



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 945 775 068
Organisasjonsform: Aksjeselskap
Foretaksnavn: MAERSK NORGE AS
Forretningsadresse: Lysaker torg 15
1366 LYSAKER

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: Birna Ödefors
Dato for fastsettelse av årsregnskapet: 30.06.2023

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, 04.09.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Revenue	2	49 643 000	37 135 000
Sum inntekter		49 643 000	37 135 000
Kostnader			
Payroll ans related costs	3,4	30 933 000	26 670 000
Depreciation and amortisation of fixed and intangible assets	6	462 000	327 000
Other operating expenses	3,6	16 127 000	9 363 000
Sum kostnader		47 522 000	36 360 000
Driftsresultat		2 121 000	775 000
Finansinntekter og finanskostnader			
Interest income from related parties		185 000	8 000
Other financial incom		181 000	11 000
Sum finansinntekter		366 000	19 000
Other financial expenses		97 000	28 000
Sum finanskostnader		97 000	28 000
Netto finans		269 000	-9 000
Ordinært resultat før skattekostnad		2 390 000	766 000
Tax expense on ordinary incom	5	608 000	185 000
Ordinært resultat etter skattekostnad		1 782 000	581 000
Årsresultat		1 782 000	581 000
Overføringer og disponeringer			
Transferred to other equity		1 782 000	581 000
Sum overføringer og disponeringer		1 782 000	581 000



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel		878 000	960 000
Sum immaterielle eiendeler		878 000	960 000
Varige driftsmidler			
Land, buildings, etc. real estate	6	731 000	870 000
Plant and machinery	6	672 000	995 000
Operating equipment, fixtures, etc. equipment	6	4 000	4 000
Sum varige driftsmidler		1 407 000	1 869 000
Sum anleggsmidler		2 285 000	2 829 000
Omløpsmidler			
Varer			
Fordringer			
Accounts receivable	7	11 836 000	5 526 000
Other current receivables	7	22 191 000	15 949 000
Sum fordringer		34 027 000	21 475 000
Sum omløpsmidler		34 027 000	21 475 000
SUM EIENDELER		36 312 000	24 304 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	9	2 500 000	2 500 000
Share premium accoun	9	6 821 000	6 742 000
Sum innskutt egenkapital		9 321 000	9 242 000
Opptjent egenkapital			



Balanse

Beløp i: NOK	Note	2022	2021
Other equity	9	3 371 000	1 588 000
Sum opptjent egenkapital		3 371 000	1 588 000
Sum egenkapital		12 692 000	10 830 000
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser	4	2 794 000	2 742 000
Sum avsetninger for forpliktelser		2 794 000	2 742 000
Annen langsiktig gjeld			
Sum langsiktig gjeld		2 794 000	2 742 000
Kortsiktig gjeld			
Leverandørgjeld	7	1 655 000	819 000
Tax payable	5	530 000	548 000
Public duties due		2 174 000	1 445 000
Other current liabilities	7	16 467 000	7 919 000
Sum kortsiktig gjeld		20 826 000	10 731 000
Sum gjeld		23 620 000	13 473 000
SUM EGENKAPITAL OG GJELD		36 312 000	24 303 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 655067

Enheten

Organisasjonsnummer: 945 775 068
Organisasjonsform: Aksjeselskap
Foretaksnavn: MAERSK NORGE AS
Forretningsadresse: Lysaker torg 15
1366 LYSAKER

Regnskapsår

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Birna Ödefors
Dato for fastsettelse av årsregnskapet: 30.06.2023

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 08.08.2023



Organisasjonsnr: 945 775 068
MAERSK NORGE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Revenue	2	49 643 000	37 135 000
Sum inntekter		49 643 000	37 135 000
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Organisasjonsnr: 945 775 068
MAERSK NORGE AS

BALANSE

Beløp i: NOK **Note** **2022** **2021**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 878 000 960 000
Sum immaterielle eiendeler 878 000 960 000

Varige driftsmidler

Land, buildings, etc.
real estate 6 731 000 870 000
Plant and machinery 6 672 000 995 000
Operating equipment,
fixtures, etc. equipment 6 4 000 4 000
Sum varige driftsmidler 1 407 000 1 869 000

Sum anleggsmidler 2 285 000 2 829 000

Omløpsmidler

Varer

Fordringer

Accounts receivable 7 11 836 000 5 526 000
Other current receivables 7 22 191 000 15 949 000
Sum fordringer 34 027 000 21 475 000

Sum omløpsmidler 34 027 000 21 475 000

SUM EIENDELER 36 312 000 24 304 000

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 9 2 500 000 2 500 000
Share premium accoun 9 6 821 000 6 742 000
Sum innskutt egenkapital 9 321 000 9 242 000

Opptjent egenkapital

Other equity 9 3 371 000 1 588 000
Sum opptjent egenkapital 3 371 000 1 588 000

Sum egenkapital 12 692 000 10 830 000

Gjeld

Langsiktig gjeld

Pensjonsforpliktelser 4 2 794 000 2 742 000
Sum avsetninger for
forpliktelser 2 794 000 2 742 000



Annen langsiktig gjeld			
Sum langsiktig gjeld		2 794 000	2 742 000
Kortsiktig gjeld			
Leverandørgjeld	7	1 655 000	819 000
Tax payable	5	530 000	548 000
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Organisasjonsnr: 945 775 068
MAERSK NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
32.00

<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 16.04.2020	Din/Deres dato 17.03.2020	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR365180284	Telefon 32212244
Org.nr 974761076	Vår referanse 2020/5273601	Postadresse Postboks 9200 Grønland 0134 OSLO

MAERSK NORGE AS
Postboks 244
1326 LYSAKER

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Maersk Norge AS, org.nr. 945 775 068

Vi viser til deres brev sendt inn 17. mars 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Maersk Norge AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Maersk Norge AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Maersk Norge AS er eid av et utenlandsk selskap som inngår i et internasjonalt konsern. Selskapet tilbyr og formidler fraktjenester til og fra Norge på vegne av Maersk-konsernet. Inntektene fra formidlede spedisjonstjenester opptjenes utelukkende fra konsernet. Det primære forretningsspråket i selskapet 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 dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap. Videre er det vektlagt at selskapet 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.



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Financial Statements

MAERSK NORGE AS

2022



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INCOME STATEMENT			
MAERSK NORGE AS			
		Figures in 1000 NOK	
OPERATING REVENUE AND OPERATING EXPENSES	Note	2022	2021
Revenue	2	49,643	37,135
Other operating revenue		—	—
Total operating revenue		49,643	37,135
Payroll and related costs	3,4	30,933	26,670
Depreciation and amortisation of fixed and intangible assets	6	462	327
Other operating expenses	3, 6	16,127	9,363
Total operating expenses		47,522	36,360
Operating profit/(loss)		2,121	775
FINANCIAL INCOME AND FINANCIAL EXPENSES			
Interest income from related parties		185	8
Other financial income		181	11
Other financial expenses		(97)	(28)
Net financial items		269	(9)
Profit/(loss) on ordinary activities before taxation		2,390	766
Tax expense on ordinary income	5	608	185
Profit /(loss) on ordinary activities		1,782	581
Net income		1,782	581
Transfers			
Transferred to other equity		1,782	581
Total allocations and equity transfers		1,782	581



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BALANCE SHEET				
MAERSK NORGE AS				
Figures in 1000 NOK				
ASSETS	Note	2022	2021	
FIXED ASSETS				
INTANGIBLE ASSETS				
Deferred tax assets	5	878	960	
Total intangible assets		878	960	
PROPERTY, PLANT AND EQUIPMENT				
Land, buildings, etc. real estate	6	731	870	
Plant and machinery	6	672	995	
Operating equipment, fixtures, etc. equipment	6	4	4	
Total property, plant and equipment		1,407	1,869	
Total fixed assets		2,286	2,829	
CURRENT ASSETS				
RECEIVABLES				
Accounts receivable	7	11,836	5,526	
Other current receivables	7	22,191	15,949	
Total receivables		34,027	21,475	
TOTAL CURRENT ASSETS		34,027	21,475	
TOTAL ASSETS		36,313	24,304	



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BALANCE SHEET				
MAERSK NORGE AS		Figures in 1000 NOK		
EQUITY AND LIABILITIES	Note	2022	2021	
PAID-IN CAPITAL				
Share capital	9	2,500	2,500	
Share premium account	9	6,821	6,742	
Total paid-in capital		9,321	9,242	
RETAINED EARNINGS				
Other equity	9	3,371	1,588	
Total retained earnings		3,371	1,588	
Total shareholders equity		12,692	10,831	
Debt				
PROVISION FOR LIABILITIES				
Pension liabilities	4	2,794	2,742	
Total provisions for liabilities and charges		2,794	2,742	
OTHER LONG-TERM LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	7	1,655	819	
Tax payable	5	530	548	
Public duties due		2,174	1,445	
Other current liabilities	7	16,467	7,919	
Total current liabilities		20,827	10,731	
Total liabilities		23,621	13,473	
Total equity and liabilities		36,313	24,304	

Board of Directors of Maersk Norge AS, 30.June 2023

DocuSigned by:
Birna Ödefors
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Birna Ödefors
Chairman of the Board

DocuSigned by:
Marit Vårdal
329F6763FEC5409...

Marit Vårdal
Board member

DocuSigned by:
Marthe Madsgård
899BCE6C0F3E49B...

Marthe Madsgård
Board member



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Notes to the financial information

Information about the business

The company operates in container shipping operations for shipping companies Maersk Line, Safmarine and Seago. The agency activities consist in the sale of sea freight on behalf of the principal and operational administration of ship calls.

The company is a wholly owned subsidiary of Maersk Line Agency Holding AIS, which in turn is wholly owned and is part of the group where A.P. Möller - Maersk A/S is the parent company. The companies are based in Copenhagen, Denmark. The company's consolidated financial statements are available at the A.P. Möller - Maersk A/S.

Note 1 Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for small entities in Norway.

Use of estimates

Preparation of the financial statements in accordance with the Accounting Act requires the use of estimates. Furthermore, applying the company's accounting principles requires management to exercise discretion. Areas that largely contain such discretionary assessments, high degree of complexity, or areas where assumptions and estimates are essential to the financial statements are described in the notes.

Revenues

Income from sale of services are recognized at fair value of the consideration, net after deduction of VAT, returns, discounts and reductions. Sales are taken to income when the company has delivered its service to the customer and there are no unsatisfied commitments which may influence the customer's acceptance of the service. Expenses are aligned with and expensed at the same time as the income, on which the expenses are attributable. Expenses that cannot be attributed directly to income are expensed when they are incurred.

Cost of sales and other expenses

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

Classification of balance sheet items

Assets destined for permanent ownership or use are classified as fixed assets. Other assets are classified as current assets. Receivables are also classified as current assets if they are to be repaid within one year. For debt, analogue criteria are used.

Acquisition cost

Asset acquisition costs include the purchase price, deducting bonuses, discounts and the like, and with additional charges for purchase expenses (shipping, customs duties, non-refundable government taxes and other direct purchase expenses). When buying in foreign currency, the asset is recognised at the exchange rate at the time of the transaction.

Property, plant and equipment

Plots are not depreciated. Other property, plant and equipment are recognised in the balance sheet and depreciated on a straight-line basis to residual value over the expected useful life of the fixed assets. Leased (leased) fixed assets are recognised as fixed assets if the lease is considered to be a financial lease.

The expected useful life of the fixed assets are as follows;

	Cottage	Plant and machinery	Transport equipment, office equipment and fixtures
Expected useful life	50 years	5 years	5 years



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Notes to the financial information

Impairment of fixed assets

In case of indication that the carrying amount of an asset is higher than the fair value, an impairment test is performed. The test is carried out for the lowest level of fixed assets that have independent cash flows. If the carrying value is higher than both the sales value and the recoverable amount (present value for continued use/ownership), a write-down is made to the highest of the sales value and the recoverable amount.

Previous write-downs, except for the write-down of goodwill, are reversed if the assumptions for the write-down no are longer present.

Receivables

Trade receivables are carried at face value less an allowance for expected losses. An estimate is made for doubtful debts based on a review of all amounts outstanding at the balance sheet date.

Other receivables, both receivables and property receivables, are recognised at the lowest of face value and fair value. Fair value is the present value of expected future payments. However, there is no write-down when the effect of write-down is immaterial to the accounts. Provisions for losses are assessed in the same way as for trade receivables.

Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date. Foreign exchange gains and losses related to the sales and purchases in foreign currency are recognised as revenue or costs of goods sold in the profit and loss statement.

Debt

Liabilities, except for certain provisions for liabilities, are recognised at nominal value.

Pensions

The company has different pension schemes. The pension schemes are financed through payments to insurance companies. The company has both defined contribution plans and defined benefit plans.

Defined contribution plans

The company has a defined contribution plan and pays fixed contributions to an insurance company and recognise this as payroll expense. After the contribution has been made, the company has no further commitment to pay contributions relating to employee service in the current and prior periods. When employee services are rendered, the company recognizes the contribution payable in exchange for that service as a liability after deducting any contribution already paid. Pre-paid contributions are reflected as an asset (pension fund) to the degree the contribution can be refunded or will reduce future payments.

Defined benefit plans

A defined benefit plan is a pension scheme that not is a defined contribution plan. Typically, a defined benefit plan is a pension plan that defines a pension payment that an employee will receive upon retirement. The pension payment is normally dependent on several factors, such as age, number of years in the company and salary. The balance sheet obligation related to defined benefit plans is the present value of the defined benefits on the balance sheet date minus the fair value of the pension assets (amounts paid to insurance companies), adjusted for unrecognised estimate deviations and unrecognised costs related to previous periods' pension earnings. The pension liability is calculated annually by an independent actuary using a linear earning method.

Actuarial gains and losses arising from the calculation of the company's net pension liabilities are recognised net in the pension liability immediately and are charged directly against other equity.

Notes to the financial information



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Tax

Tax expense consists of current payable income tax and change in net deferred tax. The tax expense is allocated to ordinary income and the effect of extraordinary items in accordance with the respective taxable income. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

Tax expense in profit and loss statement consists of current income tax payable and change in net deferred tax. Deferred tax is calculated at the current tax rate on the basis of the temporary differences that exist between accounting and tax values, as well as any tax deficit carried forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences in the same period are offset. Deferred tax assets on net tax-reducing differences that have not been settled and deficit to carry forward is justified by estimated future earnings. Deferred tax and tax assets that can be recognised are recognised in the balance sheet.

Deferred tax is recognised at the nominal amount. Deferred tax is calculated at 22% in 2021 and 22% in 2022.

Notes to the financial information

Note 2 Operating revenue

	2022	2021
Sale to A.P. Møller Group	38,077	36,257
Sale to customers	11,566	878
Total	49,643	37,135

Note 3 Labour costs, number of employees, remuneration, loans to employees etc.

Labour costs	2022	2021
Salaries	25,424	22,272
Employer's national insurance contributions	3,875	3,587
Pension costs	1,322	444
Other payroll costs	311	367
Sum	30,933	26,670

The company has employed 32 man-years in the financial year.

Benefits to leading persons

Board

Salary/board fee	2,855
Pension expenses	654
Other remuneration	418

The general manager and the board of directors have no agreement as special consideration upon resignation from their positions.

No loans/collateral has been given to the general manager, chairman or other related parties.



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Expensed remuneration to the auditor	2022	2021
Statutory audit (incl. technical assistance with the financial statements)	315	126
Other attestation services	—	—
Tax advice	—	—
Other assistance (incl. technical assistance with tax papers)	—	—
Total remuneration to the auditor	315	126

Notes to the financial information

Note 4 Pensions

The company is required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon"). The company's pension plan meets the requirements of this legislation.

The company has defined benefit plan that comprise a total of 2 persons.
The obligations are covered through insurance companies.

The scheme was closed at 31.12.2005. For employees who have started after this date, a defined contribution plan is established.

Net pension expenses	2022	2021
Present value of this year's pension earnings	272	277
Interest expense of the pension obligation	239	213
Return on pension assets	-73	-139
Net pension expenses	438	351
Cost of defined contribution pension	-101	-52
Total pension expenses	337	299

	2022	2021
Net pension liabilities		
Accrued pension liabilities 31.12.	-13,094	-12,742
Pension assets (at market value) 31.12.	10,300	10,000
Net pension assets/liabilities	-2,794	-2,742

Financial assumptions

	2022	2021
Discount rate	3.00 %	1.90 %
Expected wage regulation	3.50 %	2.75 %
Expected pension increase	3.25 %	— %
Expected G-regulation	1.50 %	2.50 %
Expected return on pension assets	3.00 %	1.90 %

The actuarial assumptions are based on common assumptions in insurance.



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Notes to the financial information

Note 5 Tax

Calculation of deferred tax/deferred tax assets	2022	2021
Temporary differences		
Fixed assets	(304)	-96
Pension liabilities	(4,560)	-4,425
Accruals and provisions	(843)	-1,430
Gain and loss account	(58)	-72
Receivables	(11)	-5
Net temporary differences	(5,776)	-6,028
Basis for deferred tax/tax assets	(5,776)	-6,028
Deferred tax	(1,271)	-1,326
Deferred tax pensions directly against equity	393	367
Deferred tax (+) / tax assets (-) in the balance sheet	878	-960
	2022	2021
Basis for tax expense, change in deferred tax and tax payable		
Profit before tax	2,390	766
Permanent differences	271	22
Basis for this year's tax expense	2,661	787
Change in temporary income differences	-250	1,672
Change in deficit carried forward	—	—
Basis for tax payable in the statement of profit or loss	2,411	2,460
+/- Received/group contribution	—	—
Taxable income (basis for tax payable in the balance sheet)	2,411	2,460
	2022	2021
Distribution of tax expenses		
Tax payable on profit for the year	530	541
Too much, too little deposited last year	—	—
Total tax payable	530	541
Deferred tax on profit or loss	77	-356
Deferred tax as a result of the changed tax rate	—	—
Tax expense	608	185
	2022	2021
Tax payable in the balance sheet		
Tax payable in the tax expense	530	548
Tax effect of group contributions	—	—
Tax payable in the balance sheet	530	548



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Notes to the financial information

Note 6 Property, plant and equipment

Property, plant and equipment	Cottage	Plant and machinery	Transport equipment, office equipment and fixtures	Sum
Acquisition cost 01.01.	870	1,612	156	2,638
Additions	—	—	—	—
Disposals	—	—	—	—
Acquisition cost 31.12.	870	1,612	156	2,638
Accumulated depreciation 01.01	—	617	152	769
Current years depreciation charge	139	323	—	462
Accumulated depreciation on disposals	—	—	—	—
Accumulated depreciation 31.12.	139	940	152	1,231
Book value 31.12.	731	672	4	1,407
Life expectancy	50 years	5 years	5 years	
Depreciation plan	Linear	Linear	Linear	

Annual rental of unrecognised fixed assets

Fixed asset	Annual rent
Cars	1,309
Premises	1,619

Note 7 Related party account balances

	Accounts receivable		Other receivables	
	2022	2021	2022	2021
Enterprises in the same group	5,546	4,842	21,026	14,760
Against other parties	6,290	684	1,166	1,189
Sum	11,836	5,526	22,191	15,949

Including grants in group account scheme

	Other current liabilities		Accounts payable	
	2022	2021	2022	2021
Enterprises in the same group	1,835	—	303	3
Against other parties	14,632	7,919	1,352	816
Sum	16,467	7,919	1,655	819



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Notes to the financial information

Note 8 Bank guarantee

A bank guarantee has been established for withholding tax liability (employees) of TNOK 1.200.

Note 9 Equity

Restricted tax deduction funds are secured with a tax guarantee arrangement.

Change in equity for the year	Share capital	Share premium	Other equity	Sum
Equity 01.01.	2,500	6,742	1,588	10,831
Profit for the year	—	—	1,782	1,782
Estimate deviation pension against equity after tax	—	—	0	0
Other movements	—	79	—	79
Equity at 31.12.	2,500	6,821	3,371	12,692

Note 10 Financial risk

The company is subject to credit risk, interest rate risk and currency risk in its ordinary business activities, and steers towards having an acceptable risk in these areas. Forward contracts are used at the group level to reduce the foreign exchange risk on the company's foreign currency revenues (USD).

Independent Auditor's Report



To the General Meeting of Maersk Norge AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Maersk Norge AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022, 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,

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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>

Kristiansand, 30 June 2023
PricewaterhouseCoopers AS

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



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
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