



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 929 458 109  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK INVEST VIII AS  
Forretningsadresse: Kalfarveien 57A  
5022 BERGEN

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: 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: Frank-Petter Kval  
Dato for fastsettelse av årsregnskapet: 20.03.2024

### 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, 13.07.2025



## Resultatregnskap

Beløp i: USD	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	1	15 978	9 353
<b>Sum kostnader</b>		<b>15 978</b>	<b>9 353</b>
<b>Driftsresultat</b>		<b>-15 978</b>	<b>-9 353</b>
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries		4 342 170	
Annen renteinntekt		236	93
Other financial income		2 595	4 208
<b>Sum finansinntekter</b>		<b>4 345 001</b>	<b>4 301</b>
Annen rentekostnad		44	
Other financial expenses		4 624	3 282
<b>Sum finanskostnader</b>		<b>4 668</b>	<b>3 282</b>
<b>Netto finans</b>		<b>4 340 333</b>	<b>1 019</b>
<b>Ordinært resultat før skattekostnad</b>		<b>4 324 355</b>	<b>-8 334</b>
Income tax expense	3	3 657	
<b>Ordinært resultat etter skattekostnad</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Årsresultat</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Totalresultat</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		608 334	-8 334
Other equity		3 712 364	
<b>Sum overføringer og disponeringer</b>		<b>4 320 698</b>	<b>-8 334</b>



### Balanse

Beløp i: USD	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	2	13 340 000	13 340 000
<b>Sum finansielle anleggsmidler</b>		<b>13 340 000</b>	<b>13 340 000</b>
<b>Sum anleggsmidler</b>		<b>13 340 000</b>	<b>13 340 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		1 505	2 649
<b>Sum fordringer</b>		<b>1 505</b>	<b>2 649</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		31 521	56 113
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>31 521</b>	<b>56 113</b>
<b>Sum omløpsmidler</b>		<b>33 026</b>	<b>58 762</b>
<b>SUM EIENDELER</b>		<b>13 373 026</b>	<b>13 398 762</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4	140 555	140 555
Overkurs	5	9 518 894	13 858 894
<b>Sum innskutt egenkapital</b>		<b>9 659 449</b>	<b>13 999 449</b>
<b>Opptjent egenkapital</b>			
Other equity		3 712 364	



## Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Udekket tap	5		608 334
<b>Sum opptjent egenkapital</b>		<b>3 712 364</b>	<b>-608 334</b>
<b>Sum egenkapital</b>		<b>13 371 813</b>	<b>13 391 115</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 213	7 647
<b>Sum kortsiktig gjeld</b>		<b>1 213</b>	<b>7 647</b>
<b>Sum gjeld</b>		<b>1 213</b>	<b>7 647</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>13 373 026</b>	<b>13 398 762</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 657484

#### Enheten

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Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK INVEST VIII AS  
Forretningsadresse: Kalfarveien 57A  
5022 BERGEN

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Bekreftet av representant for selskapet: Frank-Petter Kval  
Dato for fastsettelse av årsregnskapet: 20.03.2024

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Brønnøysundregistrene, 22.07.2024



Organisasjonsnr: 929 458 109  
CHEM TANK INVEST VIII AS

## RESULTATREGNSKAP

<b>Beløp i: USD</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	1	15 978	9 353
<b>Sum kostnader</b>		<b>15 978</b>	<b>9 353</b>
<b>Driftsresultat</b>		<b>-15 978</b>	<b>-9 353</b>
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries		4 342 170	
Annen renteinntekt		236	93
Other financial income		2 595	4 208
<b>Sum finansinntekter</b>		<b>4 345 001</b>	<b>4 301</b>
Annen rentekostnad		44	
Other financial expenses		4 624	3 282
<b>Sum finanskostnader</b>		<b>4 668</b>	<b>3 282</b>
<b>Netto finans</b>		<b>4 340 333</b>	<b>1 019</b>
<b>Ordinært resultat før skattekostnad</b>		<b>4 324 355</b>	<b>-8 334</b>
Income tax expense	3	3 657	
<b>Ordinært resultat etter skattekostnad</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Årsresultat</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Totalresultat</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		608 334	-8 334
Other equity		3 712 364	
<b>Sum overføringer og disponeringer</b>		<b>4 320 698</b>	<b>-8 334</b>



Organisasjonsnr: 929 458 109  
CHEM TANK INVEST VIII AS

## BALANSE

Beløp i: USD Note 2023 2022

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Finansielle anleggsmidler

Investering i datterselskap 2	13 340 000	13 340 000
<b>Sum finansielle anleggsmidler</b>	<b>13 340 000</b>	<b>13 340 000</b>
<b>Sum anleggsmidler</b>	<b>13 340 000</b>	<b>13 340 000</b>

#### Omløpsmidler Varer

#### Fordringer

Other short-term receivables	1 505	2 649
<b>Sum fordringer</b>	<b>1 505</b>	<b>2 649</b>

#### Bankinnskudd, kontanter og lignende

Cash and cash equivalents	31 521	56 113
<b>Sum bankinnskudd, kontanter og lignende</b>	<b>31 521</b>	<b>56 113</b>
<b>Sum omløpsmidler</b>	<b>33 026</b>	<b>58 762</b>

<b>SUM EIENDELER</b>	<b>13 373 026</b>	<b>13 398 762</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Share capital	4	140 555	140 555
Overkurs	5	9 518 894	13 858 894
<b>Sum innskutt egenkapital</b>		<b>9 659 449</b>	<b>13 999 449</b>

#### Opptjent egenkapital

Other equity		3 712 364	
Udekket tap	5		608 334
<b>Sum opptjent egenkapital</b>		<b>3 712 364</b>	<b>-608 334</b>

<b>Sum egenkapital</b>		<b>13 371 813</b>	<b>13 391 115</b>
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<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
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#### Kortsiktig gjeld



Leverandørgjeld	1 213	7 647
Sum kortsiktig gjeld	1 213	7 647
Sum gjeld	1 213	7 647
<b>SUM EGENKAPITAL OG GJELD</b>	<b>13 373 026</b>	<b>13 398 762</b>



Organisasjonsnr: 929 458 109  
CHEM TANK INVEST VIII AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



**Income statement**  
Amounts in USD  
**Chem Tank Invest VIII AS**

<b>OPERATING INCOME AND OPERATING EXPENSES</b>	<b>NOTE</b>	<b>2023</b>	<b>2022</b>
Other expenses	1	15 978	9 353
<b>Total expenses</b>		<b>15 978</b>	<b>9 353</b>
<b>Operating profit</b>		<b>-15 978</b>	<b>-9 353</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Income from subsidiaries		4 342 170	0
Other interest income		236	93
Other financial income		2 595	4 208
Other interest expenses		44	0
Other financial expenses		4 624	3 282
<b>Net financial items</b>		<b>4 340 333</b>	<b>1 019</b>
Net profit before tax		4 324 355	-8 334
Income tax expense	3	3 657	0
<b>Net profit or loss</b>		<b>4 320 698</b>	<b>-8 334</b>
<b>ATTRIBUTABLE TO</b>			
Loss brought forward		608 334	0
Other equity		3 712 364	0
Loss brought forward		0	8 334
<b>Total</b>		<b>4 320 698</b>	<b>-8 334</b>



**Balance sheet**  
Amounts in USD  
**Chem Tank Invest VIII AS**

ASSETS	NOTE	2023	2022
<b>NON-CURRENT ASSETS</b>			
<b>NON-CURRENT FINANCIAL ASSETS</b>			
Investments in subsidiaries	2	13 340 000	13 340 000
<b>Total non-current financial assets</b>		<b>13 340 000</b>	<b>13 340 000</b>
<b>Total non-current assets</b>		<b>13 340 000</b>	<b>13 340 000</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Other short-term receivables		1 505	2 649
<b>Total receivables</b>		<b>1 505</b>	<b>2 649</b>
Cash and cash equivalents		31 521	56 113
<b>Total current assets</b>		<b>33 026</b>	<b>58 762</b>
<b>Total assets</b>		<b>13 373 026</b>	<b>13 398 762</b>



## Balance sheet

Amounts in USD


### Chem Tank Invest VIII AS

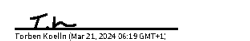
EQUITY AND LIABILITIES	NOTE	2023	2022
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	4	140 555	140 555
Share premium reserve	5	9 518 894	13 858 894
<b>Total paid-up equity</b>		<b>9 659 449</b>	<b>13 999 449</b>
<b>RETAINED EARNINGS</b>			
Other equity		3 712 364	0
Uncovered loss	5	0	-608 334
<b>Total retained earnings</b>		<b>3 712 364</b>	<b>-608 334</b>
<b>Total equity</b>		<b>13 371 813</b>	<b>13 391 115</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		1 213	7 647
<b>Total current liabilities</b>		<b>1 213</b>	<b>7 647</b>
<b>Total liabilities</b>		<b>1 213</b>	<b>7 647</b>
<b>Total equity and liabilities</b>		<b>13 373 026</b>	<b>13 398 762</b>


Bergen, 20.03.2024


The board of Chem Tank Invest VIII AS

  
Frank-Petter Kval  
general Manager

  
Nicolai Heidenreich  
chairman of the board

  
Torben Kölln  
member of the board

  
Sven Hansen  
member of the board

  
Øystein Elgan  
member of the board

  
Torfin Eide  
member of the board



## Notes to the financial statements

### Accounting principles

The company was incorporated on 27 June 2022.

#### 1.1 Conformity of principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

#### 1.2 Valuation and classification of assets and liabilities

Assets included for long-term ownership and use are classified as fixed assets. Other assets are classified as current assets. Receivables that fall due within one year of the balance sheet date are classified as current assets. The same principles are used when classifying short-term and long-term debt.

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

Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary.

Other long-term debt and short-term debt are valued at par.

#### 1.3 Translation of foreign currency

##### *a) Functional, accounting and presentation currency*

The financial statements are presented in USD, which is the functional, accounting and presentation currency of the company.

##### *b) Transactions and balance sheet items in foreign currency*

Foreign currency transactions are translated to the functional currency at the exchange rate on the date of the transaction. Balance sheet items are translated to the functional currency at the exchange rate on the balance sheet date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.



#### **1.4 Property, plant and equipment**

Fixed assets are valued at acquisition cost less depreciation and write-downs. When disposing of fixed assets, the gain or loss is calculated as the difference between remuneration and book value. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset.

Depreciation is calculated using the linear method based on expected economic lifetime and salvage value at the end of the economic lifetime. Depreciation period and method are evaluated annually to ensure that the period and method match the economic realities concerning the asset. The same is true for the salvage value.

The costs related to drydock are capitalized and depreciated periodically to the next drydock. When acquiring a vessel, part of the acquiring cost is decomposed and depreciated to the next drydock. Other maintenance is expensed on an ongoing basis under operating costs. If the drydock includes significant improvements, the cost related to this will be added to the vessel and depreciated in line with the vessel.

#### **1.5 Accounts receivables and other receivables**

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

#### **1.6 Capitalized loan fees**

Costs related to the establishing of debt to credit institutions are capitalized and amortized over the duration of the loan.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents includes cash, bank deposits and other means of payment with maturations less than three months from acquisition.

#### **1.8 Tax**

The company is taxed based on the Norwegian tonnage tax regime. As part of the tonnage tax arrangement, the company is exempt from tax liability on ordinary income. However, net financial profit is taxed a rate of 22%. Deferred tax asset resulting from net financial loss carried forward is not capitalized in the balance sheet. Payable tonnage tax is classified as other operating expense..

#### **1.9 Revenues**

The company's vessels have entered into charter agreement with Hansa Tankers AS. Net charter income and travelling dependent costs earned are allocated to the participating vessels based on pool points as the service is delivered.

#### **1.10 Expenses**

Expenses are normally incurred in the same period as relating revenue is earned. In cases where there is no clear relation between expense and revenue, the allocation is done on the company's discretion. Other exemptions from the matching principles are described where relevant.

#### **1.11 Provisions**

A provision is booked when the company has an obligation resulting from a previous event, it is probable that there will be an economic settlement resulting from this obligation, and the size of the settlement can be measured on a reliable basis.



## Note 1 - Revenues

The company's vessels have entered into charter agreement with Hansa Tankers AS.  
Net charter income and travelling dependent costs earned amount to USD 9 007 025.  
Accounts receivables related to this amount were USD 1 129 328 at year end.

Outstanding amounts as at 31.12.:

<b>Receivables</b>	<b>2022</b>
Hansa Tankers AS, pool balance	1 133 400
Hansa Tankers AS, working capital funds	300 000
<b>Total</b>	<b>1 433 400</b>

## Note 2 - Vessels, capitalized drydock

	<b>Vessels</b>	<b>Capitalized drydock</b>	<b>Total</b>
Acquisition cost 01.01.2023	28 783 730	750 000	29 533 730
Additions	0	0	0
Disposals	0	0	0
Acquisition cost 31.12.2023	28 783 730	750 000	29 533 730
Accumulated depreciation 01.01.23	566 880	99 840	666 720
This year's depreciation	1 437 000	249 600	1 686 600
Accumulated depreciation 31.12.2023	2 003 880	349 440	2 353 320
<b>Book value as at 31.12.2023</b>	<b>26 779 850</b>	<b>400 560</b>	<b>27 180 410</b>
Expected economic lifetime	18,1 years	3 years	
Depreciation plan	Linear	Linear	

The company acquired the ship on 05.08.2022. Remaining economic lifetime at date of delivery was 18,1 years.

The ship is expected to drydock in 2025, economic lifetime for capitalized drydock is therefore 3 years.

## Note 3 - Employees, remunerations

### Employees

The company has no employees. The company is not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act.

<b>Remuneration to auditor</b>	<b>2022</b>
Audit fees	4 290
Fees related to preparation of financial statements and tax records	3 751
<b>Total</b>	<b>8 041</b>

### Remuneration to the board of directors

There has been no remuneration paid out to the board of directors.



#### Note 4 - Transactions with related parties

The company has no employees, but purchases all management services from related party Tailwind Management AS. Fees related to this amount to USD 90 000.

#### Note 5 - Debt to financial institutions

<b>Debt secured by charges</b>	<b>2023</b>	<b>2022</b>
Debt to financial institutions	15 998 075	17 359 615
<b>Total</b>	<b>15 998 075</b>	<b>17 359 615</b>

The company has capitalized borrowing costs of USD 165 635 as of 31.12.2023. These are depreciated over 5 years. Remaining depreciation period is 3,5 years as of 31.12.23. Capitalized borrowing costs are presented as part of debt to financial institutions.

Maturity structure of debt to financial institutions	Debt to Sparebanken Vest
Debt as at 31.12.2023	15 998 075
2024	1 361 540
2025	1 361 540
2026	1 361 540
2027	11 913 455

The debt is repaid in quarterly installments of USD 340 385, in addition to a balloon payment of USD 10 892 300 at the last quarterly payment.

#### Charged assets and guarantees

The following assets have been charged as security for the company's debt

<b>Asset</b>		<b>Book value 31.12.2023</b>
Vessels	USD	26 779 850
Cash and cash equivalents	USD	1 908 041
Accounts receivables	USD	1 129 328
<b>Total</b>		<b>29 817 219</b>

In addition, the company's shareholder has charged its shares in Chem Tank Shipping VIII as security for the debt.

The debt to credit institutions includes covenants.

The company is compliant of the covenants as at 31.12.23



## Note 6 - Taxes

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Payable tax	-	-
Total tax expense	-	-
Tonnage tax	3 552	2 465
Net financial result	-144 391	-194 286
<b>This year's payable tax</b>		
Taxable financial profit	-144 391	-194 286
Tax rate	22 %	22 %
This year's tax payable	-	-
<b>Temporary differences</b>		
Taxable financial loss carried forward	-338 677	-194 286
Basis deferred tax	-338 677	-194 286
Deferred tax	-74 509	-42 743
Not capitalized	74 509	42 743
Deferred tax in the balance sheet	-	-

## Note 7 - Total shares and shareholders

The share capital of NOK 1 334 000 consists of 1 334 shares each with a par value of NOK 1 000.

### List of largest shareholders as at 31.12.2023

<b>Name</b>	<b>Number of shares</b>	<b>Ownership</b>
Chem Tank Invest VIII AS	1 334	100 %
<b>Total</b>	<b>1 334</b>	<b>100 %</b>

### Shareholders with positions in the company

Frank-Petter Kval (share of Chem Anchor Invest VIII AS)	General manager
Sven Hansen (share of Hoplon Opportunities Fund I SCSp)	Board member
Torfin Eide (share of Chem Anchor Invest VIII AS)	Board member
Torben Kölln (share of Buss Shipping GmbH & CO KG)	Board member

## Note 8 - Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Other equity capital</b>	<b>Total</b>
<b>Equity capital 01.01.2023</b>	133 929	13 205 520	2 255 516	15 594 965
Dividend		-4 342 170		-4 342 170
Result for the year			3 239 174	3 239 174
<b>Equity capital 31.12.2023</b>	<b>133 929</b>	<b>8 863 350</b>	<b>5 494 690</b>	<b>14 491 969</b>



# FS Chem Tank Invest VIII AS 2023

Final Audit Report

2024-03-21

Created:	2024-03-20
By:	Frank Petter Kval (frank.petter.kval@tailwind.as)
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To the General Meeting of Chem Tank Invest VIII AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Chem Tank Invest VIII 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 and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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>

Bergen, 12 April 2024

**PricewaterhouseCoopers AS**

Jon Haugervåg  
State Authorised Public Accountant  
(This document is signed electronically)

PricewaterhouseCoopers AS, Sandviksbodene 2A, Postboks 3984 - Sandviken, NO-5835 Bergen  
T: 02316, org. no.: 987 009 713 MVA, [www.pwc.no](http://www.pwc.no)  
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Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Haugervåg, Jon	BANKID	2024-04-12 15:58

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Skatteetaten

Vår dato  
03.03.2023

Din/Deres dato  
20.02.2023

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR537901919

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2023/5100232

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

CHEM TANK INVEST VIII AS  
Postboks 2322 Møllendal  
5867 BERGEN

Att. Frank-Petter Kval

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 27. januar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

**Chem Tank Invest VIII AS** org.nr. **929 458 109**  
**Chem Tank Shipping VIII AS** org.nr. **929 453 085**

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

Chem Tank Shipping VIII AS er et heleid datterselskap av Chem Tank Invest VIII AS som igjen er eid av norske og utenlandske profesjonelle investorer. Selskapene driver internasjonal befraktningsvirksomhet, og all kommunikasjon med samarbeidspartnerne er på engelsk.

### Skattekontorets vurdering

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

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

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