



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2018 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 990 981 914
Organisasjonsform: Aksjeselskap
Foretaksnavn: EASTERN REEFER II AS
Forretningsadresse: c/o NRP Business Management AS
Haakon VIIs gate 1
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2018 - 31.12.2018

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: Kristine Nordheim Brekke
Dato for fastsettelse av årsregnskapet: 05.04.2019

Grunnlag for avgivelse

År 2018: Årsregnskapet er elektronisk innlevert
År 2017: Tall er hentet fra elektronisk innlevert årsregnskap fra 2018

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, 04.05.2020



Resultatregnskap

Beløp i: NOK	Note	2018	2017
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	2, 3	929 882	1 380 420
Sum kostnader		929 882	1 380 420
Driftsresultat		-929 882	-1 380 420
Finansinntekter og finanskostnader			
Annen renteinntekt		10 507	2 007
Annen finansinntekt	4, 4	7 795 839	11 626 502
Sum finansinntekter		7 806 346	11 628 508
Annen rentekostnad		54	388 472
Annen finanskostnad	4	6 818 677	9 796 966
Sum finanskostnader		6 818 731	10 185 438
Netto finans		987 615	1 443 070
Ordinært resultat før skattekostnad		57 732	62 651
Skattekostnad på ordinært resultat	9	13 553	15 281
Ordinært resultat etter skattekostnad		44 179	47 370
Årsresultat		44 179	47 370
Årsresultat etter minoritetsinteresser		44 179	47 370
Totalresultat		44 179	47 370
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital	6	44 179	47 370
Sum overføringer og disponeringer		44 179	47 370



Balanse

Beløp i: NOK	Note	2018	2017
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Andre fordringer	4	34 193 970	37 561 897
Sum finansielle anleggsmidler		34 193 970	37 561 897
Sum anleggsmidler		34 193 970	37 561 898
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		111 875	106 789
Sum fordringer		111 875	106 789
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		1 288 721	324 165
Sum bankinnskudd, kontanter og lignende		1 288 721	324 165
Sum omløpsmidler		1 400 596	430 954
SUM EIENDELER		35 594 566	37 992 852
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	5, 6	100 000	100 000
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Annen egenkapital	6	277 398	233 218
Sum opptjent egenkapital		277 398	233 218



Balanse

Beløp i: NOK	Note	2018	2017
Sum egenkapital		377 398	333 218
Gjeld			
Langsiktig gjeld			
Utsatt skatt	9	1 180	
Sum avsetninger for forpliktelser		1 180	
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	7		
Øvrig langsiktig gjeld		5 598 679	8 883 505
Sum annen langsiktig gjeld		5 598 679	8 883 505
Sum langsiktig gjeld		5 599 859	8 883 505
Kortsiktig gjeld			
Leverandørgjeld		23 787	
Betalbar skatt	9	12 373	29 505
Annen kortsiktig gjeld	8	29 581 149	28 746 623
Sum kortsiktig gjeld		29 617 309	28 776 128
Sum gjeld		35 217 168	37 659 633
SUM EGENKAPITAL OG GJELD		35 594 566	37 992 852



**PROTOKOLL FRA ORDINÆR GENERALFORSAMLING
I EASTERN REEFER II AS
5. APRIL 2019**

Generalforsamlingen ble avholdt i lokalene til Ness, Risan & Partners AS, Haakon VII's gt. 1, Oslo.

<u>Tilstede var:</u>	<u>Andel:</u>	<u>Representert ved:</u>
NRP Investering AS	50,0 %	v/ Ragnvald Risan og Anita Næsheim
Lorentzens Skibs AS	50,0 %	v/Nicolai E. Lorentzen

De fremmøtte aksjonærer representerte 100% av aksjekapitalen.

Dessuten møtte Kristine Nordheim Brekke fra NRP.

Til behandling forelå:

1. Valg av møteleder
2. Godkjenning av innkalling og dagsorden
3. Valg av en person til å undertegne protokollen sammen med møteleder
4. Godkjenning av årsregnskap for 2018, herunder honorar til styret og revisor

1. VALG AV MØTELEDER

Ragnvald Risan ble valgt til møteleder.

2. GODKJENNING AV INNKALLING OG DAGSORDEN

Det fremkom ingen kommentarer til innkalling og dagsorden. Innkallingen ble godkjent og møtet ble deretter erklært lovlig satt.

3. VALG AV EN PERSON TIL Å UNDERTEGNE PROTOKOLLEN SAMMEN MED MØTELEDER

Til å undertegne protokollen sammen med møteleder ble Kristine Nordheim Brekke valgt.

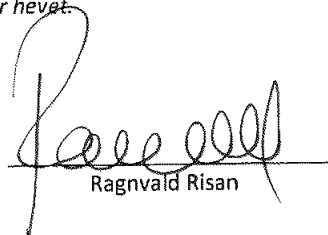
4. GODKJENNING AV ÅRSREGNSKAP FOR 2018, HERUNDER HONORAR TIL STYRET OG REVISOR

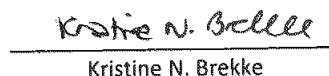
Årsregnskapet for Eastern Reefer II AS er gjort opp med et overskudd etter skatt på NOK 44.179. Honorar til styret for 2018 godkjennes med NOK 15.000 til styreleder og NOK 10.000 til øvrige styremedlemmer. Revisjonshonorar godkjennes etter regning.

Generalforsamlingen godkjente det fremlagte årsregnskapet for 2018, inkludert styrets årsberetning.

Alle beslutninger ble enstemmig vedtatt. Det forelå ingen flere saker til behandling og møtet ble deretter hevet.

Oslo, 5. april 2019


Ragnvald Risan


Kristine N. Brekke



Financial Statements 2018

Eastern Reefer II AS

Org.no.: 990 981 914



Eastern Reefer II AS

Profit and loss account

All figures in NOK

	Note	2018	2017
OPERATING INCOME AND EXPENSES			
Administrative expenses	2, 3	810 863	1 278 696
Other operating expenses		<u>119 019</u>	<u>101 724</u>
Total operating expenses		929 882	1 380 420
Net operating profit / loss		<u>-929 882</u>	<u>-1 380 420</u>
FINANCIAL INCOME AND EXPENSES			
Other interest income		10 507	2 007
Currency gain	4	2 327 920	5 425 980
Income financial lease	4	<u>5 467 919</u>	<u>6 200 522</u>
Financial income		7 806 346	11 628 508
Other interest expenses		54	388 472
Currency loss	4	399 033	2 862 563
Silent partner's share of profit in partnership		<u>6 419 644</u>	<u>6 934 403</u>
Financial expenses		6 818 731	10 185 438
Net financial profit / loss		<u>987 615</u>	<u>1 443 070</u>
Operating result before tax		57 732	62 651
Tax on ordinary result	9	<u>13 553</u>	<u>15 281</u>
Ordinary result after tax		44 179	47 370
NET PROFIT / LOSS		<u>44 179</u>	<u>47 370</u>
Attributable to			
Transferred to / from other equity	6	<u>-44 179</u>	<u>-47 370</u>
Total		-44 179	-47 370



Eastern Reefer II AS

Balance sheet

All figures in NOK

	Note	2018	2017
ASSETS			
NON-CURRENT ASSETS			
Financial assets			
Other non-current receivables	4	34 193 970	37 561 897
Total financial assets		34 193 970	37 561 897
Total non-current assets		34 193 970	37 561 898
CURRENT ASSETS			
Receivables			
Other current receivables		111 875	106 789
Total receivables		111 875	106 789
Cash and cash equivalents		1 288 721	324 165
Total current assets		1 400 596	430 954
TOTAL ASSETS		35 594 566	37 992 852



Eastern Reefer II AS


Balance sheet


All figures in NOK


	Note	2018	2017
EQUITY AND LIABILITIES			
EQUITY			
Paid-in equity			
Share capital	5, 6	<u>100 000</u>	<u>100 000</u>
Total paid-in equity		100 000	100 000
Retained earnings			
Other equity	6	<u>277 398</u>	<u>233 218</u>
Total retained earnings		277 398	233 218
Total equity		<u>377 398</u>	<u>333 218</u>
LIABILITIES			
Provisions for liabilities			
Deferred tax liabilities	9	<u>1 180</u>	<u>0</u>
Total provisions		1 180	0
Other non-current liabilities			
Sellers credit		5 213 100	4 923 000
Equity share silent partners		<u>385 579</u>	<u>3 960 505</u>
Total other non-current liabilities		5 598 679	8 883 505
Current debt			
Share of retained earnings silent partners		29 318 038	28 462 445
Accounts payable		23 787	0
Tax payable	9	12 373	29 505
Other current liabilities	8	<u>263 111</u>	<u>284 178</u>
Total current liabilities		29 617 309	28 776 128
Total liabilities		<u>35 217 168</u>	<u>37 659 633</u>
TOTAL EQUITY AND LIABILITIES		<u>35 594 566</u>	<u>37 992 852</u>

Oslo, 21.03.2019

The board of Eastern Reefer II AS


Nicolai Eirik Lorentzen
chairman of the board


Christian Dye
member of the board


Hans Thomas Holbye
member of the board



Eastern Reefer II AS

Noter

Note 1 - Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for Small Companies. The accounting principles are described below.

Foreign currency

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

Operating income

Sales revenue are recognized upon delivery. Revenue from services are recognized upon performance.

Taxes

The tax expense consists of the tax payable for the period and changes in deferred tax. Deferred tax assets/liabilities are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 % of temporary differences and the tax effect of tax losses carried forward. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax assets are not recorded in the balance sheet in accordance with accounting treatment for Small Companies.

Balance sheet classification

Current assets and liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as tangible assets / non-current liabilities.

Current assets are valued at the lower of cost and fair value. Current liabilities are recognized at nominal value. Long term debt are recognized at nominal value and will not be adjusted to marked value due to changes in interest rate.

Investment in the internal partnership Eastern Reefer II DIS

The company is the general partner in the internal partnership Eastern Reefer II DIS, with a shareholding of 1%. 100% of the Financial Statements of Eastern Reefer II DIS are incorporated in the Financial Statements of Eastern Reefer II AS. The silent partners' share of the net result is accounted for as a reversal under financial items. Accordingly, the silent partners' share of paid-in equity is accounted for as a reversal under other non-current liabilities, and the silent partners' share of retained earnings is accounted for as a reversal under current liabilities. In events where the net equity is lower than paid-in equity, the silent partners' share of the net equity is accounted for as a reversal under other non-current liabilities. In events where net equity is negative, the silent partners' share of net negative equity is classified as current receivables.



Eastern Reefer II AS

Noter

Non-current receivables / Financial leasing

A lease is an agreement whereby the lessor conveys to the lessee in return for a payment, or series of payments, the right to use an asset for an agreed period of time.

When assets are leased out under a finance lease, the present value of the lease payments is recognised as a receivable. The difference between the gross receivable and the present value of the receivable is recognised over the term of the lease using the net investment method, which reflects a constant periodic rate of return.

Receivables

Accounts receivable and other receivables are recorded in the balance sheet at nominal value less a provision for doubtful accounts. Provision for doubtful accounts is determined on the basis of an assessment of individual receivables.

Note 2 - Administrative expenses

	2018	2017
Board of directors fees	39 935	39 935
Corporate management fees	335 162	487 603
Commercial management fees	331 149	480 172
Inspection fees	0	35 051
Legal fees	0	117 308
Audit fees	26 500	25 500
Travel expenses	49 906	76 168
Other administrative expenses	28 211	16 959
Total administrative expenses	810 863	1 278 696

Note 3 - Number of employees, remunerations, audit fee etc.

The company has no employees.

There are recorded remuneration to the board with NOK 35 000 in 2018, of which NOK 15 000 to the chairman and NOK 10 000 to each of the directors per year.

Pension obligations

The company is not obliged to have a pension fund for the employees according to the Obligatory Pension Insurance Act (OTP).

Audit

The audit fee expense for 2018 amounts to NOK 26 500 excl. VAT and additional fees for advisory services rendered amounts to NOK 0 excl. VAT.



Eastern Reefer II AS

Noter

Note 4 - Financial lease

The vessel MV No. 2 Pohah is fixed on a 5 years BBCP until 15 April 2022, at following terms converted at USD/JPY exchange rate 100; bareboat hire of USD 3 600 per day, USD 5 000 000 in purchase price for the vessel, USD 600 000 in seller credit and an obligation for the Charterer to purchase the vessel at a price of USD 1 000 000 at the end of BBCP. The BBCP entered into on MV No. 2 Pohah is guaranteed by Khana Enterprises Ltd, Japan og Trans Pac Inc, USA.

Financial value - financial lease:

	NOK	USD
Long term receivable *	42 638 500	5 000 000
Accumulated instalments finance lease 01.01.2018	-3 599 326	-422 076
Instalments financial lease 2018	-5 270 768	-642 385
Accumulated unrealised currency gain (+) /loss (-) 01.01.2018	-1 477 283	
Financial value 31.12.2018	32 291 123	3 935 540
Unrealised currency gain (+) /loss (-) 2018	1 902 833	
Booked value 31.12.2018	34 193 970	

* Purchase obligation of JPY 500,000,000 (MV No. 2 Pohah) was not paid by the Charterer, but converted to USD 5 000 000 in 2017, which as of today is included in the long term receivable as presented above.

The booked value of the long term receivables is not subject to impairment as per 31.12.2018.

Financial income - financial lease:

	NOK	USD
Bareboat hire 01.01.2018 - 31.12.2018	10 690 028	1 318 082
Instalments financial lease 2018	-5 270 768	-642 385
Net realised exchange gain (-) / loss (+)	48 654	0
Financial income	5 467 919	675 697

Note 5 - Share capital and shareholder information

The company has share capital of NOK 100 000, distributed on 100 shares each worth NOK 1 000.

Ownership structure

Shareholders in the company as per 31.12.2018	Number of shares	100 % Ownership	Voting right
Lorentzens Skibs AS	50	50 %	50 %
NRP Investering AS	50	50 %	50 %
Total number of shares	100	100 %	100 %



Eastern Reefer II AS

Noter

Shares owned / controlled by the members of the board*:

Name	Position	Share ownership/controlling
Nicolai Eirik Lorentzen	Chairman of the board	50,0 %
Christian Due	Board member	0,0 %
Hans Thomas Holbye	Board member	0,0 %

* Share ownership is disclosed when shares are directly and indirectly owned (owns or controls more than 50%). Share ownership is disclosed based on the ownership of the Shareholders.

Note 6 - Equity

	Share capital	Other paid-in capital	Retained earnings	Total equity
Equity as of 01.01.2018	100 000	0	233 218	333 218
Result for the year			44 179	44 179
Equity as of 31.12.2018	100 000	0	277 398	377 398

Note 7 - Other non-current liabilities

NOK Co Ltd. S.A. has provided a seller's credit of USD 600 000, of which was converted in 2017 from JPY 60 000 000 basis an exchange rate JPY/USD of 100 in conjunction with the extension of BBCP of MV No. 2 Pohah. The seller's credit will be repaid by a bullet at maturity date. The seller's credit is not interest bearing and is unsecured.

	Principal amount (USD)	Instalment (USD)	Balance (USD)	Balance (NOK)
Seller's credit	600 000	0	600 000	-5 213 100
Total other non-current liabilities 31.12.2018	600 000	0	600 000	-5 213 100

Note 8 - Other current liabilities

	2018	2017
Prepaid hire	223 176	244 243
Accrued interest	0	0
Other current liabilities	39 935	39 935
Total other current liabilities	263 111	284 178



Eastern Reefer II AS

Noter

Note 9 - Tax

This year's tax includes:

	2018	2017
Tax payable	12 373	29 505
Changes in deferred tax	1 180	-14 224
Total tax on ordinary result	13 553	15 281

Tax payable:

	2018	2017
Ordinary result before tax	57 732	62 651
Permanent differences	54	11
Changes in deferred differences	-4 204	60 277
3% of income on dividend received	213	0
Total tax result of the year	53 795	122 939

Nominal tax 23 % 24 %

Tax payable 12 373 29 505

Deferred tax:

	2018	2017	Change
Investment			
Financial value	300 037	327 505	
Tax value	294 673	327 505	
Deferred differences	5 364	0	5 364
Loss carried forward	0	0	
Total deferred differences	5 364	0	
Nominal tax	22 %	23 %	
Deferred tax liabilities (+) / asset (-)	1 180	0	

Note 10 - Off-balance sheet items

The company has entered into a commercial management agreement with Lorentzens Skibs Management AS and a corporate management agreement with NRP Procurator AS.



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To the General Meeting of Eastern Reefer II AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Eastern Reefer II AS showing a profit of NOK 44 179. The financial statements comprise the balance sheet as at 31 December 2018, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2018, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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.

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Registrert i Foretaksregisteret Medlemmer av
Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

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

Oslo, 27 March 2019
Deloitte AS

Alf-Anton Eid

State Authorised Public Accountant (Norway)

Note: This translation from Norwegian has been prepared for information purposes only.



Skatteetaten

Vår dato
24.04.2019

Din/Deres dato
18.03.2019

Saksbehandler
Henning Stokke

800 80 000
Skatteetaten.no

Din/Deres referanse
Kristine N Brække

Telefon
800 80 000

Org.nr
974761076

Vår referanse
2019/5560346

Postadresse
Postboks 9200 Grønland
0134 OSLO

NRP PROCURATOR AS
Postboks 1358 Vika
0113 OSLO

Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 18. mars 2019 og etterfølgende e-post av 16. april 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Eastern Reefer II AS	org.nr. 990 981 914
Eastern Reefer II DIS	stiftet 2007
Raufoss Industripark Holding AS	org.nr. 919 854 758

Skattedirektoratet 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 gjeider så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

Bakgrunn

Fra søknad av 18. mars 2019 gjengis:

Vi er forretningsfører for ovennevnte shippingselskaper og eiendomsselskap hvor all kommunikasjon, skriftlig og muntlig, foregår på engelsk. En stor andel av investorene i selskapene er utenlandske, og hoveddelen av investorene er profesjonelle aktører. Selskapenes virksomhet er shipping og eiendom og utøves på verdensbasis.

Eierne, styret og befrakterne ønsker årsregnskap og årsberetning på engelsk språk, og det er derfor ønskelig å bruke engelsk som språk ved utarbeidelse av det offisielle årsregnskapet og årsberetningen fra og med inntektsåret 2018.

Fra e-post av 16. april 2019 gjengis:

Eastern Reefer II AS, som du ser er hovedmann i Eastern Reefer II DIS, eies til info av følgende aksjonærer:

- NRP Investering AS – 50%
- Lorentzens Skibs AS – 50%

**Skattedirektoratets vurdering**

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene har en begrenset eierkrets. I tillegg opererer selskapene i en internasjonal bransje. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Juridisk avdeling, næring
Skattedirektoratet

Henning Stokke

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.