



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 930 819 743  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: INTERSHIP RK AS  
Forretningsadresse: Raffelneset 6  
6060 HAREID

### 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: Ole Peter Brandal  
Dato for fastsettelse av årsregnskapet: 28.06.2024

### 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, 25.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	1	27 051	
<b>Sum kostnader</b>		<b>27 051</b>	
<b>Driftsresultat</b>		<b>-27 051</b>	
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		469	
Annen renteinntekt		83	
<b>Sum finansinntekter</b>		<b>552</b>	
<b>Netto finans</b>		<b>552</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-26 499</b>	<b>0</b>
Income tax expense	2		
<b>Ordinært resultat etter skattekostnad</b>		<b>-26 499</b>	<b>0</b>
<b>Årsresultat</b>		<b>-26 499</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-26 499</b>	
<b>Totalresultat</b>		<b>-26 499</b>	
<b>Overføringer og disponeringer</b>			
Transferred from other equity		-26 499	
<b>Sum overføringer og disponeringer</b>	3	<b>-26 499</b>	



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	2		
<b>Sum anleggsmidler</b>		<b>0</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Konsernfordringer	4	9 751	
<b>Sum fordringer</b>		<b>9 751</b>	
<b>Sum omløpsmidler</b>		<b>9 751</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>9 751</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	3, 5	30 000	
Beholdning av egne aksjer	3, 5		
Overkurs	3		
Annen innskutt egenkapital	3		
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	
<b>Opptjent egenkapital</b>			
Other equity	3		
Udekket tap	3	26 499	
<b>Sum opptjent egenkapital</b>		<b>-26 499</b>	
<b>Sum egenkapital</b>		<b>3 501</b>	<b>0</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	2		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		6 250	
Tax payable	2		
Kortsiktig konserngjeld	4		
Other current liabilities	4		
<b>Sum kortsiktig gjeld</b>		<b>6 250</b>	
<b>Sum gjeld</b>		<b>6 250</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>9 751</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 704176

#### Enheten

Organisasjonsnummer: 930 819 743  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: INTERSHIP RK AS  
Forretningsadresse: Raffelneset 6  
6060 HAREID

#### Regnskapsår

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Morselskap i konsern: Nei

#### Regnskapsregler

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ole Peter Brandal  
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Brønnøysundregistrene, 02.08.2024



Organisasjonsnr: 930 819 743  
INTERSHIP RK AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	1	27 051	
<b>Sum kostnader</b>		<b>27 051</b>	
<b>Driftsresultat</b>		<b>-27 051</b>	
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		469	
Annen renteinntekt		83	
<b>Sum finansinntekter</b>		<b>552</b>	
<b>Netto finans</b>		<b>552</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-26 499</b>	<b>0</b>
Income tax expense	2		
<b>Ordinært resultat etter skattekostnad</b>		<b>-26 499</b>	<b>0</b>
<b>Årsresultat</b>		<b>-26 499</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-26 499</b>	
<b>Totalresultat</b>		<b>-26 499</b>	
<b>Overføringer og disponeringer</b>			
Transferred from other equity		-26 499	
<b>Sum overføringer og disponeringer</b>	3	<b>-26 499</b>	



Organisasjonsnr: 930 819 743  
INTERSHIP RK AS

## BALANSE

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	2		
<b>Sum anleggsmidler</b>		<b>0</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Konsernfordringer	4	9 751	
<b>Sum fordringer</b>		<b>9 751</b>	
<b>Sum omløpsmidler</b>		<b>9 751</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>9 751</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	3, 5	30 000	
Beholdning av egne aksjer	3, 5		
Overkurs	3		
Annen innskutt egenkapital	3		
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	
<b>Opptjent egenkapital</b>			
Other equity	3		
Udekket tap	3	26 499	
<b>Sum opptjent egenkapital</b>		<b>-26 499</b>	
<b>Sum egenkapital</b>		<b>3 501</b>	<b>0</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	2		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		6 250	
Tax payable	2		
Kortsiktig konserngjeld	4		
Other current liabilities	4		



Sum kortsiktig gjeld	6 250	
Sum gjeld	6 250	0
SUM EGENKAPITAL OG GJELD	9 751	0



Organisasjonsnr: 930 819 743  
INTERSHIP RK AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

1

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.



# **Annual Report 2023**

## **Intership RK AS**

**Revenue statement**  
**Balance sheet**  
**Notes to the Accounts**

**Org.no.: 930 819 743**



## Revenue statement

### Intership RK AS

Operating income and operating expenses	Note	2023
Other expenses	1	27 051
<b>Total expenses</b>		<b>27 051</b>
<b>Operating profit</b>		<b>-27 051</b>
<b>Financial income and expenses</b>		
Interest income from group companies		469
Other interest income		83
<b>Net financial items</b>		<b>552</b>
Net profit before tax		-26 499
<b>Net profit or loss</b>		<b>-26 499</b>
<b>Attributable to</b>		
Transferred from other equity		26 499
<b>Total</b>	<b>3</b>	<b>-26 499</b>



**Balance sheet**  
**Intership RK AS**

<b>Assets</b>	<b>Note</b>	<b>2023</b>
<b>Current assets</b>		
<b>Debtors</b>		
Receivables from group companies	4	9 751
<b>Total receivables</b>		<b>9 751</b>
<b>Total current assets</b>		<b>9 751</b>
<b>Total assets</b>		<b>9 751</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	3, 5	30 000
<b>Total paid-up equity</b>		<b>30 000</b>
<b>Retained earnings</b>		
Uncovered loss	3	-26 499
<b>Total retained earnings</b>		<b>-26 499</b>
<b>Total equity</b>		<b>3 501</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables		6 250
<b>Total current liabilities</b>		<b>6 250</b>
<b>Total liabilities</b>		<b>6 250</b>
<b>Total equity and liabilities</b>		<b>9 751</b>

Hareid, 28.06.2024  
The board of Intership RK AS

Ole Peter Brandal  
chairman of the board

Øyvind Folland  
member of the board



## **Accounting principles**

The financial statements have been prepared in compliance with the Accounting Act and generally accepted accounting principles for smaller companies, NRS 8.

The functional currency of the company is NOK. This is also the presentation currency.

## **Classification and assessment of balance sheet items**

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

## **Tax**

The tax expense in the income statement consists of tax payable and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forward at the end of the period. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

The disclosure of deferred tax assets on net tax reducing differences which have not been eliminated, and tax losses carried forward, is based on estimated future earnings. Deferred tax and tax assets are presented net in the balance sheet.

## **Note 1 Personnel expenses, number of employees, remuneration, loan to employees**

The company does not have any employees.

No remuneration has been paid to senior executives or members of the board in 2023

No loans/sureties has been granted to the general manager, the Board chairman or other related parties.

## **OTP (Statutory occupational pension)**

The company does not have any employees, consequently it has not been necessary to establish a statutory occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").



## Note 2 Tax

<b>Tax expense</b>	<b>2023</b>
Tax payable	0
Changes in deferred tax assets	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>
<b>Taxable income:</b>	
Ordinary result before tax	-26 499
Permanent differences	0
Changes in temporary differences	0
<b>Taxable income</b>	<b>-26 499</b>
<b>Tax payable in the balance:</b>	
Tax payable on this year's result	0
<b>Total tax payable in the balance</b>	<b>0</b>

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

	<b>2023</b>
Accumulated loss to be brought forward	-26 499
<b>Basis for deferred tax assets</b>	<b>-26 499</b>

<b>Deferred tax assets (22 %)</b>	<b>0</b>
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Deferred tax assets is not accounted for in the balance sheet

## Note 3 Equity

	Share capital	Uncovered loss	Total equity
Incorporated 12.01.23	30 000		30 000
Annual net profit/loss		-26 499	-26 499
<b>Equity 31.12</b>	<b>30 000</b>	<b>-26 499</b>	<b>3 501</b>

The equity of the company is negative as at 31 December 2023. The Norwegian Private Limited Liability Companies Act ("LLC act") § 3-4 states that a company shall at all times maintain equity and liquidity which is adequate in terms of the risk and scope of the company's business. In situations where equity and liquidity falls below the level which the board of directors reasonable believes is the minimum required for the company in view of its business operations and risk exposure, the LLC act impose upon the board to call a general meeting, in which it shall report to the shareholders on the company's financial position and propose measures to restore the equity and liquidity to acceptable levels.

In light of the above, the Board of Directors is monitoring the financial situation of the company. The entity is dormant and it's debts are towards its shareholder. In light of this, the equity and liquidity situation of the company have been assessed to be acceptable. The Board of Directors will take measures to increase equity and provide liquidity if the status of the entity changes or the situation otherwise calls for such measures. Liquidity is available within the Group. As such, the 2023 financial statements are prepared under the going concern assumption.



## Note 4 Intercompany balances and transactions

	<b>2023</b>
Other short-term receivables within the group	9 751
<b>Total</b>	<b>9 751</b>

## Note 5 Shareholders

The share capital in Intership RK AS as of 31.12 consists of:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	30 000	1,00	30 000
<b>Total</b>	<b>30 000</b>		<b>30 000</b>

Intership RK AS is 100% owned by Intership AS, which is 100% owned by Hadar Holding AS.  
The headquarter of Hadar Holding is located in Hareid.  
Consolidated financial statement is prepared by both Intership AS and Hadar Holding AS and can be requested at Raffeleneset 6, 6060 Hareid.



Vår dato  
05.07.2023

Din/Deres dato  
03.07.2023

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2023/5392045

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

INTERSHIP AS  
Postboks 83  
6069 HAREID

Att. Geir Sandnes

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 3. juli 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>Intership Atlantic AS</b>	<b>org.nr. 929 993 411</b>
<b>Intership RK AS</b>	<b>org.nr. 930 819 743</b>
<b>Intership Viking AS</b>	<b>org.nr. 930 819 700</b>

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 er eid av et norsk selskap hvor den ultimate majoritetseieren er et utenlandsk selskap. Selskapene er en del av et internasjonalt konsern som driver virksomhet innen shipping.

### 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 eid av et selskap hvor den ultimate majoritetseieren er et utenlandsk selskap. Videre er det vektlagt at selskapene driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



# **Annual Report 2023**

## **Intership RK AS**

**Revenue statement**  
**Balance sheet**  
**Notes to the Accounts**

**Org.no.: 930 819 743**



## Revenue statement

### Intership RK AS


Operating income and operating expenses	Note	2023
Other expenses	1	27 051
<b>Total expenses</b>		<u>27 051</u>
<b>Operating profit</b>		<u>-27 051</u>
<b>Financial income and expenses</b>		
Interest income from group companies		469
Other interest income		83
<b>Net financial items</b>		<u>552</u>
Net profit before tax		-26 499
<b>Net profit or loss</b>		<u>-26 499</u>
<b>Attributable to</b>		
Transferred from other equity		26 499
<b>Total</b>	3	<u>-26 499</u>

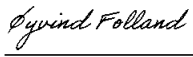


**Balance sheet**  
**Intership RK AS**

<b>Assets</b>	<b>Note</b>	<b>2023</b>
<b>Current assets</b>		
<b>Debtors</b>		
Receivables from group companies	4	9 751
<b>Total receivables</b>		<b>9 751</b>
<b>Total current assets</b>		<b>9 751</b>
<b>Total assets</b>		<b>9 751</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	3, 5	30 000
<b>Total paid-up equity</b>		<b>30 000</b>
<b>Retained earnings</b>		
Uncovered loss	3	-26 499
<b>Total retained earnings</b>		<b>-26 499</b>
<b>Total equity</b>		<b>3 501</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables		6 250
<b>Total current liabilities</b>		<b>6 250</b>
<b>Total liabilities</b>		<b>6 250</b>
<b>Total equity and liabilities</b>		<b>9 751</b>

Hareid, 28.06.2024  
The board of Intership RK AS

  
Ole Peter Brandal (Jun 27, 2024 21:32 GMT+2)  
Ole Peter Brandal  
chairman of the board

  
Øyvind Folland  
member of the board



## **Accounting principles**

The financial statements have been prepared in compliance with the Accounting Act and generally accepted accounting principles for smaller companies, NRS 8.

The functional currency of the company is NOK. This is also the presentation currency.

## **Classification and assessment of balance sheet items**

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

## **Tax**

The tax expense in the income statement consists of tax payable and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forward at the end of the period. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

The disclosure of deferred tax assets on net tax reducing differences which have not been eliminated, and tax losses carried forward, is based on estimated future earnings. Deferred tax and tax assets are presented net in the balance sheet.

## **Note 1 Personnel expenses, number of employees, remuneration, loan to employees**

The company does not have any employees.

No remuneration has been paid to senior executives or members of the board in 2023

No loans/sureties has been granted to the general manager, the Board chairman or other related parties.

## **OTP (Statutory occupational pension)**

The company does not have any employees, consequently it has not been necessary to establish a statutory occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").



## Note 2 Tax

<b>Tax expense</b>	<b>2023</b>
Tax payable	0
Changes in deferred tax assets	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>
<b>Taxable income:</b>	
Ordinary result before tax	-26 499
Permanent differences	0
Changes in temporary differences	0
<b>Taxable income</b>	<b>-26 499</b>
<b>Tax payable in the balance:</b>	
Tax payable on this year's result	0
<b>Total tax payable in the balance</b>	<b>0</b>

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

	<b>2023</b>
Accumulated loss to be brought forward	-26 499
<b>Basis for deferred tax assets</b>	<b>-26 499</b>

<b>Deferred tax assets (22 %)</b>	<b>0</b>
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Deferred tax assets is not accounted for in the balance sheet

## Note 3 Equity

	Share capital	Uncovered loss	Total equity
Incorporated 12.01.23	30 000		30 000
Annual net profit/loss		-26 499	-26 499
<b>Equity 31.12</b>	<b>30 000</b>	<b>-26 499</b>	<b>3 501</b>

The equity of the company is negative as at 31 December 2023. The Norwegian Private Limited Liability Companies Act ("LLC act") § 3-4 states that a company shall at all times maintain equity and liquidity which is adequate in terms of the risk and scope of the company's business. In situations where equity and liquidity falls below the level which the board of directors reasonable believes is the minimum required for the company in view of its business operations and risk exposure, the LLC act impose upon the board to call a general meeting, in which it shall report to the shareholders on the company's financial position and propose measures to restore the equity and liquidity to acceptable levels.

In light of the above, the Board of Directors is monitoring the financial situation of the company. The entity is dormant and it's debts are towards its shareholder. In light of this, the equity and liquidity situation of the company have been assessed to be acceptable. The Board of Directors will take measures to increase equity and provide liquidity if the status of the entity changes or the situation otherwise calls for such measures. Liquidity is available within the Group. As such, the 2023 financial statements are prepared under the going concern assumption.



## Note 4 Intercompany balances and transactions

	<b>2023</b>
Other short-term receivables within the group	9 751
<b>Total</b>	<b>9 751</b>

## Note 5 Shareholders

The share capital in Intership RK AS as of 31.12 consists of:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	30 000	1,00	30 000
<b>Total</b>	<b>30 000</b>		<b>30 000</b>

Intership RK AS is 100% owned by Intership AS, which is 100% owned by Hadar Holding AS.  
The headquarter of Hadar Holding is located in Hareid.  
Consolidated financial statement is prepared by both Intership AS and Hadar Holding AS and can be requested at Raffeleneset 6, 6060 Hareid.



## Revenue statement - spesifikasjon

### Intership RK AS

	2023
<b>Other expenses</b>	
6701 Honorar revisjon	25 000
7770 Bank og kortgebyrer	611
7790 Annen kostnad, fradragsberettiget	1 440
	<hr/> 27 051
<b>Interest income from group companies</b>	
8052 Renter konsernkonto	-469
	<hr/> -469
<b>Other interest income</b>	
8050 Annen renteinntekt	-83
	<hr/> -83
<b>Transferred from other equity</b>	
8961 Overføringer fra annen egenkapital	-26 499
	<hr/> -26 499



## Balance sheet - spesifikasjon

### Intership RK AS

	2023
<b>Receivables from group companies</b>	
1921 Bank Drift DNB 1506.66.73658	9 751
	<u>9 751</u>
<b>Share capital</b>	
2000 Aksjekapital	-30 000
	<u>-30 000</u>
<b>Uncovered loss</b>	
2080 Udekket tap	26 499
	<u>26 499</u>
<b>Trade payables</b>	
2400 Leverandørgjeld	-6 250
	<u>-6 250</u>



## Saldobalanse

Klient Intership RK AS  
Fødsels-/org.nr 930 819 743

Kontonr	Kontobetegnelse	Foreløpig 2023	Oppgjørsposter 2023	Endelig 2023	Saldo 2022
1921	Bank Drift DNB 1506.66.73658	9 751,21	0,00	9 751,21	0,00
2000	Aksjekapital	-30 000,00	0,00	-30 000,00	0,00
2080	Udekket tap	0,00	26 498,79	26 498,79	0,00
2400	Leverandørgjeld	-6 250,00	0,00	-6 250,00	0,00
6701	Honorar revisjon	25 000,00	0,00	25 000,00	0,00
7770	Bank og kortgebyrer	611,00	0,00	611,00	0,00
7790	Annen kostnad, fradragsberettiget	1 440,00	0,00	1 440,00	0,00
8050	Annen renteinntekt	-82,84	0,00	-82,84	0,00
8052	Renter konsernkonto	-469,37	0,00	-469,37	0,00
8961	Overføringer fra annen egenkapital	0,00	-26 498,79	-26 498,79	0,00
		<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>Sammendrag</b>					
1045	- 1997	9 751,21	0,00	9 751,21	0,00
2000	- 2999	-36 250,00	26 498,79	-9 751,21	0,00
3000	- 3999	0,00	0,00	0,00	0,00
4010	- 4515	0,00	0,00	0,00	0,00
5000	- 5995	0,00	0,00	0,00	0,00
6000	- 6940	25 000,00	0,00	25 000,00	0,00
7000	- 7793	2 051,00	0,00	2 051,00	0,00
8030	- 8961	-552,21	-26 498,79	-27 051,00	0,00
9995	- 9995	0,00	0,00	0,00	0,00
		<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>



## Posteringsdokumentasjon

### Posteringer

Klient Intership RK AS  
Fødsels-/org.nr 930 819 743

Dato	Tekst	Beløp	Debet	Kredit
<b>Disponeringer</b>				
D6 Disponeringer				
31.12.2023	Overført fra annen egenkapital	26 498,79	2080 Udekket tap	8961 Overføringer fra annen egenkapital

Vi bekrefter herved at ovennevnte posteringer er utført på bakgrunn av instruks fra oss.

Hareid, 28.06.2024

*Made-Anne Verne*

Maestro Ansoppjør

Intership RK AS

Side 1



To the General Meeting of Intership RK AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Intership RK 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 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 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.

### Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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.

### 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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Ålesund, 28 June 2024

**PricewaterhouseCoopers AS**

Terje Honningsvåg  
State Authorised Public Accountant  
(This document is signed electronically)

PricewaterhouseCoopers AS, Langelandsvegen 35, NO-6010 Ålesund  
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Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Honningsvåg, Terje	BANKID	2024-06-28 17:20

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