



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 920 170 234
Organisasjonsform: Aksjeselskap
Foretaksnavn: HOWE ROBINSON PARTNERS AS
Forretningsadresse: 6. etasje
C. Sundts gate 1
5004 BERGEN

Regnskapsår

Årsregnskapets periode: 01.04.2020 - 31.03.2021

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: Sturle Waardal
Dato for fastsettelse av årsregnskapet: 30.06.2021

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 07.09.2022



Resultatregnskap

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Revenue		1 496 336	1 270 747
Sum inntekter		1 496 336	1 270 747
Kostnader			
Personnel expenses	1	1 096 629	963 110
Depreciation of operating assets	2	20 100	20 680
Other operating expenses	1	433 977	473 074
Sum kostnader		1 550 706	1 456 865
Driftsresultat		-54 370	-186 117
Finansinntekter og finanskostnader			
Annen renteinntekt			701
Other financial income			7 269
Sum finansinntekter			7 970
Annen rentekostnad		209	3 086
Other financial expenses		17 775	1 017
Sum finanskostnader		17 984	4 103
Netto finans		-17 984	3 867
Ordinært resultat før skattekostnad		-72 354	-182 250
Tax on ordinary result	7		
Ordinært resultat etter skattekostnad		-72 354	-182 250
Årsresultat		-72 354	-182 250
Årsresultat etter minoritetsinteresser		-72 354	-182 250
Totalresultat		-72 354	-182 250
Overføringer og disponeringer			
Udekket tap		-72 354	-182 250



Resultatregnskap

Beløp i: USD	Note	2021	2020
Sum overføringer og disponeringer		-72 354	-182 250



Balanse

Beløp i: USD	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	7		
Varige driftsmidler			
Equipment and other movables	2	5 739	22 449
Sum varige driftsmidler		5 739	22 449
Sum anleggsmidler		5 739	22 449
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		18 707	15 147
Konsernfordringer	6	46 806	2 266 091
Sum fordringer		65 513	2 281 238
Bankinnskudd, kontanter og lignende			
Cash and bank deposits	3	111 278	105 326
Sum bankinnskudd, kontanter og lignende		111 278	105 326
Sum omløpsmidler		176 791	2 386 564
SUM EIENDELER		182 530	2 409 012
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	3 895	3 895
Sum innskutt egenkapital		3 895	3 895
Opptjent egenkapital			



Balanse

Beløp i: USD	Note	2021	2020
Udekket tap	5	755 237	682 884
Sum opptjent egenkapital		-755 237	-682 884
Sum egenkapital		-751 342	-678 989
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser	1		
Utsatt skatt	7		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			82 951
Tax payable	7		
Public duties payable		25 971	24 983
Kortsiktig konserngjeld	6	563 523	2 789 993
Other current debt		344 379	190 074
Sum kortsiktig gjeld		933 873	3 088 001
Sum gjeld		933 873	3 088 001
SUM EGENKAPITAL OG GJELD		182 530	2 409 012



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2021 758436

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: HOWE ROBINSON PARTNERS AS
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 30.09.2021



Organisasjonsnr: 920 170 234
HOWE ROBINSON PARTNERS AS

RESULTATREGNSKAP

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
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Organisasjonsnr: 920 170 234
HOWE ROBINSON PARTNERS AS

BALANSE

Beløp i: USD	Note	2021	2020
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Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	7		
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Omløpsmidler			
Varer			
Fordringer			
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Sum innskutt egenkapital		3 895	3 895
Opptjent egenkapital			
Udekket tap	5	755 237	682 884
Sum opptjent egenkapital		-755 237	-682 884
Sum egenkapital		-751 342	-678 989
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser	1		



Utsatt skatt	7		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			82 951
Tax payable	7		
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Organisasjonsnr: 920 170 234
HOWE ROBINSON PARTNERS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
5.00



Moore DA
Tullins gate 2
N-0166 Oslo
T +47 22 98 15 40
E info@moore-norway.no
Org.nr. NO 964 207 380 MVA
www.moore-norway.no

To the General Meeting of
Howe Robinson Partners AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Howe Robinson Partners AS showing a loss of USD 72 354. The financial statements comprise the balance sheet as at March 31st, 2021, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at March 31st, 2021, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including fair presentation of the financial statements 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional skepticism 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 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.

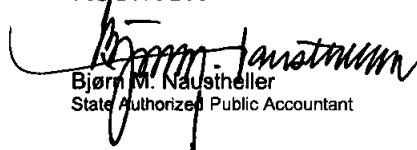
Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, June 30th, 2021

MOORE DA



Bjørn M. Nausthøller
State Authorized Public Accountant

Howe Robinson Partners AS
Auditor's report for FY 2020/21

Side 2 av 2



Annual Report 2021

Howe Robinson Partners AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 920 170 234



Revenue statement Howe Robinson Partners AS

Figures in USD

Operating income and operating expenses	Note	01.04.20 - 31.03.21	01.04.19 - 31.03.20
Revenue		1 496 336	1 270 747
Total operating income		1 496 336	1 270 747
Personnel expenses	1	1 096 629	963 110
Depreciation of operating assets	2	20 100	20 680
Other operating expenses	1	433 977	473 074
Total operating expenses		1 550 706	1 456 865
Operating profit		-54 370	-186 117
Financial income and expenses			
Other interest income		0	701
Other financial income		0	7 269
Other interest expenses		209	3 086
Other financial expenses		17 775	1 017
Net financial items		-17 984	3 867
Operating result before tax		-72 354	-182 250
Tax on ordinary result	7	0	0
Ordinary result after tax		-72 354	-182 250
Annual net profit		-72 354	-182 250
Brought forward			
Loss brought forward		72 354	182 250
Net brought forward		-72 354	-182 250



Balance sheet
Howe Robinson Partners AS

Figures in USD

Assets	Note	31.03.2021	31.03.2020
Fixed assets			
Tangible assets			
Equipment and other movables	2	5 739	22 449
Total tangible assets		<u>5 739</u>	<u>22 449</u>
Total fixed assets		<u>5 739</u>	<u>22 449</u>
Current assets			
Debtors			
Other short-term receivables		18 707	15 147
Receivables from group companies	6	46 806	2 266 091
Total receivables		<u>65 513</u>	<u>2 281 238</u>
Cash and bank deposits	3	111 278	105 326
Total current assets		<u>176 791</u>	<u>2 386 564</u>
Total assets		<u>182 530</u>	<u>2 409 012</u>



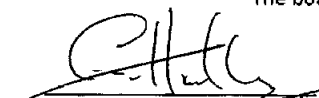
Balance sheet
Howe Robinson Partners AS

Figures in USD

Equity and liabilities	Note	31.03.2021	31.03.2020
Equity			
Paid-up equity			
Share capital	4, 5	<u>3 895</u>	<u>3 895</u>
Total paid-up equity		3 895	3 895
Retained earnings			
Uncovered loss	5	<u>-755 237</u>	<u>-682 884</u>
Total retained earnings		-755 237	-682 884
Total equity		-751 342	-678 989
Liabilities			
Provisions for liabilities			
Current debt			
Trade creditors		0	82 951
Public duties payable		25 971	24 983
Liabilities to group companies	6	563 523	2 789 993
Other current debt		<u>344 379</u>	<u>190 074</u>
Total current debt		933 873	3 088 001
Total liabilities		933 873	3 088 001
Total equity and liabilities		182 530	2 409 012

Bergen, 30.06.2021

The board of Howe Robinson Partners AS


Guy Christopher Blair Hindley
Chairman of the board


Sturle Waardal
General Manager



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Financial year

The company is a subsidiary of a foreign Group using 1 April to 31 March as its financial year. The company was established in November 2017.

Currency

The annual accounts are presented in USD which is the reporting and functional currency of the Howe Robinson Partners Group. The presentation is in accordance with the Norwegian Accounting Act § 3-4.

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

Tax

The tax charge 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.

Classification and valuation of fixed assets

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Receivables

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.



Note 1 Note Salary costs and benefits, remuneration to the chief executive, board and auditor

Salary costs	01.04.2020 - 31.03.2021
Salaries	931 449
Employment tax	93 349
Pension costs	60 226
Other benefits	11 605
Total	1 096 629

In the period from 01.04.2020 - 31.03.2021 the company employed 5 man-years.

Pension liabilities

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

Remuneration to leading personnel

The Managing director has been employed from 1 January 2018, and has an annual salary of NOK 1.400.000 (apprx USD 170.000). The managing director is part of the Company's collective pension scheme, with an annual cost of NOK 141.350 (apprx USD 15.305). He has no fixed bonus-agreement, nor loans from the company.

No remunerations have been paid to the Board of directors during the period.

Auditor

A fee of NOK 65.000 (apprx USD 6 590) has been booked in the financial year relating to audit.



Note 2 Fixed assets

	Plant, equipment etc.
Acquisition cost as at 01.04.2020	64 333
Addition of purchased fixed assets	7 838
VAT adjustet fixed assets	-4 446
Acquisition cost 31.03.2021	67 724
Depreciation and write-downs as at 01.04.2020	41 885
Ordinary deprecation for the year	20 100
Depreciation and write-downs as at 31.03.2021	61 985
Book value 31.03.2021	5 739
Economic lifetime	3-5 years

Note 3 Bank deposits

Funds standing on the tax deduction account (restricted funds) are USD 20 686.

Note 4 Shareholders

The share capital in Howe Robinson Partners AS as of 31.03 consists of:

	Total	Face value	Entered
Ordinary shares	300	100,0	30 000
Total	300		30 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Howe Robinson Partners(UK) Limited	300	100,0	100,0

The above figures is NOK



Note 5 Equity capital

	Share capital	Other equity capital	Total equity capital
As at 01.04.2020	3 895	-682 884	-678 989
Result for the period		-72 354	-72 354
Dividend		0	0
As at 31.03.2021	3 895	-755 237	-751 343

The share capital is USD 3895 (NOK 30.000).

The company's share capital is lost, and the Board's act duty according to the Norwegian Company Act (Aksjeloven) § 3-5 has occurred. However, the parent company and owners has expressed their intention to secure continued operations with funds if necessary, and has the financial ability to do so.

The company has a net debt position to Group companies at USD 516 717 as per 31 March 2021, and this debt will be paid back after external creditors and suppliers. This taken into consideration, the Board and management confirms that the going concern assumption has been applied in preparing the annual accounts and deems the premises for continued operations to be present.

Note 6 Inter-company items between companies in the same group

	31.03.2021	31.03.2020
Receivables		
Other short-term receivables within the group	46 806	2 264 151
Total	46 806	2 264 151
Liabilities		
Other short-term liabilities within the group	563 523	2 789 993
Total	563 523	2 789 993



Note 7 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary result before tax	-72 354	-182 250
Permanent differences	14 197	55 415
Changes in temporary differences	12 203	11 656
Taxable income	-45 954	-115 178
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2021	2020	Difference
Tangible assets	-25 850	-13 647	12 203
Total	-25 850	-13 647	12 203
Accumulated loss to be brought forward	-598 590	-552 636	45 954
Basis for deferred tax assets	-624 439	-566 283	58 157
Deferred tax assets (22 %)	-137 377	-124 582	12 794

Deferred tax assets are not booked.



Skatteetaten

Vår dato
17.09.2019

Din dato
26.08.2019

Saksbehandler
Bente Halvorsen

800 80 000
Skatteetaten.no

Din referanse

Postadresse
Postboks 9200 Grønland
0134 OSLO

Vår referanse
2019/6352507

PRICEWATERHOUSECOOPERS ACCOUNTING AS
Postboks 177
4662 KRISTIANSAND S

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Howe Robinson Partners AS, org.nr. 920 170 234

Vi viser til deres brev av 26. august 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Howe Robinson Partners AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

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

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

Bakgrunn

Howe Robinson Partners AS er eid av et utenlandsk selskap. Selskapet driver skipsmegling, herunder megling av frakt og skip. Arbeidsspråket innad i konsernet er engelsk. Selskapets virksomhet er rettet mot det internasjonale markedet, noe som innebærer at en stor del av selskapet kunder og leverandører er utenlandske. Selskapets styreleder er engelsk statsborger.

Skattekontorets vurdering

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

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig



prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Bente Halvorsen
spesialrevisor
Brukerdialog, juridisk stab, gruppe 1
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.