



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 432 793
Organisasjonsform: Aksjeselskap
Foretaksnavn: CHEM TANK SHIPPING VI AS
Forretningsadresse: Kalfarveien 57A
5022 BERGEN

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Frank-Petter Kval
Dato for fastsettelse av årsregnskapet: 17.04.2024

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 13.08.2024



Resultatregnskap

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	7 584 197	7 096 157
Sum inntekter		7 584 197	7 096 157
Kostnader			
Operating expenses ship		2 725 630	2 669 843
Depreciation and amortisation expenses	2	1 104 000	851 100
Other expenses	3, 4	120 910	119 619
Sum kostnader		3 950 540	3 640 562
Driftsresultat		3 633 657	3 455 595
Finansinntekter og finanskostnader			
Annen renteinntekt		56 053	7 363
Other financial income		2 262	11 739
Sum finansinntekter		58 315	19 102
Annen rentekostnad	5	509 651	343 009
Other financial expenses		17 557	19 067
Sum finanskostnader		527 208	362 076
Netto finans		-468 893	-342 974
Ordinært resultat før skattekostnad		3 164 765	3 112 621
Income tax expense	6		
Ordinært resultat etter skattekostnad		3 164 765	3 112 621
Årsresultat		3 164 765	3 112 621
Årsresultat etter minoritetsinteresser		3 164 765	3 112 621
Totalresultat		3 164 765	3 112 621
Overføringer og disponeringer			
Other equity		3 164 765	3 112 621



Resultatregnskap

Beløp i: USD	Note	2023	2022
Sum overføringer og disponeringer		3 164 765	3 112 621



Balanse

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Ships	2	10 957 250	12 015 513
Sum varige driftsmidler		10 957 250	12 015 513
Finansielle anleggsmidler			
Other long-term receivables	1	300 000	300 000
Sum finansielle anleggsmidler		300 000	300 000
Sum anleggsmidler		11 257 250	12 315 513
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	1	1 015 132	1 038 851
Other short-term receivables		-135 721	1 316 307
Sum fordringer		879 412	2 355 158
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		1 103 051	1 264 063
Sum bankinnskudd, kontanter og lignende		1 103 051	1 264 063
Sum omløpsmidler		1 982 463	3 619 221
SUM EIENDELER		13 239 713	15 934 734
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 8	73 226	73 226



Balanse

Beløp i: USD	Note	2023	2022
Overkurs	8	1 412 695	6 426 145
Sum innskutt egenkapital		1 485 921	6 499 371
Opptjent egenkapital			
Other equity	8	6 277 386	3 112 621
Sum opptjent egenkapital		6 277 386	3 112 621
Sum egenkapital		7 763 307	9 611 992
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	5	5 364 540	6 215 176
Sum annen langsiktig gjeld		5 364 540	6 215 176
Sum langsiktig gjeld		5 364 540	6 215 176
Kortsiktig gjeld			
Leverandørgjeld		109	3 828
Other current liabilities		111 758	103 738
Sum kortsiktig gjeld		111 867	107 567
Sum gjeld		5 476 406	6 322 742
SUM EGENKAPITAL OG GJELD		13 239 713	15 934 734



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 721639

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: CHEM TANK SHIPPING VI AS
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: Frank-Petter Kval
Dato for fastsettelse av årsregnskapet: 17.04.2024

Grunnlag for avgivelse

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Brønnøysundregistrene, 10.08.2024



Organisasjonsnr: 928 432 793
CHEM TANK SHIPPING VI AS

RESULTATREGNSKAP

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	7 584 197	7 096 157
Sum inntekter		7 584 197	7 096 157
Kostnader			
Operating expenses ship		2 725 630	2 669 843
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Other expenses	3, 4	120 910	119 619
Sum kostnader		3 950 540	3 640 562
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Finansinntekter og finanskostnader			
Annen renteinntekt		56 053	7 363
Other financial income		2 262	11 739
Sum finansinntekter		58 315	19 102
Annen rentekostnad	5	509 651	343 009
Other financial expenses		17 557	19 067
Sum finanskostnader		527 208	362 076
Netto finans		-468 893	-342 974
Ordinært resultat før skattekostnad			
Income tax expense	6	3 164 765	3 112 621
Ordinært resultat etter skattekostnad		3 164 765	3 112 621
Årsresultat		3 164 765	3 112 621
Årsresultat etter minoritetsinteresser		3 164 765	3 112 621
Totalresultat		3 164 765	3 112 621
Overføringer og disponeringer			
Other equity		3 164 765	3 112 621
Sum overføringer og disponeringer		3 164 765	3 112 621



Organisasjonsnr: 928 432 793
CHEM TANK SHIPPING VI AS

BALANSE

Beløp i: USD Note 2023 2022

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Ships 2 10 957 250 12 015 513
Sum varige driftsmidler 10 957 250 12 015 513

Finansielle anleggsmidler

Other long-term receivables 1 300 000 300 000
Sum finansielle
anleggsmidler 300 000 300 000

Sum anleggsmidler 11 257 250 12 315 513

Omløpsmidler

Varer

Fordringer

Accounts receivables 1 1 015 132 1 038 851
Other short-term
receivables -135 721 1 316 307
Sum fordringer 879 412 2 355 158

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 1 103 051 1 264 063
Sum bankinnskudd,
kontanter og lignende 1 103 051 1 264 063

Sum omløpsmidler 1 982 463 3 619 221

SUM EIENDELER 13 239 713 15 934 734

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 7, 8 73 226 73 226
Overkurs 8 1 412 695 6 426 145
Sum innskutt egenkapital 1 485 921 6 499 371

Opptjent egenkapital

Other equity 8 6 277 386 3 112 621
Sum opptjent egenkapital 6 277 386 3 112 621

Sum egenkapital 7 763 307 9 611 992



Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	5	5 364 540	6 215 176
Sum annen langsiktig gjeld		5 364 540	6 215 176
Sum langsiktig gjeld		5 364 540	6 215 176
Kortsiktig gjeld			
Leverandørgjeld		109	3 828
Other current liabilities		111 758	103 738
Sum kortsiktig gjeld		111 867	107 567
Sum gjeld		5 476 406	6 322 742
SUM EGENKAPITAL OG GJELD		13 239 713	15 934 734



Organisasjonsnr: 928 432 793
CHEM TANK SHIPPING VI AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Income statement
Amounts in USD
Chem Tank Shipping VI AS

OPERATING INCOME AND OPERATING EXPENSES	NOTE	2023	2022
Revenue	1	7 584 197	7 096 157
Total income		7 584 197	7 096 157
Operating expenses ship		2 725 630	2 669 843
Depreciation and amortisation expenses	2	1 104 000	851 100
Other expenses	3, 4	120 910	119 619
Total expenses		3 950 540	3 640 562
Operating profit		3 633 657	3 455 595
FINANCIAL INCOME AND EXPENSES			
Other interest income		56 053	7 363
Other financial income		2 262	11 739
Other interest expenses	5	509 651	343 009
Other financial expenses		17 557	19 067
Net financial items		-468 893	-342 974
Net profit before tax		3 164 765	3 112 621
Net profit or loss		3 164 765	3 112 621
ATTRIBUTABLE TO			
Other equity		3 164 765	3 112 621
Total		3 164 765	3 112 621



Balance sheet

Amounts in USD

Chem Tank Shipping VI AS

ASSETS	NOTE	2023	2022
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Ships	2	10 957 250	12 015 513
Total property, plant and equipment		10 957 250	12 015 513
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables	1	300 000	300 000
Total non-current financial assets		300 000	300 000
Total non-current assets		11 257 250	12 315 513
CURRENT ASSETS			
DEBTORS			
Accounts receivables	1	1 015 132	1 038 851
Other short-term receivables		-135 721	1 316 307
Total receivables		879 412	2 355 158
INVESTMENTS			
Cash and cash equivalents		1 103 051	1 264 063
Total current assets		1 982 463	3 619 221
Total assets		13 239 713	15 934 734



Balance sheet

Amounts in USD

Chem Tank Shipping VI AS

EQUITY AND LIABILITIES	NOTE	2023	2022
EQUITY			
PAID-IN CAPITAL			
Share capital	7, 8	73 226	73 226
Share premium reserve	8	1 412 695	6 426 145
Total paid-up equity		1 485 921	6 499 371
RETAINED EARNINGS			
Other equity	8	6 277 386	3 112 621
Total retained earnings		6 277 386	3 112 621
Total equity		7 763 307	9 611 992
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions	5	5 364 540	6 215 176
Total non-current liabilities		5 364 540	6 215 176
CURRENT LIABILITIES			
Trade payables		109	3 828
Other current liabilities		111 758	103 738
Total current liabilities		111 867	107 567
Total liabilities		5 476 406	6 322 742
Total equity and liabilities		13 239 713	15 934 734

Bergen, 17.04.2024

The board of Chem Tank Shipping VI AS


Frank-Petter Kval (Apr 17, 2024 13:59 GMT+2)

Frank-Petter Kval
general Manager


Torfin Eide (Apr 17, 2024 14:05 GMT+2)

Torfin Ernst Georg Eide
chairman of the board



Lars Christian Uchermann Wiese
member of the board


Sven Hansen (Apr 17, 2024 21:22 GMT+1)

Sven Hansen
member of the board



Notes to the financial statements

Accounting principles

1.1 Conformity of principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

1.2 Valuation and classification of assets and liabilities

Assets included for long-term ownership and use are classified as fixed assets. Other assets are classified as current assets. Receivables that fall due within one year of the balance sheet date are classified as current assets. The same principles are used when classifying short-term and long-term debt.

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

Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary.

Other long-term debt and short-term debt are valued at par.

1.3 Translation of foreign currency

a) Functional, accounting and presentation currency

The financial statements are presented in USD, which is the functional, accounting and presentation currency of the company.

b) Transactions and balance sheet items in foreign currency

Foreign currency transactions are translated to the functional currency at the exchange rate on the date of the transaction. Balance sheet items are translated to the functional currency at the exchange rate on the balance sheet date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.



1.4 Property, plant and equipment

Fixed assets are valued at acquisition cost less depreciation and write-downs. When disposing of fixed assets, the gain or loss is calculated as the difference between remuneration and book value. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset.

Depreciation is calculated using the linear method based on expected economic lifetime and salvage value at the end of the economic lifetime. Depreciation period and method are evaluated annually to ensure that the period and method match the economic realities concerning the asset. The same is true for the salvage value.

The costs related to drydock are capitalized and depreciated periodically to the next drydock. When acquiring a vessel, part of the acquiring cost is decomposed and depreciated to the next drydock. Other maintenance is expensed on an ongoing basis under operating costs. If the drydock includes significant improvements, the cost related to this will be added to the vessel and depreciated in line with the vessel.

1.5 Accounts receivables and other receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

1.6 Capitalized loan fees

Costs related to the establishing of debt to credit institutions are capitalized and amortized over the duration of the loan.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash, bank deposits and other means of payment with maturations less than three months from acquisition.

1.8 Tax

The company is taxed based on the Norwegian tonnage tax regime. As part of the tonnage tax arrangement, the company is exempt from tax liability on ordinary income. However, net financial profit is taxed a rate of 22%. Deferred tax asset resulting from net financial loss carried forward is not capitalized in the balance sheet. Payable tonnage tax is classified as other operating expense.

1.9 Revenues

The company's vessels have entered into charter agreement with Hansa Tankers AS. Net charter income and travelling dependent costs earned are allocated to the participating vessels based on pool points as the service is delivered.

1.10 Expenses

Expenses are normally incurred in the same period as relating revenue is earned. In cases where there is no clear relation between expense and revenue, the allocation is done on the company's discretion. Other exemptions from the matching principles are described where relevant.

1.11 Provisions

A provision is booked when the company has an obligation resulting from a previous event, it is probable that there will be an economic settlement resulting from this obligation, and the size of the settlement can be measured on a reliable basis.



Note 1 - Revenues

The company's vessel has entered into commercial management agreement with Hansa Tankers AS.

Total Time Charter Earnings amount to USD 7 584 197 for the year 2023.

Accounts receivables related to this amount were USD 1 015 132 at year end.

Outstanding amounts as at 31.12.23

Receivables	2023
Hansa Tankers AS, pool balance	1 015 132
Hansa Tankers AS, working capital funds	300 000
Total	1 315 132

Note 2 - Vessels, capitalized drydock

	Vessels	Capitalized drydock	Total
Acquisition cost 01.01.2023	11 544 564	1 322 049	12 866 613
Additions		45 737	45 737
Disposals		0	0
Acquisition cost 31.12.2023	11 544 564	1 367 786	12 912 350
Accumulated depreciation 1.1	752 100	99 000	851 100
This year's depreciation	828 000	276 000	1 104 000
Accumulated depreciation 31.12	1 580 100	375 000	1 955 100
Book value as at 31.12.2023	9 964 464	992 786	10 957 250
Expected economic lifetime	10,5 years	5 years	
Depreciation plan	Linear	Linear	

The company acquired Livarden on 12.01.2022. Remaining economic lifetime at date of delivery was 10,5 years.

Note 3 - Employees, remunerations

Employees

The company has no employees. The company is not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act.

Remuneration to auditor	2023
Audit fees	4 290
Fees for preparation of FS and tax returns	3 751
Sum	10 064

Remuneration to the board of directors

There has been no remuneration paid out to the board of directors.



Note 4 - Transactions with related parties

The company has no employees, but purchases all management services from related party Tailwind Management AS. Fees related to this amount to USD 95 852.

Note 5 - Debt to financial institutions

Debt secured by charges	2023
Debt to financial institutions	5 414 063
Total	5 414 063

The company has capitalized borrowing costs of USD 49 523 as of 31.12.23 which are depreciated over 5 years.

Maturity structure of debt to financial institutions	Debt to Sparebanken Vest
Debt as at 31.12.2023	5 414 063
2024	866 252
2025	866 252
2026	866 252
2027	2 815 313

The debt is repaid in quarterly installments of USD 216 563.
In the last quarterly instalment, the company will pay a balloon payment of USD 2 598 750.

Charged assets and guarantees

The following assets have been charged as security for the company's debt

Asset	Book value
	31.12.2023
Vessels	USD 10 957 250
Cash and cash equivalents	USD 1 103 051
Accounts receivables	USD 1 315 132
Total	13 375 433

In addition, the company's shareholder has charged its shares in Chem Tank Shipping VI as security for the debt.

The debt to credit institutions includes covenants.

The company is in compliance with the covenants as at 31.12.23.



Note 6 - Taxes

	2023	2022
This year's tax expense		
Payable tax	-	-
Total tax expense	-	-
Tonnage tax	3 186	3 260
Net financial result	-38 623	-39 356
This year's payable tax		
Taxable financial profit	-	-
Tax rate	22 %	22 %
This year's tax payable	-	-
Temporary differences		
Taxable financial loss carried forward	-77 979	-39 356
Basis deferred tax	-77 979	-39 356
Deferred tax	-17 155	-8 658
Not capitalized	17 155	8 658
Deferred tax in the balance sheet	-	-



Note 7 - Total shares and shareholders

The share capital of NOK 650 000 consists of 650 shares each with a par value of NOK 1 000.

List of largest shareholders as at 31.12.2023

Name	Number of shares	Ownership
Chem Tank Invest VI AS	100	100 %
Total	100	100 %

Shareholders with positions in the company

Frank-Petter Kval (share of Chem Anchor Invest VI AS)	General manager
Torfin Ernst Georg Eide (share of Chem Anchor Invest VI AS)	Chairman of the board
Sven Hansen (share of Hoplon Opportunities Fund I SCSp)	Member of the board
Lars Christian Wiese (share of Wieco AS and Skibsaktieselskapet Abaco)	Member of the board

Note 8 - Equity capital

	Share capital	Share premium	Other Equity	Total
Equity capital 01.01.2023	73 226	6 426 145	3 112 621	9 611 992
Result for the year			3 164 765	3 164 765
Dividend		-5 013 450		-5 013 450
Equity capital 31.12.2023	73 226	1 412 695	6 277 386	7 763 307

The share capital of NOK 650 000 consists of 650 shares each with a par value of NOK 1 000.

Note 9 - Events after balance sheet date

In the first quarter of 2024, a memorandum of agreement was signed for the sale of the company's vessel, Livarden. The agreed sales price surpasses the book value of the vessel.



FS Chem Tank Shipping VI AS 2023

Final Audit Report

2024-04-17






Created:	2024-04-17
By:	Frank Petter Kval (frank.petter.kval@tailwind.as)
Status:	Signed
Transaction ID:	CBJCHBCAABAkaeL5Dx3pJGqnWeWkZb_Uzo9R-VfQzq1

"FS Chem Tank Shipping VI AS 2023" History

- Document created by Frank Petter Kval (frank.petter.kval@tailwind.as)
2024-04-17 - 11:58:11 AM GMT- IP address: 82.134.78.110
- Document emailed to fpk@tailwind.as for signature
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- Document emailed to Torfin Eide (torfin.eide@hansa-tankers.com) for signature
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- Document emailed to Lars Wiese (lars.wiese@abaco.no) for signature
2024-04-17 - 11:58:16 AM GMT
- Document emailed to sh@hoplonpartners.com for signature
2024-04-17 - 11:58:16 AM GMT
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2024-04-17 - 11:59:30 AM GMT- IP address: 104.47.17.126
- Signer fpk@tailwind.as entered name at signing as Frank-Petter Kval
2024-04-17 - 11:59:53 AM GMT- IP address: 82.134.78.110
- Document e-signed by Frank-Petter Kval (fpk@tailwind.as)
Signature Date: 2024-04-17 - 11:59:55 AM GMT - Time Source: server- IP address: 82.134.78.110
- Email viewed by Torfin Eide (torfin.eide@hansa-tankers.com)
2024-04-17 - 12:05:20 PM GMT- IP address: 104.47.18.126
- Document e-signed by Torfin Eide (torfin.eide@hansa-tankers.com)
Signature Date: 2024-04-17 - 12:05:30 PM GMT - Time Source: server- IP address: 82.134.78.110
- Email viewed by Lars Wiese (lars.wiese@abaco.no)
2024-04-17 - 6:43:53 PM GMT- IP address: 88.157.206.194





-  Document e-signed by Lars Wiese (lars.wiese@abaco.no)
Signature Date: 2024-04-17 - 6:44:38 PM GMT - Time Source: server- IP address: 88.157.206.194
-  Email viewed by sh@hoplonpartners.com
2024-04-17 - 8:21:55 PM GMT- IP address: 86.143.160.76
-  Signer sh@hoplonpartners.com entered name at signing as Sven Hansen
2024-04-17 - 8:22:36 PM GMT- IP address: 86.143.160.76
-  Document e-signed by Sven Hansen (sh@hoplonpartners.com)
Signature Date: 2024-04-17 - 8:22:38 PM GMT - Time Source: server- IP address: 86.143.160.76
-  Agreement completed.
2024-04-17 - 8:22:38 PM GMT



Skatteetaten

Vår dato
26.10.2022

Din/Deres dato
20.10.2022

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR511871682

Telefon
90833418

Org.nr
974761076

Vår referanse
2022/5861843

Postadresse
Postboks 9200 Grønland
0134 OSLO

CHEM TANK INVEST VI AS
Postboks 2322
5867 BERGEN

Att. Frank-Petter Kval

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 20. oktober 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Chem Tank Invest VI org.nr. **928 347 915**
Chem Tank Shipping VI AS org.nr. **928 432 793**

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

Chem Tank Shipping VI AS er eid av Chem Tank Invest VI som igjen er eid av norske og utenlandske profesjonelle investorer. Selskapene driver virksomhet innen internasjonal shipping. Chem Tank Invest VI har et styremedlem som ikke er norsk.

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 selskapene er eid av norske og utenlandske profesjonelle investorer. 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.



To the General Meeting of Chem Tank Shipping VI AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Chem Tank Shipping VI AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement 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 31 December 2023, 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 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.

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

Bergen, 19 April 2024

PricewaterhouseCoopers AS

Jon Haugervåg
State Authorised Public Accountant
(This document is signed electronically)

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T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Haugervåg, Jon	BANKID	2024-06-30 22:18

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