



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 707 388
Organisasjonsform: Aksjeselskap
Foretaksnavn: LLOYD'S REGISTER VOYAGE AS
Forretningsadresse: Strandgaten 2
4370 EGRERSUND

Regnskapsår

Årsregnskapets periode: 01.07.2022 - 30.06.2023

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: Michael Daniel Jensen
Dato for fastsettelse av årsregnskapet: 27.06.2024

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 27.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	133 081 299	138 703 078
Sum inntekter		133 081 299	138 703 078
Kostnader			
Raw materials and consumables used		79 937 746	78 767 391
Employee benefits expense	2	3 265 839	6 221 461
Depreciation and amortisation expenses	3	9 782 417	13 056 195
Nedskrivning av varige driftsmidler og immaterielle eiendeler	3		
Other expenses		28 247 290	34 945 789
Sum kostnader		121 233 292	132 990 836
Driftsresultat		11 848 007	5 712 242
Finansinntekter og finanskostnader			
Annen renteinntekt		97 896	
Other financial income		6 272 651	4 447 915
Sum finansinntekter		6 370 547	4 447 915
Rentekostnad til foretak i samme konsern			2 454
Annen rentekostnad		3 489	15 581
Other financial expenses		1 002	160
Sum finanskostnader		4 491	18 195
Netto finans		6 366 056	4 429 720
Ordinært resultat før skattekostnad		18 214 063	10 141 962
Income tax expense	4	4 007 402	2 231 234
Ordinært resultat etter skattekostnad		14 206 661	7 910 728
Årsresultat	5	14 206 661	7 910 728
Årsresultat etter minoritetsinteresser		14 206 661	7 910 729
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Reserve for valuation differences	5		
Transferred from reserve for valuation variances	5		
Ordinært utbytte	5	19 300 000	
Tilleggsutbytte	5		
Ekstraordinært utbytte	5		
Konsernbidrag	5, 5		
Udekket tap	5, 5		
Other equity	5	-5 093 339	7 910 729
Transferred from other equity	5		
Sum overføringer og disponeringer		14 206 661	7 910 729



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	3		
Concessions, patents, licences, trademarks, and similar rights	3		
Utsatt skattefordel	4		
Goodwill	3	26 076 609	35 855 338
Sum immaterielle eiendeler		26 076 609	35 855 338
Varige driftsmidler			
Equipment and other movables	3	12 909	
Sum varige driftsmidler		12 909	
Other long-term receivables	6		
Sum anleggsmidler		26 089 518	35 855 338
Omløpsmidler			
Varer			
Inventories		403 635	320 391
Sum varer		403 635	320 391
Fordringer			
Accounts receivables	6	42 219 449	23 494 361
Other short-term receivables		11 817 625	20 596 669
Konsernfordringer	6	63 779 381	20 131 940
Sum fordringer		117 816 455	64 222 970
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7	4 980 755	6 364 304
Sum bankinnskudd, kontanter og lignende		4 980 755	6 364 304
Sum omløpsmidler		123 200 845	70 907 665
SUM EIENDELER		149 290 363	106 763 003



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 8	30 000	30 000
Beholdning av egne aksjer	5, 8		
Overkurs	5		
Annen innskutt egenkapital	5		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Reserve for valuation variances	5		
Other equity	5	2 817 389	7 910 729
Result brought forward (aut)			
Sum opptjent egenkapital		2 817 389	7 910 729
Sum egenkapital		2 847 389	7 940 729
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	120 616	565 161
Sum avsetninger for forpliktelser		120 616	565 161
Annen langsiktig gjeld			
Langsiktig konserngjeld	6		
Sum langsiktig gjeld		120 616	565 161
Kortsiktig gjeld			
Leverandørgjeld	6	68 811 004	50 751 873
Tax payable	4	4 881 052	1 666 073
Public duties payable		250 091	327 787
Utbytte		19 300 000	
Other current liabilities	6	53 080 211	45 511 380
Sum kortsiktig gjeld		146 322 358	98 257 113
Sum gjeld		146 442 974	98 822 274
SUM EGENKAPITAL OG GJELD		149 290 363	106 763 003



Balanse

Beløp i: NOK	Note	2023	2022
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Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 733785

Enheten

Organisasjonsnummer: 926 707 388
Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 28.08.2024



Organisasjonsnr: 926 707 388
LLOYD'S REGISTER VOYAGE AS

RESULTATREGNSKAP

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Organisasjonsnr: 926 707 388
LLOYD'S REGISTER VOYAGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
5.00

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.



Deloitte.

Deloitte AS
Knud Holms gate 8
NO-4005 Stavanger
Norway

+47 51 81 56 00
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To the General Meeting of Lloyd's Register Voyage AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Lloyd's Register Voyage AS (the Company), which comprise the balance sheet as at 30 June 2023, the income statement, statement of cash flows 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 30 June 2023, and its financial performance and its cash flows 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.

Other Matters

The Company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

Management is 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.

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



Deloitte.

Independent Auditor's Report
Lloyd's Register Voyage AS

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.

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. 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 a true and fair view.

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.

Stavanger, 27 June 2024
Deloitte AS


Johan Enoksen
State Authorised Public Accountant
(electronically signed)



Independent Auditor's Report 30 June 2023

Name	Date
Enoksen, Johan Kristian	2024-06-27

Identification

 bankID™ Enoksen, Johan Kristian



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



The board of directors' report 2023 for Lloyd's Register Voyage AS

Operations and locations

Lloyd's Register Voyage AS (LRV AS) provides programming services, related customer service, navigational services and other digital solutions. The Company is fully owned by Lloyd's Register Trust Corporation Limited and operates as part of Lloyd's Register Group Services (LR).

The main office is located in Egersund, Norway.

Lloyd's Register Voyage AS was founded 15.01.2021 and purchased the business domain "C-MAP Commercial" from Lloyd's Register Group Limited with effective date 01.03.2021. (Lloyd's Register Group Limited is 100 % owned by Lloyd's Register Foundation - the Lloyd's Register Groups ultimate parent company. The business acquired mainly included digital mapping and vessel optimization.

Digital mapping in the shipping sector is a mature and stable market. LRV AS have stable recurring revenues and are growing their customer base in line with expectation. The majority of the revenue is from a recurring subscription model.

LR's strategy is to be the maritime industry's trusted adviser for compliance, safety and sustainability solutions, enabling its clients to benefit from more efficient, cleaner and safer operation, providing a holistic, single-platform view of vessel and voyage performance. Recently LR have created a new division called Digital Solution with a number of brands that include C-Map, OneOcean, Hanseaticsoft and i-4 Insight.

Comments related to the financial statement.

The fiscal year of 2023 (01.07.2022 to 30.06.2023) was the Company's second fiscal year. The Company's revenue and net income in 2023 was NOK 133 081 299.

During 2023 research and development costs amounted to NOK 0.

Total cash flow from operating activities was NOK -1 366 952 in 2023, and the operating profit constituted NOK 11 848 007.

The Company's liquidity reserve as of 30.06.2023 amounted to NOK 4 980 755. The Company's ability to self-finance investments is good.

The Company's short-term debt as of 30.06.2023 constituted 100 % of the Company's total debt. The Company's financial position is sound and adequate enough to settle short-term debt as of 30.06.2023 with the Company's most liquid assets.

Total assets at year-end amounted to NOK 149 290 364. The equity ratio was 1,90 % as of 30.06.2022.

Future challenges

In any digital services market, there it is possible for it to be disrupted by new entrants. However, LRV AS is well placed to develop new technologies and platforms where required. The creation of the LR Digital solution give a clear internal leadership from some of the sectors most experience leaders.

As the digital mapping market is mature there is a risk of further consolidation of the market and commoditization of the products.



Financial risk

Overall view on objectives and strategy

The company is exposed to financial risk in different areas, especially exchange rate risk. The goal is to reduce the financial risk as much as possible. The company's current strategy does not include the use of financial instruments. This is however, continuously being assessed by the Board of Directors.

Market risk

The Company is exposed to exchange rate risk, especially USD as a substantial part of the Company's revenue is in foreign currency. Fluctuations in USD and GBP also constitute a risk, as a large part of the Company's purchases come from suppliers who invoice in USD and GBP. The Company has not entered into derivative or other agreements to reduce the exchange rate risk and the related market risk. The Company is not exposed to changes in the interest rate.

Credit risk

The risk for losses on receivables is considered to be low and can be expected to decrease as a result of the market conditions and the increasing focus on debt collection in cooperation with the Company's debt collection partner. The Company has experienced a small loss on receivables as old bad debt has been written off but is anticipating a positive trend due to a decrease in the amount of overdue receivables at the end of the fiscal year 2023.

Liquidity risk

The Company's liquidity is still good, but with a continued focus on overdue receivables. There has been very little bad debt in the financial year.

Going concern

In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern. This assumption is based on profit forecasts for the year 2024 and the Company's long-term strategic forecasts. The Company's economic and financial position is sound.

Allocation of net income

The Board of Directors has proposed the net income of Lloyd's Register Voyage AS to be attributed to:

Ordinary Dividend	NOK 19 300 000
Other Equity	NOK – 5 093 339
Net income allocated	NOK 14 206 661

The proposal reflects the owners' desire to net out intercompany balances.



The working environment and the employees

Leave of absence due to illness totaled 25 days in 2023. The Company will continue its efforts to reduce the number of sick days.

No incidences or reporting of work-related accidents resulting in significant material damage or personal injury occurred during the year.

The working environment is considered to be good, and efforts for improvements are made on an ongoing basis.

Environmental report

The Company's services are not known to have any significant impact on the environment.

Transparency Act

The company has not implemented the requirements of the Norwegian Transparency Act as of 30.06.2023, but plan to comply with the legislation before approving Financial Statements for the year ended 30.06.2024.

Insurance for board members

There is insurance for the Company's board members.

Egersund, 27 June 2024

Anne-Catherine Mesterton-Estola
Chairman (This document is signed electronically)

Michael Daniel Jensen
Board member (This document is signed electronically)

Penneo Dokumentnøkkel: F8C4J-EEQE2-OG6QX-55KF8-AQA00-TW0N0



PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Anne-Catherine Mesterton-Estola

Chairman of the board

On behalf of: Lloyds Register Voyage AS

Serial number: *anne.mesterton@lr.org*

IP: 147.161.xxx.xxx

2024-06-28 09:48:49 UTC

Michael Daniel Jensen

Member of the board

On behalf of: Lloyds Register Voyage AS

Serial number: *ae9f1aa-4c58-44ef-83f1-e61e30e310da*

IP: 165.225.xxx.xxx

2024-06-28 13:04:54 UTC



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Revenue statement Lloyds Register Voyage AS

Operating income and operating expenses	Note	2023	2022
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Financial income and expenses			
Other interest income		97 896	0
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Attributable to			
Ordinary dividend	5	19 300 000	0
Other equity	5	-5 093 339	7 910 729
Total		14 206 661	7 910 729

Penneo Dokumentnr: SÅX7Q-GAQPp-5YG4G-1HGCS-3QJ0N-50AWC



Balance sheet Lloyds Register Voyage AS

Assets	Note	2023	2022
Non-current assets			
Intangible assets			
Goodwill	3	26 076 609	35 855 338
Total intangible assets		26 076 609	35 855 338
Property, plant and equipment			
Equipment and other movables	3	12 909	0
Total property, plant and equipment		12 909	0
Total non-current assets		26 089 518	35 855 338
Current assets			
Inventories		403 635	320 391
Debtors			
Accounts receivables	6	42 219 449	23 494 361
Other short-term receivables		11 817 625	20 596 669
Receivables from group companies	6	63 779 381	20 131 940
Total receivables		117 816 456	64 222 970
Investments			
Cash and cash equivalents	7	4 980 755	6 364 304
Total current assets		123 200 846	70 907 665
Total assets		149 290 363	106 763 003

Penneo Dokumentnr: SAX70-GAQQP-5YG4G-1HGCS-3QTON-50AWC



Balance sheet Lloyds Register Voyage AS

Equity and liabilities	Note	2023	2022
Equity			
Paid-in capital			
Share capital	5, 8	30 000	30 000
Total paid-up equity		<u>30 000</u>	<u>30 000</u>
Retained earnings			
Other equity	5	2 817 389	7 910 729
Total retained earnings		<u>2 817 389</u>	<u>7 910 729</u>
Total equity		<u>2 847 389</u>	<u>7 940 729</u>
Liabilities			
Provisions			
Deferred tax	4	120 616	565 161
Total provisions		<u>120 616</u>	<u>565 161</u>
Other non-current liabilities			
Current liabilities			
Trade payables	6	68 811 004	50 751 873
Tax payable	4	4 881 052	1 666 073
Public duties payable		250 091	327 787
Dividends		19 300 000	0
Other current liabilities	6	53 080 211	45 511 380
Total current liabilities		<u>146 322 358</u>	<u>98 257 113</u>
Total liabilities		<u>146 442 974</u>	<u>98 822 274</u>
Total equity and liabilities		<u>149 290 363</u>	<u>106 763 003</u>

Egersund, 27.06.2024
The board of Lloyds Register Voyage AS

Michael Daniel Jensen
member of the board

Anne-Cathrine Mesterton-Estola
chairman of the board

Penneo Dokumentnr: SÅX70-GAQP-5YG4G-1HGCS-3QTON-50AWC



Indirect cash flow Lloyds Register Voyage AS

	Note	2023	2022
Cash flows from operating activities			
Profit/loss before tax		18 214 063	10 141 963
Taxation paid		1 236 968	0
Ordinary depreciation	3	9 782 417	13 056 195
Change in inventory		-83 244	-320 391
Change in accounts receivable		-18 725 088	-23 494 361
Change in accounts payable		18 059 131	50 751 873
Change in other accrual items		-27 377 262	5 110 558
Net cash flows from operating activities		-1 366 952	55 245 837
Cash flows from investment activities			
Payments to buy tangible assets		16 597	0
Payments to buy other investments	3	0	48 911 533
Net cash flows from investment activities		-16 597	-48 911 533
Cash flows from financing activities			
Establishment	5	0	30 000
Net cash flows from financing activities		0	30 000
Net change in cash and cash equivalents		-1 383 549	6 364 304
Cash and cash equivalents at the start of the period		6 364 304	0
Cash and cash equivalents at the end of the period		4 980 756	6 364 304

Penneo Dokumentnr: SÅX70-GAQQP-5YG4G-1HGCS-3QTON-50AWC



Note Accounting policies

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway.

Judgements and estimates

An entity is required to assess at the end of each reporting period whether there is any indication that an asset (a cash-generating unit) may be impaired (indicator assessment). If any such indication exists, the entity shall estimate the recoverable amount of the asset (prepare an impairment test). An asset is impaired when its carrying amount exceeds its recoverable amount.

An impairment loss is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and its value in use.

A cash-generating unit is the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

The business in the company is largely uniform and the company's business is considered as one single cash generating unit for purposes of indicator assessment and impairment testing.

The management of Lloyd's Register Voyage AS has performed an indicator assessment at the date of signing of these Financial Statements and concluded that there is no indication that the recorded goodwill balance is impaired.

Revenue

Revenue is recognized when it is earned, i.e. when the claim to remuneration arises. This occurs when the service is performed, as the work is being done. The revenue is recognized with the value of the remuneration at the time of transaction.

Cost of sales and other expenses

In principle, cost of sales and other expenses are recognized in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated.

Other exceptions to the matching criteria are disclosed where appropriate.

Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity. Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

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

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

Intangible fixed assets

Intangible assets that are acquired separately, are recognized at historical cost. Intangible assets acquired in a business combination, are recognized at historical cost when the criteria for balance sheet recognition have been met.

Intangible assets with a limited economic life are amortized on a systematic basis. Intangible assets are written down to the recoverable amount if the expected economic benefits are not covering the carrying amount and any remaining development costs.

Inventories:

Inventories are recognized at the lower of cost in accordance with the FIFO method and net realizable value.

Receivables

Trade receivables and other receivables are recognized at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.



Pensions

Defined contribution plans are accounted for according to the matching principle. Contributions to the pension plan are recorded as expenses.

Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date. Currency forward contracts are valued in the balance sheet at fair value on the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

Note 1 Sales income

	2023	2022
By business area		
Subscriptions (new and renewal):	124 754 263	126 141 900
Purchases (new and upgrade):	6 192 397	9 786 475
Other:	2 134 639	2 774 702
Total	133 081 299	138 703 078
Geographic breakdown		
Domestic:	8 981 807	11 576 160
Foreign:	122 392 258	123 545 886
Other (undefined):	1 707 234	3 581 031
Total	133 081 299	138 703 078

Note 2 Note Salary costs and benefits, remuneration to the chief executive, board and auditor

Salary costs	2023	2023
Salaries	2 688 646	5 259 345
Employment tax	448 614	727 526
Pension costs	173 465	312 118
Other benefits	-44 886	-77 529
Total	3 265 839	6 221 461

In the financial year ended 30.06.2023 the company employed 5 man-years.

The company do not have a cheif executive officer. There are no remuneration to the chied executive officer or the board of directors for the financial year ended 30.06.2023.

Pension liabilities

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

Auditor

Audit fees expensed for the financial year ended 30.06.2023 amount to 425 000. In addition there is a fee for other services of NOK 40 000.



Note 3 Intangible assets

	Office equipment	Goodwill	Total
Acquisition cost 15.01.2022	0	48 893 642	48 893 642
Addition of intangible assets purchased	16 597	0	16 597
Disposal of intangible assets sold	0	0	0
Acquisition cost 30.06.2023	16 597	48 893 642	48 910 239
Accumulated depreciation 30.06.2023	3 688	22 817 033	22 820 721
Book value as at 30.06.2023	12 909	26 076 609	26 089 518
The year's depreciation	3 688	9 778 729	9 782 417
Economic life	5 years	5 years	
Depreciation method	straight-line	straight-line	

Note 4 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	4 451 947	1 666 073
Changes in deferred tax assets	-444 545	565 161
Tax expense on ordinary profit/loss	4 007 402	2 231 234
Taxable income:		
Result before tax	18 214 063	10 141 963
Permanent differences	1 447	12
Changes in temporary differences	2 020 657	-2 568 917
Taxable income	20 236 167	7 573 058
Payable tax in the balance:		
Payable tax on this year's result	4 881 052	1 666 073
Total payable tax in the balance	4 881 052	1 666 073

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	804 613	4 263 730	3 459 116
Accounts receivable	-256 354	-1 694 813	-1 438 459
Total	548 259	2 568 917	2 020 657
Basis for deferred tax	548 259	2 568 917	2 020 657
Deferred tax (22 %)	120 617	565 162	444 545

Note 5 Equity capital

	Share capital	Other equity capital	Total equity capital
Equity as of 01.01.2023	30 000	7 910 729	7 940 729
Result for the year		14 206 661	14 206 661
Dividend		-19 300 000	-19 300 000
Equity as of 31.12.2023	30 000	2 817 389	2 847 389

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Note 6 Inter-company items between companies in the same group etc.

	Revenues	Expenses
	2023	2023
Companies in the same group	8 325 099	9 729 978
Associated companies	0	0
Jointly controlled businesses	0	0
Total	8 325 099	9 729 978

	Customer receivables	Other receivables
	2023	2023
Companies in the same group	16 143 921	63 779 381
Associated companies	0	0
Jointly controlled businesses	0	0
Total	16 143 921	63 779 381

	Debt to suppliers	Other current liabilities
	2023	2023
Companies in the same group	64 595 001	13 646 604
Associated companies	0	0
Felles kontrollert Jointly controlled businesses	0	0
Total	64 595 001	13 646 604

Note 7 Bank deposits

Bank deposits, cash etc. include restricted tax deduction funds with NOK 256 354

Note 8 Shareholders

The share capital in Lloyd's register Voyage AS as of 30.06.2023 consists of:

	Total	Face Value	Entered
Ordinary shares	30 000	1	30 000
Total	30 000		30 000

Ownership structure

Shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Lloyd's Register Trust Corporation Limited	30 000	100	100



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"By my signature I confirm all dates and content in this document."

Anne-Catherine Mesterton-Estola

Chairman of the board

On behalf of: Lloyds Register Voyage AS

Serial number: anne.mesterton@lr.org

IP: 147.161.xxx.xxx

2024-06-28 09:48:49 UTC

Michael Daniel Jensen

Member of the board

On behalf of: Lloyds Register Voyage AS

Serial number: aee9f1aa-4c58-44ef-83f1-e61e30e310da

IP: 165.225.xxx.xxx

2024-06-28 13:04:54 UTC



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Brønnøysundregistrene

Kundenr : 3773432
LLOYD'S REGISTER VOYAGE AS
Postboks 55
4379 EGBERSUND

Deres ref.	Vår ref.	Dato
	2022007180	03.08.2022

**Endring av regnskapsåret for
926 707 388 LLOYD'S REGISTER VOYAGE AS**

Vi viser til din henvendelse mottatt den 02.08.2022.

Regnskapsregisteret har registrert at virksomheten har endret avslutningsdato. Den registrerte avslutningsdatoen er nå 30.06.

Årsregnskapet som skal sendes inn, må omfatte regnskapsperioden:

15.01.2021 - 30.06.2022

Årsregnskapet skal fastsettes senest seks måneder etter regnskapsårets slutt, jf. regnskapsloven § 3-1. Komplette årsregnskap skal sendes til Regnskapsregisteret senest innen en måned etter at det er fastsatt, jf. regnskapsloven § 8-2.

Med hilsen
Brønnøysundregistrene - Regnskapsregisteret

Anne Claassen
saksbehandler

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne
signaturer.*



Skatteetaten

Vår dato 18.10.2022	Din/Deres dato 11.10.2022	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR510749375	Telefon 90518192
Org.nr 974761076	Vår referanse 2022/5851164	Postadresse Postboks 9200 Grønland 0134 OSLO

LLOYD'S REGISTER VOYAGE AS
Postboks 55
4379 EGRSUND

Att. Kenneth Vasvik

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Lloyd's Register Voyage AS, org.nr. 926 707 388

Vi viser til deres henvendelse av 11. oktober 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Lloyd's Register Voyage AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Lloyd's Register Voyage AS 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

Lloyd's Register Voyage AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapets aktivitet/bransje er: «Leverer tjenester innen E-navigasjon, data og programvareløsninger (SaaS) for den maritime industrien, og levere verktøy for forhåndsbeslutninger for reiser, kartografisk innhold og SDK-verktøy.»

Hoveddelen av kundemassen og enkelte større leverandører er utenlandske bedrifter. Alle medlemmer av styret i selskapet er utenlandske.

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 selskapet er direkte eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.