



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 295 144
Organisasjonsform: Norskreg. utenlandsk foretak
Foretaksnavn: STAR REEFERS POOL INC.
Forretningsadresse: PO Box 309, Ugland House
KY1-1104 GRAND CAYMAN

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Glenn Pettersen
Dato for fastsettelse av årsregnskapet: 30.06.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 09.08.2022



Resultatregnskap

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		0	106 566 000
Sum inntekter		0	106 566 000
Kostnader			
Varekostnad			33 019 000
Annen driftskostnad		31 000	1 883 000
Annen driftskostnad		-23 000	71 628 000
Sum kostnader		8 000	106 530 000
Driftsresultat		-8 000	36 000
Finansinntekter og finanskostnader			
Annen finansinntekt		1 000	5 000
Sum finansinntekter		1 000	5 000
Annen finanskostnad		-7 000	41 000
Sum finanskostnader		-7 000	41 000
Netto finans		8 000	-36 000
Ordinært resultat før skattekostnad		0	0
Ordinært resultat etter skattekostnad		0	0
Årsresultat		0	0
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		0	0
Sum overføringer og disponeringer		0	0



Balanse

Beløp i: USD	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Varer		0	788 000
Sum varer		0	788 000
Fordringer			
Kundefordringer		70 000	17 800 000
Sum fordringer		70 000	17 800 000
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		607 000	1 525 000
Sum bankinnskudd, kontanter og lignende		607 000	1 525 000
Sum omløpsmidler		677 000	20 113 000
SUM EIENDELER		677 000	20 113 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		0	0
Sum innskutt egenkapital		0	0
Opptjent egenkapital			
Annen egenkapital		0	0
Sum opptjent egenkapital		0	0
Sum egenkapital		0	0



Balanse

Beløp i: USD	Note	2020	2019
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld		0	1 153 000
Sum annen langsiktig gjeld		0	1 153 000
Sum langsiktig gjeld		0	1 153 000
Kortsiktig gjeld			
Annen kortsiktig gjeld		677 000	18 960 000
Sum kortsiktig gjeld		677 000	18 960 000
Sum gjeld		677 000	20 113 000
SUM EGENKAPITAL OG GJELD		677 000	20 113 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 840016

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Brønnøysundregistrene, 19.10.2021



Organisasjonsnr: 926 295 144
STAR REEFERS POOL INC.

RESULTATREGNSKAP

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		0	106 566 000
Sum inntekter		0	106 566 000
Kostnader			
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Årsresultat		0	0
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital	0		0
Sum overføringer og disponeringer	0		0



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STAR REEFERS POOL INC.

BALANSE

Beløp i: USD	Note	2020	2019
BALANSE - EIENDELER			
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Opptjent egenkapital			
Annen egenkapital		0	0
Sum opptjent egenkapital		0	0
Sum egenkapital		0	0
Gjeld			
Langsiktig gjeld			
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Annen kortsiktig gjeld	677 000	18 960 000
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SUM EGENKAPITAL OG GJELD	677 000	20 113 000



Organisasjonsnr: 926 295 144
STAR REEFERS POOL INC.

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	1.00	1.00	1.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Siem Shipowning Inc	1.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	1.00	100.00%

Note

Ytelser til ledende personer

Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



Star Reefers Pool Inc.
Annual Report
For the year ended 31 December 2020

Company Registration Numbers:
Cayman Islands: MC-129888
Norwegian: 926 295 144

- 1 -



Income Statement
for the year ended 31 December 2020

	Note	2020	2019
		USD	USD
Revenue	2	-	106,565,893
Cost of sales	3	-	(33,019,494)
Gross profit		-	73,546,399
Administrative expenses	4/5	(30,744)	(1,883,074)
Pool distribution - Siem Shipowning Inc. Group		23,061	(71,628,145)
Operating gain		(7,684)	35,180
Interest receivable and similar income		862	5,510
Interest payable and similar charges		-	-
Loss on foreign exchange		9,513	(24,200)
Other financial expenses		(2,692)	(16,490)
Profit on ordinary activities before taxation		0	-
Taxation	6	-	-
Retained profit after taxation for the year		0	-
Disclosures:			
Transferred to equity	11	(0)	-

Statement of Financial Position
as at 31 December 2020

	Note	31 Dec 2020	31 Dec 2019
		USD	USD
ASSETS			
Current assets			
Inventory		-	788,299
Trade and other short-term receivables	7	70,393	17,800,001
Cash and cash equivalents		606,524	1,524,559
Total current assets		676,917	20,112,859
Total assets		676,917	20,112,859
EQUITY AND LIABILITIES			
Paid-in Capital			
Called up share capital	10	1	1
Total paid-in equity		1	1
Other Equity			
Retained earnings	11	-	-
Total other equity		-	-
Total equity		1	1
LIABILITIES			
Creditors - amounts falling due after one year	9	-	1,152,580
Total long-term liabilities		-	1,152,580
Creditors - amounts falling due within one year	8	676,916	18,960,278
Total short-term liabilities		676,916	18,960,278
Total liabilities		676,916	20,112,858
Total equity and liabilities		676,917	20,112,859

30 June 2020

Kenneth Ross
DirectorGlenn Pettersen
DirectorPreben Uppstad
Director



Notes to the Accounts

Note 1—Accounting policies

Basis of accounting

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway. The functional and reporting currency of the company is USD.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

Revenue

Revenue consists of freight revenue on Time Charter ("T/C") basis from voyage charters and time charters.

Income and expenses related to voyages of vessels have been accrued on the basis of the number of days the voyage lasted in the fiscal year. A voyage is defined as starting after unloading from the previous voyage. Expenses in connection with freight-seeking days are expensed as incurred.

Administrative expenses

The administrative expenses in the Income Statement consists of audit fees, legal fees, consultant fees, management fees and sundry expenses.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. Borrowings are recognised initially at nominal value.

Current assets are recognised at the lower of cost and fair value. Short term debt is recognised at nominal amount. Fixed assets are recognised at cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments maturing within 90 days from the date of acquisition that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

Foreign currencies

The consolidated financial statements are presented in USD, which is the functional and reporting currency of the Company. The vessels, interest-bearing debt and most of the operating revenue and expenses are denominated in USD. The NOK/USD exchange rate at 31 December 2020 was 8.5326 and the average exchange rate in 2020 was 9,3702.

Transactions in foreign currency are converted based on the exchange rate on the transaction date. Current entries in foreign currency are converted to USD based on the exchange rate on the balance sheet date. Non current entries are measured based on historical cost, expressed in foreign currency. Non current entries, which are measured based on fair value in foreign currency, are translated based on the exchange rate on the balance sheet date. Changes in currency are recognized in the profit and loss account.

Stocks

Inventory comprises of stores of fuel oil and diesel oil (bunkers) remaining on board vessels at the balance sheet date. Bunkers are recorded at the lower of historic cost, as defined by the FIFO (first in first out) method and net realisable value.



Notes to the Accounts

Note 1—Accounting policies (continued)

Provisions

Provisions are made for liabilities that are probable and can be quantified with a reasonable level of certainty.

Taxation

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carry forward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which can be reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carry forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Tax payable and deferred tax is recognized directly against equity if the tax position relates to equity transactions.

Debtors

Trade debtors and other debtors are recognised in the balance sheet at nominal value after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems with customers, the likelihood that the customer will go bankrupt or experience financial restructuring, postponements and insufficient payments, are considered indicators that the debtors should be written down.

Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. Any material write-downs are recognized and reported in the accounts, any provisions for bad debts are valued the same way as for trade debtors.

Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

Subsequent events

New information concerning affairs existing at year-end regarding the financial year is included in the Profit and Loss Accounts and the Balance Sheet in accordance with accounting principles. Material events arising after year-end are disclosed in the notes.

Operating leases

For operating leases, the lease payments (i.e. a time-charter hire or bareboat hire) are recorded as ordinary operating expenses or income, and are charged to profit and loss on a straight-line basis over the term of the relevant lease. Under the bareboat contracts, the Group has an obligation to pay periodic maintenance. The estimated costs for such maintenance are recorded as an expense over the period until the next docking takes place.

Asset Impairments

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and recoverable amount (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the recoverable amount.

Previous impairment charges, except writedown of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.



Notes to the Accounts

Note 2—Operating Income

	2020	2019
	USD	USD
Freight Income, T/C	-	106,565,893
Total	-	106,565,893
Activity distribution		
Freight	-	106,565,893
Total	-	106,565,893

Note 3—Cost of sales

Cost of sales includes the following items in relation to voyage expenses:

	2020	2019
	USD	USD
Commission		1,120,814
Fuel costs		20,273,516
Port costs		8,437,862
Cargo costs		125,045
Other voyage expenses		3,062,257
Total	-	33,019,494

Note 4—Administrative expenses

	2020	2019
	USD	USD
Admin Fees - STAR Reefers UK	-	1,843,401
Consultants fee	-	8,000
Legal fees	3,976	4,606
Auditors' remuneration -- audit services	19,053	14,962
Sundry Expenses	7,715	12,106
Total	30,744	1,883,074

Note 5—Directors emoluments and employees

There was an average of three directors of the company during the period. The directors received no remuneration from the company during the period. The company had no employees during 2020 (2019: None).



Notes to the Accounts

Note 6—Tax on profit on ordinary activities

The Board of Directors decided in a Board meeting on 16 December 2020 that the Company should move its tax residency to Norway. Only activity after this date is included in the notes below.

	2020
	USD
<i>Temporary differences:</i>	
Ships	-
Long term receivables and liabilities	-
Net temporary differences	-
Tax losses carried forward	-
Tax deduction on interest expenses carried forward	-
Basis for deferred tax:	-
The reason deferred tax benefit are not reflected in the balance sheet is that historical results create doubt that future taxable profits will be sufficient to utilise the tax benefit.	
Deferred tax:	-
Deferred tax not shown in the balance sheet	-
Deferred tax in the balance sheet	-
	2020
	USD
Basis for income tax expense, changes in deferred tax and tax payable	
Result before taxes	0
Permanent differences	-
Currency variation converting tax base from NOK to USD	-
Basis for the tax expense for the year:	0
Change in temporary differences:	-
Basis for payable taxes in the income statement:	0
+/- Group contribution received/given:	-
Taxable income (basis for payable taxes in the balance sheet):	0
Components of the income tax expense	
Payable tax on this year's result	-
Adjustment in respect of priors	-
Total payable tax	-
Change in deferred tax based on original tax rate	-
Tax expense	-



Note 6—Tax on profit on ordinary activities (continued)

	2020
	USD
Reconciliation of the tax expense	
Result before taxes	0
Calculated tax	0
Tax expense	-
Difference	0
The difference consist of:	
Tax of permanent differences	-
Effect of changes in tax rate (from 23% to 22%)	-
Change in deferred tax asset not recognised	-
Tax of permanent differences	-
Currency variation converting tax base from NOK to USD	-
Sum explained differences	-
Payable taxes in the balance sheet	
Payable tax in the tax charge	-
Tax effect of group contribution	-
Payable tax in the balance sheet	-



Notes to the Accounts

Note 7—Trade and other short-term receivables

	2020	2019
	USD	USD
Trade and other receivables	21,775	989,682
Amount receivable from Group Companies	6,344	15,988,888
Prepayments and accrued income	42,275	821,431
Total	70,393	17,800,001

Note 8—Creditors - amounts falling due within one year

	2020	2019
	USD	USD
Trade creditors	(24,846)	(78,151)
Accruals and deferred income	(269,000)	(2,887,972)
Amounts owing to group undertakings	(383,070)	(15,994,153)
Total	(676,915)	(18,960,277)

Note 9—Creditors - amounts falling due after one year

	2020	2019
	USD	USD
Long term amounts owing to group undertakings	-	(1,152,580)
Total	-	(1,152,580)



Notes to the Accounts

Note 10—Share capital

The Company's authorized share capital is USD 50,000 comprising 50,000 ordinary shares of USD 1 each

	2020	2019
	USD	USD
1 Ordinary share of USD1 each	1	1

GOING CONCERN ASSUMPTION

In 2020, all pooled vessels were redelivered to the vessel owners and the company ceased trading. The company is currently dormant and remain dormant for the next 12 month period.

Note 11—Retained earnings

	2020	2019
	USD	USD
Retained earnings 1 January	-	-
Profit (loss) for the period	-	-
Total	-	-

Note 12—Related party transactions

	2020	2019
	USD	USD
Loans		
Loans to related party		
Auto Marine Transport Inc.	-	530,335
Siem Bulk Inc.	1	2,383,439
Siem Shipowning I Norway AS	6,341	-
Siem Shipowning Inc.	(2,601)	(10,334,845)
Siem Shipowning RoRo Inc.	(47,748)	74,158
Siem Shipping UK Ltd	(1,854)	814,191
SSI Shipowning I Inc.	(330,865)	1,884,473
STAR Chartering Inc.	-	(5,466,032)
STAR Reefers Inc.	-	9,065,130
STAR Reefers Shipowning Inc.	-	(108,328)
STAR Reefers Trading Ltd	-	(368)
Total	(376,726)	(1,157,846)



Notes to the Accounts

Note 13—Ultimate parent company

The Company's immediate and ultimate parent company is Siem Industries SA, a company registered in Luxembourg. The financial statements of the ultimate parent company's can be obtained from Siem Shipping UK Ltd, 40 Brighton Road, Sutton, SM2 5BN, United Kingdom.

Note 14—Events occurring after the reporting period

At present, the Company and its operations are affected by the worldwide spread of the COVID-19 virus. This pandemic spread affects all international shipping. The final effect that the COVID-19 pandemic will have on international shipping and consequently on the Company, cannot be fully assessed at this point in time.



To the General Meeting of Star Reefers Pool Inc

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Star Reefers Pool Inc, which comprise the statement of financial position as at 31 December 2020, the income statement for the year then ended, and notes to the accounts, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Other Matters

The financial statements for the previous period have not been audited and the comparative figures have therefore not been subject to audit. This matter does not affect our opinion on the financial statements.

*PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 VAT, www.pwc.no
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and
authorised accounting firm*



Independent Auditor's Report - Star Reefers Pool Inc



Responsibilities of the Board of Directors for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

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

Oslo, 30 June 2021
PricewaterhouseCoopers AS

Bjørn Lund
State Authorised Public Accountant

(This document is signed electronically)

(2)



 Securely signed with Brevio

Auto Marine Transport Inc - Revisors beretning 202

Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Lund, Bjørn	BANKID_MOBILE	2021-06-30 23:23

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of the document.



Skatteetaten

Vår dato
31.03.2021

Din/Deres dato
03.03.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/5290254

Postadresse
Postboks 9200 Grønland
0134 OSLO

STAR REEFERS POOL INC.
Nodeviga 14
4610 KRISTIANSAND S

Att. Arne Andersen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 3. mars 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Star Reefers Pool Inc.	org.nr. 926 295 144
SSI Shipowning I Inc.	org.nr. 926 295 071
Siem Bulk Inc.	org.nr. 926 295 128
Siem Shipowning RoRo Inc.	org.nr. 926 294 997

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

Selskapene er filialer av utenlandske selskap som er en del av et internasjonalt konsern. Selskapene driver virksomhet innen shippingbransjen. Arbeidsspråket i konsernet med tilhørende datterselskaper er engelsk.

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 utført 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 selskapene er filialer av utenlandske selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapene driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waaitorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.