



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 979 492 510
Organisasjonsform: Aksjeselskap
Foretaksnavn: STÖDIG CREWING I AS
Forretningsadresse: Wernersholmvegen 5
5232 PARADIS

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: René Tvedt
Dato for fastsettelse av årsregnskapet: 30.06.2024

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, 04.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Annen driftsinntekt	2		162 905 171
Sum inntekter		0	162 905 171
Kostnader			
Lønnskostnad	3/4		162 715 073
Annen driftskostnad	5	66 171	
Sum kostnader		66 171	162 715 073
Driftsresultat		-66 171	190 098
Finansinntekter og finanskostnader			
Annen finansinntekt		28 776	
Sum finansinntekter		28 776	0
Annen finanskostnad		488	
Sum finanskostnader		488	0
Netto finans		28 288	0
Resultat før skattekostnad		-37 883	190 098
Skattekostnad	6	2 944	41 818
Årsresultat		-40 827	148 280
Overføringer og disponeringer			
Konsernbidrag	7		145 667
Overføringer til/fra annen egenkapital		-40 827	2 609
Sum overføringer og disponeringer		-40 827	-143 058



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6		2 944
Sum immaterielle eiendeler		0	2 944
Varige driftsmidler			
Sum varige driftsmidler		0	
Finansielle anleggsmidler			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		0	2 944
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer	8	2 509	668 325
Andre fordringer	9	7 625	2 313 519
Konsernfordringer	8	39 476	5 384 635
Sum fordringer		49 610	8 366 479
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		53 555	369 900
Sum bankinnskudd, kontanter og lignende		53 555	369 900
Sum omløpsmidler		103 165	8 736 379
SUM EIENDELER		103 165	8 739 323



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	7	100 000	100 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Annen egenkapital		-34 960	5 875
Sum opptjent egenkapital		-34 960	5 875
Sum egenkapital	7	65 040	105 875
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld			
Sum annen langsiktig gjeld		0	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	8	38 125	4 032 893
Kortsiktig konserngjeld	7		186 752
Annen kortsiktig gjeld	10		4 413 804
Sum kortsiktig gjeld		38 125	8 633 449
Sum gjeld		38 125	8 633 449
SUM EGENKAPITAL OG GJELD		103 165	8 739 324



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 654340

Enheten

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: René Tvedt
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Brønnøysundregistrene, 22.07.2024



Organisasjonsnr: 979 492 510
STØDIG CREWING I AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Annen driftsinntekt	2		162 905 171
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Organisasjonsnr: 979 492 510
STØDIG CREWING I AS

BALANSE

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Sum immaterielle eiendeler		0	2 944
Varige driftsmidler			
Sum varige driftsmidler		0	
Finansielle anleggsmidler			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		0	2 944
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer	8	2 509	668 325
Andre fordringer	9	7 625	2 313 519
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Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
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Innskutt egenkapital			
Selskapskapital	7	100 000	100 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		100 000	100 000



Opptjent egenkapital			
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Sum egenkapital	7	65 040	105 875
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld		0	0
Sum annen langsiktig gjeld		0	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	8	38 125	4 032 893
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SUM EGENKAPITAL OG GJELD		103 165	8 739 324



Organisasjonsnr: 979 492 510
STØDIG CREWING I AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

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.



STÖDIG CREWING I AS
FINANCIAL STATEMENTS
2023

Bergen 30.06.24

Dokumentet er elektronisk signert



STÖDIG CREWING I AS
BOARD OF DIRECTORS REPORT

2023

The nature of the business

Stödig Crewing I AS has as its object to engage in hiring out foreign crew and render management services to shipping companies and services related to this.

Stödig Crewing I AS has business office and administration at Hop in Bergen municipality.

True and fair view of development and result

In 2023 the company's operating result was NOK -37.883 compared to NOK 190.098 in 2022.

Result for the year shows a deficit of NOK -40.827. Profit in 2022 was NOK 148.280.

Net cash flows from operational activities were NOK -129.586 compared to NOK 473.082 in 2022.

Net cash flows from financing activities were NOK -186.752 compared to NOK -155.208 in 2022.

The deviation between operating result and cash flows from operational activities is mainly due to changes in receivables, current liabilities and group contribution.

Total capital in Stödig Crewing I AS was NOK 0,1 million per 31.12.23 compared to NOK 8,7 million in 2022.

Equity ratio based on book values per 31.12.23 is 63.04 % (1.21 %). The liquidity position is satisfactory.

The Board of Directors propose the following allocation of the result for the year:

Result for the year after tax	-40.827,-
Transferred to other equity	-40.827,-
Total allocated	-40.827,-

Continued operations

In accordance with the accounting Act § 3-3a the Board of Directors confirm that the preparation of the financial statements is based on the going concern assumption. The activity will be zero in 2024 and most likely the company will be liquidated in 2024. This is based on most seafarers has changed their contract to a sister company in 2023.

Working environment

At the turn of the year the company had in zero mariners left after moving them over to a sister company. In average there have been none employees during 2023. The LTI-index (Loss Time Incidents – absence due to injury per 1 million working hours) went from 0.93 in 2022 to 0.85 in 2023 for the crew in the Seatrans fleet. The low LTI shows the result of a great focus on a high

Side 1 of 3

Dokumentet er elektronisk signert



security and quality level. No serious work accidents or injuries causing significant material damages or personal injury have occurred or been reported.

Overall the results of vettings and inspections have been very good.

The Board of Directors consider the working environment onboard to be good and there are ongoing measures for improvement of the working environment, including to avoid any form of discrimination related to gender, religion, colour of skin or something similar.

The Norwegian Transparency Act came into force July 1, 2022. All companies connected to the Seatrans Group has established a Human rights and decent work condition policy. In 2022 the business units performed a risk assessment to consider which parts of operations that are most exposed to these threats.

Report for 2023 can be found on Seatrans' webpage.

Gender equality and coverage of liability

As of today, the members of the Board of Directors are all men. For the time being all employees are men. The few women who apply for a position onboard are assessed on the same level as the men who apply for vacancies. The terms of service onboard our vessels are adapted also for women. The industry is highly male-dominated and in our opinion the industry must jointly encourage women to apply for the profession if it shall be possible to recruit women for this occupation.

The company's board and day-to-day management are covered by a board liability insurance for liability for property damage. The insurance covers claims made, as a result of a liability conditional act or failure to act in the capacity of board member or employment relationship.

Risk and elements of uncertainty

The company's income is based on the demand for crew in the shipping companies of which it has operating agreements. The development of the economic conditions for these companies has shown a weak tendency also through 2023. Increased focus is placed on quality in the execution of the work onboard and stricter requirements in international standards for operation of vessels, handling of load, environmental emissions etc. In order to meet these requirements, the company has a continuous updating and training of the personnel resources.

Market risk

The company is exposed to market risk connected to the shipping business in the Seatrans group of companies through the fluctuations in the markets where these companies operate. Short-term fluctuations have limited effect while a long-term negative development for instance may have impact on the scope and composition of the operations and thus on Stødig Crewing.

Credit risk

The risk of loss on bad debts is estimated to be low. No offsetting agreements or other financial instruments have been entered into to reduce the credit risk in Stødig Crewing.



Liquidity risk

The company estimates its liquidity to be satisfactory. Trade receivables have been paid upon due date over several years.

External environment

Increasing demands to quality assurance, damage-free transport and focus on environment and pollution have led to a strong prioritizing on the part of the company in order to stand out as a quality shipping company also within these areas. Employed mariners are required through instructions to avoid pollution of the external environment. These instructions are in accordance with international regulations. The instructions and the crew's knowledge of these instructions are regularly followed up and checked.

Prospects 2024

At the moment there are no activities in the company and most likely the company will be liquidated in 2024. Mainly because the seafarers are transferred to a sister company.

The Board of Directors recommend that the company's General Meeting adopts the financial statements for 2023.

Bergen, 30 June 2024

Stødig Crewing I AS

Erik W. Mohn
Board Member

Gisle Kårbø Rong
Chairman of the Board

René Tvedt
Board Member

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STÖDIG CREWING I AS INCOME STATEMENT 2023

	Note	2023	2022
Various income	2	0	195 249
Refund wage expenses	2	0	162 709 922
TOTAL OPERATING INCOME		0	162 905 171
Gross wage expenses	3/4	0	162 715 073
Other operating expenses	5	66 171	0
TOTAL OPERATING EXPENSES		66 171	162 715 073
OPERATING RESULT		-66 171	190 098
Other financial income		28 776	0
Financial income from subsidiary			
Other financial loss		-488	0
ORDINARY RESULT BEFORE TAX EXPENSE		-37 883	190 098
TAX EXPENSE ORDINARY RESULT	6	-2 944	-41 818
RESULT FOR THE YEAR		-40 827	148 280
Transferred to other equity		-40 827	2 609
Allocated group contribution less tax	7		145 667
		-40 827	148 278

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STØDIG CREWING I AS BALANCE SHEET 31.12.23

	Note	2023	2022
ASSETS			
NON-CURRENT ASSETS			
Intangible assets			
Deferred tax assets	6		2 944
TOTAL NON-CURRENT ASSETS		0	2 944
CURRENT ASSETS			
Receivables:			
Trade receivables/Liabilities	8	2 509	668 325
Balance inter-group company	8	39 476	5 384 635
Other receivables	9	7 625	2 313 519
Total receivables		49 610	8 366 479
Bank deposits/cash		53 555	369 900
Total bank deposits		53 555	369 900
TOTAL CURRENT ASSETS		103 165	8 736 379
TOTAL ASSETS		103 165	8 739 323
EQUITY AND LIABILITIES			
Paid-in equity			
Share capital	7	100 000	100 000
Total paid-in equity		100 000	100 000
Retained earnings			
Other equity	7	-34 960	5 875
TOTAL EQUITY		65 040	105 875
LIABILITIES			
CURRENT LIABILITIES			
Group contribution	7	0	186 752
Trade payables	8	38 125	4 032 893
Public duties owing		0	19 036
Other current liabilities	11	0	4 394 768
TOTAL CURRENT LIABILITIES		38 125	8 633 450
TOTAL EQUITY AND LIABILITIES		103 165	8 739 323

Bergen 30 June 2024

Gisle K Rong
Chairman of the Board

Erik W. Mohn
Board member

René Tvedt
Board member

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STØDIG CREWING I AS NOTES FINANCIAL STATEMENTS 2023

Note 1 - Accounting principle

The financial statements have been prepared in accordance with the Norwegian Accounting Act 1998 and Generally Accepted Accounting Principles in Norway.

Area of operations

The company was established in connection with the transition to tonnage tax system with the objective to take care of the foreign crew onboard vessels owned by shipping companies in the Seatrans group of companies.

Classification and assessment of assets and liabilities

Assets intended for permanent ownership or use are classified as non-current assets. Other assets are classified as current assets. Receivables are classified as current assets if they are to be settled within one year from date of payment. Analogue criteria apply for liabilities.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are recognised in the balance sheet at nominal amount at the date of establishment.

Currency

Monetary items in foreign currency are translated at the exchange rate at the balance sheet date. Transactions in foreign currency are recognised at the current rate of exchange.

Operating income and operating expenses

Income is recognised in the income statement in accordance with the earning principle which normally will be delivery time of services. Expenses are recognised according to the matching principle, i.e. expenses are recognised in the same period as associated income.

Cash flow statement

The cash flow statement is prepared according to the indirect method. Cash and cash equivalents comprise cash, bank deposits and other short-term liquid investments that immediately and with immaterial exchange risk can be converted into known cash amounts and with due date less than three months from the acquisition date.

Tax expense and deferred tax

The tax expense is connected to the accounting result and comprises payable tax and change in net deferred tax/deferred tax assets.

Deferred tax in the income statement is tax calculated on changes in temporary differences between accounting and tax values. In stead of presenting the tax arrangements of the year gross in the accounts, the tax effect is booked as part of the tax expense for the year.

Deferred tax is allocated as non-current liabilities in the balance sheet. To the extent that deferred tax assets exceed deferred tax, deferred tax assets are recognised in the balance sheet in accordance with generally accepted accounting principles.

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STØDIG CREWING I AS NOTES FINANCIAL STATEMENTS 2023

Note 2 - Transactions with related parties

In 2023, there were no transactions with related parties.

Note 3 - Wage expenses

	2023	2022
Wage expenses	0	123 530 424
Pension insurance	0	151 109
Other crew expenses	0	39 033 540
	0	162 715 073

Note 4 - Wage expenses, number of employees, loan to employees etc.

The company has no managing director as all management services are executed by Stødig Ship Management AS. No Board of Directors' fee has been paid in 2023 or 2022. No loan or guarantees have been granted to any members of the Board of Directors.

The company had no employees as of December 31, 2023.

Note 5 - Other operating expenses

	2023	2022
Other operating expenses	66 170,50	0

Of this audit fee makes 48.700 for 2023 and 29.500 for 2022.

Note 6 - Calculation tax expense

	2023	2022
Result before tax	-37 883	190 098
Change in temporary differences	-13 382	-3 345
Basis for payable tax	-51 265	186 752
Group contribution distributed	0	-186 752
	-51 265	0
22% tax	0	0
Temporary differences		
Profit/loss-account	0	-13 382
Carry-forward loss	-51 265	0
Temporary difference	-51 265	-13 382
Deferred tax assets (-) / deferred tax (+) *	-11 278	
Deferred tax assets not in the balance sheet	-11 278	
Deferred tax assets in the balance sheet	0	-2 944
	31-des-23	31-des-22
Payable tax	0	41 086
Deferred tax 31.12	0	-2 944
Deferred tax 01.01	2 944	3 680
Tax expense	2 944	41 820
Payable tax of tax expense	0	41 086
Tax impact of group contribution	0	-41 085
Payable tax in the balance sheet	0	0

*Tax rate for deferred tax assets is 22% in 2022 and 2023.

Note 7 - Changes in equity

	Share capital	Paid-in other equity	Other equity	Total equity
Capital 01.01	100 000	0	5 867	105 867
Net group contribution			0	0
Result for the year			-40 827	-40 827
Capital 31.12	100 000	0	-34 960	65 040

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Note 8 - Inter-company balance group companies

	<u>2023</u>	<u>2022</u>
Receivables		
Inter-company balance Stødig Ship Management AS	0	1 599 196
Inter-company balance Stødig Crewing II AS	39 476	3 773 543
Inter-company balance Stødig Bemanning AS	0	11 896
	<u>39 476</u>	<u>5 384 635</u>
Of total trade receivables group transactions make the following:		
Stødig Ship Management AS	0	7 600
Stødig Crewing II	2 509	237 797
Liabilities		
Inter-company balance Stødig Bemanning AS	0	0
Inter-company balance Stødig Ship Management AS	0	0
	<u>0</u>	<u>0</u>
Of total trade payables inter-group transactions make the following:		
Stødig Ship Management AS	0	206 784
Seatrans AS	0	0
Columbia Stødig Romania SRL	0	151
Columbia Stødig Poland Sp.z.o.o	0	0
Stødig Marine Crew	0	699 643

Note 9 - Current assets - receivables

	<u>2023</u>	<u>2022</u>
Inter-customers	0	0
Inter-company balance crew	0	1 266 663
VAT credit amount	7 625	1 046 857
	<u>7 625</u>	<u>2 313 520</u>

No receivables have maturity more than one year.

Note 10 - Number of shares, share owners etc.

The company is a fully owned subsidiary of Stødig Ship Management AS, and has a share capital of NOK 100,000, each share NOK 1,000. Number of shares is 100. There is only one share class where all shares have equal voting rights.

The ultimate parent company Seatrans AS prepares consolidated financial statements where the company is incorporated. Seatrans AS has business office in Bergen (Wernersholmvgegen 5, 5232 Paradis) where the consolidated financial statements may be provided.

Note 11 - Other current liabilities

	<u>2023</u>	<u>2022</u>
Inter-company balance crew	0	3 982 336
Inter-customers	0	0
Other accrued costs	0	412 440
	<u>0</u>	<u>4 394 775</u>

No liabilities have maturity over one year.

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STØDIG CREWING I AS NOTES FINANCIAL STATEMENTS 2023

CASH FLOW STATEMENT

	2023	2022
Ordinary result before tax expense	-37 883	190 098
Taxes paid in the period	0	0
Depreciation	0	0
Loss from sale of property, plant and equipment	0	0
Changes receivables	8 316 869	4 684 606
Changes current liabilities	-8 408 572	-4 401 622
Net cash flows from operational activities.	-129 586	473 082
Cash flows from financing activities		
Dividend paid	0	0
Group contribution	-186 752	-155 208
Change inter-company loan	0	0
Net cash flows from financing activities	-186 752	-155 208
Net change in cash and cash equivalents	-316 338	317 874
Cash position 01.01.	369 900	52 022
LIQUIDITY POSITION 31.12	53 555	369 896
BANK DEPOSITS 31.12	53 555	369 900

Dokumentet er elektronisk signert



Stødig Crewing ...

Name Date
Rong, Gisle Kårbø **2024-07-15**

Identification
 Rong, Gisle Kårbø

Name Date
Tvedt, Rene **2024-07-15**

Identification
 Tvedt, Rene

Name Date
Mohn, Erik Wesenberg **2024-07-15**

Identification
 Mohn, Erik Wesenberg



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To the General Meeting of Stødig Crewing I AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Stødig Crewing I AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and cash flow 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 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 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.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

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

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

Responsibilities of Management for the Financial Statements

Management is 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.

PricewaterhouseCoopers AS, Sandviksbodene 2A, Postboks 3984 - Sandviken, NO-5835 Bergen
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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/revisionsberetninger>

Bergen, 30 June 2024

PricewaterhouseCoopers AS

Marius Kaland Olsen

State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Olsen, Marius Kaland	BANKID	2024-07-04 16:23

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of the document.



Skatteetaten

Vår dato
22.11.2021

Din/Deres dato
27.10.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
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Org.nr
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Vår referanse
2021/6507350

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0134 OSLO

STÖDIG SHIP MANAGEMENT AS
Wernersholmvegen 5
5232 PARADIS

Att. René Tvedt

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 27. oktober 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Stödig Marine Holding AS	org.nr. 827 127 922
Stödig Ship Management AS	org.nr. 999 511 236
Stödig Marine Crew AS	org.nr. 920 633 579
Stödig Bemanning AS	org.nr. 989 812 378
Stödig Crewing I AS	org.nr. 979 492 510
Stödig Crewing II AS	org.nr. 921 201 532

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

De ovennevnte selskapene var på søknadstidspunktet eid av norske selskaper, men vil om kort tid være eid 50 % av et utenlandsk selskap og 50 % av norske selskaper. I den sammenheng vil styret også endres og vil bestå av norske og utenlandske styremedlemmer. Selskapene driver virksomhet innen internasjonal shipping.

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 vil få en utenlandsk deleier. 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.