



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

| | |
|----------------------|---------------------------------|
| Organisasjonsnummer: | 923 269 770 |
| Organisasjonsform: | Aksjeselskap |
| Foretaksnavn: | STORKINN AS |
| Forretningsadresse: | Trosterudveien 10D 0778 OSLO |

Regnskapsår

| | |
|-------------------------|-------------------------|
| Årsregnskapets periode: | 01.01.2022 - 31.12.2022 |
|-------------------------|-------------------------|

Konsern

| | |
|---------------------------|----|
| Mørselskap i konsern: | Ja |
| Konsernregnskap lagt ved: | Ja |

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

| | |
|--|---------------|
| Bekreftet av representant for selskapet: | Øystein Egner |
| Dato for fastsettelse av årsregnskapet: | 09.02.2023 |

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 07.05.2024



Resultatregnskap

| Beløp i: USD | Note | 2022 | 2021 |
|--|------|-----------------|------------------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Annen driftskostnad | 9 | 240 000 | 235 000 |
| Sum kostnader | | 240 000 | 235 000 |
| Driftsresultat | | -240 000 | -235 000 |
| Finansinntekter og finanskostnader | | | |
| Inntekt på investering i datterselskap og tilknyttet selskap | 6 | | 5 783 000 |
| Annen finansinntekt | 10 | 13 000 | 73 000 |
| Sum finansinntekter | | 13 000 | 5 856 000 |
| Netto finans | | 13 000 | 5 856 000 |
| Ordinært resultat før skattekostnad | | -227 000 | 5 621 000 |
| Skattekostnad på ordinært resultat | | -37 000 | -45 000 |
| Ordinært resultat etter skattekostnad | | -190 000 | 5 666 000 |
| Årsresultat | | -190 000 | 5 666 000 |
| Overføringer og disponeringer | | | |
| Ordinært utbytte | 5 | | 5 443 000 |
| Tilleggsutbytte | 5 | 37 000 | |
| Konsernbidrag | | 132 000 | 161 000 |
| Overføringer til/fra annen egenkapital | 5 | -359 000 | 62 000 |
| Sum overføringer og disponeringer | | -190 000 | 5 666 000 |



Balanse

| Beløp i: USD | Note | 2022 | 2021 |
|--|------|----------------|------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Finansielle anleggsmidler | | | |
| Investering i datterselskap | 1 | 7 000 | 7 000 |
| Sum finansielle anleggsmidler | | 7 000 | 7 000 |
| Sum anleggsmidler | | 7 000 | 7 000 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Andre fordringer | | 7 000 | 7 000 |
| Konsernfordringer | 3 | 237 000 | 5 983 000 |
| Sum fordringer | | 244 000 | 5 990 000 |
| Bankinnskudd, kontanter og lignende | | | |
| Bankinnskudd, kontanter og lignende | 4 | 236 000 | 29 000 |
| Sum bankinnskudd, kontanter og lignende | | 236 000 | 29 000 |
| Sum omløpsmidler | | 480 000 | 6 019 000 |
| SUM EIENDELER | | 487 000 | 6 026 000 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Selskapskapital | 5,6 | 4 000 | 4 000 |
| Sum innskutt egenkapital | | 4 000 | 4 000 |
| Opptjent egenkapital | | | |
| Annen egenkapital | 5 | 483 000 | 578 000 |



Balanse

| Beløp i: USD | Note | 2022 | 2021 |
|---------------------------------|-------------|----------------|------------------|
| Sum opptjent egenkapital | | 483 000 | 578 000 |
| Sum egenkapital | | 487 000 | 582 000 |
| Sum langsiktig gjeld | | 0 | 0 |
| Kortsiktig gjeld | | | |
| Kortsiktig konserngjeld | 3 | | 5 444 000 |
| Sum kortsiktig gjeld | | | 5 444 000 |
| Sum gjeld | | 0 | 5 444 000 |
| SUM EGENKAPITAL OG GJELD | | 487 000 | 6 026 000 |



Konsernets resultatregnskap

| Beløp i: USD | Note | 2022 | 2021 |
|--|------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Salgsinntekt | 8 | 58 130 000 | 64 439 000 |
| Annen driftsinntekt | | 7 000 | 503 000 |
| Sum inntekter | | 58 137 000 | 64 942 000 |
| Kostnader | | | |
| Varekostnad | | 45 180 000 | 47 214 000 |
| Annen driftskostnad | 9 | 1 541 000 | 2 221 000 |
| Sum kostnader | | 46 721 000 | 49 435 000 |
| Driftsresultat | | 11 416 000 | 15 507 000 |
| Finansinntekter og finanskostnader | | | |
| Annen finansinntekt | 10 | 1 790 000 | 371 000 |
| Sum finansinntekter | | 1 790 000 | 371 000 |
| Annen finanskostnad | | 66 000 | 27 000 |
| Sum finanskostnader | | 66 000 | 27 000 |
| Netto finans | | 1 724 000 | 344 000 |
| Ordinært resultat før skattekostnad | | 13 140 000 | 15 851 000 |
| Skattekostnad på ordinært resultat | | 3 064 000 | 3 479 000 |
| Ordinært resultat etter skattekostnad | | 10 076 000 | 12 372 000 |
| Årsresultat | | 10 076 000 | 12 372 000 |
| Overføringer og disponeringer | | | |
| Ordinært utbytte | 5 | | 5 443 000 |
| Tilleggsutbytte | 5 | 37 000 | |
| Overføringer til/fra annen egenkapital | 5 | 10 039 000 | 6 929 000 |
| Sum overføringer og disponeringer | | 10 076 000 | 12 372 000 |



Konsernets balanse

| Beløp i: USD | Note | 2022 | 2021 |
|--|------|-------------------|-------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Finansielle anleggsmidler | | | |
| Andre fordringer | 2 | 28 126 000 | 12 985 000 |
| Sum finansielle anleggsmidler | | 28 126 000 | 12 985 000 |
| Sum anleggsmidler | | 28 126 000 | 12 985 000 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Kundefordringer | 2 | 2 386 000 | 16 167 000 |
| Andre fordringer | | 4 881 000 | 1 191 000 |
| Sum fordringer | | 7 267 000 | 17 358 000 |
| Bankinnskudd, kontanter og lignende | | | |
| Bankinnskudd, kontanter og lignende | 4 | 270 000 | 7 708 000 |
| Sum bankinnskudd, kontanter og lignende | | 270 000 | 7 708 000 |
| Sum omløpsmidler | | 7 537 000 | 25 066 000 |
| SUM EIENDELER | | 35 663 000 | 38 051 000 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Selskapskapital | 5,6 | 4 000 | 4 000 |
| Sum innskutt egenkapital | | 4 000 | 4 000 |
| Opptjent egenkapital | | | |
| Annen egenkapital | 5 | 17 426 000 | 7 386 000 |



Konsernets balanse

| Beløp i: USD | Note | 2022 | 2021 |
|--|-------------|-------------------|-------------------|
| Sum opptjent egenkapital | | 17 426 000 | 7 386 000 |
| Sum egenkapital | | 17 430 000 | 7 390 000 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Utsatt skatt | 7 | 564 000 | 76 000 |
| Sum avsetninger for forpliktelser | | 564 000 | 76 000 |
| Annen langsiktig gjeld | | | |
| Sum langsiktig gjeld | | 564 000 | 76 000 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | | 8 808 000 | 21 713 000 |
| Betalbar skatt | 7 | 2 575 000 | 3 480 000 |
| Annen kortsiktig gjeld | | 6 286 000 | 5 392 000 |
| Sum kortsiktig gjeld | | 17 669 000 | 30 585 000 |
| Sum gjeld | | 18 233 000 | 30 661 000 |
| SUM EGENKAPITAL OG GJELD | | 35 663 000 | 38 051 000 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 320454

Enheten

Organisasjonsnummer: 923 269 770
Organisasjonsform: Aksjeselskap
Foretaksnavn: STORKINN II AS
Forretningsadresse: Trosterudveien 10D
0778 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Ja

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Øystein Egner
Dato for fastsettelse av årsregnskapet: 09.02.2023

Grunnlag for avgivelse

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År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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, 09.03.2023



Organisasjonsnr: 923 269 770
STORKINN II AS

RESULTATREGNSKAP

| Beløp i: USD | Note | 2022 | 2021 |
|--|------|-----------------|------------------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Annen driftskostnad | 9 | 240 000 | 235 000 |
| Sum kostnader | | 240 000 | 235 000 |
| Driftsresultat | | -240 000 | -235 000 |
| Finansinntekter og finanskostnader | | | |
| Inntekt på investering i datterselskap og tilknyttet selskap | 6 | | 5 783 000 |
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| Sum finansinntekter | | 13 000 | 5 856 000 |
| Netto finans | | 13 000 | 5 856 000 |
| Ordinært resultat før skattekostnad | | -227 000 | 5 621 000 |
| Skattekostnad på ordinært resultat | | -37 000 | -45 000 |
| Ordinært resultat etter skattekostnad | | -190 000 | 5 666 000 |
| Årsresultat | | -190 000 | 5 666 000 |
| Overføringer og disponeringer | | | |
| Ordinært utbytte | 5 | | 5 443 000 |
| Tilleggsutbytte | 5 | 37 000 | |
| Konsernbidrag | | 132 000 | 161 000 |
| Overføringer til/fra annen egenkapital | 5 | -359 000 | 62 000 |
| Sum overføringer og disponeringer | | -190 000 | 5 666 000 |



Organisasjonsnr: 923 269 770
STORKINN II AS

BALANSE

Beløp i: USD Note 2022 2021

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

| | | | |
|-------------------------------|--|-------|-------|
| Investering i datterselskap 1 | | 7 000 | 7 000 |
| Sum finansielle anleggsmidler | | 7 000 | 7 000 |
| Sum anleggsmidler | | 7 000 | 7 000 |

Omløpsmidler

Varer

Fordringer

| | | | |
|-------------------|---|---------|-----------|
| Andre fordringer | | 7 000 | 7 000 |
| Konsernfordringer | 3 | 237 000 | 5 983 000 |
| Sum fordringer | | 244 000 | 5 990 000 |

Bankinnskudd, kontanter og lignende

| | | | |
|---|---|---------|--------|
| Bankinnskudd, kontanter og lignende | 4 | 236 000 | 29 000 |
| Sum bankinnskudd, kontanter og lignende | | 236 000 | 29 000 |

| | | | |
|------------------|--|---------|-----------|
| Sum omløpsmidler | | 480 000 | 6 019 000 |
|------------------|--|---------|-----------|

| | | | |
|---------------|--|---------|-----------|
| SUM EIENDELER | | 487 000 | 6 026 000 |
|---------------|--|---------|-----------|

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

| | | | |
|--------------------------|------|-------|-------|
| Selskapskapital | 5, 6 | 4 000 | 4 000 |
| Sum innskutt egenkapital | | 4 000 | 4 000 |

Opptjent egenkapital

| | | | |
|--------------------------|---|---------|---------|
| Annen egenkapital | 5 | 483 000 | 578 000 |
| Sum opptjent egenkapital | | 483 000 | 578 000 |

| | | | |
|-----------------|--|---------|---------|
| Sum egenkapital | | 487 000 | 582 000 |
|-----------------|--|---------|---------|

| | | | |
|----------------------|--|---|---|
| Sum langsiktig gjeld | | 0 | 0 |
|----------------------|--|---|---|

Kortsiktig gjeld

| | | | |
|-------------------------|---|--|-----------|
| Kortsiktig konserngjeld | 3 | | 5 444 000 |
|-------------------------|---|--|-----------|



| | | |
|--------------------------|---------|-----------|
| Sum kortsiktig gjeld | | 5 444 000 |
| Sum gjeld | 0 | 5 444 000 |
| SUM EGENKAPITAL OG GJELD | 487 000 | 6 026 000 |



Organisasjonsnr: 923 269 770
STORKINN II AS

KONSERNRESULTATREGNSKAP

| Beløp i: USD | Note | 2022 | 2021 |
|--|------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
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| Overføringer og disponeringer | | | |
| Ordinært utbytte | 5 | | 5 443 000 |
| Tilleggsutbytte | 5 | 37 000 | |
| Overføringer til/fra annen egenkapital | 5 | 10 039 000 | 6 929 000 |
| Sum overføringer og disponeringer | | 10 076 000 | 12 372 000 |



Organisasjonsnr: 923 269 770
STORKINN II AS

KONSERNBALANSE

| Beløp i: USD | Note | 2022 | 2021 |
|--|------|-------------------|-------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Finansielle anleggsmidler | | | |
| Andre fordringer | 2 | 28 126 000 | 12 985 000 |
| Sum finansielle anleggsmidler | | 28 126 000 | 12 985 000 |
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| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Kundefordringer | 2 | 2 386 000 | 16 167 000 |
| Andre fordringer | | 4 881 000 | 1 191 000 |
| Sum fordringer | | 7 267 000 | 17 358 000 |
| Bankinnskudd, kontanter og lignende | | | |
| Bankinnskudd, kontanter og lignende | 4 | 270 000 | 7 708 000 |
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| Sum omløpsmidler | | 7 537 000 | 25 066 000 |
| SUM EIENDELER | | 35 663 000 | 38 051 000 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Selskapskapital | 5, 6 | 4 000 | 4 000 |
| Sum innskutt egenkapital | | 4 000 | 4 000 |
| Opptjent egenkapital | | | |
| Annen egenkapital | 5 | 17 426 000 | 7 386 000 |
| Sum opptjent egenkapital | | 17 426 000 | 7 386 000 |
| Sum egenkapital | | 17 430 000 | 7 390 000 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Utsatt skatt | 7 | 564 000 | 76 000 |
| Sum avsetninger for forpliktelses | | 564 000 | 76 000 |



| | | |
|---------------------------------|-------------------|-------------------|
| Annen langsiktig gjeld | | |
| Sum langsiktig gjeld | 564 000 | 76 000 |
| Kortsiktig gjeld | | |
| Leverandørgjeld | 8 808 000 | 21 713 000 |
| Betalbar skatt | 2 575 000 | 3 480 000 |
| Annen kortsiktig gjeld | 6 286 000 | 5 392 000 |
| Sum kortsiktig gjeld | 17 669 000 | 30 585 000 |
| Sum gjeld | 18 233 000 | 30 661 000 |
| SUM EGENKAPITAL OG GJELD | 35 663 000 | 38 051 000 |



Organisasjonsnr: 923 269 770
STORKINN II AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
9

Antall årsverk i regnskapsåret
0.00

| <u>Sum</u> | <u>Beløp</u> |
|---------------------------------|--|
| <u>Balanseført verdi 31.12.</u> | <u>Varige driftsmidler Immaterielle eiend.</u> |

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

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> |
| | 237000.00 | 5983000.00 |

| | | |
|--|--------------|------------------|
| <u>Samlet beløp - tilknyttet selskap</u> | <u>Årets</u> | <u>Fjorårets</u> |
|--|--------------|------------------|

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

Kortsiktig gjeld

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - foretak i samme konsern</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | | 5444000.00 |

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - felles kontrollert virksomhet</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|



Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Organisasjonsnr: 923 269 770
STORKINN II AS

NOTEOPPLYSNINGER - KONSERN - alle poster oppgitt i hele tall

Note
9

Antall årsverk i regnskapsåret
0.00

| <u>Sum</u> | <u>Beløp</u> |
|---------------------------------|--|
| <u>Balanseført verdi 31.12.</u> | <u>Varige driftsmidler Immaterielle eiend.</u> |

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

| | | |
|--|--------------|------------------|
| <u>Samlet beløp - tilknyttet selskap</u> | <u>Årets</u> | <u>Fjorårets</u> |
|--|--------------|------------------|

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

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

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - felles kontrollert virksomhet</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|

| | |
|----------------------|--------------|
| <u>Pantstillelse</u> | <u>Beløp</u> |
|----------------------|--------------|

Note
2

Fordringer



Fordringer som forfaller senere enn ett år etter regnskapsårets slutt
28126000.00

Mer om fordringer

| <u>Beholdning av egne aksjer</u> | <u>Antall</u> | <u>Pålydende</u> | <u>Andel av aksjek.</u> |
|----------------------------------|---------------|------------------|-------------------------|
|----------------------------------|---------------|------------------|-------------------------|



Skatteetaten

Vår dato
27.03.2020

Din/Deres dato
07.02.2020

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR359571106

Telefon
32212244

Org.nr
974761076

Vår referanse
2020/5167632

Postadresse
Postboks 9200 Grønland
0134 OSLO

DSHT HOLDING AS
St. Georgs vei 22
0280 OSLO

Att. Øystein Egner

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 7. februar 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

| | |
|--------------------------|----------------------------|
| DSHT Holding AS | org.nr. 923 269 770 |
| Delpen Seafood AS | org.nr. 923 269 711 |
| Hoven Trading AS | org.nr. 923 269 789 |

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

Delpen Seafood AS og Hoven Trading AS er heleide datterselskaper av DSHT Holding AS. DSHT Holding AS er eid av en norsk aksjonær. Konsernet driver virksomhet innen kjøp og salg av fisk. Fisken kjøpes hovedsakelig fra Argentina og selges hovedsakelig videre til kunder i de amerikanske og asiatiske markedene. Konsernets arbeidsspråk 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 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 dispensasjons-søknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene kun har én eier. 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 Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



BDO AS
Munkedamsveien 45
Postboks 1704 Vika
0121 Oslo

Independent Auditor's Report

To the General Meeting in Storkinn II AS

Opinion

We have audited the financial statements of Storkinn II AS.

The financial statements comprise:

- The financial statements of the parent company, which comprise the balance sheet as at 31 December 2022, the income statement and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and
- The financial statements of the group, which comprise the balance sheet as at 31 December 2022, the income statement and 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.
- The accompanying financial statements give a true and fair view of the financial position of the company as at 31 December 2022, 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.
- The accompanying financial statements give a true and fair view of the financial position of the group as at 31 December 2022, 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 and the Group as required by laws and regulations and 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 information

The Board of Directors and the Managing Director (management) is responsible for the other information. The other information comprises the Board of Directors' report. Our opinion on the financial statements does not cover the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with



the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on the Board of Director's report

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

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

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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.

In preparing the financial statements, management is responsible for assessing the Company's and Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using 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 the 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>

BDO AS

Kjetil Ardem
State Authorised Public Accountant
(This document is signed electronically)



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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Kjetil André Ardem

Partner

På vegne av: BDO AS

Serienummer: 9578-5999-4-1283472

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Storkinn

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Storkinn II AS

Org. nr. 923 269 770



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BOARD OF DIRECTORS' REPORT

Board of directors' Report

All numbers in USD 1.000, numbers in (brackets) are 2021 figures

Storkinn II AS was founded in 2019 as a holding company with the purpose of trade and marketing of seafood products.

Storkinn II AS is based in Oslo, Norway.

GOING CONCERN ASSUMPTION

Liquidity is satisfactory and by the end of year, the company had 236 (29) in cash and bank deposits and 244 (5.990) in short term receivables.

As per 31 December 2022 total assets for Storkinn II AS was 439 (6.025), equity of 374 (581), resulting in an equity ratio of 100% (10%).

Pursuant to section 3-3a of the Norwegian Accounting Act, the Board of directors hereby confirms that the above supports the basis for the going concern assumption and that the annual accounts for 2022 have been prepared based on the Going Concern assumption for Storkinn II AS.

STATEMENT OF THE ANNUAL REPORT

The Board of directors consider the annual report to give a satisfactory description of the company's position at year-end.

Revenue for 2022 came out at 0 (0).

Operation expenses ended at 240 (235), resulting in an operating loss of 240 (235).

Net financial items were 13 (5.856).

Profit before tax came out at -227 (5.621). Tax cost at -37 (-45), Net profit of the year -190 (5.666)

The Board of directors proposes the following distribution of the profit for the year:

| | |
|---------------|------|
| Dividend | 37 |
| Other Equity: | -227 |

Dividend was decided on an extraordinary general assembly on June 30th 2022 and are based on 2021 accounts.

Cash Flow from operations is -180 (-176), cash flow from investments 5.783 (1.723), while cash flow from financing is -5.395 (-1.518). Deviation between net profit and net change in cash mainly due to intercompany transactions.

Pursuant to section 3-4 of the Norwegian Companies Act, the board has assessed the equity and liquidity as adequate based on the following:

The company has an equity ratio of 100% (10%), which is sufficient based on an assessment of the investment needs for the group performed in 2022.



ANNUAL REPORT 2022 | Storkinn II AS



BOARD OF DIRECTORS' REPORT

The current liquid assets in the company are sufficient to cover the group's liquidity needs during 2023.

At year end the company had D&O insurance in place.

No material events have occurred after the year end 2022 balance sheet date.

CONSOLIDATED ACCOUNTS

Storkinn II Group reported revenues of 58.137 in 2022, down from 64.943 in 2021. The operating profit in 2022 was 11.416, down from 15.507 in 2021.

The net profit for the year 2022 was 10.076 down from 12.372 in 2021.

The groups assets consist mainly of short term receivables from customers and long term loans. The group has an equity ratio of 49% (19%).

WORKING ENVIRONMENT

Currently Storkinn II AS has no employees; external service providers provide administrative support.

Of the shareholder-elected board members, there are no women. However, both the Board and management are aware of the social responsibility to promote gender equality in business and the Board.

ENVIRONMENT

Storkinn II AS emphasizes to ensure and develop the competence and consciousness of health, environment and safety.

The Company's business activities have a limited polluting effect on the environment and seeks to use as energy and environment-friendly solutions as possible.

MARKET AND FINANCIAL RISK

Storkinn II AS is exposed to market risk, credit risk, interest rate risk and foreign exchange risk in the normal course of business.

Market risk will primarily be related to general development in the market for the products produced onboard the vessels, including changes in supply, demand and pricing.

Storkinn II AS will operate internationally and be exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the USD, EUR and NOK. Foreign exchange risk arises from future commercial transactions.

Changes in exchange rates effecting operating expenses, other receivables, and liabilities nominated in other currencies than the entities functional currency will have a direct effect on the company income statement as per year-end. Wherever possible the company target to balance out the exposure through natural hedging activities. As per 31 December 2022, the Company has not entered into any derivative contracts with financial institutions.



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BOARD OF DIRECTORS' REPORT

OUTLOOK

Priority for the Board of Directors has been to support ongoing improvement processes and support the Company realizing its full potential.

During 2022, Storkinn II AS shows positive development. In the opinion of the board of Storkinn II AS, the current financial position is satisfactory and the outlook for the business is positive.

The ongoing Covid-19-pandemic will not have significant impact on the activities in Storkinn Group. The group companies earn a margin on products sold and have few fixed expenses.

However, forward-looking statements reflect current view about future events, which by nature are subject to significant risks and uncertainties.

Changes in exchange rates effecting receivables, operating expenses and liabilities nominated in other currencies than the entities functional currency will have a direct effect on the company income statement as per year-end. Wherever possible the company target to balance out the exposure through natural hedging activities. As per 31 December 2022, the group has not entered into any derivative contracts with financial institutions.

Board of directors Storkinn II AS
Oslo, 9. February 2023

Ola Snøve
Chairman of the Board



ANNUAL REPORT 2022 | Storkinn II AS

Storkinn

INCOME STATEMENT (AMOUNT IN USD 1.000)

| | Note | 2022 | 2021 | 2022 | 2021 |
|----------------------------------|------|-------------|--------------|---------------|---------------|
| Revenue | 8 | - | - | 58,130 | 64,439 |
| Other operating income | | | | 7 | 503 |
| Total revenue | | - | - | 58,137 | 64,943 |
| Cost of goods sold | | | | 45,180 | 47,214 |
| Other operating expenses | 9 | 240 | 235 | 1,541 | 2,221 |
| Total operating expenses | | 240 | 235 | 46,721 | 49,435 |
| Operating profit | | -240 | -235 | 11,416 | 15,507 |
| Other financial income | 10 | 11 | 11 | 1,239 | 371 |
| Received Dividend | 3 | - | 5,783 | | |
| Agio | 10 | -3 | -63 | -551 | 5 |
| Other financial expense | 10 | - | - | 66 | 22 |
| Profit before tax | | -227 | 5,621 | 13,140 | 15,851 |
| Income tax expense | 7 | -37 | -45 | 3,063 | 3,480 |
| Net profit for the year | | -190 | 5,666 | 10,076 | 12,372 |
| Appropriation of profit | | | | | |
| Dividend | 5 | 37 | 5,443 | 37 | 5,443 |
| Other equity | 5 | -359 | 224 | 10,039 | 6,929 |
| Net Group Contribution | 5 | 132 | 161 | 0 | 0 |
| Total profit for the year | | -322 | 5,827 | 10,076 | 12,372 |



ANNUAL REPORT 2022 | Storkinn II AS

Storkinn

BALANCE SHEET - ASSETS (AMOUNT IN USD 1.000)

| ASSETS | Note | 31.12.22 | 31.12.21 | Group | |
|-------------------------------------|----------|------------|--------------|---------------|---------------|
| | | | | 31.12.22 | 31.12.21 |
| Investments in subsidiaries | 1 | 7 | 7 | - | - |
| Long term loans | 2 | | | 28,126 | 12,985 |
| Total financial fixed assets | | 7 | 7 | 28,126 | 12,985 |
| TOTAL FIXED ASSETS | | 7 | 7 | 28,126 | 12,985 |
| Inventories | | | | - | - |
| Trade receivables | 2 | - | - | 2,386 | 16,167 |
| Trade and other receivables, group | 3 | 237 | 5,983 | - | - |
| Other receivables | | 7 | 7 | 4,881 | 1,191 |
| Total receivables | | 244 | 5,990 | 7,267 | 17,358 |
| Cash and bank deposits | 4 | 236 | 29 | 270 | 7,708 |
| TOTAL CURRENT ASSETS | | 481 | 6,019 | 7,537 | 25,066 |
| TOTAL ASSETS | | 487 | 6,025 | 35,663 | 38,051 |




ANNUAL REPORT 2022 | Storkinn II AS

Storkinn

BALANCE SHEET - EQUITY AND LIABILITIES (AMOUNT IN USD 1.000)

| EQUITY AND LIABILITIES | Note | 31.12.22 | 31.12.21 | Group | |
|-------------------------------------|------|------------|--------------|---------------|---------------|
| | | | | 31.12.22 | 31.12.21 |
| Share capital | 5.6 | 4 | 4 | 4 | 4 |
| Total paid-in equity | | 4 | 4 | 4 | 4 |
| Other equity | 5 | 483 | 578 | 17,426 | 7,386 |
| Total retained earnings | | 483 | 578 | 17,426 | 7,386 |
| TOTAL EQUITY | | 487 | 581 | 17,429 | 7,390 |
| Deferred tax | 7 | | | 564 | 76 |
| Total provisions | | - | - | 564 | 76 |
| Other long term liabilities | | | | - | - |
| Total long term liabilities | | - | - | - | - |
| Trade creditors | | 0 | 0 | 8,808 | 21,713 |
| Tax payable | 7 | | | 2,575 | 3,480 |
| Other short-term liabilities, group | 3 | - | 5,444 | - | |
| Other short-term liabilities | | 0 | 0 | 6,285 | 5,393 |
| Total short term liabilities | | 0 | 5,444 | 17,669 | 30,585 |
| TOTAL LIABILITIES | | 0 | 5,444 | 18,233 | 30,661 |
| TOTAL EQUITY AND LIABILITIES | | 487 | 6,025 | 35,663 | 38,051 |

Oslo, 9. February 2023


Ola Snøve
Chairman of the Board



ANNUAL REPORT 2022 | Storkinn II AS

Storkinn

CASH FLOW STATEMENT (AMOUNT IN USD 1.000)

| | Group | | | |
|---|---------------|---------------|----------------|----------------|
| | 2022 | 2021 | 2022 | 2021 |
| Cash flow from operations | | | | |
| Profit before income taxes | -227 | 5,621 | 13,140 | 15,851 |
| Change in trade debtors | 0 | 0 | -13,781 | 10,381 |
| Change in trade creditors | 0 | -11 | 12,904 | -14,778 |
| Change in other provisions | 120 | -5,786 | -727 | 8,212 |
| Net cash flow from operations | -107 | -176 | 11,535 | 19,666 |
| Cash flow from investments | | | | |
| Proceeds from sale of fixed assets | | | | |
| Long term loans | | | -16,716 | -11,769 |
| Received Interest | | | 647 | 274 |
| Received Dividend | 5,783 | 1,723 | 0 | 0 |
| Net cash flow from investments | 5,783 | 1,723 | -16,069 | -11,495 |
| Cash flow from financing | | | | |
| Payment of interest | 0 | 0 | 1,015 | 4 |
| Received interest | 11 | 11 | -15 | -146 |
| Long term loans | 0 | 0 | 1,575 | 464 |
| Dividend paid | -5,479 | -1,529 | -5,479 | -1,529 |
| Net cash flow from financing | -5,469 | -1,518 | -2,904 | -1,207 |
| Exchange gains / (losses) on cash and cash equivalents | | | | |
| Net change in cash and cash eq. | 207 | 29 | -7,438 | 6,964 |
| Cash at the beginning of the period | 29 | 0 | 7,708 | 744 |
| Cash at the end of the period | 236 | 29 | 270 | 7,708 |



ANNUAL REPORT 2022 | Storkinn II AS



ACCOUNTING PRINCIPLES

ACCOUNTING PRINCIPLES, BASIS FOR PREPARATION AND ESTIMATES

The annual financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting practice for enterprises in Norway.

Accounting principles

The accounting principles presented below have been applied consistently for all periods and companies presented in the financial statements. In the case of significant changes, comparative figures have been reclassified in accordance with this year's presentation.

Subsidiaries/associates

In the company financial statements, subsidiaries and associates are recognized at cost less any necessary impairments. Shares are written down to fair value where any impairment is attributable to causes not deemed to be temporary in nature and where such action is deemed necessary in accordance with generally accepted accounting practice. Impairments are reversed when the basis for the impairment no longer exists. Dividends and other distributions are recognized in income in the same year that they are proposed in the subsidiary. If the dividend exceeds the share of retained earnings after the acquisition, the excess share is deemed to represent a repayment of the invested capital and the distributions are deducted from the value of the investment in the balance sheet.

Sale of goods

Operating revenues for the sale of goods are included when the company has transferred the significant risks and benefits of ownership to the buyer, the income amount can be reliably measured, it is probably that the financial benefits connected with the transaction will fall to the company and the expenses that have accrued or will accrue in connection with the transaction can be reliably measured. Sales commissions on sales invoiced directly from subsidiary are recognized in the same period as the sale are recognized in the subsidiary.

Classification and valuation of balance sheet items

Current assets and liabilities relate to items that fall due for payment within one year of the time they are acquired or incurred, and items connected to the circulation of goods. Other items are classified as non-current assets/liabilities. Current assets are valued at the lower of cost and fair value. Current liabilities are recognized in the balance sheet at their nominal amount at the time they are incurred. Non-current assets are recorded at cost, but written down to fair value when any impairment is not considered to be of a temporary nature. Non-current liabilities are recognized in the balance sheet at their nominal amount at the time they are incurred.

Receivables

Trade and other receivables are recognized at nominal value in the balance sheet less provisions for expected bad debts. Bad debt provisions are based on an individual assessment of each receivable. A non-specific provision is also recognized to cover expected bad debts on other trade receivables.

Foreign currency

Monetary items denoted in foreign currency are valued at the rate in force at the end of the financial year.

Investments

Investments are valued at acquisition value. In case real value are considered to be below acquisition value over time the value would be written down.



Taxes

The tax expense in the income statement comprises both taxes payable for the period and changes in deferred tax liabilities/assets. The tax rate for 2022 is 22%. Deferred tax is calculated as 22% of the basis of temporary differences that exist at the end of the financial year between the accounting and tax written down values, and tax loss carried forward. Tax-reducing and tax-increasing temporary differences that reverse or could reverse in the same period are set off. Net deferred tax assets are recognized in the balance sheet to the extent that it is probable that these can be utilized.

To the extent that group contributions are not recognized in the income statement, the tax effect of the group contributions is recognized directly against the investment in the balance sheet

Statement of cash flow

The cash flow statement has been prepared in accordance with the indirect method. Cash and cash equivalents include cash, bank deposits and other current liquid investments.

Use of estimates

The preparation of the annual financial statements in accordance with generally accepted accounting practice requires management to make estimates and assumptions that affect the reported amounts in the income statement, the valuation of assets and liabilities and information on contingent assets and liabilities at the balance sheet date. Probable and quantifiable contingent losses are expensed on an ongoing basis.

Functional currency and presentation currency

The consolidated financial statements are presented in USD thousands. USD is the functional currency of the group and primary subsidiaries. Numbers and percentages may not always correspond to totals owing to amounts being rounded up or down. All transactions in other currencies than USD are calculated to USD based on the daily actual date's exchange rates.

Consolidated financial statements and consolidation principles – Subsidiaries

Subsidiaries are entities in which Storkinn II AS controls the company's operating and financial policies. Generally, the group owns, directly or indirectly, more than 50 per cent of the voting rights of such companies. Potential voting rights that may be exercised are considered when assessing whether an entity is controlled. Subsidiaries are recognized in the consolidated financial statements from the day control is achieved until control ceases. Wherever necessary, subsidiaries' principles for preparing financial statement are adjusted to ensure compatibility with the group's accounting principles.



ANNUAL REPORT 2022 | Storkinn II AS



NOTES (AMOUNT IN USD 1.000)

Note 1 Subsidiaries

Investments in subsidiaries, associated companies and joint ventures are booked according to the cost method.

| Subsidiaries | Location | Ownership/ voting right | Equity 31.12.22 (100%) | Result 2022 (100%) | Balance sheet value |
|----------------------------|----------|----------------------------|------------------------------|-----------------------|------------------------|
| Delpen Seafood AS | Norway | 100% | 11,218 | 4,452 | 3 |
| Hoven Trading AS | Norway | 100% | 5,732 | 5,814 | 3 |
| Balance sheet value 31.12. | | | 16,949 | 10,266 | 6,519 |

Note 2 Debtors and liabilities

| Financial fixed asset | 2022 | 2021 |
|---------------------------------------|---------------|---------------|
| Long term loan to Estremar Holding AS | 13,714 | 1,410 |
| Long term loan to Pescamar Holding AS | 14,412 | 11,575 |
| Total financial fixed assets | 28,126 | 12,985 |

The loan are open ended and matures as agreed between Borrower and Lender

| Trade debtors | Parent company | | Group | |
|---|----------------|----------|--------------|---------------|
| | 2022 | 2021 | 2022 | 2021 |
| Trade debtors at nominal value | - | - | 2,386 | 16,167 |
| Bad debts provision | - | - | - | - |
| Trade debtors in the balance sheet | - | - | 2,386 | 16,167 |

Note 3 Related-party transactions

The group has carried out various transactions with affiliated companies. All transactions are carried out as part of the normal business based on arm's length principles.

| Company | Relationship | 2022 | 2021 |
|------------------------------------|-------------------|-------------|-------------|
| Hoven Trading AS | Subsidiary | | |
| Delpen Seafood AS | Subsidiary | | |
| Related-party transactions: | Company | 2022 | 2021 |
| Group Contribution | Delpen Seafood AS | - | - |
| Short term debt | Delpen Seafood AS | -68 | 1 |
| Group Contribution | Hoven Trading AS | -132 | 206 |
| Dividend | Hoven Trading AS | - | 5,783 |
| Short term liabilities | Hoven Trading AS | 169 | 5,983 |
| Intercompany loan from | Hoven Trading AS | - | - |

Note 4 Restricted bank deposits

| Restricted bank deposits | Parent company 2022 | 2021 | Group 2022 | 2021 |
|--------------------------|------------------------|------|---------------|------|
| Withheld employee taxes | - | - | - | - |

Note 5 Shareholders' equity

| Parent company | | | | |
|----------------------------|---------------|--------------------------|---------------|---------------|
| Equity changes in the year | Share capital | Other equity | Total | |
| Equity 01.01. | 4 | 578 | 581 | |
| Dividend 2022 | - | - | - | |
| Additional Dividend 2021 | - | -37 | -37 | |
| Group Contribution | - | 132 | 132 | |
| Profit for the year | - | -190 | -190 | |
| Equity 31.12. | 4 | 483 | 487 | |
| Group | | | | |
| Equity changes in the year | Share capital | Non-Controlling interest | Other equity | Total |
| Equity 01.01. | 4 | - | 7,386 | 7,390 |
| Dividend 2021 | - | - | -37 | -37 |
| Profit for the year | - | - | 10,076 | 10,076 |
| Equity 31.12. | 4 | - | 17,426 | 17,429 |

Note 6 Share capital and shareholder information

The share capital in Storkinn II AS of NOK 30.000 as of 31. December consists of 30.000 shares each with a nominal value of NOK 1. Exchange rate used in USD figures = 8,48

| List of shareholders at 31.12. | Number of shares | Ownership |
|--------------------------------|------------------|----------------|
| Storkinn AS | 30,000 | 100.0 % |
| Total number of shares | 30,000 | 100.0 % |



ANNUAL REPORT 2022 | Storkinn II AS



NOTES (AMOUNT IN USD 1.000)

Note 7 Taxes

| Calculation of deferred tax/deferred tax benefit | Parent company | | Group | |
|--|----------------|-------------|---------------|---------------|
| | 2022 | 2021 | 2022 | 2021 |
| Temporary differences | | | | |
| Provisions | 0 | 0 | 2,218 | 346 |
| Net temporary differences | 0 | 0 | 2,218 | 346 |
| Tax losses carried forward | 0 | 0 | 0 | 0 |
| Basis for deferred tax | 0 | 0 | 2,218 | 346 |
| Opening balance deferred tax liability in balance sheet | 0 | 0 | 76 | |
| Deferred tax | 0 | 0 | 488 | 76 |
| Deferred tax benefit not shown in the balance sheet | 0 | 0 | 0 | 0 |
| Deferred tax in the balance sheet | 0 | 0 | 564 | 76 |
| Basis for income tax expense, changes in deferred tax and tax payable | | | | |
| Result before taxes | -227 | 5,621 | 13,140 | 15,851 |
| Permanent differences due to currency (NOK) | 58 | -5,827 | 778 | -35 |
| Permanent differences | 0 | 0 | 6 | 0 |
| Basis for the tax expense for the year | -169 | -206 | 13,924 | 15,816 |
| Change in temporary differences | 0 | 0 | -2,218 | -346 |
| Tax losses carried forward utilized | 0 | 0 | 0 | 0 |
| Basis for payable taxes in the income statement | -169 | -206 | 11,706 | 15,471 |
| +/- Group contributions received/given | 169 | 206 | 0 | 0 |
| Taxable income (basis for payable taxes in the balance sheet) | 0 | 0 | 11,706 | 15,471 |
| Payable tax on this year's result | -37 | -45 | 2,624 | 3,411 |
| Adjustment in respect of priors | 0 | 0 | -48 | 1 |
| Total payable tax | -37 | -45 | 2,575 | 3,412 |
| Change in deferred tax | 0 | 0 | 488 | 67 |
| Change in deferred tax due to change in tax rate | 0 | 0 | - | - |
| Tax expense | -37 | -45 | 3,063 | 3,479 |
| Reconciliation of the tax expense | | | | |
| Result before taxes | -227 | 5,621 | 13,140 | 21,634 |
| Calculated tax 22% | -50 | 1,237 | 2,891 | 4,759 |
| Tax expense | -37 | -45 | 3,063 | 3,479 |
| Difference | 13 | -1,282 | 173 | -1,280 |
| The difference consist of: | | | | |
| 22% of permanent differences | 13 | -1,282 | 173 | -1,280 |
| Change in deferred tax due to change in tax rate | 0 | 0 | - | - |
| Tax losses carried forward utilized | 0 | 0 | 0 | -0 |
| Sum explained differences | 13 | -1,282 | 173 | -1,280 |
| Payable taxes in the balance sheet | | | | |
| Payable tax in the tax charge | -37 | -45 | 2,575 | 3,479 |
| Tax effect of group contribution | 37 | 45 | - | 1 |
| Payable tax in the balance sheet | 0 | 0 | 2,575 | 3,480 |



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NOTES (AMOUNT IN USD 1.000)

Note 8 Operating income

| | Parent company | | Group | |
|------------------------|----------------|------|---------------|---------------|
| | 2022 | 2021 | 2022 | 2021 |
| Sales income | - | - | 58,130 | 64,439 |
| Other operating income | - | - | 7 | 503 |
| Total | - | - | 58,137 | 64,943 |

The majority of other operating income are freight and commissions.

| Geographical distribution (Customer) | 2022 | 2021 | 2022 | 2021 |
|---|-------------|-------------|---------------|---------------|
| Europe | - | - | 3,281 | 4,588 |
| North America | - | - | 26,634 | 28,868 |
| South America | - | - | 33 | 53 |
| Asia | - | - | 27,541 | 30,042 |
| Row | - | - | 641 | 888 |
| Total | - | - | 58,130 | 64,439 |

The company's products are manufactured on board Argentine fishing vessels, Storkinn II Group act as agent selling the product to end customer mainly in the American, an Asian markets.

Note 9 Payroll expenses, number of employees, remunerations, loans to employees, etc.

Storkinn II AS have no any employees and is not obligated to have any pension scheme

No loans have been granted to the general manager, Board chairman or other related parties.

| | Parent company | | Group | |
|--|----------------|----------|-----------|-----------|
| | 2022 | 2021 | 2022 | 2021 |
| Statutory audit (incl. technical assistance with financial statements) | 3 | 1 | 18 | 31 |
| Other assurance services | - | - | - | - |
| Tax advisory fee (incl. technical assistance with tax return) | - | - | - | - |
| Other assistance | - | - | - | - |
| Total audit fees | 3 | 1 | 18 | 31 |

VAT is not included in the audit fee.

Note 10 Specification of financial income and expenses

| Financial income | 2022 | 2021 | 2022 | 2021 |
|---------------------------------|-------------|-------------|--------------|-------------|
| Net Agio Profit | 3 | 63 | 609 | 73 |
| Other Financial income | 11 | 11 | 1,239 | 371 |
| Total financial income | 13 | 74 | 1,848 | 444 |
| Financial expenses | 2022 | 2021 | 2022 | 2021 |
| Other interest expenses | - | - | - | - |
| Net agio Loss | - | - | 59 | 78 |
| Other financial expenses | - | - | 66 | 22 |
| Total financial expenses | - | - | 125 | 100 |

Note 11 Guarantees

Storkinn II AS have given a guarantee to DNB Bank ASA connected to Estremar SAU's rebuilding project of Centurion del Atlantico. The guarantee is limited to the amount of the Bank guarantee issued in regard to the rebuilding of NOK 55 million.