNG IV AS as of 31.12.2023:

	Share capital	Share premium reserve	Other paid-in equity	Non-reg. capital increase	Uncovered loss/ other equity	Total equity
Equity 31.12.2022	909 326	9 845 240	-1 505	0	-4 968	10 748 093
Capital increase EGM 12.07.23	852 717	10 522 283	-1 789	0	0	11 373 211
Capital increase EGM 21.12.23	0	0	0	900 000	0	900 000
Annual result 2023	0	0	0	0	1 184 849	1 184 849
Equity 31.12.2023	1 762 043	20 367 523	-3 294	900 000	1 179 879	24 206 151

OMP LNG IV AS

Page 8



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
A2B3C21F398245A18D8D9D289C93B34B



To the General Meeting of OMP LNG IV AS

Independent Auditor's Report

Opinion

We have audited the financial statements of OMP LNG IV AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, 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 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.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 29 May 2024

PricewaterhouseCoopers AS

Bjørn Lund
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lund, Bjørn	BANKID	2024-05-29 09:30

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.



Annual Report 2023

OMP LNG IV AS

Income Statement
Balance Sheet
Notes to the accounts

Org.no.: 929 047 389



Income Statement

OMP LNG IV AS

Figures in USD

	Note	01.01.2023-31.12.2023	21.03.2022-31.12.2022
Operating income			
Revenue		1 212 110	0
Total operating income		1 212 110	0
Operating expenses			
Other expenses	2	-27 547	-6 010
Total operating expenses		-27 547	-6 010
Operating profit		1 184 562	-6 010
Financial income and expenses			
Other interest income		1 131	1 534
Other financial income		191	54
Other interest expenses		-4	0
Other financial expenses		-1 032	-546
Net financial items		286	1 042
Net profit before tax		1 184 849	-4 968
Income tax expense	3	0	0
Net profit after tax		1 184 849	-4 968
Allocation of net profit and equity transfers			
Other equity		1 179 879	0
Loss brought forward		4 970	-4 968
Total allocation of net profit and equity transfers		1 184 849	-4 968

OMP LNG IV AS

Side 2



Balance sheet

OMP LNG IV AS

Figures in USD

Assets	Note	31.12.2023	31.12.2022
Non-current assets			
Non-current financial assets			
Investments in subsidiaries	4	24 173 436	10 686 306
Total non-current financial assets		24 173 436	10 686 306
Total non-current assets		24 173 436	10 686 306
Current assets			
Receivables			
Other short-term receivables		0	4 051
Receivables from group companies	4	0	40 000
Total receivables		0	44 051
Cash and cash equivalents			
Cash and cash equivalents	5	32 716	23 595
Total cash and cash equivalents		32 716	23 595
Total current assets		32 716	67 646
Total assets		24 206 151	10 753 952



Balance sheet

OMP LNG IV AS

Figures in USD

Equity and liabilities	Note	31.12.2023	31.12.2022
Equity			
Paid-in capital			
Share capital	6	1 762 043	909 326
Share premium reserve		20 367 523	9 845 240
Other paid-in equity		-3 294	-1 505
Non-registered capital increase		900 000	0
Total paid-in equity		23 026 272	10 753 061
Retained earnings			
Other equity		1 179 879	0
Uncovered loss		0	-4 968
Total retained earnings		1 179 879	-4 968
Total equity	7	24 206 151	10 748 093
Liabilities			
Current liabilities			
Trade payables		0	5 713
Liabilities to group companies	4	0	146
Total current liabilities		0	5 859
Total liabilities		0	5 859
Total equity and liabilities		24 206 151	10 753 952

Oslo, 29.05.2024

The board of OMP LNG IV AS

Asle Andersson
Chairman of the board

Martin Køhn Nilsen
Member of the board



Notes to the Annual Report 2023

OMP LNG IV AS

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies. The Financial Statements are presented in USD.

Operating income and expenses

Revenues are recognized as soon as a product has been sold or a service has been performed. Expenses are included in the same period as the related revenue is recognised (Matching Principle). Expenses not directly attributable to income are expensed as incurred.

Dividend are recognized as income, when distribution is earned income for the investor. When distribution is recognized as repayment of invested capital, the dividend reduce the cost price of the shares.

Balance sheet classification

Fixed assets are comprised of assets intended for long term ownership and use. Fixed assets are recorded in the balance sheet at cost and depreciated over the estimated useful economic life. Fixed assets are written down to recoverable amount when decreases in value are expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognised are reversed when the basis for the impairment loss is no longer evident.

Assets that are not intended for long term ownership and use, or are payable within one year are recorded as current assets. Current assets are valued at the lower of cost and fair value.

Foreign currency

Monetary items are translated using the exchange rates at the balance sheet date.

Investments in affiliates and subsidiaries

Investments in subsidiaries are reported in the annual accounts at cost, in accordance with generally accepted accounting principles for small companies. The cost price is increased when the parent company adds increased equity to the subsidiary through capital increase or when group contributions are made from the parent company to the subsidiary. The cost price is reduced when dividends received or group contributions from the subsidiary exceed our share of earned equity in the company after the acquisition.

Tax

The income tax expense comprises both tax payable for the period, and changes in deferred tax. Deferred tax, calculated with 22%, on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forwards. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax is not presented in the company in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.



Notes to the Annual Report 2023

OMP LNG IV AS

Note 2 Wages, numbers of employees, fee, loan to employees etc.

Payroll costs

The company has no employees. It has not paid wages or other remuneration to the management or the board of directors.

Loans and guarantees to leading persons

No loans have been granted or guarantees given on behalf of leading persons in the company.

Pensions

The company has no employees and is therefore not obligated to establish obligatory occupational pension in accordance with the Act on Mandatory company pensions.

Auditor Fees

Allocated by service (Including VAT)	2023	2022
Statutory audit	4 600	0
Fees for other service by auditor	1 789	0
Total fees auditor	6 389	0



Notes to the Annual Report 2023

OMP LNG IV AS

Note 3 Tax

Specification of tax expense	2023	2022
Tax payable	0	0
Changes in deferred tax	0	0
Tax expense on ordinary profit/loss	0	0

Taxable financial result:

Ordinary profit/loss before tax	1 184 849	-4 968
Currency difference USD/NOK	188 231	-126 482
Gain on investments	-1 708 941	0
Other permanent differences (capital increase cost)	-1 966	
3% return of tax-free income within the exemption method	0	0
Changes in temporary differences	0	0
Taxable losses carried forward	337 828	131 450
Total taxable financial result	0	0

Tax payable in the balance sheet:

Tax payable on this year's result	0	0
Current tax payable in balance sheet	0	0

Temporary differences:	This year	Last year	Changes
Taxable losses carried forward	-469 278	-131 450	-337 828
Total temporary differences	-469 278	-131 450	-337 828

Deferred tax (-) / deferred tax advantage (+) 22%/22%	-103 241	-28 919
---	----------	---------

Note 4 Related parties

Investment in related parties	2023	2022
Norspan LNG 31 AS	0	10 686 306
Norspan LNG 31 S.A.S.	24 173 436	0
Total investment in related parties	24 173 436	10 686 306

Short-term receivables to related parties	2023	2022
OMP LNG V AS	0	40 000
Total short-term receivables to related parties	0	40 000

Liabilities to related parties	2023	2022
OMP LNG AS	0	146
Total short-term debt to related parties	0	146

OMP LNG IV AS

Page 7



Notes to the Annual Report 2023

OMP LNG IV AS

Note 5 Bank deposit

There is no restriction on the companies bank deposits.

Note 6 Share capital and shareholder

The share capital in OMP LNG IV AS as of 31.12.2023:

	Ordinary shares	Par value NOK	Share capital NOK
Ordinary shares	601 000	30	18 030 000
Total	601 000	30	18 030 000

An increase in the Company's share capital of NOK 600.000 was approved in the Extraordinary Shareholder's meeting 19.12.2023. The approved share capital increase, including share premium was USD 900.000. The capital increase was registered in The Brønnøysund Register Center 26.01.2024.

The ownership structure in OMP LNG IV AS as of 31.12.2023:

	Ordinary shares	Ownership in %
OMP SICAV p.l.c.	601 000	100
Total	601 000	100

Note 7 Equity

Total equity in OMP LNG IV AS as of 31.12.2023:

	Share capital	Share premium reserve	Other paid-in equity	Non-reg. capital increase	Uncovered loss/ other equity	Total equity
Equity 31.12.2022	909 326	9 845 240	-1 505	0	-4 968	10 748 093
Capital increase EGM 12.07.23	852 717	10 522 283	-1 789	0	0	11 373 211
Capital increase EGM 21.12.23	0	0	0	900 000	0	900 000
Annual result 2023	0	0	0	0	1 184 849	1 184 849
Equity 31.12.2023	1 762 043	20 367 523	-3 294	900 000	1 179 879	24 206 151