



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
-------------------------	-------------------------

Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Ove Martin Juul
Dato for fastsettelse av årsregnskapet:	07.06.2024

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, 13.05.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	173 408	175 393
Sum kostnader		173 408	175 393
Driftsresultat		-173 408	-175 393
Finansinntekter og finanskostnader			
Annen renteinntekt		1 636 537	88 250
Other financial income		1 687 148 473	3 392 179 162
Sum finansinntekter		1 688 785 010	3 392 267 412
Other financial expenses		16 384 114	
Sum finanskostnader		16 384 114	
Netto finans		1 672 400 896	3 392 267 412
Ordinært resultat før skattekostnad		1 672 227 488	3 392 092 019
Income tax expense	3		360 030
Ordinært resultat etter skattekostnad		1 672 227 488	3 391 731 989
Årsresultat		1 672 227 488	3 391 731 989
Årsresultat etter minoritetsinteresser		1 672 227 488	3 391 731 989
Totalresultat		1 672 227 488	3 391 731 989
Overføringer og disponeringer			
From share premium	4		-3 943 431 273
Ordinært utbytte	4	1 670 766 367	
Ekstraordinært utbytte	4		7 335 163 262
To/from other equity	4	1 461 121	
Sum overføringer og disponeringer		1 672 227 488	3 391 731 989



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Finansielle anleggsmidler			
Investering i datterselskap	5	1 900 000 000	1 900 000 000
Sum finansielle anleggsmidler		1 900 000 000	1 900 000 000
Sum anleggsmidler		1 900 000 000	1 900 000 000
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables	6		259 921 483
Sum fordringer			259 921 483
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		2 160 500	1 118 061
Sum bankinnskudd, kontanter og lignende		2 160 500	1 118 061
Sum omløpsmidler		2 160 500	261 039 544
SUM EIENDELER		1 902 160 500	2 161 039 544
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 7	6 126 586	6 126 586
Overkurs	4	1 894 537 967	1 894 537 967
Sum innskutt egenkapital		1 900 664 552	1 900 664 552
Opptjent egenkapital			



Balanse

Beløp i: NOK	Note	2023	2022
Other equity	4	1 461 121	
Sum opptjent egenkapital		1 461 121	
Sum egenkapital		1 902 125 673	1 900 664 552
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		4 225	14 594
Tax payable	3		
Other current liabilities	6	30 602	260 360 398
Sum kortsiktig gjeld		34 827	260 374 992
Sum gjeld		34 827	260 374 992
SUM EGENKAPITAL OG GJELD		1 902 160 500	2 161 039 544



Deloitte.

Deloitte AS
Knud Holms gate 8
NO-4005 Stavanger
Norway

+47 51 81 56 00
www.deloitte.no

To the General Meeting of Sval Energi Invest II AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Sval Energi Invest II AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

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.

Deloitte AS and Deloitte Advokatfirma AS are the Norwegian affiliates of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte Norway conducts business through two legally separate and independent limited liability companies: Deloitte AS, providing audit, consulting, financial advisory and risk management services, and Deloitte Advokatfirma AS, providing tax and legal services.

Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282



Deloitte.

Independent auditor's report
Sval Energi Invest II AS

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Stavanger, 26 April 2024
Deloitte AS

Ommund Skailand
State Authorised Public Accountant



Independent auditor's rep...ergi Invest II AS 2023

Name	Date
Skailand, Ommund	2024-04-26

Identification

 bankID Skailand, Ommund



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

Financial Statements

2023

Sval Energi Invest II AS

Org.no.:923 862 943



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

Sval Energi Invest II AS

Board of Directors' report

Introduction

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

Financial results

Net profit in 2023 was NOK 1 672 227 488 compared to a profit of NOK 3 391 731 989 in 2022. Allocation of this year's profit is transferred to other equity. Equity ratio as of 31.12.2023 is 99.99%.

Share capital and shareholders

Sval Energi Group AS is the main shareholder of the Company, holding 99.68% of the shares.

Employees and the working environment

The Company has no employees. The board consists of three men. The board has not found it necessary to take special actions with regard to equal opportunities.

Directors & Officers Insurance

The Company has a Directors & Officers Insurance in place which covers liability for financial loss of third parties due to neglect, error or omissions from any directors, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

Environmental issues

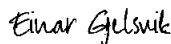
The Company's operations do not pollute the environment.

Going concern

In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern.

Stavanger, 26.04.2024

The board of Sval Energi Invest II AS

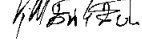
DocuSigned by:

82A4A4CDC0134AE...

Einar Gjelsvik
Chair of the board

DocuSigned by:

58F725B27BFD449...

Ove Martin Juul
Board member

DocuSigned by:

C5C50E8C997B4BF...

Kjell-Erik Endresen
Board member



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

Revenue statement			
Sval Energi Invest II AS			
Operating income and operating expenses (NOK)	Note	2023	2022
Other expenses	2	173 408	175 393
Total expenses		173 408	175 393
Operating profit		-173 408	-175 393
Financial income and expenses			
Other interest income		1 636 537	88 250
Other financial income		1 687 148 473	3 392 179 162
Other financial expenses		16 384 114	0
Net financial items		1 672 400 896	3 392 267 412
Net profit (-loss) before tax		1 672 227 488	3 392 092 019
Income tax expense	3	0	360 030
Net profit (-loss)		1 672 227 488	3 391 731 989
Allocation of net profit (-loss)			
Additional dividend	4	1 670 766 367	0
Extraordinary dividend	4	0	7 335 163 262
To/from other equity	4	1 461 121	0
From share premium	4	0	-3 943 431 273
Total allocation		1 672 227 488	3 391 731 989

Sval Energi Invest II AS

Side 3



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

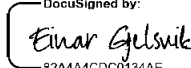
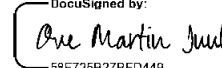
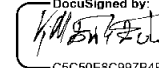
Balance sheet			
Sval Energi Invest II AS			
Assets (NOK)	Note	2023	2022
Non-current financial assets			
Investments in subsidiaries	5	1 900 000 000	1 900 000 000
Total non-current financial assets		1 900 000 000	1 900 000 000
Total non-current assets		1 900 000 000	1 900 000 000
Current assets			
Debtors			
Other short-term receivables	6	0	259 921 483
Total receivables		0	259 921 483
Cash and cash equivalents		2 160 500	1 118 061
Total current assets		2 160 500	261 039 544
Total assets		1 902 160 500	2 161 039 544



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

Balance sheet			
Sval Energi Invest II AS			
Equity and liabilities (NOK)	Note	2023	2022
Paid-in capital			
Share capital	4, 7	6 126 586	6 126 586
Share premium	4	1 894 537 967	1 894 537 967
Total paid-in capital		1 900 664 552	1 900 664 552
Retained earnings			
Other equity	4	1 461 121	0
Total retained earnings		1 461 121	0
Total equity		1 902 125 673	1 900 664 552
Liabilities			
Current liabilities			
Trade payables		4 225	14 594
Other current liabilities	6	30 602	260 360 398
Total current liabilities		34 827	260 374 992
Total liabilities		34 827	260 374 992
Total equity and liabilities		1 902 160 500	2 161 039 544

Stavanger, 26.04.2024
The board of Sval Energi Invest II AS

<p>DocuSigned by:  Einar Gjelsvik Chair of the board</p>	<p>DocuSigned by:  Ove Martin Juul Board member</p>	<p>DocuSigned by:  Kjell-Erik Endresen Board member</p>
---	--	--

Sval Energi Invest II AS **Page 5**



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

Indirect cash flow			
Sval Energi Invest II AS			
(NOK)	Note	2023	2022
Cash flows from operating activities			
Profit/loss before tax		1 672 227 488	3 392 092 019
Dividends received		-1 678 995 000	-3 390 455 517
Change in accounts payable		-10 369	-7 244
Change in other accrual items		-48 283	78 885
Net cash flows from operating activities		-6 826 163	1 708 143
Cash flows from investment activities			
Dividends received		1 678 995 000	7 327 066 500
Investment in Shares		0	-2 165 221 849
Net cash flows from investment activities		1 678 995 000	5 161 844 651
Cash flows from financing activities			
Changes in intercompany balances		-360 030	0
Proceeds from equity		0	2 166 193 745
Payment of dividend		-1 670 766 368	-7 335 163 262
Proceeds from Group contributions		0	225 355
Net cash flows from financing activities		-1 671 126 398	-5 168 744 162
Net change in cash and cash equivalents		1 042 439	-5 191 368
Cash and cash equivalents at the start of the period		1 118 061	6 309 429
Cash and cash equivalents at the end of the period		2 160 500	1 118 061



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

Note 2 Number of employees, remuneration, loans to employees etc.

No compensations have been paid, no loans have been granted and no guarantees have been issued to any member of the Board of Directors.

Auditor

Auditors' fee for 2023 was NOK 47 196.

Fees for other assurance engagements was NOK 30 602.

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

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	360 030
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	360 030
Taxable income:		
Result before tax	1 672 227 488	3 392 092 019
Permanent differences	-1 678 995 000	-3 390 455 517
Received intra-group contribution	0	145 306 186
Provided intra-group contribution	0	-146 942 688
Taxable income	-6 767 512	0
Payable tax in the balance:		
Payable tax on this year's result	0	360 030
Payable tax on provided Group contribution	0	-32 327 391
Payable tax on received Group contribution	0	31 967 361
Total payable tax in the balance	0	0

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

	2023	2022	Difference
Accumulated loss to be brought forward	-6 767 512	0	6 767 512
Not included in the deferred tax calculation	6 767 512	0	-6 767 512
Deferred tax (22 %)	0	0	0

Deferred tax not included in the balance sheet.



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

Note 4 Equity

	Share capital	Share premium	Other equity	Total equity
As of 01.01.2023	6 126 586	1 894 537 967	0	1 900 664 552
Dividend			-1 670 766 367	-1 670 766 367
Net profit			1 672 227 488	1 672 227 488
As of 31.12.2023	6 126 587	1 894 537 967	1 461 121	1 902 125 673

Note 5 Investment in subsidiaries

Company	Office	Ownership and voting interest (%)	Result 2023	Equity as of 31.12.2023	Booked value as of 31.12
Sval Energi Holding AS	Stavanger	100%	TUSD 45 812	TUSD 72 296	1 900 000 000

Note 6 Balances with group companies

Receivables	2023	2022
Sval Energi Invest AS (Group contribution)	0	0
Sval Energi Group AS (Group contribution)	0	145 306 186
Sval Energi Holding AS (Group contribution)	0	114 615 297
Sum	0	259 921 483
Debt	2023	2022
Sval Energi Invest AS (Group contribution)	0	0
Sval Energi Group AS (Group contribution)	0	113 338 825
Sval Energi Holding AS (Group contribution)	0	146 942 688
Sum	0	260 281 513



DocuSign Envelope ID: 2F422618-AC59-45CF-835F-55574B07B3DC

SVAL ENERGI INVEST II AS NOTES TO THE FINANCIAL STATEMENTS FOR 2023

Note 7 Shareholders

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

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

Ownership structure

Shareholders in % at year end:

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



Skatteetaten

Vår dato
27.11.2023

Din/Deres dato
18.10.2023

Saksbehandler
Vibeke Home

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
48123176

Org.nr
974761076

Vår referanse
2020/5120732

Postadresse
Postboks 9200 Grønland
0134 OSLO

HV NEF INVEST JOTA AS
Att.Ove Martin Juul
Postboks 8120
4068 STAVANGER
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 18. oktober 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

HV IV Holding AS	org.nr. 919 604 778
HV V Holding AS	org.nr. 914 148 308
HVAS Invest Zeta AS	org.nr. 995 610 671
HVAS Invest Kappa AS	org.nr. 995 930 099
HV VI Holding AS	org.nr. 999 178 359
HV VI Invest Sierra AS	org.nr. 928 336 913
OMP Holding AS	org.nr. 912 084 957
Offshore Merchant Partners AS	org.nr. 912 536 416
HV VII Invest Dags AS	org.nr. 913 641 043
Circle Group AS	org.nr. 913 640 969
HV VII Invest Juliet AS	org.nr. 914 480 787
Hav Energy Holding AS	org.nr. 815 672 852
HV VII Invest Shankly AS	org.nr. 916 162 537
HV VII Invest Shankly II AS	org.nr. 916 162 529
North Sea Strategic Investments AS	org.nr. 916 162 545
HV NEF Invest Jota AS	org.nr. 925 979 260
HV NEF Invest Romeo AS	org.nr. 927 612 364
HV Celsio Invest AS	org.nr. 928 513 378
HV Celsio Invest II AS	org.nr. 928 657 698
HV Celsio Holding AS	org.nr. 928 657 965
HV NEF Invest Zero AS	org.nr. 928 513 254
HV Aneo Holding AS	org.nr. 928 786 617
HV NEF Invest Victor AS	org.nr. 929 264 304
HV Cadre Holding AS	org.nr. 929 264 282
HV NEF Invest Rho AS	org.nr. 929 264 142
HV Skygard Holding AS	org.nr. 929 264 290
SpringPoint Holding II AS	org.nr. 931 751 522



HV Storm Co-invest AS	org.nr. 928 786 854
Moreld Holding AS	org.nr. 924 728 469
APP Investment AS	org.nr. 917 906 130
Sval Energi Group AS	org.nr. 930 060 879
Sval Energi Invest II AS	org.nr. 923 862 943
HV Storm Holding AS	org.nr. 927 733 242

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Selskapene som er opplistet er norske investerings- og holdingselskaper hel- eller deleid av HitecVision private equity fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer.

Selskapenes formål er å «Investere i, eie og utvikle andre selskaper og alt som står i forbindelse med dette». Selskapene investerer i energibransjen.

Engelsk er arbeidsspråk i selskapene og for tilknyttede parter, samt i de selskaper hvor selskapene har foretatt eller vil foreta sine investeringer. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk og finansiell profesjon som i stor grad benytter engelsk som arbeidsspråk. Selskapene har ingen eksterne kunder.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising



av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er investerings- og holdingselskaper som er hel- eller deleid av HitecVision private equity fond. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.