



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 917 145 563
Organisasjonsform: Aksjeselskap
Foretaksnavn: STATOIL KHARYAGA AS
Forretningsadresse: Forusbeen 50
4035 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: 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: Hans Petter Hybbestad
Dato for fastsettelse av årsregnskapet: 18.06.2024

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, 10.07.2024



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue			360 259 611
Other income			471 077 559
Sum inntekter	2		831 337 169
Kostnader			
Depreciation			81 711 623
Nedskrivning av varige driftsmidler og immaterielle eiendeler	9		1 753 105 394
Other expenses	3	311 256	273 041 227
Sum kostnader		311 256	2 107 858 244
Driftsresultat		-311 256	-1 276 521 075
Finansinntekter og finanskostnader			
Annen renteinntekt	4	7 370 992	-7 255 849
Sum finansinntekter		7 370 992	-7 255 849
Netto finans		7 370 992	-7 255 849
Ordinært resultat før skattekostnad		7 059 736	-1 283 776 924
Income tax	5	1 621 618	-109 823 111
Ordinært resultat etter skattekostnad		5 438 118	-1 173 953 813
Årsresultat		5 438 118	-1 173 953 813
Årsresultat etter minoritetsinteresser		5 438 118	-1 173 953 813
Totalresultat		5 438 118	-1 173 953 813



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		11 097 509
Sum immaterielle eiendeler			11 097 509
Sum anleggsmidler		0	11 097 509
Omløpsmidler			
Varer			
Fordringer			
Licence receivables	6		
Tax receivables	5	9 475 891	
Konsernfordringer	6	204 253 340	209 778 105
Sum fordringer		213 729 231	209 778 105
Sum omløpsmidler		213 729 231	209 778 105
SUM EIENDELER		213 729 231	220 875 614
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	1 001 000	1 001 000
Annen innskutt egenkapital		207 290 113	207 290 113
Sum innskutt egenkapital		208 291 113	208 291 113
Opptjent egenkapital			
Retained earnings		5 438 118	
Sum opptjent egenkapital		5 438 118	
Sum egenkapital	8	213 729 231	208 291 113



Balanse

Beløp i: NOK	Note	2023	2022
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	5		12 584 501
Sum kortsiktig gjeld			12 584 501
Sum gjeld		0	12 584 501
SUM EGENKAPITAL OG GJELD		213 729 231	220 875 614



Statsautoriserte revisorer
Ernst & Young AS
Stortorvet 7, 0155 Oslo
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00
www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Statoil Kharyaga AS

Opinion

We have audited the financial statements of Statoil Kharyaga AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2023 and its financial performance and 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 in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

Management is responsible for the preparation of the 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 and using the



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going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Oslo, 13 June 2024
ERNST & YOUNG AS

The auditor's report is signed electronically

Ankit Puri
State Authorised Public Accountant (Norway)

Independent auditor's report - Statoil Kharyaga AS 2023

A member firm of Ernst & Young Global Limited

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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Puri, Ankit

Partner

På vegne av: Ernst & Young AS

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Puri, Ankit

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: no_bankid:9578-5998-4-855919

IP: 147.161.xxx.xxx

2024-06-13 09:58:36 UTC



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FINANCIAL STATEMENTS 2023
Statoil Kharyaga AS - under liquidation
Org.no. 917 145 563



Balance Sheet			
Statoil Kharyaga AS - under liquidation			
Assets	Note	2023	2022
Non-current assets			
Intangible assets			
Deferred tax assets	5	0	11 097 509
Total intangible assets		0	11 097 509
Total non-current assets		0	11 097 509
Current assets			
Receivables			
Receivables from group companies	6	204 253 340	209 778 105
Tax receivables	5	9 475 891	0
Total receivables		213 729 231	209 778 105
Total current assets		213 729 231	209 778 105
TOTAL ASSETS		213 729 231	220 875 614
Statoil Kharyaga AS - under liquidation	NOK		Page 3



Balance Sheet			
Statoil Kharyaga AS - under liquidation			
Equity and liabilities	Note	2023	2022
Equity			
Share capital	7	1 001 000	1 001 000
Additional paid-in capital		207 290 113	207 290 113
Retained earnings		5 438 118	0
Total equity	8	213 729 231	208 291 113
Liability			
Current liabilities			
Tax payable	5	0	12 584 501
Total current liabilities		0	12 584 501
Total liabilities		0	12 584 501
TOTAL EQUITY AND LIABILITIES		213 729 231	220 875 614
Oslo, 22.05.2024			
The board of Statoil Kharyaga AS - under liquidation			
<hr/> Hilde Merete Nafstad Member of the board	<hr/> Nidia Patricia Alvarez Crogh Chair of the board	<hr/> Helge Birkenes Vatn Member of the board	
Statoil Kharyaga AS - under liquidation	NOK	Page 4	



Cash Flow Statement		
Statoil Kharyaga AS - under liquidation		
Cash Flow Statement	2023	2022
Cash flows from operating activities		
Profit/loss before tax	7 059 736	-1 283 776 924
Taxes paid	-12 584 501	-56 197 373
Profit oil in kind	0	-471 077 559
(Gain)/loss on foreign currency transactions and balances	-333 865	-194 263 801
Interest expense on the asset retirement obligation	0	2 074 905
Asset retirement obligation provisions	0	-507 924 044
Ordinary depreciation/impairment losses	0	1 834 817 017
Increase/decrease in accounts receivables and other receivables	0	321 632 011
Increase/decrease in accounts payable and other payable	0	-15 023 799
Increase/decrease in license receivables/payable	0	-290 589 841
Increase/decrease in current intercompany accounts	391 170	-3 998 640
Net cash flows from operating activities	-5 467 460	-664 328 047
Cash flows from financing activities		
Payment of Group contributions	-60 000 000	0
Net cash flows from financing activities	60 000 000	0
Effect of exchange rate fluctuations on cash and cash equivalents	333 865	194 263 801
Net change in cash and cash equivalents	54 866 405	-470 064 246
Cash and cash equivalents at the start of the period	149 166 730	619 230 976
Cash and cash equivalents at the end of the period	204 033 135	149 166 730
Cash and cash equivalents at the end of the period in the Cash Flow Statement includes deposits in internal bank arrangement which is presented within the balance sheet item receivables/(payable) from group companies.		
Statoil Kharyaga AS - under liquidation	NOK	Page 5



Statoil Kharyaga AS - under liquidation

Notes to the Financial Statements 2023

Note 1 - Significant accounting policies

The financial statements of Statoil Kharyaga AS - under liquidation are prepared in accordance with the Norwegian Accounting Act of 1998 and Norwegian Generally Accepted Accounting Principles.

Statoil Kharyaga AS - under liquidation is part of the consolidated financial statements of Equinor ASA. The consolidated financial statements can be retrieved from www.equinor.com or copies can be ordered by inquiry to Equinor ASA, 4035 STAVANGER.

Going concern

The board has proposed to liquidate the company, the financial statement is based on realizable values.

Use of estimates

Preparation of the financial statements requires the company to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, as well as disclosures of contingencies. Actual results may ultimately differ from the estimates and assumptions used.

Revenue recognition

Revenue is recognised when it is earned and cost of sales is recognised in the same period as the revenue to which they relate.

Revenues from the production of oil and gas are recognised on the basis of volume lifted and sold to customers during the period (the sales method). Where Equinor has lifted and sold more than the ownership interest, an accrual is recognised for the cost of the overlift. Where Equinor has lifted and sold less than the ownership interest, costs are deferred for the underlift.

Profit oil in kind

Under production sharing agreements (PSAs) the contracting party first gets oil for value equal to expenses and investments (cost oil) on the terms and conditions set forth in the production sharing agreement. From the rest of the production, the contracting parties get a proportion (profit oil) that is less than their divide share, while the host country keeps the rest. The proportion that the host country keeps (profit oil in kind) is included in other income with an offset in the income tax expense (tax in kind).

Foreign currency translation

Transactions in foreign currencies are translated to NOK at the foreign exchange rate at the date of the transactions. Monetary assets and liabilities denominated in foreign currency are translated to NOK at the foreign exchange rate at balance sheet date. Realised and unrealized exchange differences arising on translation are recognised as financial items in the income statement.

Classification and valuation of balance sheet items

Current assets and liabilities include items included in the operating cycle or due for payment within one year of the date of acquisition. Other assets are classified as non-current assets. Current assets are valued at the lower of cost or fair value. Current liabilities are recorded at nominal value. The group's receivables in cash pool arrangement are netted and treated as receivables/payable from/to group companies.

Receivables

Accounts receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables.



Statoil Kharyaga AS - under liquidation

Notes to the Financial Statements 2023

Income tax

Income tax in the Income Statement includes the period tax payable and deferred tax. Current tax liabilities and assets are recognised at 22% in fiscal year 2022 and 22% in fiscal year 2023. Deferred tax liabilities and assets are recognised at 22% in fiscal year 2022 and 22% in fiscal year 2023.

Deferred tax is calculated based on temporary differences between accounting and tax values of assets and liabilities and tax losses carried forward at year-end. Deferred tax assets are recognized only to the extent that it is probable that the company will have future taxable income, against which the asset can be utilised.

Deferred tax liabilities and deferred tax assets are calculated using the tax rules and tax rates applicable at the balance sheet date.

Taxable income from the overseas petroleum production are exempt from taxation and it is not entitled to deductions for expenses and loss related to such income. Financial items, except for debt interest, are taxable. The debt interest are divided between Norway and abroad in accordance with the Norwegian Tax law § 6-91.

The portion of the loss from activities other than overseas petroleum production can be offset by the receipt of group contributions or carried forward for deduction in a later tax year. The carried forward part of the loss will normally consist of net financial expenses, including debt interest allocated to Norway in accordance with the Norwegian Tax law § 6-91. Any remaining loss is not possible to carry forward and deferred tax assets are therefore not recognised.

Cash flow

The cash flow statement has been prepared by using the indirect method according to the preliminary Norwegian accounting standard.

Note 2 - Revenue

	2023	2022
Revenue from crude oil produced in Russia	0	360 259 611
Profit oil in kind	0	471 077 559
Total	0	831 337 169

1) Revenues are recognised based on volumes lifted and sold to customers during the period (the sales method). Adjustments for imbalances (overlift or underlift) between oil and gas production and sales are presented within Other operating expenses and is reflected at cost (the lowest of cost and fair value for underlift) in the balance sheet as short-term receivables or payables.

2) Profit Oil payment in December 2021 is included with NOK 192 million.

In connection with exit Russia, see note 9, underlift has been written off. See note 3 Other operating expenses.



Statoil Kharyaga AS - under liquidation

Notes to the Financial Statements 2023

Note 3 - Other operating expenses

Auditor's remuneration (excl. VAT)	2023	2022
Audit fee	50 000	35 681
Total	50 000	35 681

Other operating expenses consist mainly of expenses related to production and transportation in licences the company participates in.

Receivable related to underlift has been expensed with NOK 149 mill in 2022 in connection with the exit from Russia, see note 9.

There are no employees in the company.

Note 4 - Net financial items

	2023	2022
Foreign exchange gain (loss), net	354 986	-9 175 444
Interest income from group companies	7 016 066	4 056 668
Other financial income	0	9 577
Sum interest income and other financial income	7 016 066	4 066 245
Accretion expense asset retirement obligation	0	-2 074 905
Other interest expense	0	-58 211
Financial expense to group companies	-60	-176
Other financial expense	0	-13 358
Sum interest and other financial expenses	-60	-2 146 650
Net financial income/(expense)	7 370 992	-7 255 849



Statoil Kharyaga AS - under liquidation

Notes to the Financial Statements 2023

Note 5 - Income tax

The company has operations abroad and is taxable to both Norway and Russia.

Tax rate Norway, current tax 2023/2022 22%/22%

Tax rate Norway, deferred tax 2023/2022 22%/22%

Tax rate Russia 35%

Income tax expense comprises:	2023	2022
Change in deferred tax - Norway	1 621 618	-2 005 265
Current tax - Russia	0	56 197 373
Tax paid in kind	0	471 077 559
(Increase)/decrease in deferred tax - Russia	0	-635 092 778
Total	1 621 618	-109 823 111

	2023	2022
Current tax		
Income before tax	7 059 736	-1 283 776 924
Permanent differences relating to income from the extraction of petroleum abroad 1)	311 256	1 276 521 075
Other non-deductible expenses	0	2 133 116
Tariff income pipeline	0	2 325 012
Change in temporary differences	-50 443 223	0
Received/(submitted) group contribution	0	60 000 000
Tax base	-43 072 231	57 202 279

Tax payable/(receivable) in the balance sheet:

Current tax related to profit for the year - Norway	-9 475 891	12 584 501
Tax payable/(receivable) - Norway	-9 475 891	12 584 501

The company has agreed with the tax authorities that the tax receivable will be refunded in 2024.

Deferred tax

The tax effect of temporary differences and loss to be carried forward that has formed the basis for deferred tax/(deferred tax asset), specified on type of temporary differences:

Temporary differences - Norway NOK	2023	2022
Non-current assets	0	-50 443 223
Total	0	-50 443 223
Deferred tax liability/(deferred tax assets) - Norway	0	-11 097 509
Total deferred tax liabilities/(deferred tax asset) in the balance sheet	0	-11 097 509



Statoil Kharyaga AS - under liquidation

Notes to the Financial Statements 2023

Reconciliation of tax expense:	2023	2022
Income before tax	7 059 736	-1 283 776 924
Nominal tax rate: 22%/22%	1 553 142	-282 430 923
<i>Tax effect from:</i>		
Permanent difference	68 476	279 914 156
(Increase)/decrease in deferred tax - Russia	0	-632 092 778
Current tax - Russia	0	56 197 373
Tax on tariff income pipeline	0	511 503
Tax paid in kind	0	471 077 559
Total	1 621 618	-106 823 111

1) See note 1 in which the rules for the tax treatment of income from the overseas petroleum production are presented.

Note 6 - Receivables

	2023	2022
Current receivables from group companies		
Internal bank*	204 033 135	149 166 730
Other current receivables	220 205	611 375
Statholding AS - group contribution	0	60 000 000
Total	204 253 340	209 778 105

*The company is taking part in an internal cash pool arrangement with Equinor ASA.

Note 7 - Share capital and shareholder information

The share capital consists of 1 000 shares per NOK 1 001. All shares have the same voting rights.

Shareholder information

All shares are owned by Equinor ASA.

Note 8 - Equity

	Share capital	Additional paid-in capital	Retained earnings	Total equity
Total equity at 01.01.	1 001 000	207 290 113	0	208 291 113
Net income			5 438 118	5 438 118
Total equity at 31.12.	1 001 000	207 290 113	5 438 118	213 729 231



Statoil Kharyaga AS - under liquidation

Notes to the Financial Statements 2023

Note 9 - Exit Russia

Following Equinor decision to exit Russia, the book value of PPE was impaired. All outstanding payables and receivables with the Kharyaga licence were settled. The agreement to leave the Kharyaga Project was signed on 24 May 2022. The final settlement related to ARO liability was performed in September 2022.



Statoil Kharyaga AS – Under liquidation

(Org.nr. 917 145 563)

The Board of Directors Report 2023

Statoil Kharyaga AS is a wholly owned subsidiary of Equinor ASA. The company was engaged in activities connected to the Equinor Group's operations in Russia related to exploration, development, production and sale of oil and gas. The company is managed from Stavanger and Oslo.

The Kharyaga Field is located in Timan Pechora basin in North-West Russia. The field has been in production since 1999. Statoil Kharyaga AS had a 30% interest in the field, Zarubezhneft is the operator with a 40% share. The other partners in the license are Total (20%) and Nenets Oil Company (10%).

The company's business address is Forusbeen 50, 4033 Stavanger.

Operations

Following Russia's invasion of Ukraine in February 2022, Equinor announced a decision to exit all joint arrangements in Russia. All the operational activity in Statoil Kharyaga AS were settled in 2022. The company is now in a process of being liquidated and the assets consists mainly of a receivable on the internal bank arrangement within Equinor ASA.

Comments related to the financial statements

Due to Equinor's decision to exit Russia, the company has no revenue or cost related to activity in the Kharyaga license in 2023, comparing to three months in 2022. All assets were impaired by the end of February 2022, and the impairment amounted to NOK 1 753 million. Operating expenses amount to NOK 311 thousand in 2023 compared to NOK 273 million in 2022. Operating expenses in 2023 consist of administration cost from head office.

Net operating income amount to a loss of NOK -311 thousand in 2023 compared to a loss of NOK 1.276 million in 2022. Incoming before tax amounts to NOK 7,1 million compared to a loss of NOK 1.284 million in 2022.

Total assets amount to NOK 214 million per 31.12.2022 compared to NOK 221 million per 31.12.2022, and mainly consists of funds in the internal bank.

Total cash flow from operating activities was negative NOK -5,5 million in 2023. Net operating income amount to a loss of NOK 311 thousand. The difference is related to financial income and payment of 2022 taxes. There were no investments in property plant and equipment in 2022 and 2023.

The company's liquidity and financial position is good. The company is taking part in an internal cash pool arrangement with Equinor ASA. The arrangement secures access to sufficient liquidity at any time.

Financial risk

The company's financial position is considered to be good, and the liquidity risk is assessed accordingly to be low. The remaining asset in the company is mainly receivable on the internal bank arrangement within Equinor ASA. The receivable is denominated in NOK.



External environment

The company do not have any remaining activity as it will be liquidated, therefore there is no activity that can result in pollution or spillage that can be harmful to the external environment. The board is not aware of any incidents in 2023 and there were no activities related to research and development in 2023.

Working environment

The company has no employees. The board of directors consists of two women and one man. Equinor ASA has purchased and maintains a Directors and Officers Liability Insurance on behalf of the members of the board of directors and the CEO. The insurance also covers any employee acting in a managerial capacity and includes controlled subsidiaries. The insurance policy is issued by a reputable insurer with an appropriate rating.”.

The Company’s account of due diligence pursuant to the Transparency Act is available at the Company’s office and can be accessed upon request to the Company.

Going concern

The company is proposed to be liquidated and the financial statements are based on realizable values.

The Board of Directors are of the opinion that the information presented in the Board of Directors report and in the Financial Statements give a fair overview of the company’s assets, liabilities, financial position and net result.

Oslo, 22.05.2024

Nidia Patricia Alvarez (667943)

Nidia Patricia Alvarez Crogh
Chair of the board

Hilde Merete Nafstad
Member of the board

Helge Birkenes Vatn
Member of the board



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 13.06.2017	Vår dato 16.06.2017
Telefon 22078139	Deres referanse Unni Elisabeth Tønning	Vår referanse 2014/508346

STATOIL ASA
Postboks 8500
4035 STAVANGER

MOTT. 20.06.2017

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

— Vi viser til deres brev av 13. juli 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Statoil Kharyaga AS	org.nr. 917 145 563
Statoil Refining Nowvay AS	org.nr. 917 209 405
Hyberbar Mottaks Beredskap AS	org.nr. 979 832 818

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på 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

Selskapene det søkes om dispensasjon for er alle eiet av Statoil ASA. Statoil ASA fikk 22. september 2014 tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for 113 juridiske enheter. Det søkes nå om tillatelse til å utarbeide årsregnskap og årsberetning for ytterligere tre selskaper i tillegg til selskapene godkjent i 2014 med samme begrunnelse.

Skattedirektoratets 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 m.v., 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

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr. 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



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 Skattedirektoratets 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 Skattedirektoratet lagt særlig vekt på at selskapene inngår i samme konsern. Styrets sammensetning består både av norske og ikke-norske statsborgere. Arbeidsspråket er engelsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Jeanette M. Skovholt
seniorradgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke handskrevne signaturer