



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 928 336 913  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HV VI INVEST SIERRA AS  
Forretningsadresse: Jåttåvågveien 7  
4020 STAVANGER

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### 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: Ove Martin Juul  
Dato for fastsettelse av årsregnskapet: 17.03.2023

### 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, 08.05.2024



### Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	108 166	7 649
<b>Sum kostnader</b>		<b>108 166</b>	<b>7 649</b>
<b>Driftsresultat</b>		<b>-108 166</b>	<b>-7 649</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		1 067	13
Increase in fair value of financial current assets		109 269 548	
<b>Sum finansinntekter</b>		<b>109 270 615</b>	<b>13</b>
<b>Netto finans</b>		<b>109 270 615</b>	<b>13</b>
<b>Ordinært resultat før skattekostnad</b>		<b>109 162 450</b>	<b>-7 636</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Årsresultat</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Totalresultat</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	5	7 636	-7 636
Other equity	5	109 154 814	
Transferred from other equity	5		
<b>Sum overføringer og disponeringer</b>		<b>109 162 450</b>	<b>-7 636</b>



### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Investeringer</b>			
Markedsbaserte aksjer	3	143 143 633	33 680 800
Sum investeringer		143 143 633	33 680 800
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		21 068	330 013
Sum bankinnskudd, kontanter og lignende		21 068	330 013
Sum omløpsmidler		143 164 701	34 010 813
SUM EIENDELER		143 164 701	34 010 813
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 6	100 000	30 000
Overkurs	5	33 910 800	
Annen innskutt egenkapital	5, 5		33 975 230
Sum innskutt egenkapital		34 010 800	34 005 230
<b>Opptjent egenkapital</b>			
Other equity	5	109 149 244	
Udekket tap	5		7 636
Sum opptjent egenkapital		109 149 244	-7 636



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Sum egenkapital</b>		<b>143 160 044</b>	<b>33 997 594</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		4 658	13 219
<b>Sum kortsiktig gjeld</b>		<b>4 658</b>	<b>13 219</b>
<b>Sum gjeld</b>		<b>4 658</b>	<b>13 219</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>143 164 701</b>	<b>34 010 813</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 332446

#### Enheten

Organisasjonsnummer: 928 336 913  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HV VI INVEST SIERRA AS  
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4020 STAVANGER

#### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

#### 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: Ove Martin Juul  
Dato for fastsettelse av årsregnskapet: 17.03.2023

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

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

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Brønnøysundregistrene, 22.03.2023



Organisasjonsnr: 928 336 913  
HV VI INVEST SIERRA AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	2	108 166	7 649
<b>Sum kostnader</b>		<b>108 166</b>	<b>7 649</b>
<b>Driftsresultat</b>		<b>-108 166</b>	<b>-7 649</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		1 067	13
Increase in fair value of financial current assets		109 269 548	
<b>Sum finansinntekter</b>		<b>109 270 615</b>	<b>13</b>
<b>Netto finans</b>		<b>109 270 615</b>	<b>13</b>
<b>Ordinært resultat før skattekostnad</b>		<b>109 162 450</b>	<b>-7 636</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Årsresultat</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Totalresultat</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	5	7 636	-7 636
Other equity	5	109 154 814	
Transferred from other equity	5		
<b>Sum overføringer og disponeringer</b>		<b>109 162 450</b>	<b>-7 636</b>



Organisasjonsnr: 928 336 913  
HV VI INVEST SIERRA AS

## BALANSE

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Investeringer</b>			
Markedsbaserte aksjer	3	143 143 633	33 680 800
Sum investeringer		143 143 633	33 680 800
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		21 068	330 013
Sum bankinnskudd, kontanter og lignende		21 068	330 013
Sum omløpsmidler		143 164 701	34 010 813
<b>SUM EIENDELER</b>		<b>143 164 701</b>	<b>34 010 813</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 6	100 000	30 000
Overkurs	5	33 910 800	
Annen innskutt egenkapital	5, 5		33 975 230
Sum innskutt egenkapital		34 010 800	34 005 230
<b>Opptjent egenkapital</b>			
Other equity	5	109 149 244	
Udekket tap	5		7 636
Sum opptjent egenkapital		109 149 244	-7 636
Sum egenkapital		143 160 044	33 997 594
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		4 658	13 219
Sum kortsiktig gjeld		4 658	13 219
Sum gjeld		4 658	13 219



SUM EGENKAPITAL OG GJELD

143 164 701

34 010 813



Organisasjonsnr: 928 336 913  
HV VI INVEST SIERRA AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



**Financial Statements**

**2022**

**HV VI Invest Sierra AS**

**Org.no.:928 336 913**

Penneo Dokumentnøkkel: D02V3-YQPQD-EEZ7-H38JT-PV3Q0-G4P50



## HV VI Invest Sierra AS

### Board of Directors' report

#### Introduction

HV VI Invest Sierra AS (the "Company") with reg.no 928 336 913 is an investment company based in Stavanger.

#### Financial results

Net result in 2022 was NOK 109 162 450 compared to a net result of NOK -7 636 in 2021. Allocation of this years' profit is transferred to other equity. Equity ratio as of 31.12.2022 is 99.99 %.

#### Share capital and shareholders

HitecVision VI L.P. is the sole shareholder of the Company, holding 100% of the ordinary 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 director, officers or employees of the Company in their capacity of such position. The insurance does not cover damage to persons or property.

#### Environmental issues

The Company's operations do not pollute the environment.

#### Going concern

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

Stavanger, 17.03.2023

The board of HV VI Invest Sierra AS

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Kurt Magne Waldeland  
Chair of the board

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Ove Martin Juul  
Board member

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Kjell-Erik Endresen  
Board member

Penneo Dokumentnøkkel: D02V3-YQPQD-EEZ7-H38JT-PV3Q0-G4P50



<b>Revenue statement</b>			
<b>HV VI Invest Sierra AS</b>			
<b>Operating income and operating expenses</b> (NOK)	<b>Note</b>	<b>2022</b>	<b>2021</b>
Other expenses	2	108 166	7 649
<b>Total expenses</b>		<b>108 166</b>	<b>7 649</b>
<b>Operating profit</b>		<b>-108 166</b>	<b>-7 649</b>
<b>Financial income and expenses</b>			
Other interest income		1 067	13
Increase in fair value of financial current assets		109 269 548	0
<b>Net financial items</b>		<b>109 270 615</b>	<b>13</b>
<b>Net profit (-loss) before tax</b>		<b>109 162 450</b>	<b>-7 636</b>
Income tax expense	4	0	0
<b>Net profit (-loss)</b>		<b>109 162 450</b>	<b>-7 636</b>
<b>Allocation of net profit (-loss)</b>			
Other equity	5	109 154 814	0
Uncovered loss	5	7 636	-7 636
<b>Total allocation</b>		<b>109 162 450</b>	<b>-7 636</b>

Penneo Dokumentnr: D02V3-YQPQD-EEZ7-H38JT-PV3Q0-G4P50



<b>Balance sheet</b>			
<b>HV VI Invest Sierra AS</b>			
<b>Assets</b> (NOK)	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Current assets</b>			
<b>Investments</b>			
Listed shares	3	143 143 633	33 680 800
<b>Total investments</b>		<b>143 143 633</b>	<b>33 680 800</b>
Cash and cash equivalents		21 068	330 013
<b>Total current assets</b>		<b>143 164 701</b>	<b>34 010 813</b>
<b>Total assets</b>		<b>143 164 701</b>	<b>34 010 813</b>

Penneo Dokumentnr: D02V3-YQPQD-EEZ7-H38JT-PV300-G4P50



<b>Balance sheet</b>			
<b>HV VI Invest Sierra AS</b>			
<b>Equity and liabilities</b> (NOK)	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Paid-in capital</b>			
Share capital	5, 6	100 000	30 000
Share premium	5	33 910 800	0
Other paid-in capital	5	0	-5 570
Non-registered capital increase	5	0	33 980 800
<b>Total paid-in capital</b>		<b>34 010 800</b>	<b>34 005 230</b>
<b>Retained earnings</b>			
Other equity	5	109 149 244	0
Uncovered loss	5	0	-7 636
<b>Total retained earnings</b>		<b>109 149 244</b>	<b>-7 636</b>
<b>Total equity</b>		<b>143 160 044</b>	<b>33 997 594</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade payables		4 658	13 219
<b>Total current liabilities</b>		<b>4 658</b>	<b>13 219</b>
<b>Total liabilities</b>		<b>4 658</b>	<b>13 219</b>
<b>Total equity and liabilities</b>		<b>143 164 701</b>	<b>34 010 813</b>
Stavanger, 17.03.2023 The board of HV VI Invest Sierra AS			
_____ Kurt Magne Waldeland Chair of the board	_____ Ove Martin Juul Board member	_____ Kjell-Erik Endresen Board member	
<b>HV VI Invest Sierra AS</b>			<b>Page 5</b>

Penneo Dokumentnøkkel: D02V3-YQPQD-EEZ7-H38JT-PV300-G4P50



<b>Indirect cash flow</b>			
<b>HV VI Invest Sierra AS</b>			
(NOK)	Note	2022	2021
<b>Cash flows from operating activities</b>			
Profit/loss before tax		109 162 450	-7 636
Change in market value of financial current assets		-109 269 548	0
Change in accounts payable		-8 562	13 219
<b>Net cash flows from operating activities</b>		<b>-115 660</b>	<b>5 583</b>
<b>Cash flows from investment activities</b>			
Investments in shares		-193 285	0
<b>Net cash flows from investment activities</b>		<b>-193 285</b>	<b>0</b>
<b>Cash flows from financing activities</b>			
Proceeds from equity		0	324 430
<b>Net cash flows from financing activities</b>		<b>0</b>	<b>324 430</b>
Net change in cash and cash equivalents		-308 945	330 013
Cash and cash equivalents at the start of the period		330 013	0
<b>Cash and cash equivalents at the end of the period</b>		<b>21 068</b>	<b>330 013</b>

Penneo Dokumentnrøkket: D02V3-YQPQD-EEZ7-H38JT-PV300-G4P50



## HV VI INVEST SIERRA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2022

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### **Note 1 Accounting principles**

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards.

### **Valuation and classification of assets and liabilities**

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value.

Fixed asset are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the reduction in value is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

### **Trade and other receivables**

Trade receivables and other receivables are carried at fair value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date. Bad debts are written off when identified.

### **Investments**

Investments in listed shares are carried at fair value. Dividends are recognised as other financial income.

### **Cash and cash equivalents**

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

### **General and administrative expenses**

In principle, general and administrative expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

### **Tax**

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.

### **Going concern**

Pursuant to 3-3 of the Norwegian Accounting Act the Board of Directors confirms that the conditions for continued operations as a going concern are present for the Company and that the annual financial statements for 2022 have been prepared under this presumption.



## HV VI INVEST SIERRA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2022

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### 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 2022 was NOK 15 000.

Fees for other assurance engagements was NOK 42 875.

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

### Note 3 Listed shares

Company	Cost price	Fair value/ Booked value
Prosafe SE	33 874 085	143 143 633

Penneo Dokumentnøkkel: D02V3-YQPQD-EEZ7-H38JT-PV3Q0-G4P50



## HV VI INVEST SIERRA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2022

### Note 4 Tax

<b>This year's tax expense</b>	<b>2022</b>	<b>2021</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/ loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Result before tax	109 162 450	-7 636
Permanent differences	-109 269 548	-5 570
<b>Taxable income</b>	<b>-107 098</b>	<b>-13 206</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2022</b>	<b>2021</b>	<b>Difference</b>
Accumulated loss to be brought forward	-120 304	-13 206	107 098
Not included in the deferred tax calculation	120 304	13 206	-107 098
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

Penneo Dokumentnr: D02V3-YQPQD-EEZ7-H38JF-PV300-G4P50



## HV VI INVEST SIERRA AS NOTES TO THE FINANCIAL STATEMENTS FOR 2022

### Note 5 Equity

	Share capital	Share premium	Other paid-in capital	Non-registered capital	Other equity	Uncovered loss	Total equity
As of 01.01.2022	30 000		-5 570	33 980 800		-7 636	33 997 594
Capital increase	70 000	33 910 800		-33 980 800			0
Net profit					109 162 450		109 162 450
Transfer			5 570		-13 206	7 636	0
<b>As of 31.12.2022</b>	<b>100 000</b>	<b>33 910 800</b>	<b>0</b>	<b>0</b>	<b>109 149 244</b>	<b>0</b>	<b>143 160 044</b>

### Note 6 Shareholders

The share capital in HV VI Invest Sierra AS as of 31.12 consists of the following share classes:

	Total	Face value	Share capital
Ordinary shares	100 000	1	100 000
<b>Total</b>	<b>100 000</b>		<b>100 000</b>

### Ownership structure

Shareholders in % at year end:

	Ordinary shares	Ownership/ Voting share
HitecVision VI LP.	100 000	100 %

Penneo Dokumentnrøkket: D02V3-YQPQD-EEZ7-H38JT-PV300-G4P50



## PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

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

### Ove Martin Juul

Board member

Serial number: 9578-5998-4-1082585

IP: 185.51.xxx.xxx

2023-03-17 08:59:46 UTC



### Kjell Erik Endresen

Board member

Serial number: 9578-5997-4-913700

IP: 185.51.xxx.xxx

2023-03-17 09:34:49 UTC



### Kurt Magne Waldeland

Chairman

Serial number: 9578-5997-4-394175

IP: 77.18.xxx.xxx

2023-03-17 09:50:39 UTC



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# Deloitte.

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Strandsvingen 14 A  
NO-4032 Stavanger  
Norway

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To the General Meeting of HV VI Invest Sierra AS

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of HV VI Invest Sierra AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 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' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Information*

The Board of Directors (management) is responsible for the other information accompanying the financial statements. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the other information accompanying the financial statements.

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

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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Organisasjonsnummer: 980 211 282

Penneo DokumentID: AKSCF-DF3TL-AP01H-SDFFS-NW25-F1XAAS



## Deloitte.

side 2  
Independent Auditor's Report -  
HV VI Invest Sierra AS

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

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

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

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

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

Stavanger, 17 March 2023  
Deloitte AS

**Ommund Skailand**  
State Authorised Public Accountant

Penneo DokumentID: AKSCF-DF3TL-AP01H-SDFFS-NWZ5-F1XA8



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

## Ommund Skailand

State Authorized Public Accountant

On behalf of: Deloitte AS

Serial number: 9578-5999-4-1493317

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Skatteetaten

Vår dato  
01.12.2022

Din/Deres dato  
17.11.2022

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR515937507

Telefon  
90518192

Org.nr  
974761076

Vår referanse  
2020/5120732

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

HV NEF INVEST JOTA AS  
Postboks 8120  
4068 STAVANGER

Att. Ove Martin Juul

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev innkommet 17. november 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for for selskapene som er oppgitt i vedlegget til denne tillatelsen.

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

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

### Bakgrunn

Selskapene som er opplistet i vedlegget er norske investerings- og holdingsselskaper som er hel- eller deleid av ulike HitecVision private equity fond. Samtlige av selskapenes direkte og indirekte aksjonærer er profesjonelle investorer. Arbeidsspråket som benyttes er engelsk. Selskapene har foretatt, eller vil foreta investeringer innenfor energibransjen. Selskapene har ingen eksterne kunder. Selskapenes leverandører består utelukkende av profesjonelle tjenesteytere innenfor juridisk eller finansiell profesjon, og som benytter engelsk som arbeidsspråk. All kommunikasjon med selskapenes långivere og aksjonærer foregår på engelsk.

### Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører



Side 2 / 3 kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt vekt på at selskapene er hel- eller deleide av utenlandske investerings- og holdingsselskaper i ulike private equity fond. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



## Vedlegg

<b>Selskap:</b>	<b>Org.nummer:</b>
HV IV Holding AS	919 604 778
HV V Holding AS	914 148 308
APP Investment AS	917 906 130
HV V Invest Lima AS	995 929 961
Core Energy Holding AS	997 043 545
CE Investment AS	997 153 502
HVAS Invest Zeta AS	995 610 671
HVAS Invest Kappa AS	995 930 099
HV VI Holding AS	999 178 359
HV VI Invest Sierra AS	928 336 913
HV VI Invest Omega AS	998 159 555
HV VI Invest Omega II AS	998 159 563
Spike Exploration AS	998 483 476
SEH Investment AS	999 299 172
OMP Holding AS	912 084 957
Offshore Merchant Partners AS	912 536 416
HV VII Invest Dags AS	913 641 043
Circle Group AS	913 640 969
HV VII Invest Manna AS	913 930 991
HV VII Invest Manna II AS	914 270 405
Pure E&P Holding AS	915 056 229
Pure E&P AS	940 376 645
Geotech Software Solutions AS	988 143 669
HV VII Invest Juliet AS	914 480 787
Hav Energy Holding AS	815 672 852
HV VII Invest Shankly AS	916 162 537
HV VII Invest Shankly II AS	916 162 529
North Sea Strategic Investments AS	916 162 545
HV VII Invest Foxtrot AS	820 901 312
NSOF Invest Oscar AS	928 768 260
HV NEF Invest Jota AS	925 979 260
HV Storm Holding AS	927 733 242
HV NEF Invest Romeo AS	927 612 364
HV Celsio Invest AS	928 513 378
HV Celsio Invest II AS	928 657 698
HV Celsio Holding AS	928 657 965
HV NEF Invest Zero AS	928 513 254
HV Aneo Holding AS	928 786 617
HV NEF Invest Victor AS	929 264 304



HV Cadre Holding AS	
(tidl. HV NEF Invest Victor II AS)	929 264 282
HV NEF Invest Rho AS	929 264 142
HV NEF Invest Rho II AS	929 264 290
HV Momentum Co-invest AS	919 060 328
HV Storm Co-invest AS	928 786 854
Moreld Holding AS	924 728 469
Point Resources Holding AS	915 075 894
Sval Energi Group AS	
(tidl. NFH 2209100 AS)	930 060 879
HV VII Invest Uniform AS	922 404 615
NSOF Invest Lambda AS	926 009 125
Sval Energi Invest AS	823 862 822
Sval Energi Invest II AS	923 862 943