



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 930 819 700
Organisasjonsform: Aksjeselskap
Foretaksnavn: INTERSHIP SCOTIA AS
Forretningsadresse: Raffelneset 6
6060 HAREID

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: Ole Peter Brandal
Dato for fastsettelse av årsregnskapet: 26.06.2025

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, 25.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Charer income		49 648 500	14 530 645
Other income		4 477 069	161 884
Sum inntekter		54 125 569	14 692 529
Kostnader			
Crewing expenses	2	15 978 583	4 454 608
Depreciation and amortisation expenses		4 297 043	
Operating expenses vessels		4 723 577	1 736 774
Other expenses	2, 3	4 117 251	1 215 079
Sum kostnader		29 116 454	7 406 461
Driftsresultat		25 009 115	7 286 068
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	2	560 354	18 698
Annen renteinntekt			83
Other financial income		60 619	70 606
Sum finansinntekter		620 973	89 387
Rentekostnad til foretak i samme konsern	2	68 648	196 058
Annen rentekostnad		1 084 261	
Other financial expenses		126 992	174 722
Sum finanskostnader		1 279 901	370 780
Netto finans		-658 928	-281 393
Resultat før skattekostnad		24 350 186	7 004 675
Tax expense	4		
Årsresultat		24 350 186	7 004 675
Årsresultat etter minoritetsinteresser		24 350 186	7 004 675
Totalresultat		24 350 186	7 004 675



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Overføringer og disponeringer			
To/from retained earnings	5	24 350 186	7 004 675
Sum overføringer og disponeringer	5	24 350 186	7 004 675



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Finansielle anleggsmidler			
Investering i datterselskap	6		
Investering i annet foretak i samme konsern	6		
Lån til foretak i samme konsern	2		
Investeringer i tilknyttet selskap	6		
Investments in shares	6	5 400 000	5 400 000
Sum finansielle anleggsmidler		5 400 000	5 400 000
Sum anleggsmidler		5 400 000	5 400 000
Omløpsmidler			
Varer			
Sum varer			2 968 344
Fordringer			
Accounts receivables		8 573 536	5 846 097
Other short-term receivables		991 373	1 668 995
Konsernfordringer	2, 2	25 936 755	2 942 359
Sum fordringer		35 501 663	10 457 451
Investeringer			
Aksjer og andeler i foretak i samme konsern	6		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		40 000	40 000
Sum bankinnskudd, kontanter og lignende		40 000	40 000
Sum omløpsmidler		35 541 663	13 465 795
SUM EIENDELER		40 941 663	18 865 795



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Retained earnings		31 354 862	7 004 675
Sum opptjent egenkapital		31 354 862	7 004 675
Sum egenkapital	5	31 384 862	7 034 675
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Langsiktig konserngjeld	2, 2		5 400 000
Sum annen langsiktig gjeld			5 400 000
Sum langsiktig gjeld		0	5 400 000
Kortsiktig gjeld			
Leverandørgjeld	2	9 449 683	5 779 585
Tax payable	4		
Kortsiktig konserngjeld	2	80 188	181 084
Other current liabilities		26 930	470 451
Sum kortsiktig gjeld		9 556 801	6 431 120
Sum gjeld		9 556 801	11 831 120
SUM EGENKAPITAL OG GJELD		40 941 663	18 865 795



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 693132

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: INTERSHIP SCOTIA AS
Forretningsadresse: Raffelneset 6
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Brønnøysundregistrene, 24.07.2025



Organisasjonsnr: 930 819 700
INTERSHIP SCOTIA AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Charer income		49 648 500	14 530 645
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Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	2	560 354	18 698
Annen renteinntekt		60 619	83
Other financial income			70 606
Sum finansinntekter		620 973	89 387
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To/from retained earnings	5	24 350 186	7 004 675
Sum overføringer og disponeringer	5	24 350 186	7 004 675



Organisasjonsnr: 930 819 700
INTERSHIP SCOTIA AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Finansielle anleggsmidler			
Investering i datterselskap	6		
Investering i annet foretak i samme konsern	6		
Lån til foretak i samme konsern	2		
Investeringer i tilknyttet selskap	6		
Investments in shares	6	5 400 000	5 400 000
Sum finansielle anleggsmidler		5 400 000	5 400 000
Sum anleggsmidler		5 400 000	5 400 000
Omløpsmidler			
Varer			
Sum varer			2 968 344
Fordringer			
Accounts receivables		8 573 536	5 846 097
Other short-term receivables		991 373	1 668 995
Konsernfordringer	2, 2	25 936 755	2 942 359
Sum fordringer		35 501 663	10 457 451
Investeringer			
Aksjer og andeler i foretak i samme konsern	6		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		40 000	40 000
Sum bankinnskudd, kontanter og lignende		40 000	40 000
Sum omløpsmidler		35 541 663	13 465 795
SUM EIENDELER		40 941 663	18 865 795

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Innskutt egenkapital			
Share capital	7	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Retained earnings		31 354 862	7 004 675
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Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Langsiktig konserngjeld	2, 2		5 400 000
Sum annen langsiktig gjeld			5 400 000
Sum langsiktig gjeld		0	5 400 000
Kortsiktig gjeld			
Leverandørgjeld	2	9 449 683	5 779 585
Tax payable	4		
Kortsiktig konserngjeld	2	80 188	181 084
Other current liabilities		26 930	470 451
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SUM EGENKAPITAL OG GJELD		40 941 663	18 865 795



Organisasjonsnr: 930 819 700
INTERSHIP SCOTIA AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
3

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.



Annual Report 2024

Intership Scotia AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 930 819 700



Revenue statement

Intership Scotia AS

Operating income and operating expenses	Note	2024	2023
Charer income		49 648 500	14 530 645
Other income		4 477 069	161 884
Total income		54 125 569	14 692 529
Crewing expenses	2	15 978 583	4 454 608
Depreciation and amortisation expenses		4 297 043	0
Operating expenses vessels		4 723 577	1 736 774
Other expenses	2, 3	4 117 251	1 215 079
Total expenses		29 116 454	7 406 461
Operating profit		25 009 115	7 286 068
Financial income and expenses			
Interest income from group companies	2	560 354	18 698
Other interest income		0	83
Other financial income		60 619	70 606
Interest expense to group companies	2	68 648	196 058
Other interest expenses		1 084 261	0
Other financial expenses		126 992	174 722
Net financial items		-658 928	-281 393
Profit/loss before tax		24 350 186	7 004 675
Net profit or loss		24 350 186	7 004 675
Attributable to			
To/from retained earnings	5	24 350 186	7 004 675
Total brought forward	5	24 350 186	7 004 675



Balance sheet Intership Scotia AS

Assets	Note	2024	2023
Fixed financial assets			
Investments in shares	6	5 400 000	5 400 000
Total fixed financial assets		5 400 000	5 400 000
Total non-current assets		5 400 000	5 400 000
Current assets			
Inventories			
Inventories		0	2 968 344
Total inventories		0	2 968 344
Receivables			
Accounts receivables		8 573 536	5 846 097
Other short-term receivables		991 373	1 668 995
Receivables from group companies	2	25 936 755	2 942 359
Total receivables		35 501 663	10 457 451
Cash and bank deposits			
Cash and cash equivalents		40 000	40 000
Total cash and bank deposits		40 000	40 000
Total current assets		35 541 663	13 465 795
Total assets		40 941 663	18 865 795



Balance sheet
Intership Scotia AS

Equity and liabilities	Note	2024	2023
Equity			
<i>Paid-in capital</i>			
Share capital	7	30 000	30 000
Total paid-up equity		30 000	30 000
<i>Retained earnings</i>			
Retained earnings		31 354 862	7 004 675
Total retained earnings		31 354 862	7 004 675
Total equity	5	31 384 862	7 034 675
Liabilities			
<i>Other non-current liabilities</i>			
Liabilities to group companies	2	0	5 400 000
Total non-current liabilities		0	5 400 000
<i>Current liabilities</i>			
Trade payables	2	9 449 683	5 779 585
Liabilities to group companies	2	80 188	181 084
Other current liabilities		26 930	470 451
Total current liabilities		9 556 801	6 431 120
Total liabilities		9 556 801	11 831 120
Total equity and liabilities		40 941 663	18 865 795

Hareid, 26.06.2025
The board of Intership Scotia AS

Ole Peter Brandal
chairman of the board

Øyvind Folland
member of the board



Notes to the financial statement 2024

Note 1 Accounting principles

The financial statements have been prepared in compliance with the Accounting Act and generally accepted accounting principles for smaller companies, NRS 8.

Cash flow statement have been prepared even it is not required according to NRS 8.

The functional currency of the company is NOK. This is also the presentation currency.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies. The areas where significant judgments and estimates have been made in preparing the financial statements and their effect are disclosed in the notes.

Charter income

Charter hire revenues are recognised ratably over the rental periods of such charters, as services are performed.

Foreign currencies

Monetary assets and liabilities in foreign currencies are valued at the exchange rate at the end of the accounting year. Agio gains and losses relating to sales and purchases of goods in foreign currencies are recognised as operating income and operating expenses.

Tax

The company is subject to the rules of for the shipping tax regime and will not be taxed on net operating result. Net financial income is taxed currently with 22,00 % Tonnage tax and tax abroad calculated on the basis of operating income is classified as an operating expense.

The tax expense in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at 22,00 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forward at the end of the period. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted. Net deferred tax is not presented in the balance sheet, according to the exemptions for small companies.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of cost price or taken directly to equity, are booked directly against tax in the balance sheet (offset against payable taxes if the group contribution has affected payable taxes, and offset against deferred taxes if the group contribution has affected taxes).

The disclosure of deferred tax assets on net tax reducing differences which have not been eliminated, and tax losses carried forward, is based on estimated future earnings.

Classification and assessment of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Fixed assets

Booked value of a vessel is depreciated on a straight-line basis down to an estimated residual value when the vessel is 25 years old. This residual value of the vessels on the balance sheet is determined based on updated market valuation for each vessel from independent ship brokers in an open market with a willing buyer and a willing seller. The market values are then adjusted to reflect the market value of each vessel as if it had been 25 years old. To estimate this residual value, the group applies a linear model depending on the age of the vessel increasing from 40% (on a newbuild) to 100% (of a 25-year-old vessel) of the received market valuation. This is additionally backed up by objective evidence on existing and former vessels in the fleet. There will be no depreciation of the vessel if the residual value is higher than book value. Excess depreciation relative to the current residual value taken in previous periods will not be subsequently reversed. When the residual value is updated, the impact is distributed over the remaining estimated useful life of the asset.



Notes to the financial statement 2024

Note 1 Accounting principles cont.

Fixed assets

Periodical maintenance of vessels are recognised as a separate component on the vessels and depreciated linearly over the period up to the next planned periodic maintenance. Ordinary repairs and maintenance is expensed as incurred. Upgrades or improvements are added to the acquisition cost of the asset and depreciated in line with the asset. The difference between maintenance and upgrade / improvement is assessed based on the condition of the asset when purchased.

Impairment of fixed assets

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent ingoing cash flows can be identified. If the carrying amount is higher than both the fair value less cost to sell and the value in use (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the value in use.

Investments in other companies

The cost method is applied to investments in other companies. The carrying amount is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends received are generally recognised as income. Dividends/group contribution from subsidiaries are booked in the same year as the subsidiary makes the provision for the amount. Dividends from other companies are reflected as financial income when the dividends are approved. Investments are written down to fair value if the fair value is lower than the carrying amount.

Inventory

Inventories consists of lube oil, provisions and spare parts on the company's vessel. Inventories are stated at the lower of cost and net realisable value.

Receivables

Accounts receivables and other receivables are recorded in the balance sheet at face value after deductions for expected loss. Provisions for losses are made on the basis of individual assessments of the individual receivables.



Notes to the financial statement 2024

Note 2 Intercompany balances and transactions

Receivables and liabilities	2024	2023
Accounts receivables	7 831 271	0
Other receivables	25 936 755	2 942 359
Receivables	33 768 026	2 942 359
Short-term liabilities	80 188	181 084
Accounts payables	8 420 832	4 470 610
Long-term liabilities	0	5 400 000
Liabilities	8 501 020	15 936 412
Transactions	2024	2023
Crewing expenses	15 461 130	4 192 267
Management fee	4 462 841	1 175 000
Interest expense	68 648	196 058
Interest income	-560 354	-18 698
Total transactions	19 432 265	5 544 627

Note 3 Personnel expenses, number of employees, remuneration, loan to employees

The company does not have any employees, the vessel crew are employed in Intership Crew AS.

There is a management agreement between Intership AS and Intership Scotia AS, where Intership AS is responsible for the daily operations and other necessary management duties. Management fee is specified in note 3. No remuneration have been paid to senior executives or members of the board in 2024.

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

OTP (Statutory occupational pension)

The company does not have any employees, consequently it has not been necessary to establish a statutory occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").



Notes to the financial statement 2024

Note 4 Tax

Tax expense	2024	2023
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Deductible interest income	560 354	18 781
Taxable/tax deductible agio/disagio	-53 575	-63 605
Deductible interest cost	-930 605	-119 774
Taxable income	-423 826	-164 598
Tax payable in the balance:		
Taxpayable on this year's result	0	0
Total tax payable in the balance	0	0

The tax effect of temporary differences and loss to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified by type of temporary differences

	2024	2023	Difference
Accumulated loss to be brought forward	-588 422	-164 597	423 825
Not included in the deferred tax calculation	588 422	164 597	-423 825

Deferred tax assets is not accounted for in the balance sheet.

Note 5 Equity

	Share capital	Retained earnings	Total equity
Pr. 01.01	30 000	7 004 675	7 034 675
Annual net profit/loss		24 350 186	24 350 186
Pr 31.12	30 000	31 354 862	31 384 862

Note 6 Investments in shares

Entity	Office location	Ownership	Book value	Equity	Profit/loss
Intership Norge AS	Hareid, Norway	3%	5 400 000	131 250 680	6 476 339
Total			5 400 000	131 250 680	6 476 339

Note 7 Shareholders

The share capital in Intership Scotia AS as of 31.12 consists of:

	Total	Nominal value	Entered
Ordinary shares	30 000	1	30 000
Total	30 000		30 000

Intership Scotia AS is 100 % owned by Intership AS, which is 100 % owned by Hadar Holding AS. The headquarter of Hadar Holding AS is located in Hareid. Consolidated financial statement is prepared by ultimate parent, Aquaship AS and can be requested at Fosnagata 12, 6509 Kristiansund.



To the General Meeting of Intership Scotia AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Intership Scotia 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 for the Financial Statements

The Board of Directors (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.

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>

Ålesund, 26 June 2025

PricewaterhouseCoopers AS

Terje Honningsvåg
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Langelandsvegen 35, NO-6010 Ålesund
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
Honningsvåg, Terje	BANKID	2025-06-26 20:00

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- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity
of the document.



Vår dato
05.07.2023

Din/Deres dato
03.07.2023

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5392045

Postadresse
Postboks 9200 Grønland
0134 OSLO

INTERSHIP AS
Postboks 83
6069 HAREID

Att. Geir Sandnes

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 3. juli 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Intership Atlantic AS	org.nr. 929 993 411
Intership RK AS	org.nr. 930 819 743
Intership Viking AS	org.nr. 930 819 700

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

Selskapene er eid av et norsk selskap hvor den ultimate majoritetseieren er et utenlandsk selskap. Selskapene er en del av et internasjonalt konsern som driver virksomhet innen 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 selskapene er eid av et selskap hvor den ultimate majoritetseieren er et utenlandsk selskap. 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.