

ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON**Enheten**

| | |
|----------------------|--------------------------------|
| Organisasjonsnummer: | 993 067 520 |
| Organisasjonsform: | Aksjeselskap |
| Foretaksnavn: | EGD SHIPHOLDING AS |
| Forretningsadresse: | Sydnesplassen 1 5007 BERGEN |

Regnskapsår

| | |
|-------------------------|-------------------------|
| Årsregnskapets periode: | 01.01.2023 - 31.12.2023 |
|-------------------------|-------------------------|

Konsern

| | |
|---------------------------|-----|
| Morselskap i konsern: | Ja |
| Konsernregnskap lagt ved: | Nei |

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

| | |
|--|-------------------|
| Bekreftet av representant for selskapet: | EGD Management AS |
| Dato for fastsettelse av årsregnskapet: | 24.05.2024 |

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, 20.06.2025



Resultatregnskap

| Beløp i: USD | Note | 2023 | 2022 |
|--|------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Annen driftskostnad | | 578 422 | 753 351 |
| Sum kostnader | | 578 422 | 753 351 |
| Driftsresultat | | -578 422 | -753 351 |
| Finansinntekter og finanskostnader | | | |
| Inntekt på investering i datterselskap og tilknyttet selskap | | 13 350 000 | 14 450 000 |
| Renteinntekt fra foretak i samme konsern | | 2 682 739 | 1 394 740 |
| Annen renteinntekt | | 187 | 40 842 |
| Annen finansinntekt | | 4 000 000 | 2 538 887 |
| Gevinst markedsb omløpsmidler | | 241 861 | 2 808 077 |
| agio | | | 1 647 830 |
| Verdiøkning andre finansielle instrumenter vurdert til virkelig verdi | | | 8 682 509 |
| Sum finansinntekter | | 20 274 787 | 31 562 885 |
| Verdireduksjon andre finansielle instrumenter vurdert til virkelig verdi | | 1 346 543 | |
| Rentekostnad til foretak i samme konsern | | 3 602 794 | 1 499 226 |
| Annen rentekostnad | | 219 018 | 754 652 |
| Annen finanskostnad | | 4 084 | 7 724 |
| agio | | 1 928 767 | |
| Sum finanskostnader | | 7 101 206 | 2 261 602 |
| Netto finans | | 13 173 581 | 29 301 283 |
| Ordinært resultat før skattekostnad | | 12 595 159 | 28 547 932 |
| Skattekostnad på ordinært resultat | | -652 933 | -258 983 |
| Ordinært resultat etter skattekostnad | | 13 248 092 | 28 806 915 |
| Årsresultat | | 13 248 092 | 28 806 915 |



Balanse

| Beløp i: USD | Note | 2023 | 2022 |
|---|------|--------------------|--------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Utsatt skattefordel | | 2 219 171 | 1 566 239 |
| Sum immaterielle eiendeler | | 2 219 171 | 1 566 239 |
| Finansielle anleggsmidler | | | |
| Investering i datterselskap | | 65 607 596 | 55 174 196 |
| Lån til foretak i samme konsern | | 27 000 658 | 58 468 406 |
| Investeringer i tilknyttet selskap | | 132 883 | 132 883 |
| Sum finansielle anleggsmidler | | 92 741 137 | 113 775 485 |
| Sum anleggsmidler | | 94 960 308 | 115 341 724 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Andre fordringer | | 5 058 | 20 079 |
| Konsernfordringer | | 5 357 931 | 310 489 |
| Sum fordringer | | 5 362 989 | 330 568 |
| Investeringer | | | |
| Andre markedsbaserte finansielle instrumenter | | 1 818 986 | 230 992 |
| Sum investeringer | | 1 818 986 | 230 992 |
| Sum omløpsmidler | | 7 181 975 | 561 560 |
| SUM EIENDELER | | 102 142 283 | 115 903 284 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Selskapskapital | | 12 109 921 | 12 109 921 |



Balanse

| Beløp i: USD | Note | 2023 | 2022 |
|-----------------------------------|-------------|--------------------|--------------------|
| Sum innskutt egenkapital | | 12 109 921 | 12 109 921 |
| Opptjent egenkapital | | | |
| Annen egenkapital | | 4 447 158 | 25 199 066 |
| Sum opptjent egenkapital | | 4 447 158 | 25 199 066 |
| Sum egenkapital | | 16 557 079 | 37 308 987 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Annen langsiktig gjeld | | | |
| Langsiktig konserngjeld | | 21 882 188 | 21 483 932 |
| Sum annen langsiktig gjeld | | 21 882 188 | 21 483 932 |
| Sum langsiktig gjeld | | 21 882 188 | 21 483 932 |
| Kortsiktig gjeld | | | |
| Gjeld til kredittinstitusjoner | | 5 126 500 | 15 730 503 |
| Leverandørgjeld | | 6 555 | 3 963 |
| Utbytte | | 24 000 000 | 20 000 000 |
| Kortsiktig konserngjeld | | 34 569 961 | 21 375 899 |
| Sum kortsiktig gjeld | | 63 703 016 | 57 110 365 |
| Sum gjeld | | 85 585 204 | 78 594 297 |
| SUM EGENKAPITAL OG GJELD | | 102 142 283 | 115 903 284 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 486200

Enheten

Organisasjonsnummer: 993 067 520
Organisasjonsform: Aksjeselskap
Foretaksnavn: EGD SHIPHOLDING AS
Forretningsadresse: Sydnesplassen 1
5007 BERGEN

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: EGD Management AS
Dato for fastsettelse av årsregnskapet: 24.05.2024

Grunnlag for avgivelse

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Brønnøysundregistrene, 18.06.2024



Organisasjonsnr: 993 067 520
EGD SHIPHOLDING AS

RESULTATREGNSKAP

| Beløp i: USD | Note | 2023 | 2022 |
|--|------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Annen driftskostnad | | 578 422 | 753 351 |
| Sum kostnader | | 578 422 | 753 351 |
| Driftsresultat | | -578 422 | -753 351 |
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| Annen finansinntekt | | 4 000 000 | 2 538 887 |
| Gevinst markedsb omløpsmidler | | 241 861 | 2 808 077 |
| agio | | | 1 647 830 |
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| agio | | 1 928 767 | |
| Sum finanskostnader | | 7 101 206 | 2 261 602 |
| Netto finans | | 13 173 581 | 29 301 283 |
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| Ordinært resultat etter skattekostnad | | 13 248 092 | 28 806 915 |
| Årsresultat | | 13 248 092 | 28 806 915 |



Organisasjonsnr: 993 067 520
EGD SHIPHOLDING AS

BALANSE

Beløp i: USD Note 2023 2022

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 2 219 171 1 566 239
Sum immaterielle eiendeler 2 219 171 1 566 239

Finansielle anleggsmidler

Investering i datterselskap 65 607 596 55 174 196
Lån til foretak i samme
konsern 27 000 658 58 468 406
Investeringer i
tilknyttet selskap 132 883 132 883
Sum finansielle
anleggsmidler 92 741 137 113 775 485

Sum anleggsmidler 94 960 308 115 341 724

Omløpsmidler

Varer

Fordringer

Andre fordringer 5 058 20 079
Konsernfordringer 5 357 931 310 489
Sum fordringer 5 362 989 330 568

Investeringer

Andre markedsbaserte
finansielle instrumenter 1 818 986 230 992
Sum investeringer 1 818 986 230 992

Sum omløpsmidler 7 181 975 561 560

SUM EIENDELER 102 142 283 115 903 284

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Selskapskapital 12 109 921 12 109 921
Sum innskutt egenkapital 12 109 921 12 109 921

Opptjent egenkapital

Annen egenkapital 4 447 158 25 199 066
Sum opptjent egenkapital 4 447 158 25 199 066

Sum egenkapital 16 557 079 37 308 987



| | | |
|-----------------------------------|--------------------|--------------------|
| Gjeld | | |
| Langsiktig gjeld | | |
| Annen langsiktig gjeld | | |
| Langsiktig konserngjeld | 21 882 188 | 21 483 932 |
| Sum annen langsiktig gjeld | 21 882 188 | 21 483 932 |
| Sum langsiktig gjeld | 21 882 188 | 21 483 932 |
| Kortsiktig gjeld | | |
| Gjeld til | | |
| kredittinstitusjoner | 5 126 500 | 15 730 503 |
| Leverandørgjeld | 6 555 | 3 963 |
| Utbytte | 24 000 000 | 20 000 000 |
| Kortsiktig konserngjeld | 34 569 961 | 21 375 899 |
| Sum kortsiktig gjeld | 63 703 016 | 57 110 365 |
| Sum gjeld | 85 585 204 | 78 594 297 |
| SUM EGENKAPITAL OG GJELD | 102 142 283 | 115 903 284 |



Organisasjonsnr: 993 067 520
EGD SHIPHOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Skatteetaten

| | | |
|-------------------------------|-------------------------------|--|
| Vår dato 12.01.2021 | Din/Deres dato 02.12.2020 | Saksbehandler Nazish Fatima Mohammad |
| 800 80 000 Skatteetaten.no | Din/Deres referanse | Telefon 901 51 930 |
| Org.nr 974761076 | Vår referanse 2020/6291508 | Postadresse Postboks 9200 Grønland 0134 OSLO |

U.off. offl. § 13, sktvl. § 3-1

EGD Shipholding AS
Sydnesplass 1
5007 Bergen

v/Magne Øvreås

Dispensasjon fra kravet om å utarbeide årsregnskap på norsk

Vi viser til deres søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for EGD Shipholding AS (993067520) og datterselskapene:

- Victory Tankers AS, org nr 995 944 286
- Lynda Victory AS, org nr 897 020 092
- Thelma Victory AS, org nr 916 522 231
- EGD Chemtank AS, org nr 913 401 611
- Bow Agathe AS, org nr 926 046 551
- Bow Caroline AS, org nr 926 056 616
- EGD Shipping V AS, org nr 986 225 021

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden siteres:

"Søkernes virksomhet er å eie og drive skip i internasjonal skipsfart. Virksomheten er utpreget internasjonal i en bransje der alle sentrale aktører og samarbeidspartnere, herunder kunder, leverandører og finansieringsinstitusjoner, enten er utenlandske aktører eller aktører som behersker engelsk språk fullt ut.

Ved søknad om kreditt (f.eks. bunkerskjøp) krever leverandører ofte kopi av årsregnskapet. I noen av selskapene er skipene innleid på bareboat-kontrakt som er definert som finansiell leasing. Juridisk eier av disse skipene krever at revidert årsregnskap avlegges på engelsk.



Alle selskaperens regnskap avlegges i USD som er funksjonell valuta.

EGD Shipholding AS er eid av EGD Holding AS og Masima AS. Begge selskapene er profesjonelle investorer som fullt ut behersker engelsk språk og som ikke vil bli vesentlig negativt påvirket av dispensasjon.

Man ser på hele konsernet som en enhet i mange sammenhenger, både finansielt og kommersielt. Det er derfor en fordel at alle selskaper innenfor konsernet avlegger årsregnskap med årsberetning på samme språk, for EGD Shipholding AS-konsernet er dette engelsk.

Etter vårt syn vil en dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk ikke innebære at brukerne av regnskapsinformasjonen blir vesentlig negativt berørt."

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, kunder og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurderingen 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at søkerens drive skip i internasjonal bransje, der alle sentrale aktører og samarbeidspartnere, herunder kunder, leverandører og finansieringsinstitusjoner, enten er utenlandske aktører eller aktører som behersker engelsk språk fullt ut. Det er også lagt vekt på at det kreves revidert årsregnskap på engelsk ved leie av skipene. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.



Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Inger Mette Dahler
underdirektør
Innsats, storbedrift
Skatteetaten

Nazish Fatima Mohammad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



KPMG AS
Kanalveien 11
P.O. Box 4 Kristianborg
N-5822 Bergen

Telephone +47 45 40 40 63
Internet www.kpmg.no
Enterprise 935 174 627 MVA

To the General Meeting of EGD Shipholding AS

Independent Auditor's Report

Opinion

We have audited the financial statements of EGD Shipholding AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022, 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 and the Managing Director (management) are 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

Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

| | | | |
|---------|--------------|------------|------------|
| Oslo | Elverum | Mo i Rana | Tromsø |
| Alta | Finnsnes | Molde | Trondheim |
| Arendal | Hamar | Sandefjord | Tynset |
| Bergen | Haugesund | Stavanger | Ulsteinvik |
| Bodo | Knarvik | Stord | Ålesund |
| Drammen | Kristiansand | Straume | |

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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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bergen, 25 May 2023
KPMG AS

Tom Rasmussen
State Authorised Public Accountant
(This document is signed electronically)



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Tom Rasmussen

Partner

På vegne av: KPMG AS

Serienummer: UN:NO-9578-5998-4-1469570

IP: 80.232.xxx.xxx

2023-05-25 15:42:11 UTC



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Financial
Statements
2023
for
EGD Shipholding AS

◆ EGD Management AS
Sydnesplassen 1
5007 Bergen
NO 983 085 075 MVA

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EGD SHIPHOLDING AS

2023

ANNUAL REPORT 2023

Nature of business

The company was established August 29th, 2008, with its registered office in Bergen. The company is engaged in investment and trading activities, and activities related hereto, including financing, purchase, sale, and operation of vessels. The company can also obtain its objective through investments in other companies and securities.

Working environment and personnel

The company has no employees and has therefore not prepared a report on the working environment and gender equality. The Board of Directors comprises three men and no women.

Environmental reporting

The company is engaged in activities with the risk of impact on the environment. There have not been reported any environmental incidents in 2023 related to the company's activities.

Going concern

The annual financial statement are prepared on a going concern basis, which the Board of Directors believes is justified. The annual accounts are prepared in accordance with the Norwegian Accounting Act for large enterprises and set up in accordance with Norwegian accounting standards and recommendations on best accounting practices.

Results, investments, financing and liquidity

The accounts for 2023 show a profit of USD 13 248 092. At year-end 2023 the company had total assets of USD 102.1 million and an equity ratio of 16.2 %. It is the view of the Board of Directors that 2023 was a satisfactory year in terms of financial results.

Post balance sheet events

There have been no events after the balance date which should imply changes to the annual financial statement or its notes.

Outlook

EGD Shipholding AS' prime focus will be to further develop the company's investment portfolio.



EGD SHIPHOLDING AS

2023

Financial risk

Interest rate risk

The company is through its interest-bearing debt exposed to changes in the floating interest rate. The company's subsidiaries have a combination of floating and fixed interest rate financing.

Currency risks

The company's activities are primarily denominated in USD. EGD Shipholding AS' currency risk relates mainly to NOK shareholder loans. For the company's subsidiaries the currency risk is limited as income, expenses, assets and liabilities are denominated in USD.

Credit risks

The company's counterpart credit risk is considered low and historically there have been limited losses on trade receivables.

Liquidity risk

The Board of Directors considers the liquidity situation of the company to be satisfactory. The company's short-term financing is primarily through a group account system. The EGD Group's liquidity situation is solid.

Directors and Officers Liability Insurance coverage.

The Company has taken out Directors and Officers Liability Insurance coverage on behalf of the members of the Board and the CEO.

The Norwegian Transparency Act

The EGD Group, which includes EGD Shipholding AS, will release a report outlining how the Group works with human rights and the most significant impact areas within 30th of June 2024. The report will be available on the EGD Group's website www.egd.no.

Financial result and allocations

The accounts for the year 2023 show a profit of USD 13 248 092, which the Board of Directors proposes to transfer to / (from):

| | | |
|-------------------|-----|-------------------|
| Retained earnings | USD | 4 248 098 |
| Dividends | USD | <u>9 000 000</u> |
| Total | USD | <u>13 248 092</u> |

The Board of Directors believes that the information provided in the Annual Report gives a correct picture of the assets, liabilities, financial position and financial results of EGD Shipholding AS.

The Board of Directors of EGD Shipholding AS

22.05.2024 / 31.12.2023

Espen Galtung Døsvig
Chair

Magne Øvreås
Board member / CEO

Eivind Dragesund Rørvik
Board member



EGD SHIPHOLDING AS

INCOME STATEMENT

Amounts in USD

| INCOME STATEMENT | Note | 2023 | 2022 |
|--|------|-------------------|-------------------|
| Other operating income | | 0 | 0 |
| Total operating income | | 0 | 0 |
| Other operating expenses | 1, 2 | (578 422) | (753 351) |
| Total operating expenses | | (578 422) | (753 351) |
| Operating result (EBIT) | | (578 422) | (753 351) |
| Financial income from group companies | 3 | 13 350 000 | 14 450 000 |
| Interest from group companies | 4 | 2 682 739 | 1 394 740 |
| Other interest income | | 187 | 40 842 |
| Other financial income | | 4 000 000 | 2 538 887 |
| Gain / (loss) financial current assets | 3 | 241 861 | 2 808 077 |
| Gain / (loss) financial fixed assets | 3 | (1 346 543) | 8 682 509 |
| Currency gain / (loss) | | (1 928 767) | 1 647 830 |
| Interest to group companies | 4 | (3 602 794) | (1 499 226) |
| Other interest expenses | | (219 018) | (754 652) |
| Other financial expenses | | (4 084) | (7 724) |
| Net financial items | | 13 173 581 | 29 301 284 |
| Result before taxes | | 12 595 159 | 28 547 933 |
| Taxes on ordinary result | 5 | 652 933 | 258 983 |
| Annual result | | 13 248 092 | 28 806 916 |
| Average exchange rate USD / NOK | | 10,5647 | 9,6245 |



EGD SHIPHOLDING AS

BALANCE SHEET

Amounts in USD

| ASSETS | Note | 2023 | 2022 |
|--|------|--------------------|--------------------|
| Deferred tax assets | 5 | 2 219 171 | 1 566 239 |
| INTANGIBLE FIXED ASSETS | | 2 219 171 | 1 566 239 |
| Investments in group companies | 3, 9 | 65 607 596 | 55 174 196 |
| Investments in associated companies | 3 | 132 883 | 132 883 |
| Due from group companies | | 27 000 658 | 58 468 406 |
| FINANCIAL FIXED ASSETS | | 92 741 138 | 113 775 485 |
| FIXED ASSETS | | 94 960 309 | 115 341 724 |
| Due from group companies | 4 | 5 357 931 | 310 489 |
| Other current receivables | | 5 058 | 20 079 |
| RECEIVABLES | | 5 362 989 | 330 568 |
| Other marketable financial instruments | | 1 818 986 | 230 992 |
| FINANCIAL INVESTMENTS | | 1 818 986 | 230 992 |
| CASH AND CASH EQUIVALENTS | 4 | 0 | 0 |
| CURRENT ASSETS | | 7 181 975 | 561 560 |
| TOTAL ASSETS | | 102 142 284 | 115 903 284 |
| Exchange rate USD / NOK | | 10,1724 | 9,8573 |



EGD SHIPHOLDING AS

BALANCE SHEET

Amounts in USD

| EQUITY AND LIABILITIES | Note | 2023 | 2022 |
|--|------|--------------------|--------------------|
| Share capital (1 000 shares of NOK 71 940) | 7, 8 | 12 109 921 | 12 109 921 |
| PAID-UP EQUITY | | 12 109 921 | 12 109 921 |
| Retained earnings | 8 | 4 447 158 | 25 199 066 |
| RETAINED EQUITY | | 4 447 158 | 25 199 066 |
| EQUITY | | 16 557 078 | 37 308 986 |
| Due to group companies | | 21 882 188 | 21 483 932 |
| LONG-TERM LIABILITIES | | 21 882 188 | 21 483 932 |
| Due to financial institutions | 6 | 5 126 500 | 15 730 503 |
| Trade creditors | | 6 555 | 3 963 |
| Dividends | 8 | 24 000 000 | 20 000 000 |
| Due to group companies | 4 | 34 569 963 | 21 375 899 |
| CURRENT LIABILITIES | | 63 703 018 | 57 110 365 |
| LIABILITIES | | 85 585 206 | 78 594 297 |
| TOTAL EQUITY AND LIABILITIES | | 102 142 284 | 115 903 284 |
| Exchange rate USD / NOK | | 10,1724 | 9,8573 |

The board of EGD Shipholding AS 22.05.2024 / 31.12.2023

Espen Galtung Døsvig
Chair

Magne Øvreås
Board member / CEO

Eivind Dragesund Rørvik
Board member

**EGD SHIPHOLDING AS****CASH FLOW STATEMENT**

Amounts in USD

| CASH FLOW STATEMENT | | 2023 | 2022 |
|--|------------------|------------------|---------------------|
| Cash flow from operating activities | | | |
| +/- Result before taxes | | 12 595 159 | 28 547 933 |
| - Taxes paid | | 0 | 0 |
| +/- (Profit) / loss financial fixed assets | | 241 861 | 2 808 077 |
| - Dividend from group companies | | (13 350 000) | (14 450 000) |
| +/- Change in other current receivables and accruals | | 15 021 | 177 791 |
| +/- Change in trade creditors | | 2 593 | (4 167) |
| +/- Change in other current liabilities and accruals | | 0 | (2 080 444) |
| = Net cash flow from operating activities | A | (495 366) | 14 999 190 |
| Cash flow from investing activities | | | |
| +/- Net sale / (acquisition) of financial fixed assets | | (10 675 261) | 41 559 578 |
| + Dividend from group companies | | 13 350 000 | 14 450 000 |
| +/- Net sale / (acquisition) of other assets | | (1 587 994) | 11 767 471 |
| = Net cash flow from investing activities | B | 1 086 744 | 67 777 048 |
| Cash flow from financing activities | | | |
| +/- Net cash flow from other long term receivables | | 0 | 1 721 507 |
| +/- Net cash flow from group financing | | 40 012 624 | (49 332 645) |
| +/- Net cash flow of interest bearing short-term debt | | (10 604 003) | (4 665 101) |
| - Payment of dividend | | (30 000 000) | (30 500 000) |
| = Net cash flow from financing activities | C | (591 378) | (82 776 238) |
| = Net change in cash and cash equivalents | A + B + C | 0 | 0 |
| + Cash and cash equivalents as per 1.1. | | 0 | 0 |
| = Cash and cash equivalents as per 31.12. | | 0 | 0 |



EGD SHIPHOLDING AS

NOTES

Notes to the Financial Statements 2023 (Amounts in USD)

ACCOUNTING PRINCIPLES

General

The financial statements are prepared in accordance with the Norwegian Accounting Act.

Functional currency and presentation currency

The company's business transactions are normally denominated in US Dollar (USD). The functional currency and presentation currency is USD. All amounts in the notes are expressed in USD unless otherwise stated.

Revenue recognition

Revenue is recognised when earned. Expenses are matched with the revenues and recognised in the same reporting period as the related revenues.

Classification of items in the balance sheet

Fixed assets consist of assets intended for long-term ownership and use. Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle.

Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Financial assets

Long-term equities and investments are classified as fixed assets at initial recognition, and subsequently measured at the lowest of historical cost and fair value at the balance sheet date. Share dividends and other proceeds are recognized as financial income.

Financial investments held for trading are classified as current assets.

If the securities are traded in an efficient market, they are valued at fair value on the balance sheet date.

Securities that are not traded in an efficient market are valued at the lowest of historical cost and fair value at the balance sheet date.

Impairment of fixed assets

Fixed assets are written down to recoverable amount in the event of a fall in value that is not expected to be temporary. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the net sales value and the value in use. The value in use is the present value of future cash flows related to the asset. The write down is reversed when the basis for the write down is no longer present.

Accounts receivable

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.

Cash and cash equivalents

Cash and cash equivalents include bank deposits and are recorded at nominal values in the balance sheet. Bank deposits in currencies other than USD is translated to USD at the exchange rate prevailing on the balance sheet date.

Foreign currency

Foreign currency transactions are translated at the exchange rate on the date of the transaction.

Monetary foreign currency transactions are translated to USD at the exchange rate on the balance sheet date.



EGD SHIPHOLDING AS

NOTES

Notes to the Financial Statements 2023 (Amounts in USD)

ACCOUNTING PRINCIPLES (continued)

Taxes

The income taxes in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

Post balance sheet events

New information after the balance sheet date about the company's financial position on the balance sheet date has been taken into account. Events after the balance sheet date that do not affect the company's financial position on the balance sheet date, but will affect the company's financial position in the future, is disclosed if material.

Note 1: Remuneration, number of employees, pension plan, etc.

The company has no employees and no obligation to establish an occupational pension scheme according to law for mandatory occupational pension scheme.

Note 2: Benefits to executives and fees paid to external auditors

| | 2023 | 2022 |
|-----------------------------|----------|----------|
| Statutory audit | (15 427) | (17 422) |
| Other services | (12 383) | (490) |
| Total (ex. value added tax) | (27 810) | (17 912) |

No remuneration is paid to the Board of Directors and CEO during 2023. There are no agreements between BoD/CEO and the company regarding severance or other benefits upon termination or change of office. Nor have there been agreed upon profit sharing, options or equivalent benefits.



EGD SHIPHOLDING AS

NOTER

Notes to the Financial Statements 2023 (Amounts in USD)

Note 3: Investments in stocks and shares etc.

Investment securities and shares are recognized at historical cost.

The investments are subject to impairment in the event of a fall in value that is not expected to be temporary.

| Investments in group companies | Cost price | Book value | Total equity 31.12.2023 | Annual result 2023 | Municipality | Voting share and ownership |
|---|--------------------|-------------------|----------------------------|-----------------------|--------------|-------------------------------|
| Bow Agathe AS | 8 479 497 | 8 479 497 | 13 104 391 | 2 499 174 | Bergen | 100,00 % |
| Bow Caroline AS | 5 417 273 | 5 417 273 | 10 608 459 | 3 944 937 | Bergen | 100,00 % |
| Bow Emma AS | 3 384 993 | 3 384 993 | 8 229 551 | 3 682 110 | Bergen | 100,00 % |
| EGD Chemtank AS | 8 549 683 | 8 549 683 | 12 563 126 | 3 569 873 | Bergen | 100,00 % |
| EGD Shipping Invest AS | 11 220 | 11 220 | 13 373 557 | 9 174 400 | Bergen | 100,00 % |
| EGD Shipping V AS | 25 084 886 | 10 128 000 | 3 068 093 | 844 139 | Bergen | 100,00 % |
| Nordic Dry Bulk AS | 2 798 | 2 400 | 2 423 | (507) | Bergen | 100,00 % |
| Victory Tankers AS | 29 634 531 | 29 634 531 | 25 151 553 | 28 768 096 | Bergen | 100,00 % |
| Total | 80 564 880 | 65 607 596 | 86 101 152 | 52 482 223 | | |
| Investments in associated companies | Cost price | Book value | Total equity 31.12.2023 | Annual result 2023 | Municipality | Voting share and ownership |
| ORO Tankers AS | 132 883 | 132 883 | 329 896 | 4 526 725 | Bergen | 49,00 % |
| Total | 132 883 | 132 883 | 329 896 | 4 526 725 | | |
| Gain / (loss) on financial fixed assets | 2023 | 2022 | | | | |
| Realised gain / (loss) | 222 856 | (5 239 282) | | | | |
| Unrealised gain / (loss) | (1 569 398) | 13 921 791 | | | | |
| Total | (1 346 543) | 8 682 509 | | | | |



EGD SHIPHOLDING AS

NOTES

Notes to the Financial Statements 2023 (Amounts in USD)

Note 3: Investments in stocks and shares etc. (continued)

Shares included in a trading portfolio are valued at fair value at the balance sheet date. Other current asset investments are valued at lowest of average acquisition cost and fair value at the balance sheet date.

| Marketable shares, bonds etc. | Acquisition cost 2023 | Book value 2023 | Acquisition cost 2022 | Book value 2022 |
|-------------------------------|--------------------------|--------------------|--------------------------|--------------------|
| Shares in trading portfolio | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |

| Gain / (loss) on marketable current asset investments | 2023 | 2022 |
|---|---------|-------------|
| Realised profit / (loss) | 0 | 4 804 797 |
| Unrealised profit / (loss) | 241 861 | (1 996 720) |
| Total | 241 861 | 2 808 077 |

Note 4: Cash and cash equivalents

The company has entered into a cash pooling arrangement comprising the parent company EGD Holding AS and its subsidiaries. The cash pooling agreement is entered into without drawing rights. The book value of the bank accounts included in the arrangement is net USD (22 569 963) (negative) as of 31.12.2023.



EGD SHIPHOLDING AS

NOTES

Notes to the Financial Statements 2023 (Amounts in USD)

Note 5: Taxes

| TAXES PAYABLE (amounts in NOK) | 2023 | 2022 | |
|--|---------------|---------------|---------------|
| Ordinary result before tax | 149 309 961 | 336 885 777 | |
| Permanent differences | (181 743 656) | (354 657 026) | |
| Change temporary differences | (15 946 311) | (1 926 723) | |
| This years taxable result | (48 380 007) | (19 697 973) | |
| Applied taxable deficit carried forward | 0 | 0 | |
| Basis for taxes payable | 0 | 0 | |
| Taxes payable | 0 | 0 | |
| DEFERRED TAX / TEMPORARY DIFFERENCES (amounts in NOK) | 2023 | 2022 | Change |
| Fixed assets | 1 120 746 | 1 400 933 | 280 187 |
| Current assets | 18 503 455 | 2 276 957 | (16 226 498) |
| Liabilities | 0 | 0 | 0 |
| Total temporary differences | 19 624 201 | 3 677 890 | (15 946 311) |
| Taxable deficit carried forward | (122 234 651) | (73 854 644) | |
| Limited interest expenses | (22 608 483) | (22 608 483) | |
| Basis deferred taxes / (tax asset) | (125 218 933) | (92 785 237) | (15 946 311) |
| Deferred taxes / (-tax asset) | (27 548 165) | (20 412 753) | 7 135 412 |
| Recorded deferred taxes / (-tax asset) | (22 574 299) | (15 438 887) | 7 135 412 |

In accordance with Norwegian Accounting Standards, part of deferred tax assets is not recorded to the balance sheet due to uncertain future taxable income or taxable use.

| TAXES IN INCOME STATEMENT (amounts in USD) | 2023 | 2022 |
|--|-----------|---------|
| Provision for tax payable | 0 | 0 |
| Change deferred taxes | 1 305 865 | 258 983 |
| Taxes on annual result | 1 305 865 | 258 983 |

Note 6: Mortgage debt, collateral and pledged assets

| | Liability at 31.12.2023 | Liability due > 5 years |
|---|----------------------------|----------------------------|
| Financial institution | | |
| DNB Bank ASA | 5 126 500 | 0 |
| Total mortgage liability at 31.12.2023 | 5 126 500 | 0 |
| Pledged assets | | Book value |
| Marketable shares, bonds etc. | | 0 |
| Total book value of collateral and pledged assets at 31.12.2023 | | 0 |



EGD SHIPHOLDING AS

NOTES

Notes to the Financial Statements 2023 (Amounts in USD)

Note 7: Number of shares, shareholders etc.

The company's share capital is NOK 71 940 000. The share capital consist of one class of shares, 1 000 shares at face value NOK 71 940. One share gives one vote at the shareholders' meeting. The company is owned by:

| Shareholders | Number of shares | Ownership | Voting share |
|----------------|------------------|-----------|--------------|
| EGD Holding AS | 901 | 90,1 % | 90,1 % |
| Masima AS | 99 | 9,9 % | 9,9 % |
| Total | 1 000 | 100,0 % | 100,0 % |

Composition of the board (ownership according to Accounting Act § 7-42, section 3 in brackets):

| | | |
|-------------------------|--------------|------------|
| Espen Galtung Døsvig | Chair | (90,1 %) |
| Magne Øvreås | Board member | (9,9 %) |
| Eivind Dragesund Rørvik | Board member | |

The company is part of the group EGD Holding AS.

Address: Sydneplassen 1, 5007 Bergen.

No consolidated accounts are prepared of the subgroup EGD Shipholding AS, in accordance with the Accounting Act § 3-7.

Note 8: Equity

| | Share capital | Retained earnings | Total |
|-------------------|---------------|-------------------|--------------|
| Equity 1.1.2023 | 12 109 921 | 25 199 066 | 37 308 986 |
| Dividend | | (34 000 000) | (34 000 000) |
| Annual result | | 13 248 092 | 13 248 092 |
| Equity 31.12.2023 | 12 109 921 | 4 447 158 | 16 557 078 |

Note 9: Commitments and guarantees

The company has pledged a guarantee limited to USD 11 750 000 plus unpaid interests and expenses in favor of Sparebank 1 SR Bank ASA (as creditor/arranger) as collateral concerning loans obtained by the subsidiaries Lynda Victory AS and WA Tankers AS. The loans totals to USD 7 510 000 at 31.12.2023.

The company has pledged full guarantee in favor of Sparebanken Vest (as creditor/arranger) as collateral concerning loans obtained by the subsidiaries Sunny Tankers AS and Thale Tankers AS. The guarantee is limited to USD 9 600 000 plus unpaid interests and expenses for Sunny Tankers AS and USD 8 400 000 plus unpaid interests and expenses for Thale Tankers AS. The loans totals to USD 10 250 000 at 31.12.2023.

The company has pledged guarantees limited to USD 53 782 796 in favor of three owners as collateral concerning financial leases obtained by the subsidiaries Bow Agathe AS, Bow Caroline AS and Bow Emma AS.

The company has provided guarantee in favor of DNB Bank ASA (as creditor/arranger) limited to EUR 4 608 000, as security for mortgage obtained by Utkilen Chemtrans AS (associated company of the subsidiary EGD Shipping V AS).

**SIGNATURES****ALLEKIRJOITUKSET****UNDERSKRIFTER****SIGNATURER****UNDERSKRIFTER**

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Eivind Dragesund Rørvik

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BankID - 1d08527b-576c-486e-a3ef-6790265cc831 - NO

Espen Galtung Døsvig

99626bf8-6717-4445-8eff-b28f0b502ab3 - 2024-05-22 10:14:54 UTC +03:00
BankID - cdb8b96a-0513-4dc2-a91a-a6dc2fa9e760 - NO

Magne Øvreås

5a2a8b6a-a6ea-4455-8cf0-1b7fd1d99b67 - 2024-05-22 11:08:57 UTC +03:00
BankID - 6189b74c-178b-484d-a15e-f0c7c9c3f81b - NO

authority to sign
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ställningsfullmakt
firmateckningsrätt
förvaltare

autoritet til å signere
representant
foresatte/verge

myndighed til at underskrive
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frihedsberøvende

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