



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 921 548 818  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ROYAL CARIBBEAN CRUISE LINE AS  
Forretningsadresse: Vollsveien 19  
1366 LYSAKER

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Karen Tucker  
Dato for fastsettelse av årsregnskapet: 13.05.2024

### 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, 19.07.2024



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		0	0
Annen driftsinntekt		5 000	135 000
<b>Sum inntekter</b>		<b>5 000</b>	<b>135 000</b>
<b>Driftsresultat</b>		<b>5 000</b>	<b>135 000</b>
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>		<b>5 000</b>	<b>135 000</b>
Skattekostnad på ordinært resultat		0	17 000
<b>Ordinært resultat etter skattekostnad</b>		<b>5 000</b>	<b>118 000</b>
<b>Årsresultat</b>		<b>5 000</b>	<b>118 000</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Konsernfordringer		5 796 000	5 808 000
Sum fordringer		5 796 000	5 808 000
Sum omløpsmidler		5 796 000	5 808 000
<b>SUM EIENDELER</b>		<b>5 796 000</b>	<b>5 808 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital		300 000	300 000
Overkurs		2 758 000	2 758 000
Sum innskutt egenkapital		3 058 000	3 058 000
<b>Opptjent egenkapital</b>			
Annen egenkapital		2 738 000	2 733 000
Sum opptjent egenkapital		2 738 000	2 733 000
Sum egenkapital		5 796 000	5 791 000
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Betalbar skatt		0	17 000



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Sum kortsiktig gjeld		0	17 000
Sum gjeld		0	17 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>5 796 000</b>	<b>5 808 000</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 647391

#### Enheten

Organisasjonsnummer: 921 548 818  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ROYAL CARIBBEAN CRUISE LINE AS  
Forretningsadresse: Vollsveien 19  
1366 LYSAKER

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler  
Har utarbeidet 'land-for-land' rapport: Ja

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Karen Tucker  
Dato for fastsettelse av årsregnskapet: 13.05.2024

#### Revisjon

Selskapet har besluttet at årsregnskapet  
ikke skal revideres: Ja

#### Grunnlag for avgivelse

År 2023: Årsregnskap 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, 17.07.2024



Organisasjonsnr: 921 548 818  
ROYAL CARIBBEAN CRUISE LINE AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		0	0
Annen driftsinntekt		5 000	135 000
<b>Sum inntekter</b>		<b>5 000</b>	<b>135 000</b>
<b>Driftsresultat</b>		<b>5 000</b>	<b>135 000</b>
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>			
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Organisasjonsnr: 921 548 818  
ROYAL CARIBBEAN CRUISE LINE AS

## BALANSE

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Konsernfordringer		5 796 000	5 808 000
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<b>Egenkapital</b>			
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Sum egenkapital		5 796 000	5 791 000
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Betalbar skatt		0	17 000
Sum kortsiktig gjeld		0	17 000
Sum gjeld		0	17 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>5 796 000</b>	<b>5 808 000</b>



Organisasjonsnr: 921 548 818  
ROYAL CARIBBEAN CRUISE LINE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

**Regnskapsprinsipper**

Please see note 1 within the attached financial accounts

**Note**

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

**Konsernregnskap**

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Ja

**Morselskapet sitt navn**

RCL (UK) Ltd

**Forretningskontor for morselskapet**

Building 7 The Heights, Weybridge, UK

**Begrunnelse for at datterselskap er utelatt fra konsolideringen**

**Konsern, tilknyttet selskap m.v. - fordringer og gjeld**

**Fordringer**

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	5796000.00	5808000.00

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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Samlet beløp - felles kontrollert virksomhet      Årets      Fjorårets

Pantstillelse      Beløp

Note

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt

Mer om fordringer

Beholdning av egne aksjer      Antall      Pålydende      Andel av aksjek.

Note

Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

Mer om lån og sikkerhetsstillelse



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**Registered no.: 921548818**

**ROYAL CARIBBEAN CRUISE LINE A/S**

**Annual report and financial statements  
for the year ended 31 December 2023**



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**Royal Caribbean Cruise Line A/S**

Registered no: 921548818

**Annual report and financial statements for the year ended  
31 December 2023**

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## **Royal Caribbean Cruise Line A/S**

**Registered no: 921548818**

### **Directors and advisers**

#### **Directors**

K L Tucker

#### **Registered office**

Vollsveien 191366 Lysaker

Norway



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## Royal Caribbean Cruise Line A/S

Registered no: 921548818

### Directors' report for the year ended 31 December 2023

Reference is made to the Royal Caribbean Cruise Line A/S ("the Company") profit and loss account, balance sheet and statement of cash flows for the year ended and as at 31 December 2023. In the opinion of the board of directors the financial statements give a true and fair view of the state of affairs of the Company as at the year-end and the profit of the Company for the year.

#### Principal activities

The Company is a wholly-owned subsidiary of RCL (UK) LTD. of which the ultimate parent company is Royal Caribbean Cruises Ltd. ("RCL").

Following completion of the restructuring activity in 2010, the Company has ceased to trade but remains fully financed to the extent that it can settle all outstanding obligations as they fall due.

#### Going concern

On the basis of the note above, the financial statements of the Company for the year ended 31 December 2023 have been prepared on a going concern basis.

#### Directors

The directors who held office during the year were:

K Tucker  
R G Marshall                      Resigned 31 December 2023

#### Results for the year

The Company's profit after taxation was NOK'000 5 (2022: NOK'000 118). There was no cash flow provided or utilised by operations during the years 2023 and 2022.

During the year under review, the Company did not pay any dividends relating to the year ended 31 December 2023 out of distributable reserves (2022: nil).

It is anticipated that the directors will not authorise payment of a dividend out of distributable reserves once the financial statements have been approved at the annual general meeting of the shareholders.

#### Principal risks and uncertainties

Given that the Company is non-trading and has sufficient funds to settle all outstanding debts as they fall due, it has negligible exposure to credit and liquidity risk.

#### External environment

As the Company is dormant with no employees, its impact on the environment is minimal.



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**Royal Caribbean Cruise Line A/S**

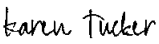
Registered no: 921548818

**Directors' report for the year ended 31 December 2023  
(continued)**

**Allocation of net income**

The Directors have proposed that the net profit for the year amounting to NOK'000 5 be allocated to retained earnings.

Oslo, 13.05.2024

DocuSigned by:  
  
A7FD982F4B854C7...  
Karen Tucker  
Director



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**Royal Caribbean Cruise Line A/S**

Registered no: 921548818

**Profit and loss for the year ended 31 December 2023**

		Year ended 31 December 2023	Year ended 31 December 2022
	Notes	NOK'000	NOK'000
<b>Revenue</b>		-	-
Other operating expenses		-	-
<b>Total operating expenses</b>		-	-
<b>Operating loss</b>		-	-
Other financial gains		-	130
Other financial expense		-	(1)
Other interest received	5	<u>5</u>	<u>6</u>
<b>Profit before taxation</b>		<b>5</b>	135
Tax charge	6	-	(17)
<b>Profit after taxation</b>		<b><u>5</u></b>	<b><u>118</u></b>
<b>Allocation of profit after taxation:</b>			
Allocation to/from retained earnings	2	<u>5</u>	<u>118</u>
		<b><u>5</u></b>	<b><u>118</u></b>

The accompanying notes are an integral part of these financial statements.



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## Royal Caribbean Cruise Line A/S

Registered no: 921548818

### Balance sheet as at 31 December 2023

	Notes	As at 31 December 2023 NOK'000	As at 31 December 2022 NOK'000
<b>Assets</b>			
<b>Current assets</b>			
Intercompany receivables	4	<u>5,796</u>	<u>5,808</u>
<b>Total current assets</b>		<b>5,796</b>	<b>5,808</b>
<b>Total assets</b>		<b><u>5,796</u></b>	<b><u>5,808</u></b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Share capital	2,3	<b>300</b>	300
Share premium reserve	2	<u>2,758</u>	<u>2,758</u>
		<b>3,058</b>	3,058
Retained earnings	2	<u>2,738</u>	<u>2,733</u>
<b>Total equity</b>	2	<b><u>5,796</u></b>	<b><u>5,791</u></b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Tax payable	6	<u>-</u>	<u>17</u>
<b>Total current liabilities</b>		<b>-</b>	<b>17</b>
<b>Total liabilities</b>		<b><u>-</u></b>	<b><u>17</u></b>
<b>Total equity and liabilities</b>		<b><u>5,796</u></b>	<b><u>5,808</u></b>



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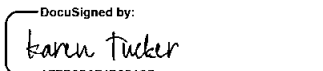
**Royal Caribbean Cruise Line A/S**

Registered no: 921548818

**Balance sheet as at 31 December 2023 (continued)**

The accompanying notes are an integral part of these financial statements.

Oslo, 13.05.2024

DocuSigned by:  
  
A7ED9B2F4BB54C7  
Karen Tucker  
Director



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## Royal Caribbean Cruise Line A/S

Registered no: 921548818

### Notes to the financial statements

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared in accordance with the Norwegian Accounting Act and Norwegian Generally Accepted Accounting Principles for small entities.

##### Revenue

The Company did not produce any revenue in the year under review.

##### Current assets and current liabilities

Current assets and current liabilities comprise of items due within one year.

##### Taxation

The tax expense for the period comprises of current and deferred tax.

The current income tax charge is calculated on the basis of tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company operates and generates taxable income.

Deferred income tax is recognised, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements on an undiscounted basis. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

##### Functional and presentation currency

The functional currency of the Company is Norwegian Kroner and this is the currency in which the financial statements are presented.



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## Royal Caribbean Cruise Line A/S

Registered no: 921548818

### Notes to the financial statements (continued)

#### 2 Equity

	Share capital	Share premium reserve	Retained earnings	Total equity
	NOK'000	NOK'000	NOK'000	NOK'000
As at 1 January 2023	300	2,758	2,733	5,791
Profit after taxation for the year	-	-	5	5
As at 31 December 2023	<u>300</u>	<u>2,758</u>	<u>2,738</u>	<u>5,796</u>

#### 3 Share capital

The share capital of NOK'000 300 consists of 600 shares of NOK 500 each fully paid up. RCL (UK) LTD., a company incorporated in England and Wales, is the beneficial owner of all the shares. Shares are equally divided into three classes and each share class has the right to appoint one director and one deputy director. In all other respects, the shares have equal rights. The board consists of three to seven directors as decided by the shareholder, RCL (UK) LTD.

#### 4 Related party transactions

The Company and the ultimate parent company, Royal Caribbean Cruises Limited ("RCL"), together with RCL Investments Ltd, have entered into a cash pooling arrangement whereby interest, computed on market terms, is payable on the net balances outstanding between the respective companies.

The following transactions have taken place with related parties:

Intercompany receivables

	2023 NOK'000	2022 NOK'000
At 1 January	5,808	7,288
Net decrease during the year	(17)	(1,486)
Interest received	5	6
At 31 December	<u>5,796</u>	<u>5,808</u>



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**Royal Caribbean Cruise Line A/S**

Registered no: 921548818

**Notes to the financial statements (continued)**

**5 Interest receivable and similar income**

	2023 NOK'000	2022 NOK'000
Interest received on intercompany balances	<u>5</u>	<u>6</u>
	<u>5</u>	<u>6</u>

The Company and RCL, together with RCL Investments Ltd, have entered into a cash pooling arrangement whereby interest, computed on market terms, is payable on the net balances outstanding between the respective companies. Deposits made to the cash pool arrangement remain unsecured.



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**Royal Caribbean Cruise Line A/S**

Registered no: 921548818

**Notes to the financial statements (continued)**

**6 Taxation**

	2023	2022
	NOK'000	NOK'000
<b>Tax charge</b>		
Tax charge	-	17
<b>Tax payable</b>		
Profit before tax	5	135
Temporary differences	(45)	(58)
Permanent differences	-	1
Change in losses carried forward	40	1
Basis for tax payable	-	78
Tax payable	-	17

**Deferred tax in relation to taxable profit**

	As at 1 January 2023 NOK'000	Impact of change in tax rate	Movement in the year NOK'000	As at 31 December 2023 NOK'000
Accelerated depreciation	(207)	-	45	(162)
Tax loss carried forward	-	-	(40)	(40)
Net temporary difference	(207)	-	5	(202)
Tax rate	22%	0%	22%	22%
Deferred tax liability/(deferred tax asset)	-	-	-	-

In 2011, all assets and liabilities were sold and therefore the remaining accelerated depreciation difference is related to the tax value of fixed assets which were not reversible in the year of the sale.

The company has chosen not to include the net deferred tax assets in the financial statement, cf. NRS 8 pkt. 6.1.1.2.1.



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## Royal Caribbean Cruise Line A/S

Registered no: 921548818

### Notes to the financial statements (continued)

#### Auditors' remuneration

There is no requirement to audit this company. The company choose to opt-out on audit in 2022.

#### 7 Guarantees and loan responsibilities

The Company had no guarantees or loan responsibilities as at 31 December 2023. All guarantees are held by the ultimate parent company, RCL.

#### 8 Ultimate parent company

The immediate parent undertaking is RCL (UK) LTD. The ultimate parent undertaking and controlling party is Royal Caribbean Cruises Ltd. ("RCL"), a company incorporated in Liberia. RCL is the only parent undertaking to consolidate these financial statements at 31 December 2023. The consolidated financial statements of RCL are available at [www.rclcorporate.com/investors.com](http://www.rclcorporate.com/investors.com) or upon written request at: RCL, 1050 Caribbean Way, Miami, Florida 33132, USA.

#### 9 Events after the end of the reporting period

In February 2024, the Directors of RCL (UK) LTD, the immediate parent undertaking, agreed to the dissolution of the Company. The Company expects it to be dissolved during the second half of 2024.