



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 926 295 144  
Organisasjonsform: Norskreg. utenlandsk foretak  
Foretaksnavn: STAR REEFERS POOL INC. NUF  
Forretningsadresse: PO Box 309, Ugland House  
KY1-1104 GRAND CAYMAN

### 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: Glenn Pettersen  
Dato for fastsettelse av årsregnskapet: 30.05.2024

### 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, 20.08.2025



## Resultatregnskap

Beløp i: USD	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad		245 000	6 000
<b>Sum kostnader</b>		<b>245 000</b>	<b>6 000</b>
<b>Driftsresultat</b>		<b>-245 000</b>	<b>-6 000</b>
<b>Netto finans</b>			
<b>Ordinært resultat før skattekostnad</b>		<b>-245 000</b>	<b>-6 000</b>
Skattekostnad på ordinært resultat		4 000	
<b>Ordinært resultat etter skattekostnad</b>		<b>-249 000</b>	<b>-6 000</b>
<b>Årsresultat</b>		<b>-249 000</b>	<b>-6 000</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		-249 000	-6 000
<b>Sum overføringer og disponeringer</b>		<b>-249 000</b>	<b>-6 000</b>



### Balanse

Beløp i: USD	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		232 000	214 000
Sum fordringer		232 000	214 000
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		18 000	24 000
Sum bankinnskudd, kontanter og lignende		18 000	24 000
Sum omløpsmidler		250 000	238 000
SUM EIENDELER		250 000	238 000
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Annen innskutt egenkapital		13 000	
Sum innskutt egenkapital		13 000	
<b>Opptjent egenkapital</b>			
Annen egenkapital		237 000	
Udekket tap			12 000
Sum opptjent egenkapital		237 000	-12 000
Sum egenkapital		250 000	-12 000



## Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Annen kortsiktig gjeld			251 000
Sum kortsiktig gjeld			251 000
Sum gjeld		0	251 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>250 000</b>	<b>239 000</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 653547

#### Enheten

Organisasjonsnummer: 926 295 144  
Organisasjonsform: Norskreg. utenlandsk foretak  
Foretaksnavn: STAR REEFERS POOL INC.  
Forretningsadresse: PO Box 309, Ugland House  
KYL-1104 GRAND CAYMAN

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Morselskap i konsern: Nei

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Bekreftet av representant for selskapet: Glenn Pettersen  
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Brønnøysundregistrene, 14.08.2024



Organisasjonsnr: 926 295 144  
STAR REEFERS POOL INC.

## RESULTATREGNSKAP

<b>Beløp i: USD</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad		245 000	6 000
<b>Sum kostnader</b>		<b>245 000</b>	<b>6 000</b>
<b>Driftsresultat</b>		<b>-245 000</b>	<b>-6 000</b>
<b>Netto finans</b>			
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Skattekostnad på ordinært resultat		4 000	
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<b>Sum overføringer og disponeringer</b>		<b>-249 000</b>	<b>-6 000</b>



Organisasjonsnr: 926 295 144  
STAR REEFERS POOL INC.

## BALANSE

Beløp i: USD	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		232 000	214 000
Sum fordringer		232 000	214 000
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Annen egenkapital		237 000	
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Sum opptjent egenkapital		237 000	-12 000
Sum egenkapital		250 000	-12 000
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Annen kortsiktig gjeld			251 000
Sum kortsiktig gjeld			251 000
Sum gjeld		0	251 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>250 000</b>	<b>239 000</b>





Organisasjonsnr: 926 295 144  
STAR REEFERS POOL INC.

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

## Fordringer

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

**Lån og sikkerhetsstillelse til medlemmer**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

**Opplysninger om:**

**Medlemmer av:**

**Mer om lån og sikkerhetsstillelse**



Star Reefers Pool Inc.  
Annual Report  
For the year ended 31 December 2023

Company Registration Numbers:  
Cayman Islands: MC-129888  
Norwegian: 926 295 144

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**Star Reefers Pool Inc.  
Annual Report  
For the year ended 31 December 2023**

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**DIRECTORS:**                      **Kenneth Ross  
Glenn Pettersen  
Preben Uppstad**

**REGISTERED OFFICE**            **Ugland House,  
South Church Street,  
George Town,  
Cayman Islands**

**NORWAY BRANCH**              **Gravane 20  
4610 Kristiansand  
Norway**

**GROUP AUDITORS**             **Ernst & Young AS**

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Income Statement  
for the year ended 31 December 2023

	Note	2023	2022
		USD	USD
Administrative expenses	2/3	245,255	(5,728)
<b>Operating profit / (loss)</b>		<b>245,255</b>	<b>(5,728)</b>
Interest receivable and similar income		401	34
Gain / (loss) on foreign exchange		117	(13)
Other financial expenses		(495)	(417)
<b>Profit / (loss) on ordinary activities before taxation</b>		<b>245,278</b>	<b>(6,125)</b>
Taxation	4	3,746	-
<b>Retained profit / (loss) after taxation for the year</b>		<b>249,024</b>	<b>(6,125)</b>
<b>Disclosures:</b>			
Transferred to equity	7	(249,024)	6,125




Statement of Financial Position  
as at 31 December 2023

	Note	31 Dec 2023	31 Dec 2022
		USD	USD
<b>ASSETS</b>			
<b>Current assets</b>			
Other short-term receivables	9	232,479	214,285
Cash and cash equivalents		18,315	24,111
<b>Total current assets</b>		<b>250,795</b>	<b>238,398</b>
<b>Total assets</b>		<b>250,795</b>	<b>238,398</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Paid-in Capital</b>			
Called up share capital	5	1	1
Other paid-in capital	6	13,280	-
<b>Total paid-in equity</b>		<b>13,281</b>	<b>1</b>
<b>Other Equity</b>			
Retained earnings	7	236,720	(12,303)
<b>Total other equity</b>		<b>236,720</b>	<b>(12,303)</b>
<b>Total equity</b>		<b>250,001</b>	<b>(12,302)</b>
<b>LIABILITIES</b>			
Other short-term payables		394	200
Accrued expenses	8	400	250,500
<b>Total short-term liabilities</b>		<b>794</b>	<b>250,700</b>
<b>Total liabilities</b>		<b>794</b>	<b>250,700</b>
<b>Total equity and liabilities</b>		<b>250,795</b>	<b>238,398</b>

The Board of Directors of Star Reefers Pool Inc.  
30 May 2024

On behalf of the Board of Directors

  
Glenn Pettersen (May 30, 2024 11:16 GMT+2)

Glenn Pettersen  
Chairman of the Board



## Notes to the Accounts

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### Note 1—Accounting policies

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#### Basis of accounting

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway. The functional and reporting currency of the company is USD.

Star Reefers Pool Inc. meets the criteria of a small company, and the Company is exempt from producing a cash flow statement.

#### Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

#### Administrative expenses

The administrative expenses in the Income Statement consists of audit fees and legal fees.

#### Classification of balance sheet items

Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. Borrowings are recognised initially at nominal value.

Current assets are recognised at the lower of cost and fair value. Short term debt is recognised at nominal amount.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments maturing within 90 days from the date of acquisition that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

#### Foreign currencies

The consolidated financial statements are presented in USD, which is the functional and reporting currency of the Company. The vessels, interest-bearing debt and most of the operating revenue and expenses are denominated in USD. The NOK/USD exchange rate at 31 December 2023 was 10.1724 and the average exchange rate in 2023 was 10.53675 (2022: 9.8573, 9.59 respectively).

Transactions in foreign currency are converted based on the exchange rate on the transaction date. Current entries in foreign currency are converted to USD based on the exchange rate on the balance sheet date. Non current entries are measured based on historical cost, expressed in foreign currency. Non current entries, which are measured based on fair value in foreign currency, are translated based on the exchange rate on the balance sheet date. Changes in currency are recognized in the profit and loss account.

#### Provisions

Provisions are made for liabilities that are probable and can be quantified with a reasonable level of certainty.

#### Taxation

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carry forward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which can be reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carry forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.



## Notes to the Accounts

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### Note 1—Accounting policies (continued)

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Tax payable and deferred tax is recognized directly against equity if the tax position relates to equity transactions.

#### Short-term receivables

Other short-term receivables are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. Any material write-downs are recognized and reported in the accounts, any provisions for bad debts are valued the same way as for trade debtors.

#### Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

#### Subsequent events

New information concerning affairs existing at year-end regarding the financial year is included in the Profit and Loss Accounts and the Balance Sheet in accordance with accounting principles. Material events arising after year-end are disclosed in the notes.



## Notes to the Accounts

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### Note 2—Administrative expenses

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	2023	2022
	USD	USD
Legal fees / (reversals of legal provision)	(246,527)	3,620
Auditors' remuneration – audit services	1,273	2,108
<b>Total</b>	<b>(245,255)</b>	<b>5,728</b>

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### Note 3—Directors emoluments and employees

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There was an average of three directors of the company during the period. The directors received no remuneration from the company during the period. The company had no employees during 2023 (2022: None).



## Notes to the Accounts

### Note 4—Tax on profit on ordinary activities

The Board of Directors decided in a Board meeting on 16 December 2020 that the Company should move its tax residency to Norway. Only activity after this date is included in the notes below.

	2023	2022
	USD	USD
<b>Temporary differences:</b>		
Net temporary differences	-	-
Tax losses carried forward	-	(12,303)
Tax deduction on interest expenses carried forward	-	-
<b>Basis for deferred tax/deferred tax asset</b>	<b>-</b>	<b>(12,303)</b>
Deferred tax/deferred tax asset	-	(2,707)
Deferred tax not shown in the balance sheet	-	2,707
<b>Deferred tax asset in balance sheet</b>	<b>-</b>	<b>-</b>

The reason deferred tax benefit is not reflected in the balance sheet is that historical results create doubt that future taxable profits will be sufficient to utilise the tax benefit.

	2023	2022
	USD	USD
<b>Basis for income tax expense, changes in deferred tax and tax payable</b>		
Result before taxes	245,278	(6,125)
Change in differences that are not to be included in basis for deferred tax/deferred tax asset	-	-
Permanent differences	(250,000)	-
<b>Basis for the tax expense for the year:</b>	<b>(4,722)</b>	<b>(6,125)</b>
Change in tax losses carried forward	(12,303)	6,125
Change in temporary differences:	-	-
Currency translation differences	-	-
Group contributions received	17,025	-
<b>Basis for payable taxes in the income statement:</b>	<b>0</b>	<b>-</b>
Group contributions given	-	-
<b>Taxable income (basis for payable taxes in the balance sheet)</b>	<b>0</b>	<b>-</b>
<b>Components of the income tax expense</b>		
Payable tax on this year's result	-	-
Adjustment in respect of prior year	-	-
<b>Total payable tax</b>	<b>-</b>	<b>-</b>
Change in deferred tax based on original tax rate	-	-
Change in deferred tax	0	-
<b>Tax expense (22% of basis for this year's tax expense)</b>	<b>0</b>	<b>-</b>



## Notes to the Accounts

<b>Note 4—Tax on profit on ordinary activities (continued)</b>		
	<b>2023</b>	<b>2022</b>
	<b>USD</b>	<b>USD</b>
<b>Reconciliation of the tax expense</b>		
Profit/loss before taxes	245,278	-6,125
Calculated tax (22%)	53,961	-1,347
Tax expense in financial statement	3,746	-
Difference	(50,216)	1,347
<b>Difference consists of the following:</b>		
22% per cent of permanent differences	(55,000)	-
Change in deferred tax asset not recognised	(2,707)	1,347
Currency Translation differences	7,491	-
Sum explained differences	(50,216)	1,347
<b>Payable taxes in the balance sheet</b>		
Payable tax in the tax charge	-	-
Tax effect of group contribution	-	-
Payable tax in the balance sheet	-	-



## Notes to the Accounts

### Note 5—Share capital

The Company's authorized share capital is USD 50,000 comprising 50,000 ordinary shares of USD 1 each

The issued and fully paid up share capital of the Company is as follows:

	2023	2022
	USD	USD
1 Ordinary share of USD1 each	1	1

### GOING CONCERN ASSUMPTION

The Company did not trade during 2023 and is expected to remain dormant for the next 12 month period.

As of the end of 2023, the Company's equity was USD 250,001. Star Reefers Pool Inc is financed through loans provided by Group Companies. The Group loans provided to the Company are subordinated. The Board of Directors continuously considers a more appropriate capital structure for the Company going forward. The Board of Directors is of the opinion that the precondition for continued operations is present in accordance with Section 3-3 of the Norwegian Accounting Act, and the annual accounts have thus been prepared on the condition of continued operations.

### Note 6—Other paid-in capital

	2023	2022
	USD	USD
Other paid-in capital 1 January	-	-
Group contribution from Siem Car Carriers	13,280	-
<b>Total</b>	<b>13,280</b>	<b>-</b>

As of the end of 2023, the Company received a Group contribution from its sister company Siem Car Carriers AS for USD 17,025 gross.



## Notes to the Accounts

### Note 7—Retained earnings

	2023	2022
	USD	USD
Retained earnings 1 January	(12,303)	(6,179)
Profit / (loss) for the period	249,024	(6,125)
<b>Total</b>	<b>236,720</b>	<b>(12,303)</b>

### Note 8—Accrued expenses

	2023	2022
	USD	USD
Accrued Audit fees	400	500
Accrued Legal fees	-	250,000
<b>Total</b>	<b>400</b>	<b>250,500</b>

### Note 9—Related party transactions

	2023	2022
	USD	USD
<b>Loans to related party</b>		
Siem Shipowning I Norway AS	6,341	6,341
Siem Car Carriers AS	17,025	-
SSI Shipowning I Inc.	209,113	207,944
<b>Total</b>	<b>232,479</b>	<b>214,285</b>

### Note 10—Ultimate parent company

The Company's immediate and ultimate parent company is Siem Industries SA, a company registered in Luxembourg. The financial statements of the ultimate parent company's can be obtained from Siem Shipping UK Ltd, 40 Brighton Road, Sutton, SM2 5BN, United Kingdom.



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Statsautoriserte revisorer  
Ernst & Young AS

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Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Star Reefers Pool Inc.

### Opinion

We have audited the financial statements of Star Reefers Pool Inc. (the Company), which comprise the balance sheet as at 31 December 2023, 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2023 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 in accordance with the requirements of the 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 management for the financial statements

Management (the board of directors) is responsible for the preparation of the 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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### 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 the 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:



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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, 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 fair presentation.

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.

Kristiansand, 30 May 2024  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Espen Fyllingen  
State Authorised Public Accountant (Norway)

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### Fyllingen, Espen

#### Statsautorisert revisor

På vegne av: EY

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2024-05-30 05:41:59 UTC



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Skatteetaten

Vår dato  
31.03.2021

Din/Deres dato  
03.03.2021

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2021/5290254

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

STAR REEFERS POOL INC.  
Nodeviga 14  
4610 KRISTIANSAND S

Att. Arne Andersen

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 3. mars 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>Star Reefers Pool Inc.</b>	<b>org.nr. 926 295 144</b>
<b>SSI Shipowning I Inc.</b>	<b>org.nr. 926 295 071</b>
<b>Siem Bulk Inc.</b>	<b>org.nr. 926 295 128</b>
<b>Siem Shipowning RoRo Inc.</b>	<b>org.nr. 926 294 997</b>

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering 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 filialer av utenlandske selskap som er en del av et internasjonalt konsern. Selskapene driver virksomhet innen shippingbransjen. Arbeidsspråket i konsernet med tilhørende datterselskaper er engelsk.

### Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det utført 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 filialer av utenlandske selskap og er en del av et internasjonalt konsern. 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 Waaitorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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