



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 915 835 694
Organisasjonsform: Aksjeselskap
Foretaksnavn: EASTERN BULK AS
Forretningsadresse: Strandveien 17
1366 LYSAKER

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Ingrid Nødset
Dato for fastsettelse av årsregnskapet: 31.08.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 13.10.2021



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Fraktinntekt		51 737 498	116 530 754
Reiseavhengige kostnader		19 868 996	39 977 462
Sum inntekter		31 868 502	76 553 292
Kostnader			
Varekostnad		31 913 040	76 431 292
Annen driftskostnad	3, 6, 10	2 195 452	3 141 555
Sum kostnader		34 108 492	79 572 847
Driftsresultat		-2 239 990	-3 019 555
Finansinntekter og finanskostnader			
Annen finansinntekt	4	704 070	142 918
Sum finansinntekter		704 070	142 918
Rentekostnad til foretak i samme konsern		47 967	75 808
Annen finanskostnad	4	1 182 593	157 501
Sum finanskostnader		1 230 560	233 309
Netto finans		-526 490	-90 391
Ordinært resultat før skattekostnad		-2 766 480	-3 109 946
Ordinært resultat etter skattekostnad		-2 766 480	-3 109 946
Årsresultat		-2 766 480	-3 109 946
Overføringer og disponeringer			
Overføringer annen egenkapital	8	-2 766 480	-3 109 946
Sum overføringer og disponeringer		-2 766 480	-3 109 946



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Bunkers		228 050	3 266 632
Sum varer	7	228 050	3 266 632
Fordringer			
Kundefordringer	2	264 029	4 690 644
Andre fordringer	2	449 622	1 942 425
Sum fordringer		713 651	6 633 069
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende		315 396	1 865 246
Sum omløpsmidler		1 257 097	11 764 947
SUM EIENDELER		1 257 097	11 764 947
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	8, 9	12 102	12 102
Sum innskutt egenkapital		12 102	12 102
Opptjent egenkapital			
Annen egenkapital	8	-5 733 089	-2 966 609
Sum opptjent egenkapital		-5 733 089	-2 966 609
Sum egenkapital	15	-5 720 987	-2 954 507



Balanse

Beløp i: NOK	Note	2020	2019
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld	2, 5	2 487 287	4 222 207
Sum annen langsiktig gjeld		2 487 287	4 222 207
Sum langsiktig gjeld		2 487 287	4 222 207
Kortsiktig gjeld			
Leverandørgjeld	2	1 154 827	5 556 039
Annen kortsiktig gjeld	2, 5	3 335 970	4 941 208
Sum kortsiktig gjeld		4 490 797	10 497 247
Sum gjeld		6 978 084	14 719 454
SUM EGENKAPITAL OG GJELD		1 257 097	11 764 947



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 806284

Enheten

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Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 12.10.2021



Organisasjonsnr: 915 835 694
EASTERN BULK AS

RESULTATREGNSKAP

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EASTERN BULK AS

BALANSE

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Organisasjonsnr: 915 835 694
EASTERN BULK AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
9

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Share capital	100.00	121.02	12102.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Tidships Services AS	100.00	100.00%	

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	100.00	100.00%

Note
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Lønn og ytelser

The company has no employees. The Company buys administrative and commercial services from Tidships Services AS, included under Other operating expenses.

Note

Ytelser til ledende personer
Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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Note

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	13812.00	15390.00

<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	13812.00	15390.00

Note



Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



Eastern Bulk AS

Notes to the accounts for 2020

All numbers in USD

Note - 1 Accounting Principles

The accounts have been prepared in accordance with the Norwegian Accounting Act and Norwegian Generally Accepted Accounting Principles (NGAAP). The main accounting principles are described below.

Unless otherwise stated, all figures specified in the notes are quoted in US dollars (USD).

Sales revenue

Revenue and expenses related to a vessel's voyages are accrued based on the number of days before and after the end of each accounting period.

Balance sheet classification

Current assets and current liabilities include items that falls due within one year, the first year's repayment of long-term debt as well as items associated with the business flows. Current assets are reported at the lowest level of cost price and market value.

Trade and other receivables

Trade receivables and other receivables are recognised at face value less any provisions for losses. Provision for losses are made after an individual evaluation of each receivable.

Foreign currency translation

Monetary items, receivables and liabilities in the balance sheet denominated in other than USD are recorded at the year-end exchange rates. Profit and loss items in foreign currency are recorded at the exchange rates prevailing at the time of the transaction. Both realized and unrealized gains and losses are included under financial items in the profit and loss statement.

Short term investments

Financial current assets, listed shares and bonds included in a trading portfolio and traded on a regular basis, are recorded at market value. Financial current assets used for hedging are evaluated according to portfolio method.

Property, plant and equipment

Non-current assets are reported at cost less accumulated ordinary depreciation and write downs. Depreciation is calculated on a linear method based on the cost price of the asset. Non-current assets are written down to the value of the expected cash flow generated by the assets unless the reduction in value is assumed to be temporarily. The write down can be reversed if the conditions for the write down have been reversed.

Leasing

The company distinguishes between financial and operational leasing. Operational leasing costs are reported as an expense on a straight line basis over the term of the lease. Benefits and liabilities on ships which are treated as financial leases are capitalized and classified as long term assets and liabilities. The interest element in the lease will be included as interest expense and the capital element will be reported as amortization on debt. The lease obligation reported, will be the balance of the principal.

Income tax

Eastern Bulk is applicable for ordinary corporate taxation. The tax expenses in the profit and loss accounts include both taxes payable for the period and changes in deferred taxes. The change in the deferred tax reflects changes in future tax liabilities and assets as a result of timing differences between the tax and the accounts.

Deferred tax liabilities / deferred tax assets within the same tax system are recorded on a net basis.



Eastern Bulk AS

Notes to the accounts for 2020

All numbers in USD

Deferred tax asset is recorded only if the future utilization is probable.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.

Use of estimates

Preparing the annual accounts in accordance with GAP requires the management to use estimates and assumptions affecting the amounts reported in accounts with notes.

Eastern Bulk AS has used estimates supported by Clarkson's forward rates to calculate the effect of straddling voyages

Bunkers

Inventories are valued at the lower of historical cost price according to the "first in first out" principle and estimated market value.

Portfolio considerations

Physical and financial freight contracts entered into for the purpose of achieving gains through short-term fluctuations in market rates are managed and valued as a single portfolio. The portfolio is valued at the lower of acquisition cost and fair market value. Both physical and financial freight contracts are valued against the forward curves as of December 31. The fair market value of these contracts also includes estimated future losses due to counterparty risk. Loss provisions are made to the extent that the fair market value of the portfolio is negative. Any positive value exceeding acquisition cost is not recognized.

Note 2 - Debts and receivables

	2020	2019
<i>Long term liabilities due in more than 5 years</i>		
Debt to group companies	-2 487 287	-3 665 165
Debt to associated companies	0	-557 042
Total	<u>-2 487 287</u>	<u>-4 222 207</u>
<i>Current receivables</i>		
Trade receivables	264 029	4 690 644
Revenue not yet invoiced	449 623	1 942 425
Total	<u>713 652</u>	<u>6 633 069</u>
<i>Other current liabilities</i>		
Trade creditors	-1 154 827	-5 556 039
Deferred income	-381 793	-2 572 242
Accrued voyage cost	-51 727	-680 544
Accrued expenses	-152 064	-400 467
Other short term liabilities	-2 092 864	-1 287 954
Total	<u>-3 833 275</u>	<u>-10 497 246</u>

Note 3 - Other operating expenses



Eastern Bulk AS

Notes to the accounts for 2020

All numbers in USD

	2020	2019
<i>Other operating expenses</i>		
Professional fees	82 751	265 683
Bad debt	232 321	200 000
Other administration cost	1 880 381	2 675 872
	<u>2 195 453</u>	<u>3 141 555</u>

Note 4 - Other financial income and expenses

	2020	2019
<i>Other financial income</i>		
Other financial income	-928	23 372
Currency gain	704 998	119 546
	<u>704 070</u>	<u>142 918</u>

<i>Other financial expense</i>		
Other financial expense	12 133	27 486
Currency loss	1 170 460	130 016
	<u>1 182 593</u>	<u>157 502</u>

Note 5 - Intercompany balance group company and associate

All numbers in USD

<i>Payables</i>	2020	2019
Other short term payables	-1 482 532	-926 535
Intercompany long term debt	-2 487 287	-4 222 207
Total	<u>-3 969 819</u>	<u>-5 148 742</u>

Note 6 - Wage costs, number of employees, remuneration, loans to employees and auditor's fee

The total number of employees in the company during the year: 0 labour year.

The company has no employees. The Company buys administrative and commercial services from Tidships Services AS, included under Other operating expenses.

<i>Auditor fee has been divided as follows</i>	2020	2019
Statutory audit fee	13 812	15 390

VAT is not included in the figures of auditor's fee.



Eastern Bulk AS

Notes to the accounts for 2020

All numbers in USD

Note 7 - Bunker inventories

	2020	2019
Bunkers	228 050	3 266 632

The bunker inventory on board our vessels are Very Low Sulphur Fuel Oil and Low Sulphur Marine Gas Oil.

Note 8 - Owners equity

All numbers in USD

	Share capital	Other equity	Total
Owners equity 01.01.2020	12 102	-2 966 609	-2 954 507
Profit for the year	0	-2 766 480	-2 766 480
Owners equity 31.12.2020	12 102	-5 733 089	-5 720 987

Note 9 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Share capital	100	121,02	12 102

Share capital NOK 100.000/USD 12.102

Shareholders per 31.12.:

	Ownership share	Voting rights
Tidships Services AS	100 %	100 %

Note 10 - Related parties

The company transact business with the following related parties, beeing companies in which Tidships Services AS or other companies in the Group has significant interest: Eastern Bulk AS, Stove Friend AS, Stove Tide AS, Stove Friendship AS.

Tidships Services AS, the parent company is delivering administrative and other services to the company. All transactions are made at market terms.

Note 11 - Financial market risk

There will always be a credit risk related to the company's business. Eastern Bulk AS is monitoring the financial solidity of its counterparties and historically the credit losses have been moderate.



Eastern Bulk AS

Notes to the accounts for 2020

All numbers in USD

Exchange rate risk

The functional currency of all the company is USD. With the exception of cost of administration are all revenue and operating costs in USD. Part of the revenue is converted to NOK to cover administrative expenses. Due to limited risk related to currency, the company is not hedging any of its currency positions.

Note 12 - Leasing contracts

The company's committed lease agreements on vessels is limited to maximum 2 years. Total commitment for 2021 is USD 7.8 million allocated on 443 vessel days (2020: USD 22.3 million allocated on 2.401 vessel days). The lease agreements are classified as operational leases.

Note 13 - Income taxes

All numbers in USD

<i>Tax base estimation</i>	2020	2019
Ordinary result before tax	-2 766 480	-3 109 946
Currency effect	1 080 472	-584 545
General income	-1 686 008	-3 694 491
Tax loss carry forward	-3 694 491	-3 694 491
Tax base	-5 380 499	-7 388 982
<i>Temporary differences outlined</i>	2020	2019
Tax loss carry forward	-5 380 499	-3 694 491
Net temporary differences	-5 380 499	-3 694 491
Temporary differences not included in deferred tax asset	-5 380 499	-3 694 491
Total	0	0

Note 14 - Subsequent events

The Company will merge with its sister company, Eastern Bulk Carriers in Q4 2021.

Note 15 - A going concern

The Company's equity was negative at year-end with USD 5.720.987. This is supplemented by a long term, subordinated loan provided by the shareholders to the Company in the amount of USD 2.5 million. A loan to associated company has also been transferred to the shareholder and classified as long term debt in 2021.

So far in 2021, the demand for dry bulk commodities has had a strong increase from 2020 which has positively affected both the Company's cash flow from operations as well as equity. The Company decided to merge with its sister company Eastern Bulk Carriers AS in Q4 2021 and has therefore reduced activity



Eastern Bulk AS

Notes to the accounts for 2020

All numbers in USD

throughout Q4 2020 and in 2021.

In accordance with §3-3a of the Norwegian Accounting Act, the Board confirms that the financial statement have been prepared under a going concern assumption.



To the Annual Shareholders' Meeting of
Eastern Bulk AS

BHL DA
Elias Smiths vei 24
1337 Sandvika

Org. nr.: 992 768 061

Telefon: 86 85 59 00
E-post: ta@bhl.no
Internett: www.bhl.no

Medlemmer av
Den norske Revisorforening

Ansvarlig revisor:
Thomas Andersen

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Eastern Bulk AS, showing a loss of USD 2 766 480. The financial statements which comprise the balance sheet as at December 31, 2020, the profit and loss account and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Eastern Bulk AS at December 31, 2020, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, included 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 laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors are responsible for the preparation and fair presentation of the financial statements 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.



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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We communicate with those charged with governance 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.



Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, «Assurance Engagements Other than Audits or Reviews of Historical Financial Information», it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Sandvika, 31. August 2021

BHL DA

Thomas Andersen
Statsautorisert revisor



Skatteetaten

Vår dato 10.07.2018	Din dato 04.07.2018	Saksbehandler Jeanette Munkvold Skovholt
800 80 000 Skatteetaten.no	Din referanse Stein Hedemark	Telefon 90076012
Org.nr 996250318	Vår referanse 2012/451120	Postadresse Postboks 9200 Grønland 0134 Oslo

EASTERN BULK HOLDING AS
Postboks 132
1325 LYSAKER

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 4. juli 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskap:

- Eastern Bulk Holding AS, org.nr. 991 851 925
- Eastern Bulk AS, org.nr. 915 835 694
- Eastern Bulk Carriers AS, org.nr. 968 860 577

Skattedirektoratet gir på bakgrunn av en konkret vurdering ovenstående selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

Bakgrunn

Fra søknaden gjengis:

Selskapet inngår i en større selskapsgruppe som omfatter Stove Shipping AS (som eier og driver et antall bulkskip), Lorentzen & Stemoco AS (som driver skipsmegling) og Rederi AB Dalen (som driver investeringsvirksomhet).

Selskapets heleide datterselskaper, Eastern Bulk AS og Eastern Bulk Carriers AS, opererer bulkskip i su pramax-segmentet. Dette segmentet omfatter skip i størrelsesordenen 40.000-60.000 dwt. Flåten er innleid, dels for lange og dels for kortere perioder.

Konsernet driver virksomhet innenfor internasjonal sjøveis transport av varer innenfor tørrlast. Kundene er i all hovedsak internasjonale og det etterspørres regelmessig regnskapsinformasjon om selskapet på engelsk og all kommunikasjon med kunder og leverandører foregår på 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 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 vekt på at selskapene inngår i en større selskapsgruppe der bransjen er internasjonal. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Kari-Alice Frønsdal
underdirektør
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Jeanette Munkvold Skovholt

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.

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