



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 929 418 417
Organisasjonsform: Aksjeselskap
Foretaksnavn: KLAVENESS MARITIME SERVICES AS
Forretningsadresse: Drammensveien 260
0283 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Lene Carlson Haug
Dato for fastsettelse av årsregnskapet: 21.03.2024

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, 02.04.2025



Resultatregnskap

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other administration cost	2	8 248	542
Sum kostnader		8 248	542
Driftsresultat		-8 248	-542
Finansinntekter og finanskostnader			
Annen renteinntekt		191	80
Sum finansinntekter		191	80
Annen rentekostnad		245	0
Other financial expenses		205	81
Gain/loss on foreign exchange		688	424
Reversal of impairment		-1 510	1 510
Sum finanskostnader		-372	2 015
Netto finans		563	-1 935
Ordinært resultat før skattekostnad		-7 685	-2 477
Tax on ordinary result	3	-1 968	0
Ordinært resultat etter skattekostnad		-5 722	-2 477
Årsresultat		-5 722	-2 477
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-5 722	-2 477
Sum overføringer og disponeringer		-5 722	-2 477



Balanse

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Group contribution	5	11 580	0
Sum fordringer		11 580	0
Bankinnskudd, kontanter og lignende			
Cash and bank deposits	6	17 525	8 020
Sum bankinnskudd, kontanter og lignende		17 525	8 020
Sum omløpsmidler		29 105	8 020
SUM EIENDELER		29 105	8 020
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	10 497	10 497
Sum innskutt egenkapital		10 497	10 497
Opptjent egenkapital			
Other equity	7	-1 240	-2 477
Sum opptjent egenkapital		-1 240	-2 477
Sum egenkapital		9 257	8 020
Sum langsiktig gjeld		0	0



Balanse

Beløp i: USD	Note	2023	2022
Kortsiktig gjeld			
Kortsiktig konserngjeld	8	19 603	
Other current liabilities		245	0
Sum kortsiktig gjeld		19 848	0
Sum gjeld		19 848	0
SUM EGENKAPITAL OG GJELD		29 105	8 020



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 535280

Enheten

Organisasjonsnummer: 929 418 417
Organisasjonsform: Aksjeselskap
Foretaksnavn: KLAVENESS MARITIME SERVICES AS
Forretningsadresse: Drammensveien 260
0283 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Lene Carlson Haug
Dato for fastsettelse av årsregnskapet: 21.03.2024

Grunnlag for avgivelse

År 2023: Årsregnskap 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, 27.06.2024



Organisasjonsnr: 929 418 417
KLAVENESS MARITIME SERVICES AS

RESULTATREGNSKAP

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other administration cost	2	8 248	542
Sum kostnader		8 248	542
Driftsresultat		-8 248	-542
Finansinntekter og finanskostnader			
Annen renteinntekt		191	80
Sum finansinntekter		191	80
Annen rentekostnad		245	0
Other financial expenses		205	81
Gain/loss on foreign exchange		688	424
Reversal of impairment		-1 510	1 510
Sum finanskostnader		-372	2 015
Netto finans		563	-1 935
Ordinært resultat før skattekostnad		-7 685	-2 477
Tax on ordinary result	3	-1 963	0
Ordinært resultat etter skattekostnad		-5 722	-2 477
Årsresultat		-5 722	-2 477
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-5 722	-2 477
Sum overføringer og disponeringer		-5 722	-2 477



Organisasjonsnr: 929 418 417
KLAVENESS MARITIME SERVICES AS

BALANSE

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Group contribution	5	11 580	0
Sum fordringer		11 580	0
Bankinnskudd, kontanter og lignende			
Cash and bank deposits	6	17 525	8 020
Sum bankinnskudd, kontanter og lignende		17 525	8 020
Sum omløpsmidler		29 105	8 020
SUM EIENDELER		29 105	8 020
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	10 497	10 497
Sum innskutt egenkapital		10 497	10 497
Opptjent egenkapital			
Other equity	7	-1 240	-2 477
Sum opptjent egenkapital		-1 240	-2 477
Sum egenkapital		9 257	8 020
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Kortsiktig konserngjeld	8	19 603	
Other current liabilities		245	0
Sum kortsiktig gjeld		19 848	0
Sum gjeld		19 848	0
SUM EGENKAPITAL OG GJELD		29 105	8 020



Organisasjonsnr: 929 418 417
KLAVENESS MARITIME SERVICES AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper
Se vedlagt regnskap

Note
10

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.



KLAVENESS MARITIME SERVICES AS

FINANCIAL STATEMENT

31st December 2023



KLAVENESS MARITIME SERVICES AS

PROFIT AND LOSS

		<u>2023</u>	<u>12.04-31.12.22</u>
		<u>USD</u>	<u>USD</u>
<u>OPERATING REVENUES AND EXPENSES</u>			
Other administration expenses	Note 2	-8 248	-542
Total operating expenses		-8 248	-542
Operating result		-8 248	-542
<u>FINANCIAL INCOME AND EXPENSES</u>			
Other interest income		191	80
Other interest expense		-245	0
Other financial expenses		-206	-81
Gain / (loss) on foreign exchange		-688	-424
Impairment/reversal of impairment		1 510	-1 510
Result of financial items		563	-1 935
Ordinary result before tax		-7 685	-2 477
Tax on ordinary result	Note 3	1 963	0
Net profit/(loss) for the year		-5 722	-2 477



KLAVENESS MARITIME SERVICES AS

BALANCE SHEET

		31.12.2023	12.04.22-31.12.22
		USD	USD
ASSETS			
<u>FIXED ASSETS</u>			
Financial fixed assets			
Investment in Joint Venture	Note 4	0	0
Total financial fixed assets		0	0
Total fixed assets		0	0
<u>CURRENT ASSETS</u>			
Receivables from group companies	Note 5	11 580	0
Cash and bank deposits	Note 6	17 525	8 020
Total current assets		29 105	8 020
TOTAL ASSETS		29 105	8 020



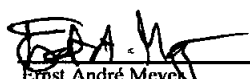
KLAVENESS MARITIME SERVICES AS


BALANCE SHEET


		<u>31.12.2023</u>	<u>12.04.22-31.12.22</u>
		<u>USD</u>	<u>USD</u>
EQUITY AND LIABILITIES			
<u>EQUITY</u>			
Paid-in capital			
Share capital (100 shares@ USD 105)	Note 7	10 497	10 497
Total Paid-in capital		<u>10 497</u>	<u>10 497</u>
Retained earnings			
Other equity / (uncovered losses)		-1 239	-2 477
Total retained earnings		<u>-1 239</u>	<u>-2 477</u>
Total equity		<u>9 258</u>	<u>8 020</u>
<u>LIABILITIES</u>			
Current liabilities			
Dept to group companies	Note 8	19 603	0
Other current liabilities		245	0
Total current liabilities		<u>19 848</u>	<u>0</u>
Total liabilities		<u>19 848</u>	<u>0</u>
TOTAL EQUITY AND LIABILITIES		<u>29 105</u>	<u>8020</u>


Oslo, 31 December 2023

March 21, 2024


Ernst André Meyer
Chair


Gøran Andreassen
Board Member


Trine Hellum
Board Member


Geir Frode Abelsen
Managing Director



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

Note 1

ACCOUNTING PRINCIPLES

The financial statements have been prepared and presented according to Norwegian Accounting Act for small companies, and generally accepted accounting principles in Norway. The most important accounting principles applied by the company are described below.

CLASSIFICATION OF ITEMS IN THE ACCOUNTS

Assets designed for permanent ownership or use and receivables with maturities exceeding one year from the balance sheet date are presented as fixed assets. Other assets are classified as current assets. Debt with maturity within one year from the balance sheet date, is classified as current debt. All other debt is classified as long-term debt.

RECEIVABLES

Receivables are recorded at their nominal value, less expected losses. Provisions for losses are made following assessment of each receivable.

RELATED PARTIES

Transactions with related parties are conducted at arm's length on market terms.

COST RECOGNITION

Expenses are recognized in the same period as the revenues with which they are related. Expenses that cannot be directly attributed to revenues are expensed as they are incurred. In recording projects in progress but not completed at the close of an accounting period, expenses are accrued according to the proportion incurred.

INVESTMENTS IN JOINT VENTURES

Companies whose activities represents an integrated part of the company's core activities, and for which the activities are regulated by contractual agreements between two or more participants that have joint control of the activities, and in which the company's ownership share is between 20 percent and 50 percent, are defined as joint ventures. Investments in joint ventures are recognized using the purchase method of accounting.

In accounting for investments using the purchase method, repayments of paid-in capital and distribution of earned equity that are attributable to periods prior to the company's ownership, are recorded as a reduction to the investment's acquisition cost. Distributions of joint venture profits earned while the company owns the joint venture interest are recognized in the profit

If the recoverable amount of an investment is lower than the carrying amount, and the decline in value is not expected to be temporary, the investment is written down to its recoverable amount. The recoverable amount is the higher of its fair value less costs to sell and its value in use. Write-downs are reversed to the extent the basis for the write-downs no longer exists.

TAX

Tax expense in the profit and loss account includes both tax payable for the period, adjustment of previous years' tax expense, and changes in deferred tax liability and deferred tax asset. The year's payable tax is the tax expense that falls due for payment as a result of the period's taxable profit. Deferred tax represents the tax that on the balance sheet date is associated with profit for the year and previous years and that will fall due for payment in subsequent periods. The deferred tax asset comprises tax already paid but not yet expensed in the accounts and future tax savings associated with loss carry forwards. Deferred tax and deferred tax asset are calculated using 22 percent of the value of the temporary differences between accounting and tax values and the tax loss to be carried forward at the close of the accounting year. Tax-increasing and tax-reducing temporary differences that are reversed or can be reversed in the same period and under the same tax



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

Note 1

ACCOUNTING PRINCIPLES

PRESENTATION CURRENCY AND FUNCTIONAL CURRENCY

The company presents its accounts in USD. The company's functional currency is USD.



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

Note 2

	2023	12.04.22-31.12.22
<u>OPERATING EXPENSES</u>	USD	USD
External fees	0	-542
Audit fee	-2 392	0
Services from group companies and other related companies	-5 856	0
Total operating expenses	-8 248	-542



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

Note 3

A. TAX EXPENSE

Tax expense in the profit and loss account consists of:

	2023	12.04.22-31.12.22
	USD	USD
Tax payable*	-1963	0
Total tax expense	-1963	0

*Tax payable will be settled through group contribution

B. CALCULATION OF TAX BASIS - TAX PAYABLE

	2023 Basis	2023 Tax 22 %	12.04.22-31.12.22 Basis	12.04.22-31.12.22 Tax 22 %
Profit before tax	-7 685	-1 691	-2 477	-545
Exchange rate differences	272	60	402	88
Accounting write-down of shares/ownership interests	-1 510	-332	1 510	332
Subtotal - permanent difference	-1 238	-272	1 912	421
Change in temporary differences	0	0	0	0
Group Contribution from: Klaveness Finans AS	8 923	1 963	0	0
Subtotal - Group Contribution	8 923	1 963	0	0
Total basis and tax payable before tax deficit carried forward	-0	-0	-565	-124
Use of tax losses carried forward	0	0	565	124
Total tax basis and tax payable	0	0	0	0

C. RECONCILIATION OF NOMINAL AND ACTUAL TAX RATES:

	2023	12.04.22-31.12.22
Result before tax	-7 685	-2 477
Nominal tax rate	22 %	22 %
Expected income tax according to the nominal taxation rate	-1 691	-545
Deferred tax, not recorded in the balance sheet	-124	124
Tax effect, non-deductible costs	-332	421
Tax adjustment previous year	124	0
Tax effect on exchange rate differences	60	0
Tax expense for the year	-1963	0
Effective tax rate	26 %	0 %

D. DEFERRED TAX / (DEFERRED TAX ASSET)

Specification of the tax effect of temporary differences:

USD	Status 01.01.2023	Change 2023	Status 31.12.2023	Tax effect 31.12.2023 22 %	Status 31.12.2022	Tax effect 31.12.2022 22 %
Tax losses carried forward	-565	565	0	0	-565	-124
Total temp. differences - basis for calc. deferred tax/deferred tax asset	-565	565	0	0	-565	-124

Deferred tax / (deferred tax asset) recorded in the balance sheet	0	0
Change in deferred tax / (deferred tax asset)	0	0

Comment on deferred tax:

According to the accounting rules for small companies, deferred tax asset is not posted in the balance sheet.



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

Note 4

INVESTMENTS:

NOK investments	Date of acquisition	Number of shares	Paid-in capital 2022	Write-down 2022	Booked value 31.12.2022	Booked value 31.12.2023
Investment in Joint Venture						
Green Island Energy AS *	25.11.2022	15	1 510	-1 510	-0	0
Sum NOK investments:			1 510	-1 510	-0	0

Klaveness Maritime Services AS was established 4 April 2022 and has its offices in Oslo, Norway. The company is per 31 December 2023 100% owned by Klaveness Finans AS. The purpose of the company is shipping and associated activities.

* October 27, 2023: Green Island Energy AS was sold to Green Island Shipholding AS

Note 5	31.12.2023	31.12.2022
RECEIVABLES FROM GROUP COMPANIES	USD	USD
Klaveness AS	2 657	0
Group Contribution with tax effect - Klaveness Finans AS	8 923	0
Total receivables from group companies	11 580	0

Short-term intragroup receivables are defined as items that fall due within one year after the close of the accounting year.

Note 6	31.12.2023	31.12.2022
CASH AND CASH EQUIVALENTS	USD	USD
Bank deposits USD	17 525	8 020
Total cash and cash equivalents	17 525	8 020



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

Note 7

EQUITY

USD	Share capital	Other equity	Total equity
Equity as of 01.01.2022	0	0	0
CHANGE IN EQUITY 2022			
Invested share capital 12.04.2022	10 497	0	10 497
Year-end result	0	-2 477	-2 477
Equity as of 01.01.2023	10 497	-2 477	8 020
CHANGE IN EQUITY DURING 2023			
Year-end result	0	-5 722	-5 722
Group contribution with tax effect	0	6 960	6 960
Equity as of 31.12.2023	10 497	-1 239	9 257



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

NOTE 8

LIABILITIES TO GROUP COMPANIES

	31.12.2023	31.12.2022
	USD	USD
Klaveness Finans AS	19 603	0
Total liabilities to group companies	19 603	0

Note 9

OTHER SHORT TERM LIABILITIES

	31.12.2023	31.12.2022
	USD	USD
Accrued non-paid interest to group companies	245	0
Total other short term liabilities	245	0



KLAVENESS MARITIME SERVICES AS

NOTES TO FINANCIAL STATEMENTS

Note 10

EMPLOYEES

The company has no employees.

Note 11

FINANCIAL POSITION

The company's financial position is considered to be adequate. The financial statements are prepared under the assumption of going concern

Note 12

SUBSEQUENT EVENTS

There have not been any subsequent events with effect on the statutory accounts of the company as per 31 December 2023








109 FS 311223 til signering TRH

Final Audit Report

2024-03-25

Created:	2024-03-21
By:	Nina H Sandvold (nhs@klaveness.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAr4kec58gl2KHHvdm90fklBatckPiMi7O

"109 FS 311223 til signering TRH" History

-  Document created by Nina H Sandvold (nhs@klaveness.com)
2024-03-21 - 12:48:00 PM GMT- IP address: 188.95.241.37
-  Document emailed to Trine Hellum (trh@klaveness.com) for signature
2024-03-21 - 12:48:41 PM GMT
-  Email viewed by Trine Hellum (trh@klaveness.com)
2024-03-25 - 12:18:32 PM GMT- IP address: 104.47.51.254
-  Document e-signed by Trine Hellum (trh@klaveness.com)
Signature Date: 2024-03-25 - 12:18:43 PM GMT - Time Source: server- IP address: 188.95.241.37
-  Agreement completed.
2024-03-25 - 12:18:43 PM GMT



Adobe Acrobat Sign



Building a better
working world

Statsautoriserte revisorer
Ernst & Young AS

Stortorvet 7, 0155 Oslo
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Klaveness Maritime Services AS

Opinion

We have audited the financial statements of Klaveness Maritime Services AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement for the year then ended, and notes to the financial statements, including material accounting policy information.

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

Basis for opinion

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

Responsibilities of management for the financial statements

Management (the board of directors) is 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.

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:

Penneo document key: FP3JF-7ECEZ-N2E7Z-UH40S-KF5VH-5MEXW



Building a better
working world

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

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

Oslo, 21 March 2024
ERNST & YOUNG AS

The auditor's report is signed electronically

Johan Lid Nordby
State Authorised Public Accountant (Norway)

Penneo document key: FP3JF-7ECEZ-N2E7Z-UH40S-KF5VH-5MEXW



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

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

Johan Lid Nordby

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: UN:NO-9578-5997-4-729076

IP: 147.161.xxx.xxx

2024-03-21 12:31:13 UTC



Penneo Dokumentnøkkel: FP3IF-7ECEZ-N2EZZ-UH4OS-KF5VH-5WEXW

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validator>



Skatteetaten

Vår dato
03.10.2022

Din/Deres dato
16.09.2022

Saksbehandler
Nina Gulbrandsen

800 80 000
Skatteetaten.no

Din/Deres referanse
AR507065478

Telefon
99796636

Org.nr
974761076

Vår referanse
2022/5781261

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

KLAVENESS AS
Postboks 182 Skøyen
0212 OSLO

Att. Lena Christin Evensen

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Klaveness AS (org.nr. 997 553 667) søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende selskap:

Klaveness Maritime Services AS (org.nr. 929 418 417)

Klaveness Dry Bulk AS (org.nr. 928 221 830)

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

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

Bakgrunn

Selskapene som søker om dispensasjon ble stiftet i 2021/22 og inngår i Torvald Klaveness Gruppen. Selskapene som inngikk i Torvald Klaveness Gruppen fikk i vedtak (2009/275763) av 25. januar 2010 dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk språk. Selskaper som har kommet til senere har også fått dispensasjon. Det søkes derfor om dispensasjon for disse nye selskapene. Øvrige forhold som ble lagt til grunn i det tidligere vedtaket er fortsatt gjeldende.

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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattekontoret lagt vekt på at selskapene som søker om dispensasjon er nye selskaper som inngår i et konsern som tidligere er gitt dispensasjon

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lene Bjørkevoll
underdirektør
Innsats, storbedrift
Skatteetaten

Nina Gulbrandsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.