



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 998 152 550  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: LUKOIL OVERSEAS NORTH SHELF AS  
Forretningsadresse: Karenslyst allé 4  
0278 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Sigve Jårvik  
Dato for fastsettelse av årsregnskapet: 29.06.2023

### Grunnlag for avgivelse

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

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 30.07.2023



### Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	4	29 285 000	33 150 000
<b>Sum inntekter</b>		<b>29 285 000</b>	<b>33 150 000</b>
<b>Kostnader</b>			
Exploration expense	5	7 466 000	165 329 000
Lønnskostnad	6	48 704 000	51 891 000
Avskrivning på varige driftsmidler og immaterielle eiendeler	10	379 000	675 000
Annen driftskostnad	7	14 883 000	14 913 000
<b>Sum kostnader</b>		<b>71 432 000</b>	<b>232 808 000</b>
<b>Driftsresultat</b>		<b>-42 147 000</b>	<b>-199 658 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt	8	1 915 000	5 000
<b>Sum finansinntekter</b>		<b>1 915 000</b>	<b>5 000</b>
Annen finanskostnad	8	15 040 000	4 251 000
<b>Sum finanskostnader</b>		<b>15 040 000</b>	<b>4 251 000</b>
<b>Netto finans</b>		<b>-13 125 000</b>	<b>-4 246 000</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-55 272 000</b>	<b>-203 904 000</b>
Skattekostnad på ordinært resultat	9	-10 834 000	-158 888 000
<b>Ordinært resultat etter skattekostnad</b>		<b>-44 438 000</b>	<b>-45 016 000</b>
<b>Årsresultat</b>		<b>-44 438 000</b>	<b>-45 016 000</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	10	275 000	428 000
<b>Sum varige driftsmidler</b>		<b>275 000</b>	<b>428 000</b>
<b>Finansielle anleggsmidler</b>			
Utsatt skattefordel	9	973 000	27 743 000
<b>Sum finansielle anleggsmidler</b>		<b>973 000</b>	<b>27 743 000</b>
<b>Sum anleggsmidler</b>		<b>1 248 000</b>	<b>28 171 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer	9	51 672 000	105 971 000
<b>Sum fordringer</b>		<b>51 672 000</b>	<b>105 971 000</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	14	4 348 000	4 616 000
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>4 348 000</b>	<b>4 616 000</b>
<b>Sum omløpsmidler</b>		<b>56 020 000</b>	<b>110 587 000</b>
<b>SUM EIENDELER</b>		<b>57 268 000</b>	<b>138 758 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	15	3 000 000	3 000 000
Ikke registrert kapitalforhøyelse	15	40 000 000	0



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Annen innskutt egenkapital	15	304 632 000	304 632 000
<b>Sum innskutt egenkapital</b>		<b>347 632 000</b>	<b>307 632 000</b>
<b>Opptjent egenkapital</b>			
Udekket tap	15	344 102 000	299 664 000
<b>Sum opptjent egenkapital</b>		<b>-344 102 000</b>	<b>-299 664 000</b>
<b>Sum egenkapital</b>		<b>3 530 000</b>	<b>7 968 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	16	37 736 000	111 254 000
<b>Sum annen langsiktig gjeld</b>		<b>37 736 000</b>	<b>111 254 000</b>
<b>Sum langsiktig gjeld</b>		<b>37 736 000</b>	<b>111 254 000</b>
<b>Kortsiktig gjeld</b>			
Annen kortsiktig gjeld	17 og 18	16 002 000	19 537 000
<b>Sum kortsiktig gjeld</b>		<b>16 002 000</b>	<b>19 537 000</b>
<b>Sum gjeld</b>		<b>53 738 000</b>	<b>130 791 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>57 268 000</b>	<b>138 759 000</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 617312

**Enheten**

Organisasjonsnummer: 998 152 550  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: LUKOIL OVERSEAS NORTH SHELF AS  
Forretningsadresse: Karenslyst allé 4  
0278 OSLO

**Regnskapsår**

Årsregnskapets periode: 01.01.2022 - 31.12.2022

**Konsern**

Morselskap i konsern: Nei

**Regnskapsregler**

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

**Årsregnskapet fastsatt av kompetent organ**

Bekreftet av representant for selskapet: Sigve Jårvik  
Dato for fastsettelse av årsregnskapet: 29.06.2023

**Grunnlag for avgivelse**

År 2022: Årsregnskap er elektronisk innlevert.  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 27.07.2023



Organisasjonsnr: 998 152 550  
LUKOIL OVERSEAS NORTH SHELF AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	4	29 285 000	33 150 000
<b>Sum inntekter</b>		<b>29 285 000</b>	<b>33 150 000</b>
<b>Kostnader</b>			
Exploration expense	5	7 466 000	165 329 000
Lønnskostnad	6	48 704 000	51 891 000
Avskrivning på varige driftsmidler og immaterielle eiendeler	10	379 000	675 000
Annen driftskostnad	7	14 883 000	14 913 000
<b>Sum kostnader</b>		<b>71 432 000</b>	<b>232 808 000</b>
<b>Driftsresultat</b>		<b>-42 147 000</b>	<b>-199 658 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt	8	1 915 000	5 000
<b>Sum finansinntekter</b>		<b>1 915 000</b>	<b>5 000</b>
Annen finanskostnad	8	15 040 000	4 251 000
<b>Sum finanskostnader</b>		<b>15 040 000</b>	<b>4 251 000</b>
<b>Netto finans</b>		<b>-13 125 000</b>	<b>-4 246 000</b>
<b>Ordinært resultat før skattekostnad</b>			
Skattekostnad på ordinært resultat	9	-10 834 000	-158 888 000
<b>Ordinært resultat etter skattekostnad</b>		<b>-44 438 000</b>	<b>-45 016 000</b>
<b>Årsresultat</b>		<b>-44 438 000</b>	<b>-45 016 000</b>



Organisasjonsnr: 998 152 550  
LUKOIL OVERSEAS NORTH SHELF AS

## BALANSE

**Beløp i: NOK** **Note** **2022** **2021**

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Driftsløsøre, inventar,  
verktøy, kontormaskiner  
og lignende 10 275 000 428 000  
Sum varige driftsmidler 275 000 428 000

#### Finansielle anleggsmidler

Utsatt skattefordel 9 973 000 27 743 000  
Sum finansielle  
anleggsmidler 973 000 27 743 000

Sum anleggsmidler 1 248 000 28 171 000

#### Omløpsmidler

#### Varer

#### Fordringer

Andre fordringer 9 51 672 000 105 971 000  
Sum fordringer 51 672 000 105 971 000

#### Bankinnskudd, kontanter og lignende

Bankinnskudd, kontanter  
og lignende 14 4 348 000 4 616 000  
Sum bankinnskudd,  
kontanter og lignende 4 348 000 4 616 000

Sum omløpsmidler 56 020 000 110 587 000

SUM EIENDELER 57 268 000 138 758 000

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Selskapskapital 15 3 000 000 3 000 000  
Ikke registrert  
kapitalforhøyelse 15 40 000 000 0  
Annen innskutt egenkapital 15 304 632 000 304 632 000  
Sum innskutt egenkapital 347 632 000 307 632 000

#### Opptjent egenkapital

Udekket tap 15 344 102 000 299 664 000



Sum opptjent egenkapital		-344 102 000	-299 664 000
Sum egenkapital		3 530 000	7 968 000
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	16	37 736 000	111 254 000
Sum annen langsiktig gjeld		37 736 000	111 254 000
Sum langsiktig gjeld		37 736 000	111 254 000
Kortsiktig gjeld			
Annen kortsiktig gjeld	17 og 18	16 002 000	19 537 000
Sum kortsiktig gjeld		16 002 000	19 537 000
Sum gjeld		53 738 000	130 791 000
SUM EGENKAPITAL OG GJELD		57 268 000	138 759 000



Organisasjonsnr: 998 152 550  
LUKOIL OVERSEAS NORTH SHELF AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
2

Regnskapsprinsipper  
Se vedlagt årsregnskap

Note  
6

Antall årsverk i regnskapsåret  
24.00

Note  
6

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	39200000.00	41584000.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	5767000.00	6996000.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	925000.00	908000.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	2813000.00	2403000.00

Note

Ekstraordinære inntekter og kostnader

Sum Beløp

Note  
10

Varige driftsmidler og immaterielle eiendeler

Anskaffelseskost 01.01. Varige driftsmidler Immaterielle eiend.



428000.00

Tilgang i året Varige driftsmidler Immaterielle eiend.  
226000.00

Samlede av-/nedskrivn. Varige driftsmidler Immaterielle eiend.  
379000.00

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.  
275000.00

**Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler**

**Goodwill spesifisert for hvert enkelt virksomhetskjøp**

**Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse**

**Mer om varige driftsmidler/immaterielle eiendeler**

**Konsernregnskap**

**Morselskapet sitt navn**

**Forretningskontor for morselskapet**

**Begrunnelse for at datterselskap er utelatt fra konsolideringen**

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.



**Annual Report 2022**

**LUKOIL Overseas North Shelf AS**

Org.no 998 152 550

Income Statement  
Balance  
Sheet  
Notes to the Financial Statements  
Auditors' Report



## INCOME STATEMENT

<i>(Amounts in NOK 000)</i>	Note	2022	2021
Operating income	4	29 285	33 150
Exploration expense	5	-7 466	-165 329
Payroll and related cost	6	-48 704	-51 891
Depreciation and amortization	10	-379	-675
Other operating expense	7	-14 883	-14 913
<b>Operating profit/-loss</b>		<b>-42 147</b>	<b>-199 658</b>
Finance income	8	1 915	5
Finance costs	8	-15 040	-4 251
<b>Net financial items</b>		<b>-13 125</b>	<b>-4 246</b>
<b>Profit/-loss before income tax</b>		<b>-55 272</b>	<b>-203 904</b>
Income tax credit	9	10 834	158 888
<b>Profit/-loss for the year</b>		<b>-44 438</b>	<b>-45 016</b>



## BALANCE SHEET

<i>(Amounts in NOK 000)</i>	Note	31.12.2022	31.12.2021
<b>ASSETS</b>			
<b>Non-current assets</b>			
Deferred tax asset	9	973	27 743
Capitalized exploration and license costs	11	0	0
Other intangible assets	12	0	0
<b>Total intangible assets</b>		<b>973</b>	<b>27 743</b>
Property, plant and equipment	10	275	428
<b>Total tangible assets</b>		<b>275</b>	<b>428</b>
<b>Total non-current assets</b>		<b>1 248</b>	<b>28 171</b>
<b>Current assets</b>			
Prepayments and other receivables	13	14 069	14 895
Tax receivable refund tax value exploration expense	9	37 603	91 077
Cash and cash equivalents	14	4 348	4 616
<b>Total current assets</b>		<b>56 020</b>	<b>110 588</b>
<b>Total assets</b>		<b>57 268</b>	<b>138 759</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital	15	3 000	3 000
Share premium		0	0
Other not registered paid-in capital		40 000	0
Other paid-in capital		304 632	304 632
<b>Paid-in capital</b>		<b>347 632</b>	<b>307 632</b>
Loss carried forward		-344 102	-299 664
<b>Total equity</b>	3	<b>3 530</b>	<b>7 968</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Borrowings from group companies	16	37 736	111 254
<b>Total non-current liabilities</b>		<b>37 736</b>	<b>111 254</b>
<b>Current liabilities</b>			
Trade creditors	17	1 260	1 540
Other current liabilities	18	14 742	17 997
<b>Total current liabilities</b>		<b>16 002</b>	<b>19 537</b>
<b>Total liabilities</b>		<b>53 738</b>	<b>130 791</b>
<b>Total equity and liabilities</b>		<b>57 268</b>	<b>138 759</b>



Oslo, May 10, 2023

Oleg Shurubor  
Chairman of the Board

Leonid Surguchev  
Board Member / General Director

Sigve Jårvik  
Board Member



## NOTES TO THE FINANCIAL STATEMENTS

### Note 1. Corporate Information

LUKOIL Overseas North Shelf AS ("the Company") is a private limited company incorporated and domiciled in Norway, with its main office in Oslo. The company is a single entity and was incorporated February 27, 2012. The Company's main business is to explore for, develop and produce oil and natural gas on the Norwegian Continental Shelf.

### Note 2. Accounting Principles

#### Basis of Preparation

The financial statements have been prepared in accordance with the Norwegian Accounting Act and Norwegian generally accepted accounting principles for small companies. § 1-2 of the Norwegian Accounting Act states that the Company is required to provide stand-alone financial statements, as it is a private limited company registered in Norway.

The financial statements have been prepared on the historical cost basis. The principal accounting policies are set out below.

The accounting and presentation currency of the Company is NOK.

#### Interest in Joint Ventures and Oil and Gas Licenses

The Company accounts for joint ventures, including jointly controlled operations (oil and gas licenses), by using the gross method in accordance with § 5-18 of the Norwegian Accounting Act, i.e. by recording its share of the joint ventures' individual income, expenses, assets, liabilities and cash flows, on a line-by-line basis with similar items in the Company's financial statements.

#### Foreign Currency Translation and Transactions

##### *Transactions and Balances*

The Company's foreign currency transactions are translated into NOK which is being used as the accounting currency. Foreign currency transactions are translated into the accounting currency using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated into accounting currency at the balance sheet date exchange rates. Non-monetary items are translated at the historical exchange rate on the transaction date and non-monetary items that are measured at fair value are translated at the exchange rate on the date when the fair value was determined. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement. The Norwegian Central Bank's daily rates have been used for foreign currency translation.

#### Property, Plant and Equipment, including Oil and Gas Properties

Property plant and equipment are measured at historic cost less accumulated depreciation and any impairment loss.

Expense in connection with periodic maintenance on property plant and equipment are recognised as assets and depreciated on a systematic basis until the next periodic maintenance, provided the criteria



for capitalising such items have been met. Expenses in connection with ordinary maintenance and repairs are recognised in the income statement as incurred.

Property, plant and equipment are depreciated on a straight-line basis over expected useful life. If individual parts of property, plant and equipment have different useful lives they are accounted for and depreciated separately.

#### **Exploration and Development Costs for Oil and Gas Properties**

Oil and gas properties are accounted for using the successful efforts method of accounting whereby property acquisitions, successful exploratory wells, all development costs (including development dry holes and the Company's share of operators' expenses during the development stage of production sharing and risk service contracts), and support equipment and facilities are capitalized. Unsuccessful exploratory wells are expensed when a well is determined to be non-productive. Other exploratory expenditures, including geological and geophysical costs are expensed as incurred.

#### **Intangible Assets**

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired through a business combination is based on fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

Intangible assets with indefinite useful lives are not amortised. Such intangible assets are subject to impairment testing annually, irrespective of whether there is any indication of impairment or more frequently if indication of impairment exists. Testing is made either individually or at the cash generating level. Intangible assets with an indefinite life are reviewed annually to determine whether indefinite life assessment continues to be supportable. If not, the change in the useful life assessment from indefinite to finite is made prospectively.

Intangible assets with finite lives are amortised over the useful economic life. These intangible assets are subject to impairment testing when there is an indication that the intangible asset may be impaired.

#### **Impairment of Assets**

Property, plant and equipment and other non-current assets are subject to impairment testing when there is an indication that the assets may be impaired. At each reporting date the Company assess whether there is any indication that the assets may be impaired. If any indications exist, an impairment test is performed, i.e. the Company estimates the recoverable amount of the asset.

The recoverable amount is the higher of fair value less expected cost to sell and value in use (present value based on the future use of the asset). If the carrying amount of an asset is higher than the recoverable amount an impairment loss is recognised in the income statement. The impairment loss is the amount by which the carrying amount of the asset exceeds the recoverable amount.

The value in use is determined by reference to discounted future net cash flows expected to be generated by the asset. Cash flows are discounted using a pre-tax discount rate that reflects current market assessments of the time-value of money and the risks specific to the asset. For the purposes of assessing impairment, assets are tested at the lowest levels for which there are separately identifiable cash inflows. An oil and gas field is considered one cash generating unit, all other assets are assessed separately.



## **Financial assets and liabilities**

Financial instruments include trade receivables and other receivables, cash and cash equivalents, loans, trade payables and other payables. These are initially recognised at fair value adjusted for directly attributable transaction costs. After initial recognition, the measurement and accounting treatment depend on the type of instrument and classification. Investments classified as loans and receivables are measured at amortised cost using the effective interest rate method. If the amortisation effect not material, the recognised amount equals the nominal, less any impairment. Gains and losses are recognised in income when the loans and receivables are derecognised or impaired, as well as through the amortisation process.

### ***Amortised Cost***

Amortised cost is calculated by taking into account any discount or premium on acquisition, over the years to maturity. For investments carried at amortised cost, gains and losses are recognised in the income statement when the investments are derecognised or impaired, as well as through the amortisation process.

## **Cost of Equity Transactions**

Transaction costs directly attributable to an equity transaction are recognised directly in equity, net of taxes.

## **Income Taxes**

The income tax expense/credit consists of current income tax (taxes payable/receivable) and changes in deferred income tax.

### ***Current Income Tax***

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantially enacted by the balance sheet date.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the income statement.

Oil-exploration companies operating on the Norwegian Continental Shelf under the offshore tax regime can claim a 71,8% cash refund of their offshore costs, limited to taxable losses for the year. The refund is paid out in the following year. This tax receivable is classified as current asset.



## **Deferred Income Tax**

Deferred income tax is provided using the liability method on temporary differences at the balance sheet date between the tax basis of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax assets are recognised for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that the taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date.

Deferred income tax relating to items recognised directly in equity is recognised in equity and not in the income statement.

Deferred income tax assets and deferred income tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against income tax liabilities and the deferred income taxes relate to the same taxable entity and the same taxation authority/tax regime. Timing differences are considered.

## **Provisions and Contingent Liabilities**

A provision is recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

## **Pensions**

According to Norwegian law employees are mandatory members of the Norwegian Pension Scheme ("obligatorisk tjenestepensjon"). The scheme is based on a defined benefit plan. The pension plan is not recognised in the balance sheet, according to Norwegian generally accepted accounting principles for small companies. The premiums paid are charged to the income statement.

## **Cash and Cash Equivalents**

Cash and cash equivalents comprise of cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.



### Note 3. Equity

	Share capital	Other paid in capital	Other not registered paid-in capital*	Paid in capital	Loss carried forward	Total equity
<i>Amounts in NOK</i>						
Equity at 01.01.2022	3 000 400	304 631 500	0	307 631 900	-299 663 622	7 968 278
Additional paid in capital			40 000 000	40 000 000		40 000 000
Loss for the year					-44 438 424	-44 438 424
Equity at 31.12.2022	3 000 400	304 631 500	40 000 000	347 631 900	-344 102 046	3 529 854

\*The additional paid in capital was registered in BRREG in January 2023.

### Note 4. Operating income

<i>(Amounts in NOK 000)</i>	2022	2021
Revenues from other sales and services	29 285	33 150
<b>Total operating income</b>	<b>29 285</b>	<b>33 150</b>

Revenues from other sales and services were derived from rendering technical and administrative services to LUKOIL E&P projects in Ghana and Cameroon and seconded personnel to Aker Energy. The income is subject to corporate tax and possible to offset against deferred tax assets. The corporate tax rate was 22 %.

### Note 5. Exploration Expense

<i>(Amounts in NOK 000)</i>	2022	2021
Direct seismic costs and field evaluation	96	301
Exploration drilling related expenses	4 903	150 726
Other operating exploration expenses	2 466	14 302
<b>Total exploration expenses</b>	<b>7 466</b>	<b>165 329</b>



## Note 6. Payroll and related cost

<i>(Amounts in NOK 000)</i>	<b>2022</b>	<b>2021</b>
Salaries	39 200	41 584
Payroll tax	5 767	6 996
Pension costs	925	908
Other benefits	2 813	2 403
<b>Total</b>	<b>48 704</b>	<b>51 891</b>
<b>Average number of employees</b>	<b>24</b>	<b>25</b>

### Pensions

The Company has a defined contribution pension plan for its employees which satisfies the statutory requirements in the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").

### Compensation to the General Director:

<i>(Amounts in NOK 000)</i>	<b>2022</b>
Salary	3 112
Bonus	1 205
Pension	46
Other benefits	21
<b>Total compensation to General Director</b>	<b>4 384</b>

### Compensation to Board of Directors:

The Board of Directors have not received any remuneration in 2022. There are no specific agreements with the General Director or the Board of Directors for special bonuses or remunerations in connection with termination of their employment.

The General Director's bonus plan is linked to a set of target goals based on the performance of the company. Certain employees of LUKOIL Overseas North Shelf AS were invited to participate in the restricted share plan of PJSC LUKOIL.

No loans have been granted and no guarantees have been issued to the General Director or any member of the Board of Directors.



## Note 7. Other operating expense

Other operating expenses include:

<i>(Amounts in NOK 000)</i>	2022	2021
Offices rental and other lease expenses	4 220	3 765
Travelling expenses	428	219
Consultant's and other fees	1 944	1 944
Service agreement with group companies	3	3
Other administrative expenses	8 287	8 982
<b>Total</b>	<b>14 883</b>	<b>14 913</b>

Remuneration to auditor is allocated as specified below:

<i>(Amounts in NOK 000)</i>	2022	2021
Audit	332	127
Other assistance	36	13
<b>Total, excl. VAT</b>	<b>368</b>	<b>140</b>

## Note 8. Finance income and costs

**Finance income:**

<i>(Amounts in NOK 000)</i>	2022	2021
Interest income	2	0
Foreign exchange gain	1 913	5
Other finance income	0	0
<b>Total finance income</b>	<b>1 915</b>	<b>5</b>

**Finance costs:**

<i>(Amounts in NOK 000)</i>	2022	2021
Interest expense on loan from group companies	1 572	1 599
Interest expenses other loans	1	30
Foreign exchange loss	13 371	2 737
Other finance costs	95	-115
<b>Total finance costs</b>	<b>15 039</b>	<b>4 251</b>



## Note 9. Tax

### Specification of income tax:

<i>(Amounts in NOK 000)</i>	2022	2021
Calculated refund tax value of exploration costs this year	11 157	146 887
Accumulated tax losses from 2012-2021 to be refunded according to Petroleum Tax Act 47/20222 IV first paragraph	26 446	0
Correction previous years (Tax refund)	0	0
Correction previous years (Deferred tax)	0	0
Change deferred tax	-26 769	12001
<b>Total income tax credit</b>	<b>10 834</b>	<b>158 888</b>

Oil companies operating on the Norwegian Continental Shelf may claim a 71,8 % refund of their costs limited to special tax loss of the year. 26 446 TNOK of the tax refund is related to accumulated tax losses from 2012-2021 to be refunded according to Petroleum Tax Act 47/20222 IV first paragraph.

The company is required to file its annual tax return prepared based on audited financial statements to the Oil Tax Office. The income tax should be filed electronically and according to the Tax Administration Regulations § 8-2-3 first paragraph, letter b. it shall be filed no later than April 30th in the following year. The tax return for 2022 was filed May 10th 2023.

### Reconciliation of effective tax rate:

<i>(Amounts in NOK 000)</i>	2022	2021
Profit/loss before tax	-55 272	-203 904
Expected income tax credit 78%	43 112	159 045
Adjusted for tax effects (22% - 78%) of the following items:		
Permanent differences	-23 233	-174
Finance items	-7 350	3 348
Change in valuation allowance for deferred tax assets and other items	-1 696	1 770
<b>Total income tax credit</b>	<b>10 834</b>	<b>158 888</b>

### Specification of tax effects of temporary differences, tax losses carried forward and deferred tax:

<i>(Amounts in NOK 000)</i>	2022	2021
Property, plant and equipment	973	1 297
Non-current liabilities	0	-661
Tax losses carried forward, onshore 22 % basis	0	0
Tax losses carried forward, offshore 22% basis	0	18 581
Tax losses carried forward, offshore 56% basis	0	7 682
Deferred tax liability (-) / tax asset (+)	973	27 743
Not capitalized deferred tax asset (valuation allowance)	0	0
<b>Deferred tax liability (-) / tax asset (+) in balance sheet</b>	<b>973</b>	<b>27 743</b>

Changes to the Petroleum Tax Act were enacted in June 2022 with effect from 1 January 2022. The combined tax rate of 78% is maintained, but according to the new rules the special petroleum tax (56%) is converted into a cash based tax. When calculating the special petroleum tax for 2022 and onwards, companies can make immediate deductions for offshore E&P investments as incurred, but with no right for uplift (except for certain transitional rules). In addition the corporate tax (22%) is deductible in the special tax base (56%). In order to maintain the overall tax rate of 78%, the special tax rate is increased to 71.8%. For corporate tax offshore investments are subject to a 6 year straight line depreciation and there are no tax refunds for losses, but an unlimited carryforward.



## Note 10. Property, plant and equipment

(Amounts in NOK 000)

	Furniture, fixtures and data equipment etc.
<b>Carrying amount 1.1.2022</b>	<b>428</b>
<b>Cost:</b>	
At 01.01.2022	6 222
Additions	226
Disposals	0
<b>Cost at 31.12.2022</b>	<b>6 448</b>
<b>Depreciation and impairment:</b>	
At 01.01.2022	-5 793
Depreciation this year	-379
Impairment this year	0
Disposals	0
<b>Accumulated depreciation and impairment at 31.12.2022</b>	<b>-6 173</b>
<b>Carrying amount at 31.12.2022</b>	<b>275</b>
Economic life	3-10 years
Depreciation method	linear



### Note 11. Capitalized exploration and license costs

(Amounts in NOK 000)

	<b>Capitalized exploration and license costs</b>
<b>Carrying amount 1.1.2022</b>	<b>0</b>
<b>Cost:</b>	
At 01.01.2022	21 375
Additions, capitalized exploration and license costs*	0
Disposals, impairment	0
Disposals, sale	0
<b>Cost at 31.12.2022</b>	<b>21 375</b>
<b>Depreciation and impairment:</b>	
At 01.01.2022	-21 375
Amortization this year	0
Impairment this year	0
Disposals	0
<b>Accumulated depreciation and impairment at 31.12.2022</b>	<b>-21 375</b>
<b>Carrying amount at 31.12.2022</b>	<b>0</b>

Related to PL 858.



## Note 12. Other intangible assets

(Amounts in NOK 000)

	Software, licenses etc.
<b>Carrying amount 1.1.2022</b>	<b>0</b>
<b>Cost:</b>	
At 01.01.2022	14 191
Additions	0
Disposals	0
<b>Cost at 31.12.2022</b>	<b>14 191</b>
<b>Amortization and impairment:</b>	
At 01.01.2022	-14 191
Depreciation this year	0
Impairment this year	0
Disposals	0
<b>Accumulated amortization and impairment at 31.12.2022</b>	<b>-14 191</b>
<b>Carrying amount at 31.12.2022</b>	<b>0</b>
Economic life	3-10 years
Depreciation method	linear



### Note 13. Prepayments and other receivables

Prepayments and other receivables include:

<i>(Amounts in NOK 000)</i>	2022	2021
Prepaid expenses	344	460
Deposit	0	0
VAT receivables	0	319
Receivables from group companies	4 922	8 252
Short-term loan to group companies	0	0
Billing related items	8 143	4 982
Other short term receivables	660	882
<b>Total</b>	<b>14 069</b>	<b>14 895</b>

### Note 14. Cash and cash equivalents

<i>(Amounts in NOK 000)</i>	2 022	2 021
Bank deposits	4 348	4 616
<b>Total cash and cash equivalents</b>	<b>4 348</b>	<b>4 616</b>
Of this:		
Restricted cash for withheld taxes from employees' salaries	2 654	3 732
Restricted cash for deposits house rent	0	0

### Note 15. Share capital and shareholder information

The share capital is denominated in NOK, and the nominal value per share as of December 31 2022 was NOK 100. All issued shares are of equal rights. No potential shares, such as share options, were issued as of December 31 2022.

<i>Shareholders as of 31 December 2022</i>	Shares	Ownership
LUKOIL International Upstream Holding B.V.	30 004	100 %
<b>Total number of shares</b>	<b>30 004</b>	<b>100 %</b>

\*1 share was issued in December 2022, but registered in BRREG in January 2023.

### Note 16. Borrowings from group companies

The Company has obtained a credit facility of USD 70 million from the group company LUKINTER International Upstream Holding B.V. The facility expires on 27 December 2027.

<b>Carrying amount in currency</b>	<b>Currency</b>	<b>Interest rate</b>	<b>Maturity</b>
------------------------------------	-----------------	----------------------	-----------------



3 860 USD 000 3 month LIBOR USD + 144 points 31.12.2027

### Note 17. Trade payables

<i>(Amounts in NOK 000)</i>	2022	2021
Trade creditors	845	1 275
Trade creditors group companies	415	265
<b>Total</b>	<b>1 260</b>	<b>1 540</b>

### Note 18. Other current liabilities

<i>(Amounts in NOK 000)</i>	2022	2021
Current borrowings from group companies	0	-
Public duties payable	17	
Salary and vacation payable	4 347	5 929
Billing related liabilities	3 025	4 932
Other accruals for incurred costs	2 671	7 106
<b>Total</b>	<b>4 683</b>	<b>30</b>

### Note 19. Events after the balance sheet date

There have not been any material events after the balance sheet day.



## OTTERSTADS REVISJONSKONTOR A/S

Rosenholm Campus, Rosenholmveien 25  
1414 Trollasen  
Tlf.nr. 917 38 645  
[otterstadsrevisjonskontor@gmail.com](mailto:otterstadsrevisjonskontor@gmail.com)  
Org.nr. 913 841 123  
<https://www.otterstadrevisjon.no/>

To the Annual Shareholders Meeting of Lukoil Overseas North Shelf AS  
INDEPENDENT AUDITOR'S REPORT

### **Opinion**

We have audited the financial statement of Lukoil Overseas North Shelf AS (the Company) showing a loss of NOK 44 438 424. The financial statement comprise the balance sheet as at December 31, 2022, and the statement of income for the year then ended, and notes to the financial statement, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements gives a true and fair view of, the financial position of the Company as at December 31, 2022 and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' Code of International 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 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 and using 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.



## OTTERSTADS REVISJONSKONTOR A/S

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.

Oppgård, 11.05.2023

OTTERSTADS REVISJONSKONTOR A/S

Merete Otterstad Sandsnes

State Authorised Public Accountant



**LUKOIL OVERSEAS NORTH SHELF AS**

PROTOKOLL FRA ORDINÆR GENERALFORSAMLING 2022  
MINUTES FROM GENERAL ASSEMBLY 2022  
LUKOIL OVERSEAS NORTH SHELF AS  
Organisasjonsnummer 998 152 550

<p>Den 29/6/2022 ble det avholdt ordinær generalforsamling i LUKOIL Overseas North Shelf AS (heretter «Selskapet») uten møte jf. Aksjeloven § 5-7.</p> <p>Selskapets eneaksjonær, LUKOIL International Upstream Holding B.V. ble representert ved John Peter Boogaardt og Rumoldus Geertruda Antonius de Schutter som handlet i henhold til vedtektene. Relevante dokumenter nevnt i punkt 1 ble tilsendt John Peter Boogaardt og Rumoldus Geertruda Antonius de Schutter.</p> <p>100% av selskapets aksjer var derved representert.</p> <p><b>På agendaen stod:</b></p> <ol style="list-style-type: none"><li><b>1. Godkjenning av innkalling og dagsorden</b></li></ol> <p>Innkalling og dagsorden ble godkjent av eiers representant.</p> <ol style="list-style-type: none"><li><b>2. Godkjenning av årsregnskap og årsberetning for 2021</b></li></ol> <p>Generalforsamlingen godkjente årsregnskapet og årsberetningen til LUKOIL Overseas North Shelf AS for 2021. Det ble bestemt å ikke dele ut utbytte. Revisjonsberetningen ble</p>	<p>The 29/6/2022 ordinary general meeting was held in LUKOIL Overseas North Shelf AS (hereinafter the "company") without convening a physical meeting, cf. the Companies Act section 5-7.</p> <p>The sole shareholder, LUKOIL International Upstream Holding B.V. was represented by John Peter Boogaardt and Rumoldus Geertruda Antonius de Schutter, the Managing Directors, acting according to the Articles of Association. Relevant documents according to item 1 were sent to John Peter Boogaardt and Rumoldus Geertruda Antonius de Schutter.</p> <p>Thus 100% of the shares in the company were represented.</p> <p><b>At the agenda was the following:</b></p> <ol style="list-style-type: none"><li><b>1. Approval of the notice for the AGM, the agenda and the distribution of case documents</b></li></ol> <p>The items above were approved by the representative of the shareholder.</p> <ol style="list-style-type: none"><li><b>2. Approval of annual accounts and the annual statement for 2021</b></li></ol> <p>The AGM approved the 2021 Financial Statements of LUKOIL Overseas North Shelf AS. It was decided not to allocate any funds for dividend. The Auditor's</p>
---	---

LUKOIL Overseas North Shelf AS  
Org.nr. 998152550  
Karenslyst alle 4  
0278 Oslo

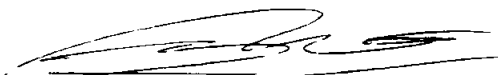
PB 543 Skøyen  
0214 Oslo  
Tel: + 47 22 04 94 00  
Fax: + 47 22 04 94 01



**LUKOIL OVERSEAS NORTH SHELF AS**

<p>tatt til gjennomgått og notert av generalforsamlingen.</p> <p><b>3. Godkjenning av godtgjørelse til revisor</b> Revisors godtgjørelse på 196 650 NOK (eks. mva.) for 2021 ble godkjent av generalforsamlingen. KPMG trakk seg som selskapets revisor etter FY 2021.</p> <p><b>4. Fastsettelse av godtgjørelse til styrets medlemmer</b> Det ble vedtatt at styrets medlemmer ikke skal motta styrehonorar av LUKOIL Overseas North Shelf AS.</p> <p><b>5. Utnevnelse av ny revisor</b> Otterstad Revisjonskontor AS (913 841 123) ble utnevnt som ny revisor fra FY 2022.</p>	<p>report was reviewed and taken into consideration by the AGM.</p> <p><b>3. Approval of auditor's fee</b> The audit fee of 196 650 NOK (excl. VAT) for 2021 was accepted by the AGM. KPMG withdrew as the company's auditor after FY 2021.</p> <p><b>4. Remuneration of Board of Directors</b> It was determined that the directors should receive no remuneration from LUKOIL Overseas North Shelf AS for their work in the Board of Directors.</p> <p><b>5. Appointment of new auditor</b> Otterstad Revisjonskontor AS (913 841 123) was appointed as the Company's auditor from FY 2022.</p>
--	---

Alle beslutninger var enstemmige. Mer forelå ikke til behandling, og møtet ble hevet. / All decisions were unanimous. There were no further issues on the agenda and the meeting was adjourned.

  
John Peter Boogaerdt

  
Rumoldus Geertruda Antonius de Schutter



**Skattedirektoratet**

Saksbehandler Torstein Kinden Helleland	Deres dato 06.12.2012	Vår dato 10.12.2012
Telefon 22078139	Deres referanse LONS-54-2012	Vår referanse 2012/930625

LUKOIL OVERSEAS NORTH SHELF AS  
Postboks 543 Skøyen  
0214 OSLO

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Lukoil Overseas North Shelf AS, org. nr. 998 152 550**

Det vises til deres brev av 6. desember 2012 samt telefonsamtale i sakens anledning. Det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Lukoil Overseas North Shelf AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Lukoil Overseas North Shelf AS 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.

**Bakgrunn**

Lukoil Overseas North Shelf AS er et nystartet olje- og gass selskap. Selskapet inngår i Lukoil konsernet der det russiske selskapet Lukoil Oil Company er konsernspiss. Samtlige styremedlemmer er russiske statsborgere og har ingen eller begrenset kunnskap om norsk språk. Selskapets hovedaktivitet er å delta i leting etter, samt utbygging og produksjon av olje og naturgass. Selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk. Arbeidsspråket er engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

**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 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*

Postadresse Postboks 9200 Grønland 0134 Oslo For elektronisk henvendelse se <a href="http://www.skatteetaten.no">www.skatteetaten.no</a>	Besøksadresse: Se <a href="http://www.skatteetaten.no">www.skatteetaten.no</a> Org.nr: 996250318	Sentralbord 800 80 000 Telefaks 22 17 08 60
---	--	--



*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 selskapet inngår i et russisk konsern. Eierkretsen er således begrenset. Alle styremedlemmene er russiske og behersker ikke norsk språk. Selskapets arbeidsspråk er engelsk og all kommunikasjon skjer på 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

Rune Tystad

seniorrådgiver

Rettsavdelingen, foretaksskatt

Skattedirektoratet

Torstein Kinden Helleland