



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 989 023 268
Organisasjonsform: Aksjeselskap
Foretaksnavn: TAUBÅTKOMPANIET AS
Forretningsadresse: c/o Ole Bjørnevik
Poppelvegen 9
7058 CHARLOTTENLUND

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Ja

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ole T. Bjørnevik
Dato for fastsettelse av årsregnskapet: 18.06.2024

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, 12.08.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Andre driftskostnader		239 373	26 785
Sum kostnader		239 373	26 785
Driftsresultat		-239 373	-26 785
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		11 529 245	3 036 803
Annen renteinntekt			65 137
Sum finansinntekter		11 529 245	3 101 940
Nedskrivning av andre finansielle anleggsmidler		-13 110 000	
Annen rentekostnad		11 395 723	3 091 547
Andre finanskostnader		2 183	
Sum finanskostnader		-1 712 094	3 091 547
Netto finans		13 241 340	10 393
Ordinært resultat før skattekostnad		13 001 967	-16 392
Ordinært resultat etter skattekostnad		13 001 967	-16 392
Årsresultat		13 001 967	-16 392
Årsresultat etter minoritetsinteresser		13 001 967	-16 392
Totalresultat		13 001 967	-16 392
Overføringer og disponeringer			
Avsatt til annen egenkapital		13 001 967	-16 392
Sum overføringer og disponeringer		13 001 967	-16 392



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap		74 972 237	61 862 237
Lån til foretak i samme konsern		53 084 420	167 333 175
Sum finansielle anleggsmidler		128 056 657	229 195 412
Sum anleggsmidler		128 056 657	229 195 412
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer			75 000
Andre kortsiktige fordringer			2 807 658
Sum fordringer			2 882 658
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.		113 169	62 485
Sum bankinnskudd, kontanter og lignende		113 169	62 485
Sum omløpsmidler		113 169	2 945 144
SUM EIENDELER		128 169 826	232 140 556
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		1 250 000	1 250 000
Overkurs		4 080 000	4 080 000
Sum innskutt egenkapital		5 330 000	5 330 000



Balanse

Beløp i: NOK	Note	2023	2022
Opptjent egenkapital			
Annen egenkapital		70 244 661	57 242 694
Sum opptjent egenkapital		70 244 661	57 242 694
Sum egenkapital		75 574 661	62 572 694
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld		34 780 545	44 986 833
Sum annen langsiktig gjeld		34 780 545	44 986 833
Sum langsiktig gjeld		34 780 545	44 986 833
Kortsiktig gjeld			
Leverandørgjeld		290 000	360 000
Gjeld til konsernselskap		11 250	
Gjeld til eier		3 013 370	4 321 028
Annen kortsiktig gjeld		14 500 000	119 900 000
Sum kortsiktig gjeld		17 814 620	124 581 028
Sum gjeld		52 595 165	169 567 861
SUM EGENKAPITAL OG GJELD		128 169 826	232 140 556



Konsernets resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		651 611 847	649 812 194
Annen driftsinntekt		67 026 073	515 339 897
Sum inntekter		718 637 920	1 165 152 092
Kostnader			
Driftskostnader skip		253 344 864	252 285 872
Lønnskostnad		138 925 809	215 927 586
Avskrivning av driftsmidler og immaterielle eiendeler		102 399 496	118 031 368
Nedskrivning av varige driftsmidler og immaterielle eiendeler			-135 042 375
Annen driftskostnad		36 861 492	62 767 178
Sum kostnader		531 531 661	513 969 630
Driftsresultat		187 106 259	651 182 461
Finansinntekter og finanskostnader			
Annen renteinntekt		2 814 072	1 687 815
Annen finansinntekt		107 070 417	61 956 482
Sum finansinntekter		109 884 489	63 644 297
Nedskrivning av finansielle eiendeler			-278 418
Annen rentekostnad		96 939 617	77 120 266
Annen finanskostnad		93 355 008	164 120 812
Sum finanskostnader		190 294 625	240 962 661
Netto finans		-80 410 136	-177 318 364
Ordinært resultat før skattekostnad		106 696 123	473 864 098
Skattekostnad på ordinært resultat		-6 125 584	3 692 652
Ordinært resultat etter skattekostnad		112 821 706	470 171 446
Årsresultat		112 821 706	470 171 446
Årsresultat etter minoritetsinteresser		112 821 706	470 171 446



Konsernets resultatregnskap

Beløp i: NOK	Note	2023	2022
Totalresultat		112 821 706	470 171 446
Overføringer og disponeringer			
Avsatt til annen egenkapital		112 821 708	470 171 447
Overført fra annen egenkapital			
Sum overføringer og disponeringer		112 821 708	470 171 447



Konsernets balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Skip og flytende installasjoner		1 561 186 336	1 349 101 365
Nybyggingskontrakter			233 838 858
Driftsløsøre, inventar o.a. utstyr		4 112 768	5 151 991
Sum varige driftsmidler		1 565 299 104	1 588 092 213
Finansielle anleggsmidler			
Lån til foretak i samme konsern			2
Investeringer i aksjer og andeler		1 800 000	1 800 000
Andre langsiktige fordringer		521 818	494 910
Sum finansielle anleggsmidler		2 321 819	2 294 912
Sum anleggsmidler		1 567 620 923	1 590 387 125
Omløpsmidler			
Varer			
Sum varer		1 301 053	3 019 492
Fordringer			
Kundefordringer		78 209 473	49 000 547
Fordring på selskap i samme konsern			
Andre fordringer		68 712 726	49 743 590
Sum fordringer		146 922 199	98 744 136
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.		205 353 196	245 015 432
Sum bankinnskudd, kontanter og lignende		205 353 196	245 015 432
Sum omløpsmidler		353 576 448	346 779 061
SUM EIENDELER		1 921 197 371	1 937 166 186



Konsernets balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		1 250 000	1 250 000
Overkurs		4 080 000	4 080 000
Sum innskutt egenkapital		5 330 000	5 330 000
Opptjent egenkapital			
Annen egenkapital		240 384 780	128 418 732
Sum opptjent egenkapital		240 384 780	128 418 732
Sum egenkapital		245 714 780	133 748 732
Gjeld			
Langsiktig gjeld			
Utsatt skatt			6 335 346
Sum avsetninger for forpliktelser			6 335 346
Annen langsiktig gjeld			
Obligasjonslån		89 420 543	109 401 664
Gjeld til kredittinstitusjoner		1 248 496 202	1 317 871 138
Gjeld til selskap i samme konsern			
Øvrig langsiktig gjeld		135 420 813	130 976 437
Sum annen langsiktig gjeld		1 473 337 557	1 558 249 239
Sum langsiktig gjeld		1 473 337 557	1 564 584 585
Kortsiktig gjeld			
Leverandørgjeld		45 415 215	21 456 321
Betalbar skatt		197 100	167 535
Skyldig offentlige avgifter		2 552 685	8 147 483
Gjeld til selskap i samme konsern			-1
Annen kortsiktig gjeld		153 980 037	209 061 533
Sum kortsiktig gjeld		202 145 035	238 832 871
Sum gjeld		1 675 482 592	1 803 417 456



Konsernets balanse

Beløp i: NOK	Note	2023	2022
SUM EGENKAPITAL OG GJELD		1 921 197 372	1 937 166 188



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BOA

Annual Report

Taubåtkompaniet AS - Group

2023

Org.nr. 989 023 268





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TAUBÅTKOMPANIET AS GROUP BOARD'S ANNUAL REPORT FOR 2023

Nature and location of activities

Taubåtkompaniet AS is the parent company of the Taubåtkompaniet Group ("The Group"). The Group is comprised of several ship owning companies within the following segments; tugboats, barges and offshore vessels. The tugboat activity, including salvaging, is mainly operating along the Norwegian coast and the North Sea. The barge fleet consists of larger barges, and the offshore department manages anchor handling tug supply vessels. The management is located in Trondheim. The group has also an office in Houston, operating part of the Groups fleet in the Gulf of Mexico.

Work environment

At year-end the Group had approx. 118 employees and, in the opinion of the Board, a good work environment. The total absenteeism rate for the year was around 2,9%.

Equal opportunities for all

BOA recognizes that diversity creates a dynamic and innovative culture which in turn adds value both to the business and industry in general. A diverse company with a range of nationalities both onshore and at sea, the challenge lies in closing the gender gap in a male dominated industry.

Gender Composition

Female recruiting is a general challenge throughout the offshore, marine and shipping industry – especially among seafarers, a historically male dominated profession. In BOA this is reflected in our crewing companies; 2,3 % employed in BOA Crewing 1 AS, 0 % in BOA Crewing 2 AS, and 0 % employed in BOA Crewing 3.

	#Employees	Female	Temporary employment
BOA Management AS	30	6	0%
BOA Crewing 1	44	1	0%
BOA Crewing 2	22	0	0%
BOA Crewing 3	5	0	0%

BOA Management AS, which includes the onshore organization consists of 20 % women. This number has increased from 15% in 2020 after a strategic focus to increase female employment in all parts of the organization. This focus will continue in 2024.

Amongst seafarers there are several temporary contracts due to the nature of the contractual employment structure in the marine industry. In Boa Group there are none. All of the employees are assigned a permanent rotation and paid according to the current scale of tariffs.

The compensation packages offered to men and women are equal and we have no signs of gender discrimination.



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Equality and Non-Discrimination

There are several measures in place to enhance equality and non-discrimination, aspects that are deeply rooted in our policies, principles, guidelines and standards. BOA is committed to attracting and retaining top talents based on their contribution, competence and potential regardless of age, gender, nationality and religious belief in order to attain and maintain a gender equal, diverse and inclusive culture.

To further promote equality and non-discrimination several stakeholders are involved, including the Board of Directors, top management, HSEQ, HR, the employee representative and safety delegates.

The issue of diversity, equality and harassment are frequently addressed in meetings with HR, Employee Representative and Safety Delegates, and through employee evaluations and employee surveys. For the coming year special emphasis will be placed on procedure reviews, quarterly risk assessment, seminars, HSEQ meetings, department meetings, employee branding, awareness campaigns and HR processes in general.

Furthermore, the management system is continuously reviewed to strengthen the systematic approach and continuously raise awareness towards this very important issue. Identified issues and risks are used as input in the risk assessment aimed to improve processes related to recruitment, salary and benefits, career development and work-life balance. Actions and expected results from this work is continuously reviewed.

Health, safety, the environment and quality

The goal of the Group's health, safety, the environment and quality policy is 'zero tolerance' when it comes to injury to persons, damage to ships, work-related illness and environmental damage. This can be achieved by establishing a good work environment and work routines both onboard the vessels and onshore. The risk factors linked to the company's operations are continuously identified and the necessary risk-reducing measures implemented. The Group has established procedures for dealing with accidents and other emergency situations and meets international requirements concerning safeguards against acts of terrorism. The Group aims to be known in the market for providing high-quality services and in accordance with national and international laws and regulations.

To achieve these goals, the Group has established an integrated health, safety, environment and quality control system that is used by both the onshore organisations and those onboard the vessels. The system meets all relevant requirements with regard to international standards as well as requirements and guidelines developed by branch organisations within the offshore and shipping sectors. The system undergoes continuous improvements based on reports from users and annual reviews by customers, authorities and the organisation itself.

The goal for the future with regard to the integrated health, safety, the environment and quality system is to achieve combined certification pursuant to the requirements of the ISM code, environment standard ISO 14000 and ISO 9001:2015 quality standard. Parts of this certification are now introduced.

Over the last year there has been no serious work-related injury among employees nor contracted personnel. The Group is continuously working to reduce the number of work-related injuries.

External environment

The machinery on the vessels run on fuel and, apart from the emissions from this machinery, the Board does not believe that the ships pollute the external environment beyond what is normal for this type of maritime activity. The Group is continuously working to reduce discharge to sea and air. The Boa Offshore Group will in second quarter, on its website, publish their Report on work on fundamental human rights and decent working conditions, covering all its subsidiaries.

Continued operations

The Board confirms that the conditions for continued operation have been complied with, and the accounts have been presented under this assumption.



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Review of annual accounts:

The operating profit for the Group in 2023 was MNOK 187.1, compared to MNOK 651.2 in 2022. In 2022 MNOK 459.5 relates to gain from exit of subsidiary, ship value impairment losses of MNOK 6.3 were made and MNOK 141.3 of previously impairment losses were reversed. There was no such items in 2023, however there was a gain of MNOK 6.7 from sale of fixed assets.

Net financial items were MNOK -80.4 (loss), compared to MNOK -177.3 in 2022.

The Group had in 2023 a net tax income of MNOK 6.1, compared to a loss of MNOK 3.7 in 2022.

The profit for the year was a gain of MNOK 113.0 compared to MNOK 470.2 in 2022 (hereof 459.5 from exit of subsidiary).

Total year end assets were MNOK 1 921, compared to MNOK 1 937 the previous year. The equity on December 31, 2023 was MNOK 246, compared with MNOK 134 on December 31, 2022. The value adjusted equity ratio per 31.12.2023 was 35.6% compared to 25.3 % 31.12.2022. This is based on two independent ship broker valuations.

During 2023 research and development costs amounted to mNOK 1.1 was activated in the The Group's newbuilding program.

Financial risk:

Market risk:

The Group companies are susceptible to changes in currency rates considering that the Group's earnings and long-term financing is partly in foreign currency. However, this market risk is to a certain degree reduced by the Group also having certain operating costs in the same currency. The Group continuously considers entering into forward contracts and other agreements in order to reduce the currency risk. By 31.12.2023 the total of the group's interest-bearing debt was MNOK 1 450 where of MNOK 295 is fixed with non-cash PIK interest and another MNOK 397 is secured by fixed rates.

Credit risk:

The Group companies are exposed to the risk that the contracting parties will not have the financial means to meet their obligations. No agreements have been entered into or other financial means established to minimize the Group companies credit risk.

Liquidity risk:

The Groups liquidity position as per 31.12.2023 is mNOK 205. The parent company has outstanding bonds of mNOK 279 listed at Oslo Stock Exchange Nordic ABN. The bond is not interest bearing and is delisted after final payments of legal claims in March 2024. The parent company has liabilities to related parties of mNOK 35 and the group another mNOK 99. The group has in addition loan to financial institutions of mNOK 1 248 with various maturities in 2029 and 2030.

Appropriation of profits:

The year-end result of the parent company, Taubåtkompaniet AS, was MNOK 13.0. The Board proposes the following distribution:

Transferred to other equity	MNOK	13.0
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Events after the balance sheet date:

No events have taken place after the end of the financial year that would materially affect the evaluation of the Group's profit and loss account or balance sheet as per December 31, 2023.

D&O Insurance:

Boa Offshore AS and its subsidiaries holds a Directors & Officers insurance. The cover provide board members and CEO with insurance against personal liability, for actual or alleged, wrongful acts in managing the company. Directors & Officers insurance holds officers harmless, covering legal fees, settlements and associated costs.




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Future development:

Boa Offshore's Barge and Tug segments are exposed to several industries and demand drivers and are increasingly involved in the offshore wind market. Offshore wind investments are increasingly closing the gap on O&G investments and is forecasted to surpass them in several key markets by 2030, and the market gives opportunities for alternative work outside the traditional O&G market. Boa Barges has a robust backlog for 2024, and market activity remains healthy with future leads and prospects within the offshore wind market for the coming years. Boa Tugs has a comfortable utilization, and market activity remains healthy. The AHTS vessels Boa Bison and Boa Jarl will be on contract with the The Norwegian Defense Logistic Organization (FLO) until 2030.

Trondheim, 24. May 2024

The Board of Boa Offshore AS

DocuSigned by:

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Ole T. Bjørnevik
Chairman of the Board/
CEO



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Income statement

Taubåtkompaniet AS

Figures in 1 000 NOK

Parent company			Group	
2023	2022	Note	2023	2022
		Operating income and operating expenses		
<u>0</u>	<u>0</u>	Total operating income	<u>718 638</u>	<u>1 165 152</u>
0	0	Operating cost ships	253 345	252 286
0	0	Employee benefits expense	138 926	215 928
0	0	Depreciation	102 399	118 031
0	0	Write down fixed assets	0	-135 042
242	27	Other expenses	36 861	62 767
<u>242</u>	<u>27</u>	Total operating expenses	<u>531 532</u>	<u>513 970</u>
<u>-242</u>	<u>-27</u>	Operating result	<u>187 106</u>	<u>651 182</u>
		Financial income and expenses		
11 529	3 037	Interest income from group companies	0	0
0	65	Other interest income	2 814	1 688
0	0	Other financial income	107 070	61 956
-13 110	0	Depreciation of financial current assets	0	-278
11 396	3 092	Other interest expenses	96 940	77 120
0	0	Other financial expenses	93 355	164 121
<u>13 244</u>	<u>10</u>	Financial result	<u>-80 410</u>	<u>-177 318</u>
<u>13 002</u>	<u>-16</u>	Result before tax	<u>106 696</u>	<u>473 864</u>
0	0	Income tax expense	-6 126	3 693
<u>13 002</u>	<u>-16</u>	Profit for the year	<u>112 822</u>	<u>470 171</u>
-13 002	16	Transferred from other equity	-112 822	-470 171
<u>13 002</u>	<u>-16</u>	Total	<u>112 822</u>	<u>470 171</u>



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Balance sheet

Taubåtkompaniet AS

Figures in 1 000 NOK

Parent company			Group	
31.12.2023	31.12.2022	Note	31.12.2023	31.12.2022
Non-current				
Intangible assets				
Property, plant and equipment				
0	0		1 561 186	1 349 101
0	0		4 113	5 152
0	0		0	233 839
<u>0</u>	<u>0</u>	4	<u>1 565 299</u>	<u>1 588 092</u>
Non-current financial assets				
74 972	61 862	5	0	0
53 084	167 333	6, 11	0	0
0	0	5	1 800	1 800
0	0	6, 9	522	495
<u>128 057</u>	<u>229 195</u>		<u>2 322</u>	<u>2 295</u>
<u>128 057</u>	<u>229 195</u>		<u>1 567 621</u>	<u>1 590 387</u>
Current assets				
0	0		1 301	3 019
Receivables				
0	75		78 209	49 001
0	2 808		68 713	49 744
<u>0</u>	<u>2 883</u>		<u>146 922</u>	<u>98 744</u>
Investments				
113	62	2, 14	205 353	245 015
<u>113</u>	<u>2 945</u>		<u>353 576</u>	<u>346 779</u>
<u>128 170</u>	<u>232 141</u>		<u>1 921 197</u>	<u>1 937 166</u>



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Balance sheet


Taubåtkompaniet AS

Figures in 1 000 NOK

Parent company				Group	
31.12.2023	31.12.2022		Note	31.12.2023	31.12.2022
		Equity and liabilities			
		Paid-in capital			
1 250	1 250	Share capital	7, 8	1 250	1 250
4 080	4 080	Share premium	8	4 080	4 080
<u>5 330</u>	<u>5 330</u>	Total paid-up equity		<u>5 330</u>	<u>5 330</u>
		Retained earnings			
70 245	57 243	Other equity	8	240 385	128 419
<u>70 245</u>	<u>57 243</u>	Total retained earnings		<u>240 385</u>	<u>128 419</u>
<u>75 575</u>	<u>62 573</u>	Total equity		<u>245 715</u>	<u>133 749</u>
		Liabilities			
		Provisions			
0	0	Deferred tax	12	0	6 335
<u>0</u>	<u>0</u>	Total provisions		<u>0</u>	<u>6 335</u>
		Other non-current liabilities			
0	0	Bonds	10, 13	89 421	109 402
0	0	Liabilities to financial institutions	10, 13	1 248 496	1 317 871
36 294	44 987	Other non-current liabilities	10, 13	135 421	130 976
<u>36 294</u>	<u>44 987</u>	Total other long term liabilities		<u>1 473 338</u>	<u>1 558 249</u>
		Current liabilities			
290	360	Trade payables		45 415	21 456
11	0	Liabilities to subsidiaries	11	0	0
0	0	Tax payable	12	197	168
0	0	Public duties payable		2 553	8 147
16 000	124 221	Other current liabilities		153 980	209 062
<u>16 301</u>	<u>124 581</u>	Total current liabilities		<u>202 145</u>	<u>238 833</u>
<u>52 595</u>	<u>169 568</u>	Total liabilities		<u>1 675 483</u>	<u>1 803 417</u>
<u>128 170</u>	<u>232 141</u>	Total liabilities and equity		<u>1 921 197</u>	<u>1 937 166</u>

Trondheim, 24.05.2024

The board of Taubåtkompaniet AS

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DD15B7AB52584BF

Ole I. Bjørnevik

chairman of the board



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Consolidated Cash Flow Statement

Taubåtkompaniet AS

Figures in 1 000 NOK

2023	2022		2023	2022	
		Cash flow from operating activities			
13.002	-16	Profit before income taxes	106.696	473.864	
0	826	Payment in kind bonds (PIK-bonds)	28.112	38.324	
0	0	Income tax paid	-158	-390	
0	0	Depreciation and write-down	102.399	-17.011	
0	0	Gain on sale of tangible fixed assets	-6.693	0	
0	0	Gain on sale of financial fixed assets	0	-12.262	
0	0	Gain on exit of subsidiary	0	-459.517	
-13.110	0	Write-down of financial fixed assets	19	52.545	
0	0	Currency gain/-loss	-6.477	10.293	
0	0	Changes in inventories	1.718	-1.235	
75	1	Changes in trade receivables	-29.209	-51.733	
2.808	2.510	Changes in other receivables	-18.998	22.450	
-70	-75	Changes in trade creditors	23.959	18.582	
11	0	Changes in receivables from group companies	0	0	
-2.808	0	Changes in other short-term liabilities	51.503	4.936	
-92	3.246	Net cash flow from operating activities	A	252.873	78.846
		Cash flow from investing activities			
0	0	Sale of tangible fixed assets	20.482	50.119	
0	0	Purchase of tangible fixed assets	-91.799	-204.253	
0	0	Net cash flow from investing activities	B	-71.317	-154.134
		Cash flow from financing activities			
1.500	182.459	Raised long term liabilities	28.929	406.094	
-127.135	-18.398	Paid in long term liabilities	-230.147	-407.453	
125.778	-167.333	Changes in receivables from group companies	0	0	
0	0	Cash impact from exit minority	-20.000	0	
0	0	Cash impact from sale of subsidiary	0	-97.602	
143	-3.272	Net cash flow from financing activities	C	-221.218	-98.961
51	-27	Net changes in cash and cash equivalents	A+B+C	-39.662	-174.249
62	89	Cash and cash equivalent start at period	245.015	419.265	
113	62	Cash and cash equivalents at end of period	205.353	245.015	



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Notes to 2023 annual report

Note 1 Accounting principles

The annual accounts are established in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles.

Consolidation principles

The consolidated financial statement comprises Boa Offshore AS and subsidiaries, where the company has controlling interest as a result of legal or actual control. The consolidated accounts are established in accordance with uniform accounting principles for similar transactions within all companies included in the consolidated financial statement. All essential transactions and outstanding accounts between companies within the group are eliminated. Investments in companies in which the group has considerable influence (associates and joint ventures) are valued in the consolidated financial statement in accordance with the equity method. Considerable influence generally means that the group owns 20 to 50 percent of the voting capital.

Principle rule for recording and categorising assets and debts

Assets intended for long-term ownership or usage are categorised as fixed assets. Other assets are categorised as current assets. Debts to be paid back within a year are also categorised as current assets. Similar criteria are used to categorise short-term and long-term debts.

Fixed assets are valued at purchase cost, and depreciated over the economic lifetime. If the actual value of the fixed assets is lower than the booked value and the decrease in value is not expected to be temporary, devaluation to the actual value is carried out. Fixed assets are depreciated linearly.

Current assets are recorded at the lowest of historical cost and net realisable value.

Other long-term and short-term debts are recognised at nominal value.

Assets and debt in foreign currency

Money items in foreign currency are converted at the rate applicable on the balance sheet date.

Capitalised interests

Interest related to ships under construction are capitalized.

Shares in associates, joint ventures and subsidiaries

Investments in subsidiaries are valued according to the cost method and written down at the actual value if the decrease in value is not temporary, and it is considered necessary in accordance with generally accepted accounting principles. Dividend from subsidiaries are recorded as other financial income. The same applies to investments in associates and joint ventures.

Other shares classified as fixed assets

Shares and investments in general partnerships and limited partnerships in which the company does not have considerable influence are valued according to the cost method. Investments are written down at the actual value if the decrease in value is not expected to be temporary. Profits received from the companies are recognised as other financial income.

Bonds classified as fixed assets

Bonds are recognised at purchase cost. Bonds are written down at the actual value if the decrease in value is not expected to be temporary.

Investments classified as floating assets

Market-based financial instruments, including shares included in a trading portfolio, are recognised at the actual value on the balance sheet date.

Receivables

Accounts receivable and other receivables are entered at nominal value after deducting the provision for expected losses. The provision for losses is based on an individual assessment of the separate claims.

Taubåtkompaniet AS



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Notes to 2023 annual report

Bank deposits, cash, etc.

This category includes cash, bank deposits and other forms of payment with an expiration date that is shorter than three months from purchase.

Revenue

Revenues from the sale of services are recognised in the income statement according to the project's level of completion. Revenues are booked at the net sales value at the time of the transaction.

Expenses

Expenses are recognised in the same period as the related revenues. In those instances in which there is no clear connection between expenses and revenues, the distribution is determined based on discretionary criteria. Other exceptions from the classification principle are disclosed when relevant.

Pensions

Contribution pension plan

The company has a contribution-based obligatory company pension scheme for all personnel. This is expensed at date of payment.

Government subsidies

The group receives a subsidy from the Norwegian Maritime Directorate in connection with the employment of Norwegian maritime personnel. The subsidy is entered as a reduction under the group's salary costs.

Taxes

Tax expenses are grouped with operating profit before tax. Taxes are recognised directly in equity to the extent that they relate to equity transactions.

The Ship Owning companies is taxed by the Norwegian shipowning tax regime.

Tax cost includes taxes payable (tax on this years taxable income and interest surplus), tonnage tax and change in net deferred taxes.

Deferred tax and deferred tax benefits are entered in net amounts on the balance sheet.

Miscellaneous

All figures in the notes are quoted in NOK 1 000.

Taubåtkompaniet AS



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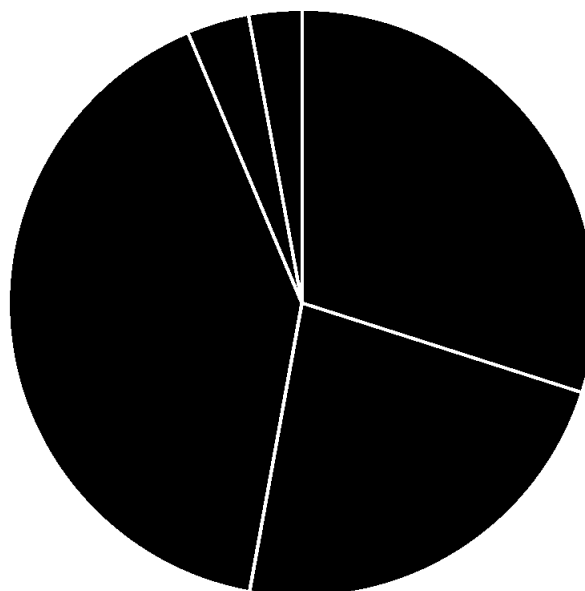
Notes to 2023 annual report

Note 2 Segments

Group

Company	Segment	Operating income	EBITDA	Cash
Boa Barges AS	Barge	317.633	181.958	40.583
Boa Barges LLC	Barge	260.581	7.095	11.568
Boa Tugs AS	Tugs	214.953	30.506	33.967
Boa AHTS Holding AS	AHTS	0	-106	399
Boa AHTS AS	AHTS	53.433	53.230	11.554
Boa Offshore AS	Other	0	-5.233	90.739
Boa Management AS	Other	71.707	11.584	8.525
Other/elimination	Other	-199.668	10.473	8.017
Sum		718.638	289.506	205.353

Operating Income per geographical area



■ Norway ■ Europe ■ North-America ■ Africa ■ Asia

Taubåtkompaniet AS



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Notes to 2023 annual report

Note 3 Personnel compensation, number of employees and loans to employees etc.

	Parent company		Group	
	2023	2022	2023	2022
Salaries	0	0	111.780	165.981
Employer's national insurance contribution	0	0	14.171	19.365
Pension contribution	0	0	5.329	5.832
Other personnel expenses	0	0	3.403	23.414
Hired in staff	0	0	5.602	7.014
Total personnel costs	0	0	138.926	215.928

Number of man-labour years employed	0	0	119	201
-------------------------------------	---	---	-----	-----

Management remuneration		Salary	Other	Total
CEO		750	442	1.192
Board of Directors	parent company			0
	group			675

Loan and securities to shareholders, management personnel and employees

	Amount	Interest rate	Securities
Related parties	251	3,0 - 4,5 %	Security in fixed assets

Auditor	Parent company	Group
Audit fee for 2023 to Deloitte AS was NOK	206	1.473
Fee for audit related services was NOK	0	463

Note 4 Fixed assets

Group	Periodic				Sum
	Vessels	Newbuilding	maintenance	Equipment	
Acquisition cost on 01.01	2.629.190	233.839	209.793	28.561	3.101.383
Additions	53.622	7.345	30.795	0	91.762
Disposals	-235.808	0	-7.824	0	-243.631
Transfers	229.184	-241.184	12.000	0	0
Acquisition cost on 31.12	2.676.189	0	244.764	28.561	2.949.514
Accumulated depreciation 01.01	1.356.462	0	133.419	23.409	1.513.291
Acc. depreciation disposals	-227.641	0	-3.835	0	-231.475
Depreciation this year	76.231	0	25.129	1.039	102.399
Accum. depreciation 31.12.	1.205.053	0	154.713	24.448	1.384.215
Book value	1.471.136	0	90.051	4.113	1.565.299

Economic life	27-30 years	27-30 years	2,5-10 years	5 years
Depreciation schedule	Linear	Linear	Linear	Linear

Annual lease amount on fixed assets not included on the balance sheet	9.467
---	-------

By the end of 2023, two independent broker values are obtained to determine net selling price for the vessels. Brokers' estimate assume the vessels are without charter contracts, immediately available for sale in the market and that a willing seller and a willing buyer exist. In cases where there is uncertainty regarding book value against net selling price, a calculation for value in use is done by discounting future cash flows to present value at the balance sheet date. In 2023 no vessels have been written off. The company's newbuilding contract Boa Barge 38, a Semi Submersible Heavy Lift and Launching Cargo Barge, was finalized in February 2023.

Taubåtkompaniet AS



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Notes to 2023 annual report

Note 5 Shareholdings in subsidiaries, associated companies and joint ventures

Group	Year of acquisition	Office address	Share	Equity Dec. 31 2023	Results 2023
Subsidiaries (Norwegian)					
Boa Offshore AS		2000 Trondheim	100 %	113.538	76.507
Tier subsidiaries (Norwegian)					
Boa Shipping AS		2000 Trondheim	100 %	368.047	65.836
Boa IMR AS		2014 Trondheim	100 %	29.183	-2.274
Boa Barges AS		2008 Trondheim	100 %	421.972	94.603
Boa Tugs AS		2008 Trondheim	100 %	119.621	8.810
Boa Management AS		2017 Trondheim	100 %	79.808	13.349
Boa AHTS Holding AS		2012 Trondheim	100 %	-437.157	-16.716
Boa AHTS AS		2020 Trondheim	100 %	187.473	7.909
Boa Crewing 1 AS		2017 Trondheim	100 %	746	351
Boa Crewing 2 AS		2017 Trondheim	100 %	1.678	7.909
Boa Crewing 3 AS		2021 Trondheim	100 %	40	416
Boa Contracting AS		2021 Trondheim	100 %	1.309	10.062
Subsidiaries (foreign)					
Boa Marine S.A		2006 Gdynia i Polen	100 %	740	-261
Boa Offshore LLC		2011 USA	100 %	672	24.129
Tier subsidiaries (foreign)					
Boa Barges LLC		2015 USA	100 %	-22.563	-20.581
Boa Marine Management LLC		2016 USA	100 %	3.925	3.547
Boa Marine LLC		2016 USA	100 %	114	0

Group Company	Share	Acq. costs	Book value	Market value
Midnor Bestik (foundation)	0,5 %	10	10	10
EMGS ASA		135	4	0
Gaming Innovation Group Inc		10	0	0
Åfjord Utvikling AS	3,0 %	6	6	6
Trøndelag Sparebank		1.974	1.780	1.824
Sum		2.134	1.800	1.839

Note 6 Long-term receivables

	Parent company		Group	
	2023	2022	2023	2022
Receivables from group companies	53.084	167.333	0	0
Other long-term receivables	0	0	522	495
Sum	53.084	167.333	522	495

Note 7 Shareholder information

	Shares	Share class	Equity share	Voting share
Ole T. Bjørnevik	728	A	72,80 %	100,00 %
Boa 1 AS	68	B	6,80 %	0,00 %
Boa 2 AS	68	B	6,80 %	0,00 %
Boa 3 AS	68	B	6,80 %	0,00 %
Boa 4 AS	68	B	6,80 %	0,00 %
Total number of shares	1.000		100 %	100 %

The company's share capital is NOK 1 250 000, distributed among 728 A-shares of par value NOK 1 250 and 272 B-shares of NOK 1 250.

Taubåtkompaniet AS



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Notes to 2023 annual report

Note 8 Shareholder's equity

Parent company

	Share capital	Share premium	Other equity	SUM
Equity 01.01.	1.250	4.080	57.243	62.573
Profit of the year	0	0	13.002	13.002
Other changes	0	0	0	0
Equity 31.12.	1.250	4.080	70.245	75.575

Group

	Share capital	Share premium	Other equity	SUM
Equity 01.01.	1.250	4.080	128.419	133.749
Profit of the year	0	0	112.822	112.822
Other changes	0	0	-856	-856
Equity 31.12.	1.250	4.080	240.385	245.715

Note 9 Pension costs

The company is obliged to have a company pension scheme in accordance with the Norwegian Pension Act. All employees are covered by a defined contribution pension scheme.

Note 10 Long-term debts

Parent company

Instalments of debt falling due more than 5 years from the balance date:

	2024	2025	2026	2027	→
Instalments	0	0	0	0	36.294

Boa Offshore AS has booked debt according to its outstanding bonds at assumed fair value. Both bonds contain provisions that this debt must only be repaid on certain terms.

Group

Instalments of debt falling due more than 5 years from the balance date:

	2024	2025	2026	2027	→
Instalments	109.239	108.431	109.140	110.527	1.036.001

Note 11 Outstanding accounts with companies within the same group

Parent company

	Long term liabilities		Short term liabilities	
	2023	2022	2023	2022
Boa Management AS	0	0	11	0
Sum	0	0	11	0

	Long term receivables		Short term receivables	
	2023	2022	2023	2022
Boa Offshore AS	53.084	167.333	0	0
Sum	53.084	167.333	0	0

Taubåtkompaniet AS



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Notes to 2023 annual report

Note 13 Pledges and guarantees, etc.

Group:

Book debt secured by pledge:	2023	2022
Debts to credit institutions	1.248.496	1.317.871
Accrued interest	12.308	10.632
Total	1.260.804	1.328.504

Banker's guarantee	0	0
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Book value of pledged assets:	2023	2022
Cash deposits	51.586	43.125
Accounts receivables	74.494	32.709
Vessels	1.501.093	1.547.831
Shares/bonds	436.451	436.451
Total	2.063.624	2.060.116

Note 14 Bank deposits

Restricted deposits	Parent company		Group	
	2023	2022	2023	2022
Employees' tax deduction	0	0	4.002	5.096
Other restricted deposits	0	0	93.005	121.118
Total	0	0	97.007	126.214

Other restricted deposits in Boa Offshore AS (MNOK 90) are restricted until final payment of legal claims in March 2024.

Note 15 Intercompany transactions

Management remunerations are mentioned in note 3, and the outstanding accounts with group companies are mentioned in note 9. Mortgages and guarantees are mentioned in note 11.

Parent company:

Operating transactions:	2023	2022
Services		
- Subsidiary	23	0
Total expenses from operating transactions	23	0

Finance transactions:

Interest income		
- Subsidiary	11.529	3.037
Reversal write-down shares		
- Subsidiary	13.110	0
Total income from finance transactions	24.639	3.037

Service to group companies are priced at the same conditions as for external parts. Services to group companies are management and crew hire. These services are priced at cost + 2,5% to 10%. Financial transactions are priced at the same conditions as for external parts.

Taubåtkompaniet AS



Deloitte.

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To the General Meeting of Taubåtkompaniet AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Taubåtkompaniet AS, which comprise:

- The financial statements of the parent company Taubåtkompaniet AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.
- The consolidated financial statements of Taubåtkompaniet AS and its subsidiaries (the Group), which comprise the balance sheet as at 31 December 2023, the income statement, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

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

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company and the Group 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 and the Managing Director (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

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

- is consistent with the financial statements and

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Independent auditor's report
Taubåtkompaniet AS

- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's and the Group'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 and the Group'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 and the Group 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.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.



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Independent auditor's report
Taubåtkompaniet AS

Bergen, 24 May 2024
Deloitte AS


Tord Teige
State Authorised Public Accountant
(electronically signed)



Independent auditor's report

Name	Date
Teige, Tord Arne Persson	2024-05-24

Identification

 bankID™ Teige, Tord Arne Persson



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Skatteetaten

Vår dato
09.12.2019

Din/Deres dato
25.09.2019

Saksbehandler
Joakim Engebretsen

800 80 000
Skatteetaten.no

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Telefon
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Org.nr
974761076

Vår referanse
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U.off. offl. § 13, sktfl. § 3-1

BOA MANAGEMENT AS
Postboks 2968 Torgard
7438 TRONDHEIM

Att. Berit Fossan

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til BOA Management AS' søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk på vegne av følgende selskap:

Taubåtkompaniet AS – org.nr. 989 023 268
Boa Offshore AS – org.nr. 926 265 156
Boa Shipping AS – org.nr. 981 395 697
Boa OCV AS – org.nr. 984 158 939
Boa Barges AS – org.nr. 992 982 950
Boa Tugs AS – org.nr. 992 982 985
Boa Management AS – org.nr. 919 178 663
Boa Crewing 1 AS – org.nr. 919 518 251
Boa Crewing 2 AS – org.nr. 919 518 286

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor 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

Fra søknaden siteres:

Konsernet Taubåtkompaniet AS opererer innen offshore shipping som er en internasjonal bransje der forretningsspråket er engelsk. Konsernet har en internasjonal flåte og opererer globalt.

Sentrale selskaper i konsernet har noterte obligasjoner der noen obligasjonseiere ikke kommuniserer på norsk. Ledelsen er basert i Norge, men konsernet har også datterselskaper i USA, Polen og Sverige. Av denne grunn utarbeides alle regnskap per i dag også på engelsk da dette er språket som er nødvendig for å kommunisere med sentrale regnskapsbrukere.



For Taubåtkompaniet AS og ovennevnte selskaper tilhørende i samme konsern medfører det et betydelig arbeid å omarbeide alle sine regnskaper fra engelsk til norsk språk. Siden viktige brukere av regnskapet er engelskspråklige søker Taubåtkompaniet AS og ovennevnte selskaper tilhørende i samme konsern om dispensasjon til å avlegge årsregnskaper på engelsk i henhold til regnskapslovens § 3-4.

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 dette tilfellet er det opplyst at selskapene omtalt ovenfor opererer i en internasjonal bransje hvor forretningspråket er engelsk. Flere av interessentene i selskapene kommuniserer ikke på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.



Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Roar Thorbjørnsen
Underdirektør
Innsats, storbedrift
Skatteetaten

Joakim Engebretsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Resultatregnskap

Taubåtkompaniet AS

Driftsinntekter og driftskostnader	Note	2023	2022
Andre driftskostnader		<u>239 373</u>	<u>26 785</u>
Sum driftskostnader		<u>239 373</u>	<u>26 785</u>
Driftsresultat		<u>-239 373</u>	<u>-26 785</u>
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		11 529 245	3 036 803
Renteinntekter		0	65 137
Nedskrivning av andre finansielle anleggsmidler		-13 110 000	0
Rentekostnader		11 395 723	3 091 547
Andre finanskostnader		2 183	0
Resultat av finansposter		<u>13 241 340</u>	<u>10 393</u>
Resultat før skattekostnad		<u>13 001 967</u>	<u>-16 392</u>
Resultat		<u>13 001 967</u>	<u>-16 392</u>
Årsresultat		<u>13 001 967</u>	<u>-16 392</u>
Overføringer			
Avsatt til annen egenkapital		13 001 967	-16 392
Sum overføringer		<u>13 001 967</u>	<u>-16 392</u>



Balanse

Taubåtkompaniet AS

Eiendeler	Note	2023	2022
Anleggsmidler			
Finansielle anleggsmidler			
Investeringer i datterselskap		74 972 237	61 862 237
Lån til foretak i samme konsern		53 084 420	167 333 175
Sum finansielle anleggsmidler		<u>128 056 657</u>	<u>229 195 412</u>
Sum anleggsmidler		<u>128 056 657</u>	<u>229 195 412</u>
Omløpsmidler			
Fordringer			
Kundefordringer		0	75 000
Andre kortsiktige fordringer		0	2 807 658
Sum fordringer		<u>0</u>	<u>2 882 658</u>
Bankinnskudd, kontanter o.l.		113 169	62 485
Sum omløpsmidler		<u>113 169</u>	<u>2 945 144</u>
Sum eiendeler		<u>128 169 826</u>	<u>232 140 556</u>



Balanse

Taubåtkompaniet AS

Egenkapital og gjeld	Note	2023	2022
Innskutt egenkapital			
Aksjekapital		1 250 000	1 250 000
Overkurs		4 080 000	4 080 000
Sum innskutt egenkapital		<u>5 330 000</u>	<u>5 330 000</u>
Opptjent egenkapital			
Annen egenkapital		70 244 661	57 242 694
Sum opptjent egenkapital		<u>70 244 661</u>	<u>57 242 694</u>
Sum egenkapital		<u>75 574 661</u>	<u>62 572 694</u>
Gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld		34 780 545	44 986 833
Sum annen langsiktig gjeld		<u>34 780 545</u>	<u>44 986 833</u>
Kortsiktig gjeld			
Leverandørgjeld		290 000	360 000
Gjeld til konsernselskap		11 250	0
Gjeld til eier		3 013 370	4 321 028
Annen kortsiktig gjeld		14 500 000	119 900 000
Sum kortsiktig gjeld		<u>17 814 620</u>	<u>124 581 028</u>
Sum gjeld		<u>52 595 165</u>	<u>169 567 861</u>
Sum egenkapital og gjeld		<u>128 169 826</u>	<u>232 140 556</u>

Trondheim, den 24.05.2024

Ole Torberg Bjørnevik
styreleder/daglig leder