



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 921 684 827
Organisasjonsform: Aksjeselskap
Foretaksnavn: MPCC SIBUM II AS
Forretningsadresse: Ruseløkkveien 34
0251 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: NRP PROCURATOR AS
Dato for fastsettelse av årsregnskapet: 15.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 23.07.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Operating income	2	9 232 069	7 027 371
Profit from sale of tangible assets		33 608 600	
Sum inntekter		42 840 669	7 027 371
Kostnader			
Depreciation and amortisation expenses	6	2 161 677	2 477 903
Administrative expenses	4	639 390	579 726
Operating expenses	5	4 748 438	3 794 289
Sum kostnader		7 549 505	6 851 918
Driftsresultat		35 291 164	175 453
Finansinntekter og finanskostnader			
Annen renteinntekt		104	306
Currency gain			56 280
Sum finansinntekter		104	56 586
Rentekostnad til foretak i samme konsern	7	551 462	1 005 709
Annen rentekostnad		10	7
Currency loss		173 054	
Other financial expenses		40 915	8 184
Sum finanskostnader		765 441	1 013 900
Netto finans		-765 337	-957 314
Ordinært resultat før skattekostnad		34 525 828	-781 861
Income tax expense	10	95 854	
Ordinært resultat etter skattekostnad		34 429 974	-781 861
Årsresultat		34 429 974	-781 861
Årsresultat etter minoritetsinteresser		34 429 974	-781 861
Totalresultat		34 429 974	-781 861



Resultatregnskap

Beløp i: NOK	Note	2021	2020
Overføringer og disponeringer			
Ordinært utbytte		34 356 079	
Udekket tap		73 895	-781 861
Sum overføringer og disponeringer		34 429 974	-781 861



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Vessels and vessel equipment	11		29 716 408
Docking			882 902
Sum varige driftsmidler	6		30 599 311
Sum anleggsmidler		0	30 599 311
Omløpsmidler			
Varer			
Bunkers and lubes			77 945
Sum varer			77 945
Fordringer			
Accounts receivables		149 979	452 428
Other current receivables		221 508	494 006
Konsernfordringer	7	34 776 555	
Sum fordringer		35 148 041	946 434
Bankinnskudd, kontanter og lignende			
Bank deposit		31 534	1 746 375
Sum bankinnskudd, kontanter og lignende		31 534	1 746 375
Sum omløpsmidler		35 179 575	2 770 754
SUM EIENDELER		35 179 575	33 370 065
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	8	13 239	13 239



Balanse

Beløp i: NOK	Note	2021	2020
Annen innskutt egenkapital		969 111	18 669 111
Sum innskutt egenkapital		982 350	18 682 350
Opptjent egenkapital			
Udekket tap		857 810	931 704
Sum opptjent egenkapital		-857 810	-931 704
Sum egenkapital	9	124 541	17 750 646
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		15 248 007
Sum annen langsiktig gjeld			15 248 007
Sum langsiktig gjeld		0	15 248 007
Kortsiktig gjeld			
Leverandørgjeld		137 722	
Tax payable	10	104 506	10 423
Utbytte		34 356 079	
Kortsiktig konserngjeld	7		159 182
Other current liabilities		456 727	201 807
Sum kortsiktig gjeld		35 055 034	371 412
Sum gjeld		35 055 034	15 619 419
SUM EGENKAPITAL OG GJELD		35 179 575	33 370 065
POSTER UTENOM BALANSEN			
Garantistillelser	11		
Pantstillelser	11		



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 510203

Enheten

Organisasjonsnummer: 921 684 827
Organisasjonsform: Aksjeselskap
Foretaksnavn: SONGA SIBUM II AS
Forretningsadresse: c/o NRP Procurator AS
Haakon VIIIs gate 1
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: NRP PROCURATOR AS
Dato for fastsettelse av årsregnskapet: 15.06.2022

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 25.06.2022

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 921 684 827
SONGA SIBUM II AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Operating income	2	9 232 069	7 027 371
Profit from sale of tangible assets		33 608 600	
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Kostnader			
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Administrative expenses	4	639 390	579 726
Operating expenses	5	4 748 438	3 794 289
Sum kostnader		7 549 505	6 851 918
Driftsresultat		35 291 164	175 453
Finansinntekter og finanskostnader			
Annen renteinntekt		104	306
Currency gain			56 280
Sum finansinntekter		104	56 586
Rentekostnad til foretak i samme konsern	7	551 462	1 005 709
Annen rentekostnad		10	7
Currency loss		173 054	
Other financial expenses		40 915	8 184
Sum finanskostnader		765 441	1 013 900
Netto finans		-765 337	-957 314
Ordinært resultat før skattekostnad		34 525 828	-781 861
Income tax expense	10	95 854	
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Totalresultat		34 429 974	-781 861
Overføringer og disponeringer			
Ordinært utbytte		34 356 079	
Udekket tap		73 895	-781 861
Sum overføringer og disponeringer		34 429 974	-781 861





Organisasjonsnr: 921 684 827
SONGA SIBUM II AS

BALANSE

Beløp i: NOK **Note** **2021** **2020**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Vessels and vessel equipment	11	29 716 408
Docking		882 902
Sum varige driftsmidler	6	30 599 311

Sum anleggsmidler	0	30 599 311
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Omløpsmidler

Varer

Bunkers and lubes		77 945
Sum varer		77 945

Fordringer

Accounts receivables		149 979	452 428
Other current receivables		221 508	494 006
Konsernfordringer	7	34 776 555	
Sum fordringer		35 148 041	946 434

Bankinnskudd, kontanter og lignende

Bank deposit		31 534	1 746 375
Sum bankinnskudd, kontanter og lignende		31 534	1 746 375

Sum omløpsmidler	35 179 575	2 770 754
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SUM EIENDELER	35 179 575	33 370 065
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	8	13 239	13 239
Annen innskutt egenkapital		969 111	18 669 111
Sum innskutt egenkapital		982 350	18 682 350

Opptjent egenkapital

Udekket tap		857 810	931 704
Sum opptjent egenkapital		-857 810	-931 704

Sum egenkapital	9	124 541	17 750 646
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Gjeld		
Langsiktig gjeld		
Annen langsiktig gjeld		
Langsiktig konserngjeld	7	15 248 007
Sum annen langsiktig gjeld		15 248 007
Sum langsiktig gjeld	0	15 248 007
Kortsiktig gjeld		
Leverandørgjeld		137 722
Tax payable	10	104 506
Utbytte		34 356 079
Kortsiktig konserngjeld	7	159 182
Other current liabilities		456 727
Sum kortsiktig gjeld	35 055 034	371 412
Sum gjeld	35 055 034	15 619 419
SUM EGENKAPITAL OG GJELD	35 179 575	33 370 065
POSTER UTENOM BALANSEN		
Garantistillelser	11	
Pantstillelser	11	



Organisasjonsnr: 921 684 827
SONGA SIBUM II AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Financial Statements 2021

Songa Sibum II AS

Org.no.: 921 684 827

Prepared by:

NRP Procurator 



Songa Sibum II AS

Profit and loss account

	Note	2021	2020
Operating income and operating expenses			
Operating income	2	9 232 069	7 027 371
Profit from sale of tangible assets		33 608 600	0
Operating income		42 840 669	7 027 371
Administrative expenses	4	639 390	579 726
Operating expenses	5	4 748 438	3 794 289
Depreciation and amortisation expenses	6	2 161 677	2 477 903
Total expenses		7 549 505	6 851 918
Net operating profit / loss		35 291 164	175 453
Financial income and expenses			
Other interest income		104	306
Currency gain		0	56 280
Financial income		104	56 586
Interest expenses to group companies	7	551 462	1 005 709
Other interest expenses		10	7
Currency loss		173 054	0
Other financial expenses		40 915	8 184
Financial expenses		765 441	1 013 900
Net financial profit / loss		-765 337	-957 314
Ordinary result before tax		34 525 828	-781 861
Income tax expense	10	95 854	0
Net profit after tax		34 429 974	-781 861
Net profit / loss		34 429 974	-781 861
Attributable to			
Ordinary dividend		34 356 079	0
Transferred to uncovered loss		73 895	-781 861
Total		34 429 974	-781 861



Songa Sibum II AS

Balance

	Note	2021	2020
Assets			
Non-current assets			
Tangible assets			
Vessels and vessel equipment	11	0	29 716 408
Docking		0	882 902
Total tangible assets	6	0	30 599 311
Total non-current assets		0	30 599 311
Current assets			
Inventories			
Bunkers and lubes		0	77 945
Total inventories		0	77 945
Receivables			
Accounts receivables		149 979	452 428
Receivables group companies	7	34 776 555	0
Other current receivables		221 508	494 006
Total receivables		35 148 041	946 434
Bank deposit			
Bank deposit		31 534	1 746 375
Cash and cash equivalents		31 534	1 746 375
Total current assets		35 179 575	2 770 754
Total assets		35 179 575	33 370 065



Songa Sibum II AS

Balance

	Note	2021	2020
Equity and liabilities			
Equity			
Paid-in equity			
Share capital	8	13 239	13 239
Share premium		970 013	18 670 013
Other paid-in equity		-902	-902
Total paid-in equity		982 350	18 682 350
Retained earnings			
Uncovered loss		857 810	931 704
Total retained earnings		-857 810	-931 704
Total equity	9	124 541	17 750 646
Debt to group companies	7	0	15 248 007
Total other non-current liabilities		0	15 248 007
Liabilities to group companies	7	0	159 182
Accounts payable		137 722	0
Tax payable	10	104 506	10 423
Dividend		34 356 079	0
Other current liabilities		456 727	201 807
Total current liabilities		35 055 034	371 412
Total liabilities		35 055 034	15 619 419
Total equity and liabilities		35 179 575	33 370 065

Oslo, 15.06.2022

The board of Songa Sibum II AS

Pål Sætre
chairman of the board



Songa Sibum II AS

Notes

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. The company was established 03.10.2018.

Currency

The financial statements are presented in USD. Transactions in another currency are translated at the rate applicable on the transaction date. Monetary items in another currency are translated into USD using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in another currency are translated into USD using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in another 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.

The shipowners tax regulation

The Company pay taxes in accordance with the shipowners tax regulation. The Company will only be liable to pay taxes of the financial income. The tax expense consists of the tax payable for the period and payable tonnage tax.

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.

Tangible assets

Tangible assets are comprised of assets intended for long term ownership and use, and are valued at cost less depreciation and impairment losses. Tangible assets are recorded in the balance sheet and depreciated over the estimated useful economic life. Tangible assets are written down to the recoverable amount when a decrease in value is expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairment loss recognized is reversed when the basis for the impairment loss is no longer evident.

Inventories

Inventories are valued at the lower of cost and net sales value.

Receivables

Accounts receivables 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.



Songa Sibum II AS

Notes

Note 2 Income

	2021	2020
Charter income	9 232 069	7 027 371
Total		

Note 3 Number of employees

The company has no employees.

Note 4 Administrative expenses

	2021	2020
Corporate management fees and service fees	119 323	75 871
Commercial management fees	5 324	43 081
Technical management fees	473 329	412 295
Audit fees	13 700	9 608
Tonnage tax	8 652	10 423
Other administrative expenses	19 062	28 449
Total administrative expenses	639 390	579 726

Note 5 Operating expenses

	2021	2020
Operating expenses	4 748 438	3 794 289
Total operating expenses	4 748 438	3 794 289
Total operating expenses	4 748 438	3 794 289

Technical management fee is presented as administration expenses.

Total operating expenses, incl. tech.mng.fee	5 221 767	4 206 584
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Songa Sibum II AS

Notes

Note 6 Tangible assets

	Vessel	Docking	Contr.in progress	Total
Acquisition cost 01.01.2021	31 998 156	1 317 442	0	33 315 597
Acquisitions	0	0	0	0
Disposals	-31 998 156	-1 317 442	0	-33 315 597
Acquisition cost 31.12.2021	0	0	0	0
Acc. depreciation 31.12.2021	0	0	0	0
Acc. impairment 31.12.2021	0	0	0	0
Net value 31.12.2021	0	0	0	0

	Vessel	Docking	Contr.in progress	Total
Impairment for the period	0	0	0	0
Depreciations for the period	1 825 296	336 381		2 161 677
Depreciation schedule	Linear	Linear		
Estimated depreciation (years)	13-14	2,5-4		
Closing date (year)	2019/2020	2019		

Closing date vessels	15.10.2019	Aquisition cost:	8 098 554
Closing date vessels	17.12.2019	Aquisition cost:	17 067 422
Closing date scrubber	15.10.2019	Aquisition cost:	2 311 284
Closing date scrubber	17.12.2019	Aquisition cost:	2 247 062
Closing date scrubber	13.03.2020	Aquisition cost:	2 273 834
		Total:	31 998 156

Vessels and scrubber are depreciated straight-line over the remaining useful lifetime of the vessel, and the docking is depreciated straight-line over the remaining period until the next docking.

The three vessels are sold per December 31, 2021. Profit from the sale of the vessels:

Sales price vessel less	62 741 983
Sales expenses	-695 747
Booked value vessel and vessel equipment pr sale	-28 437 635
Profit from sale of the vessel	33 608 600



Songa Sibum II AS

Notes

Note 7 Inter-company items between companies in the same group

	2021	2020
Receivables		
Other short-term receivables within the group	34 776 555	0
Total	34 776 555	0
Other non-current liabilities		
Debt to group companies	0	15 248 007
Total	0	15 248 007
Current liabilities		
Liabilities to group companies	0	159 182
Total	0	159 182

Short-term scrubber related inter-company balances are being calculated with an interest rate that equals to the margin of 6 % + LIBOR until August 9, 2021.

The short-term inter-company balances are being calculated with an interest rate that equals to the margin of 1,5 % + LIBOR until August 9, 2021.

All inter-company balances as of August 9, 2021 are being calculated with an interest rate that equals to the margin of 3,35 % per annum.

Note 8 Shareholders

The share capital in Songa Sibum II AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	109 489	8,2702	13 239
Total	109 489		13 239

Ownership structure

The shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
MPCC Box AS	98 310	89,79	89,79
MPCC Third Financing AS	11 179	10,21	10,21
Total	109 489	100,00	100,00



Songa Sibum II AS

Notes

Note 9 Equity

	Share capital	Share premium	Other equity	Contributed other equity	Total equity
Equity as of 01.01.2021	13 239	18 670 013	-931 704	-902	17 750 646
Repayment share premium	0	-17 700 000			-17 700 000
Result for the year			34 429 974		34 429 974
Dividend			-34 356 079		-34 356 079
Equity as of 31.12.2021	13 239	970 013	-857 810	-902	124 541

Note 10 Tax base /deferred tax

	2021	2020
Taxable result	584 552	-140 137
Loss carried forward	-148 852	0
	0	
Net tax result of the year	435 700	-140 137

Tax payable	95 854	0
Nominal tax - 22 %		
Loss carried forward per 31.12.2021	0	

Tonnage tax:

Total net tonnage 15,372 for three - all three vessels sold in Q4 2021.

Tonnage tax (based on NT 15,000)	8 652	10 423
Total	8 652	10 423

Tax on ordinary result

Tax payable	95 854	0
Tax on ordinary result	95 854	0

Tax payable include

Tax payable	95 854	0
Tonnage tax	8 652	10 423
Total	104 506	10 423



Songa Sibum II AS

Notes

Note 11 Charges and guarantees

The vessels Anne Sibum, Grete Sibum and Stefan Sibum were sold and delivered to their owner in Q4 2021. No charges or guarantees are applicable for the company per December 31, 2021.

Note 12 Going concern and events after the balance sheet date

The company sold its three container vessels in Q4 2021 and the intention is to liquidate the company during 2022. Solidity and liquidity continue to be good and there is nothing to indicate that operations cannot continue until the final liquidation.

In accordance with the rules in NRS 3 on events after the balance sheet date, as well as the rules in the Accounting Act on continuing operations a special attention has to be drawn to the conflict between Russia and Ukraine as well as the economic and financial sanctions decided by the West to force Russia to end the conflict, but is it considered to have limited effect on the company.



Statsautoriserte revisorer
Ernst & Young AS

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www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Songa Sibum II AS

Opinion

We have audited the financial statements of Songa Sibum II AS (the Company), which comprise the balance sheet as at 31 December 2021, the profit and loss account 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2021 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

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

Other matters

The financial statements for the year ended 31 December 2020, were audited by another auditor who expressed an unmodified opinion on those statements on 26 April 2021.

Responsibilities of management for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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

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

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

Oslo, 15 June 2022
ERNST & YOUNG AS

The auditor's report is signed electronically

Jon-Michael Grefsrød

State Authorised Public Accountant (Norway)

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Jon-Michael Grefsrød

Partner

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 01.11.2017	Vår dato 10.11.2017
Telefon 22078139	Deres referanse Camilla Hobæk	Vår referanse 2017/1151044

NRP PROCURATOR AS
Postboks 1358 Vika
0113 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 1. november 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

SONGA CONTAINER AS	org.nr. 918 003 762
SONGA TOSCANA AS	org.nr. 919 417 838
SONGA STRALSUND AS	org.nr. 919 422 645
SONGA CALABRIA AS	org.nr. 919 062 118
SONGA HAYDN AS	org.nr. 918 037 470
SONGA ALYA AS	org.nr. 819 086 532
SONGA ANTOFAGASTA AS	org.nr. 918 037 519
SONGA SIBUM AS	org.nr. 918 037 500
FS IPANEMA AS	org.nr. 918 003 827

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskap dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder 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

Songa Container AS har 10 aksjonærer der 2 er utenlandske. Alle aksjonærene er selskaper. Songa Container AS er morselskap i konsernet. Alle selskapenes formål er investering i shippingvirksomhet. Arbeidsspråket er engelsk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

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."

Postadresse Postboks 9200 Grønland 0134 Oslo	Besøksadresse: Se www.skatteetaten.no Org.nr: 996250318 E-post: skatteetaten.no/sendepost	Sentralbord 800 80 000 Telefaks 22 17 08 60
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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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er eid av 10 selskap der 2 er utenlandske selskap. Eierkretsen er begrenset. Selskapene opererer i en internasjonal bransje. Arbeidsspråket er engelsk. 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

Jeanette Munkvold Skovholt
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer