



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 933 209 490  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK SHIPPING XIII AS  
Forretningsadresse: Kalfarveien 57A  
5022 BERGEN

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### 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: 16.05.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*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, 30.07.2025



### Resultatregnskap

Beløp i: USD	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	1	2 545 478	
<b>Sum inntekter</b>		<b>2 545 478</b>	
<b>Kostnader</b>			
Operating expense ship		1 094 620	
Depreciation and amortisation expenses	2	719 200	
Other expenses	3, 4	92 850	
<b>Sum kostnader</b>		<b>1 906 670</b>	
<b>Driftsresultat</b>		<b>638 808</b>	
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		37 199	
Other financial income		452	
<b>Sum finansinntekter</b>		<b>37 651</b>	
Annen rentekostnad		616 856	
Other financial expenses		21 565	
<b>Sum finanskostnader</b>		<b>638 421</b>	
<b>Netto finans</b>		<b>-600 770</b>	
<b>Resultat før skattekostnad</b>		<b>38 038</b>	<b>0</b>
<b>Årsresultat</b>	6	<b>38 038</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>38 038</b>	
<b>Totalresultat</b>		<b>38 038</b>	
<b>Overføringer og disponeringer</b>			
Other equity		38 038	
<b>Sum overføringer og disponeringer</b>		<b>38 038</b>	



### Balanse

Beløp i: USD	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Ships	2	31 985 741	
<b>Sum varige driftsmidler</b>		<b>31 985 741</b>	
Other long-term receivables	1		
<b>Sum anleggsmidler</b>		<b>31 985 741</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	1		
Other short-term receivables		25 095	
Konsernfordringer		1 393	
<b>Sum fordringer</b>		<b>26 488</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		2 989 273	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>2 989 273</b>	
<b>Sum omløpsmidler</b>		<b>3 015 761</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>35 001 502</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7, 8	134 009	
Overkurs	8	14 405 991	
<b>Sum innskutt egenkapital</b>		<b>14 540 000</b>	



### Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>Opptjent egenkapital</b>			
Other equity	8	37 499	
<b>Sum opptjent egenkapital</b>		<b>37 499</b>	
<b>Sum egenkapital</b>		<b>14 577 499</b>	<b>0</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	5	18 844 510	
<b>Sum annen langsiktig gjeld</b>		<b>18 844 510</b>	
<b>Sum langsiktig gjeld</b>		<b>18 844 510</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		216 154	
Other current liabilities	1	1 363 339	
<b>Sum kortsiktig gjeld</b>		<b>1 579 493</b>	
<b>Sum gjeld</b>		<b>20 424 003</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>35 001 502</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 660604

#### Enheten

Organisasjonsnummer: 933 209 490  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK SHIPPING XIII AS  
Forretningsadresse: Kalfarveien 57A  
5022 BERGEN

#### Regnskapsår

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#### Konsern

Morselskap i konsern: Nei

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Frank-Petter Kval  
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#### Grunnlag for avgivelse

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Brønnøysundregistrene, 29.07.2025



Organisasjonsnr: 933 209 490  
CHEM TANK SHIPPING XIII AS

## RESULTATREGNSKAP

Beløp i: USD	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	1	2 545 478	
<b>Sum inntekter</b>		<b>2 545 478</b>	
<b>Kostnader</b>			
Operating expense ship		1 094 620	
Depreciation and amortisation expenses	2	719 200	
Other expenses	3, 4	92 850	
<b>Sum kostnader</b>		<b>1 906 670</b>	
<b>Driftsresultat</b>		<b>638 808</b>	
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		37 199	
Other financial income		452	
<b>Sum finansinntekter</b>		<b>37 651</b>	
Annen rentekostnad		616 856	
Other financial expenses		21 565	
<b>Sum finanskostnader</b>		<b>638 421</b>	
<b>Netto finans</b>		<b>-600 770</b>	
<b>Resultat før skattekostnad</b>		<b>38 038</b>	<b>0</b>
<b>Årsresultat</b>	6	<b>38 038</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>38 038</b>	
<b>Totalresultat</b>		<b>38 038</b>	
<b>Overføringer og disponeringer</b>			
Other equity		38 038	
<b>Sum overføringer og disponeringer</b>		<b>38 038</b>	



Organisasjonsnr: 933 209 490  
CHEM TANK SHIPPING XIII AS

## BALANSE

Beløp i: USD Note 2024 2023

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Ships 2 31 985 741  
Sum varige driftsmidler 31 985 741

Other long-term receivables 1

Sum anleggsmidler 31 985 741 0

#### Omløpsmidler

#### Varer

#### Fordringer

Accounts receivables 1  
Other short-term  
receivables 25 095  
Konsernfordringer 1 393  
Sum fordringer 26 488

#### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 2 989 273  
Sum bankinnskudd,  
kontanter og lignende 2 989 273

Sum omløpsmidler 3 015 761 0

SUM EIENDELER 35 001 502 0

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Share capital 7, 8 134 009  
Overkurs 8 14 405 991  
Sum innskutt egenkapital 14 540 000

#### Opptjent egenkapital

Other equity 8 37 499  
Sum opptjent egenkapital 37 499

Sum egenkapital 14 577 499 0

#### Gjeld

#### Langsiktig gjeld



<b>Annen langsiktig gjeld</b>			
Gjeld til			
kredittinstitusjoner	5	18 844 510	
<b>Sum annen langsiktig gjeld</b>		<b>18 844 510</b>	
<b>Sum langsiktig gjeld</b>		<b>18 844 510</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		216 154	
Other current liabilities	1	1 363 339	
<b>Sum kortsiktig gjeld</b>		<b>1 579 493</b>	
<b>Sum gjeld</b>		<b>20 424 003</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>35 001 502</b>	<b>0</b>



Organisasjonsnr: 933 209 490  
CHEM TANK SHIPPING XIII AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
3

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>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Skatteetaten

Vår dato	Din/Deres dato	Saksbehandler
30.01.2025	14.01.2025	Negat Idris
800 80 000	Din/Deres referanse	Telefon
Skatteetaten.no		40922043
Org.nr	Vår referanse	Postadresse
974761076	2025/5016458	Postboks 9200 Grønland 0134 OSLO

CHEM TANK INVEST XIII AS  
Att.Frank-Petter Kval  
Postboks 2322 Møllendal  
5867 BERGEN  
Norge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 14. januar 2025 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

**Chem Tank Invest XIII AS      org.nr. 933 209 474**  
**Chem Tank Shipping XIII AS    org.nr. 933 209 490**

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 XIII AS er et heleid datterselskap av Chem Tank Invest XIII AS som har hovedsakelig norske og utenlandske profesjonelle eiere. Selskapene driver internasjonal befraktningsvirksomhet, og all kommunikasjon med samarbeidspartnerne er på 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 dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er hovedsakelig 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

Negat Idris  
Skatteetaten

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



**Income statement**  
Amounts in USD  
**Chem Tank Shipping XIII AS**

<b>OPERATING INCOME AND OPERATING EXPENSES</b>	<b>NOTE</b>	<b>2024</b>
Revenue	1	2 545 478
<b>Total income</b>		<b>2 545 478</b>
Operating expense ship		1 094 620
Depreciation and amortisation expenses	2	719 200
Other expenses	3, 4	92 850
<b>Total expenses</b>		<b>1 906 670</b>
<b>Operating profit</b>		<b>638 808</b>
<b>FINANCIAL INCOME AND EXPENSES</b>		
Other interest income		37 199
Other financial income		452
Other interest expenses		616 856
Other financial expenses		21 565
<b>Net financial items</b>		<b>-600 770</b>
Net profit before tax		38 038
<b>Net profit or loss</b>	<b>6</b>	<b>38 038</b>
<b>ATTRIBUTABLE TO</b>		
Other equity		38 038
<b>Total</b>		<b>38 038</b>

Chem Tank Shipping XIII AS



## Balance sheet

Amounts in USD

### Chem Tank Shipping XIII AS

ASSETS	NOTE	2024
<b>NON-CURRENT ASSETS</b>		
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
Ships	2	31 985 741
<b>Total property, plant and equipment</b>		<b>31 985 741</b>
<b>Total non-current assets</b>		<b>31 985 741</b>
<b>CURRENT ASSETS</b>		
<b>DEBTORS</b>		
Other short-term receivables		25 095
Receivables from group companies		1 393
<b>Total receivables</b>		<b>26 488</b>
Cash and cash equivalents		2 989 273
<b>Total current assets</b>		<b>3 015 761</b>
<b>Total assets</b>		<b>35 001 502</b>

Chem Tank Shipping XIII AS



## Balance sheet


Amounts in USD


### Chem Tank Shipping XIII AS


EQUITY AND LIABILITIES	NOTE	2024
<b>EQUITY</b>		
<b>PAID-IN CAPITAL</b>		
Share capital	7, 8	134 009
Share premium reserve	8	14 405 991
<b>Total paid-up equity</b>		<b>14 540 000</b>
<b>RETAINED EARNINGS</b>		
Other equity	8	37 499
<b>Total retained earnings</b>		<b>37 499</b>
<b>Total equity</b>		<b>14 577 499</b>
<b>LIABILITIES</b>		
<b>OTHER NON-CURRENT LIABILITIES</b>		
Liabilities to financial institutions	5	18 844 510
<b>Total non-current liabilities</b>		<b>18 844 510</b>
<b>CURRENT LIABILITIES</b>		
Trade payables		216 154
Other current liabilities	1	1 363 339
<b>Total current liabilities</b>		<b>1 579 493</b>
<b>Total liabilities</b>		<b>20 424 003</b>
<b>Total equity and liabilities</b>		<b>35 001 502</b>


Bergen, 07.04.2025


The board of Chem Tank Shipping XIII AS

  
Lars Christian Uchermann Wiese  
member of the board

  
Torfin Ernst Georg Eide  
chairman of the board

  
Pål Georg Benestad  
member of the board

  
Kjetil Holden  
member of the board  
Chem Tank Shipping XIII AS

  
Claude Wilhelm Wiese  
member of the board

  
Frank-Petter Kval  
general Manager



## Notes to the financial statements

### Accounting principles

The company was incorporated on 05 March 2024.

#### 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 if considered material. 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.

Revenue in 2024 relates partly to income from participation in the Hansa Tankers pool, and partly from a time charter agreement with an external party.

Outstanding amounts as at 31.12.:

<b>Short term liabilities</b>	<b>2024</b>
Hansa Tankers, pool balance	336 655
Pre-paid TC revenue	752 899
<b>Total</b>	<b>1 089 554</b>

## Note 2 - Vessels, capitalized drydock

	<b>Vessels</b>	<b>Capitalized drydock</b>	<b>Total</b>
Acquisition cost 05.03.2024	0	0	0
Additions	32 704 941	0	32 704 941
Disposals	0	0	0
Acquisition cost 31.12.2024	32 704 941	0	32 704 941
Accumulated depreciation 05.03.2024	-	0	-
This year's depreciation	719 200	0	719 200
Accumulated depreciation 31.12.2024	719 200	-	719 200
<b>Book value as at 31.12.2024</b>	<b>31 985 741</b>	<b>0</b>	<b>31 985 741</b>

Expected economic lifetime	16,6
Depreciation plan	Linear

The company acquired the vessel in August 2024. Remaining economic lifetime at date of delivery was 16,6 years.

No part of the purchase price has been allocated to dry dock, as the remaining period until the next required dry dock is limited (next dry dock due in 2025).

## 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 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. In 2024 fees related to this amount to USD 65 000.

## Note 5 - Debt to financial institutions

<b>Debt secured by charges</b>	<b>2024</b>
Debt to financial institutions	19 065 000
<b>Total</b>	<b>19 065 000</b>

The company has capitalized borrowing costs of USD 220 490 as of 31.12.2024. These are depreciated over the remaining loan period (until 2029). Capitalized borrowing costs are presented as part of debt to financial institutions.

Maturity structure of debt to financial institutions	Debt to SR Bank
Debt per 31.12.2024	19 065 000
2025	1 500 000
2026	1 500 000
2027	1 500 000
2028	1 500 000
2029	13 065 000

The debt is repaid in quarterly instalments of USD 375 000, in addition to a balloon payment of USD 11 940 000 at the last quarterly payment.

## Charged assets and guarantees

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

<b>Asset</b>		<b>Book value</b>
		<b>31.12.2024</b>
Vessels	USD	31 985 741
Cash and cash equivalents	USD	2 989 273
Accounts receivables	USD	-
<b>Total</b>		<b>34 975 014</b>

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

The debt to credit institutions includes covenants.

The company is compliant with the covenants as of 31.12.24.



## Note 6 - Taxes

<b>This year's tax expense</b>	<b>2024</b>
Payable tax	-
Total tax expense	-
Tonnage tax	1 291
Net taxable financial result	-72 653
<b>This year's payable tax</b>	
Taxable financial profit	-72 653
Tax rate	22 %
This year's tax payable	-
<b>Temporary differences</b>	
Taxable financial loss carried forward	-72 653
Basis deferred tax	-72 653
Deferred tax	-15 984
Not capitalized	15 984
Deferred tax in the balance sheet	-

## Note 7 - Total shares and shareholders

The share capital of NOK 1 454 000 consists of 1 454 shares each with a par value of NOK 1 000.

### List of largest shareholders as at 31.12.2024

Name	Number of shares	Ownership
Chem Tank Invest XIII AS	1 454	100 %
<b>Total</b>	<b>1 454</b>	<b>100 %</b>

### Shareholders with positions in the company

Frank-Petter Kval (share of Chem Anchor Invest XIII AS)	General manager
Lars Wiese (share of Wieco AS, Skibsaktiselskapet Abaco and Patronia AS)	Member of the board
Pål Benestad (share of Beinir AS)	Member of the board

## Note 8 - Equity capital

	Share capital	Share premium	Other equity capital	Total
<b>Equity capital 05.03.2024</b>	2 892		-539	<b>2 353</b>
Capital reduction	-2 892			-2 892
Capital contribution	134 009	14 405 991		14 540 000
Result for the year			38 038	38 038
<b>Equity capital 31.12.2024</b>	<b>134 009</b>	<b>14 405 991</b>	<b>37 499</b>	<b>14 577 499</b>



# FS Chem Tank Shipping XIII AS

Final Audit Report

2025-04-09

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To the General Meeting of Chem Tank Shipping XIII AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Chem Tank Shipping XIII AS (the Company), which comprise the balance sheet as at 31 December 2024, 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 2024, 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, 7 April 2025

**PricewaterhouseCoopers AS**

Robert Lambach  
State Authorised Public Accountant  
(This document is signed electronically)

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**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Lambach, Robert	BANKID	2025-04-07 08:13

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