



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 931 263 862
Organisasjonsform: Aksjeselskap
Foretaksnavn: MRA PRODUCT INVEST AS
Forretningsadresse: Tveiteråsvegen 12
5232 PARADIS

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: Tone B. Solstad
Dato for fastsettelse av årsregnskapet: 30.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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

Brønnøysundregistrene, 27.07.2025



Resultatregnskap

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses		507	
Sum kostnader		507	
Driftsresultat		-507	
Finansinntekter og finanskostnader			
Annen renteinntekt		7	
Other financial income		16	
Sum finansinntekter		23	
Other financial expenses		49	
Sum finanskostnader		49	
Netto finans		-26	
Ordinært resultat før skattekostnad		-533	0
Ordinært resultat etter skattekostnad		-533	0
Årsresultat		-533	0
Årsresultat etter minoritetsinteresser		-533	
Totalresultat		-533	
Overføringer og disponeringer			
Reserve for valuation differences		-533	
Sum overføringer og disponeringer	1	-533	



Balanse

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		3 831	
Sum bankinnskudd, kontanter og lignende		3 831	
Sum omløpsmidler		3 831	0
SUM EIENDELER		3 831	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	2	2 909	
Overkurs		1 455	
Sum innskutt egenkapital		4 364	
Opptjent egenkapital			
Other equity		-533	
Sum opptjent egenkapital		-533	
Sum egenkapital	1	3 831	0
Sum langsiktig gjeld		0	0
Sum gjeld		0	0



Balanse

Beløp i: USD	Note	2023	2022
SUM EGENKAPITAL OG GJELD		3 831	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 687717

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Dato for fastsettelse av årsregnskapet: 30.06.2024

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja

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MRA PRODUCT INVEST AS

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MRA PRODUCT INVEST AS

BALANSE

Beløp i: USD	Note	2023	2022
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Immaterielle eiendeler			
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Other equity		-533	
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Sum egenkapital	1	3 831	0
Sum langsiktig gjeld		0	0
Sum gjeld		0	0
SUM EGENKAPITAL OG GJELD		3 831	0



Organisasjonsnr: 931 263 862
MRA PRODUCT INVEST 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.



Mra Product Invest AS
Financial Statements 2023



Mra Product Invest AS
Income Statement
USD

NOTES	OPERATING REVENUES AND EXPENSES	2023
	Other expenses	<u>507</u>
	Total operating expenses	<u>507</u>
	Operating profit	<u>-507</u>
	FINANCIAL INCOME AND EXPENSES	
	Interest income	7
	Other financial income	16
	Other financial expenses	49
	Net financial items	<u>-26</u>
	Net profit before taxes	<u>-533</u>
	Net profit/(loss) for the year	<u>-533</u>
	Net profit/(loss) for the year	<u>-533</u>
	ALLOCATIONS AND DISTRIBUTIONS	
	Reserve for valuation differences	-533
1	Total allocations and distributions	<u>-533</u>



Mra Product Invest AS
Balance Sheet as per 31 December
USD

NOTES	ASSETS	2023
	<i>Non- current assets</i>	
	<i>Current assets</i>	
	Cash and cash equivalents	3 831
	Total current assets	<u>3 831</u>
	TOTAL ASSETS	<u>3 831</u>




Mra Product Invest AS
Balance Sheet as per 31 December
USD

NOTES	EQUITY AND LIABILITIES	2023
	Equity	
	Paid-in capital	
2	Share capital	2 909
	Share premium	1 455
	Total paid-in equity	<u>4 364</u>
	Other equity	-533
	Total retained earnings	<u>-533</u>
1	Total equity	<u>3 831</u>
	Non-current liabilities	
	Current liabilities	
	TOTAL EQUITY AND LIABILITIES	<u>3 831</u>

Bergen, 28.06.2024

The board of Mra Product Invest AS


Karl Lødrup Kvalheim
chairman of the board


Henning Brynjulfsen Kvalheim
member of the board



Accounting principles

The company was incorporated on 25th of April 2023.

Financial statements are prepared in accordance with The Norwegian Accounting Act of 1998 and Generally Accepted Accounting Principles. The accounting principles are described below.

The company is a part of the Nesttun Invest Group. The parent company, Nesttun Invest AS of Tveiteraasveien 12, 5232 Paradis, Norway, prepares group accounts. The group accounts are available at the business address of Nesttun Invest AS.

Principal rule for valuation and classification of assets and liabilities

Assets meant for permanent ownership or use in the business are classified as fixed assets. Other assets are classified as current assets. Accounts receivables due within one year are classified as current assets. The classification of current and long term liabilities is based on the same criteria.

Fixed assets are carried at historical cost, but are written down if a decline in fair value below the carrying amount is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule. Long-term loans are carried at nominal value.

Current assets are valued at the lower of historical cost and fair value. Current liabilities are carried at nominal value.

Other items are valued as described below.

Functional currency and presentation currency

These financial statements are presented in USD which is the functional currency of the company. All figures in the notes are expressed in USD.

Vessels

Vessels are recorded at their cost less accumulated depreciation. Vessel are depreciated on a straight-line basis over their estimated useful economic life. The useful life of the vessels is estimated at 25 years from the date of initial delivery from the shipyard. Depreciation is based on cost less estimated residual scrap value. Residual scrap value is estimated as the lightweight tonnage of each vessel multiplied by the estimated scrap value per ton.

Vessels are assessed for impairment when events or circumstances indicate the carrying amount of the asset may not be recoverable. An impairment charge is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less transaction costs, and value in use.

Value in use is estimated calculating future discounted net operating cash flows expected to be generated by the vessel over its remaining useful life. Net operating cash flows are determined by applying various assumptions regarding discount rate, useful life of the vessel, future net voyage income, operating expenses, scheduled dry-dockings, expected off hire and scrap values, and taking into account historical revenue data, future budgets and published forecast on future world economic growth.

Drydock expenditure and maintenance

Expenditures incurred in drydocking are deferred and amortised until the next scheduled drydocking. At the time of purchasing the vessel, the acquisition price is decomposed to vessel and drydocking, and the drydocking is amortised until the next drydocking.

Expenses for routine maintenance and repairs are expensed as incurred.

When insured damages occur, insurance claims are recorded, net of any deductible amounts which are charged as expenses. Insurance claims are classified as short term receivables.

Inventories

Inventories consist of bunkers, lubricating oils and other consumables on board the vessels. Inventories are valued at the lower of cost or market value on a first-in-first-out basis.



Receivables

Trade receivables and other receivables are recorded at nominal value less provisions for expected losses. The loss provision is based on an individual assessment of each accounts receivable.

Revenues

Revenues from voyage charters are recognised rateably on a discharge-to discharge basis. Revenue under voyage charters will not be recognised until a charter has been agreed even if the vessel has discharged its previous cargo and is proceeding to an anticipated port of loading.

Revenues from time charter contracts are recognised over the term of the charter based on onhire days.

Revenues on cutoff voyages are recognised based on the number of days before and after the balance sheet date.

Voyage expenses

All voyage expenses are recognised proportionally with the voyage revenues. Voyage expenses on cutoff voyages are recognised based on the number of days before and after the balance sheet date.

Taxes

The tax cost consists of payable tax (tax on the current year's direct taxable income) and changes in net deferred tax. The tax cost is allocated to ordinary income and extraordinary items according to the tax base. Deferred tax and deferred tax benefits are presented net in the balance sheet

Note 1 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2022	0	0	0	0	0
Incorporation 25th of April 2023	2 909	1 455	0	0	4 364
Result of the year				-533	-533
Pr 31.12.2023	2 909	1 455	0	-533	3 831

Note 2 Shareholders

The share capital in Mra Product Invest AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	30	1 000,0	30 000
Total	30		30 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Nestun Invest AS	30	100,0	100,0

Note 3 Salary costs and benefits

Mra Product Invest AS hasn't had any salary costs or benefits in 2023 and there are no such obligations.



Note 4 Tax

This year's tax expense	2023	
Total tax charge	0	
Calculation of the tax base for the year	2023	
Result before tax	-533	
The year's tax base	-533	
Payable tax in the balance:	2023	
Total payable tax in the balance	0	
Overview of temporary differences:	2023	Difference
Total	0	0
Accumulated loss to be carried forward	-533	533
Not included in the deferred tax calculation	533	-533
Total	0	0
Deferred tax (22 %)	0	0
Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:	2023	
Result before tax	-533	
22 % tax on the result before tax	-117	
Calculated tax charge	-117	
Effective tax rate	22,0 %	



Posteringsdokumentasjon

Posteringer

Klient Mra Product Invest AS
Fødsels-/org.nr 931 263 862

Dato	Tekst	Beløp	Debet	Kredit
Tilleggsposteringer				
T1 Splitter aksjekapital og overkurs iht stiftelsesdokumenter				
31.12.2023	Splitter aksjekapital og overkurs iht stiftelsesdokumenter	1 455,00	2002 SHARE CAPITAL	2001 OVERKURSFOND
T2 Agio kun i USD, kto 1929				
31.12.2023	Agio kun i USD, kto 1929	16,00	1929 Driftskonto NOK datterselsl 8063 Unrealised currency gain sl	
Disponeringer				
D6 Disponeringer				
31.12.2023	Overført fra annen egenkapital	532,57	2050 Annen egenkapital I	8960 Overført fra annen egenka