



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 776 277
Organisasjonsform: Aksjeselskap
Foretaksnavn: BELHAVEN AS
Forretningsadresse: Lilleakerveien 6D
0283 OSLO

Regnskapsår

Årsregnskapets periode: 25.02.2020 - 31.12.2020

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: Edwin Johansen
Dato for fastsettelse av årsregnskapet: 12.07.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 04.08.2022



Resultatregnskap

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Driftsinntekter		1 915 701	
Sum inntekter		1 915 701	
Kostnader			
Ordinære avskrivninger		654 279	
Driftskostnader skip		1 518 151	
Andre driftskostnader		78 292	
Sum kostnader		2 250 722	
Driftsresultat		-335 021	
Finansinntekter og finanskostnader			
Annen renteinntekt		10	
Sum finansinntekter		10	
Rentekostnad til foretak i samme konsern		572 288	
Andre finansposter		185 257	
Sum finanskostnader		757 545	
Netto finans		-757 535	
Ordinært resultat før skattekostnad		-1 092 556	0
Ordinært resultat etter skattekostnad		-1 092 556	0
Årsresultat		-1 092 556	0
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		1 092 556	
Sum overføringer og disponeringer		1 092 556	



Balanse

Beløp i: USD	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Skip		23 085 958	
Sum varige driftsmidler		23 085 958	
Sum anleggsmidler		23 085 958	0
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		91 677	
Konsernfordringer		36 573	
Sum fordringer		128 250	
Bankinnskudd, kontanter og lignende			
Bankinnskudd		924 972	
Sum bankinnskudd, kontanter og lignende		924 972	
Sum omløpsmidler		1 053 222	0
SUM EIENDELER		24 139 180	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		7 735	
Sum innskutt egenkapital		7 735	
Opptjent egenkapital			
Annen egenkapital		-1 089 616	



Balanse

Beløp i: USD	Note	2020	2019
Sum opptjent egenkapital		-1 089 616	
Sum egenkapital		-1 081 881	0
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld		21 290 237	
Sum annen langsiktig gjeld		21 290 237	
Sum langsiktig gjeld		21 290 237	0
Kortsiktig gjeld			
Leverandørgjeld		344	
Kortsiktig konserngjeld		3 744 906	
Annen kortsiktig gjeld		185 574	
Sum kortsiktig gjeld		3 930 824	
Sum gjeld		25 221 061	0
SUM EGENKAPITAL OG GJELD		24 139 180	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 686944

Enheten

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0283 OSLO

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År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

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Brønnøysundregistrene, 09.09.2021



Organisasjonsnr: 924 776 277
BELHAVEN AS

RESULTATREGNSKAP

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Driftsinntekter		1 915 701	
Sum inntekter		1 915 701	
Kostnader			
Ordinære avskrivninger		654 279	
Driftskostnader skip		1 518 151	
Andre driftskostnader		78 292	
Sum kostnader		2 250 722	
Driftsresultat		-335 021	
Finansinntekter og finanskostnader			
Annen renteinntekt		10	
Sum finansinntekter		10	
Rentekostnad til foretak i samme konsern		572 288	
Andre finansposter		185 257	
Sum finanskostnader		757 545	
Netto finans		-757 535	
Ordinært resultat før skattekostnad		-1 092 556	0
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Overføringer til/fra annen egenkapital		1 092 556	
Sum overføringer og disponeringer		1 092 556	



Organisasjonsnr: 924 776 277
BELHAVEN AS

BALANSE

Beløp i: USD Note 2020 2019

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler

Varige driftsmidler

Skip 23 085 958
Sum varige driftsmidler 23 085 958

Sum anleggsmidler 23 085 958 0

Omløpsmidler

Varer

Fordringer

Andre fordringer 91 677
Konsernfordringer 36 573
Sum fordringer 128 250

Bankinnskudd, kontanter
og lignende

Bankinnskudd 924 972
Sum bankinnskudd,
kontanter og lignende 924 972

Sum omløpsmidler 1 053 222 0

SUM EIENDELER 24 139 180 0

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Aksjekapital 7 735
Sum innskutt egenkapital 7 735

Opptjent egenkapital

Annen egenkapital -1 089 616
Sum opptjent egenkapital -1 089 616

Sum egenkapital -1 081 881 0

Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Langsiktig konserngjeld 21 290 237
Sum annen langsiktig gjeld 21 290 237



Sum langsiktig gjeld	21 290 237	0
Kortsiktig gjeld		
Leverandørgjeld	344	
Kortsiktig konserngjeld	3 744 906	
Annen kortsiktig gjeld	185 574	
Sum kortsiktig gjeld	3 930 824	
Sum gjeld	25 221 061	0
SUM EGENKAPITAL OG GJELD	24 139 180	0



Organisasjonsnr: 924 776 277
BELHAVEN AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



BELHAVEN AS

Org.no. 924776277

Financial statements 2020

INCOME STATEMENT

<i>Amounts in USD</i>	<i>Note</i>	25/02 – 31/12 2020
Operating income and expenses		
Time charter hyre		2 376 035
Voyage expenses		-460 333
Total operating income		1 915 701
Operating expenses		
Depreciation of operating assets	2	-654 279
Ship operating expenses		-1 518 151
Other operating expenses	6,9	-78 292
Total operating expenses		-2 250 723
Operating result		-335 021
Financial income and expenses		
Interest income		10
Interest expenses to group companies	8	-572 288
Other financial items	9	-185 258
Net financial items		-757 535
Resultat before tax		-1 092 556
Tax	5	0
Ordinary result after tax		-1 092 556
Brought forward		
Allocated to other equity		-1 092 556
Net brought forward		-1 092 556

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**BELHAVEN AS**

Org.no. 924776277

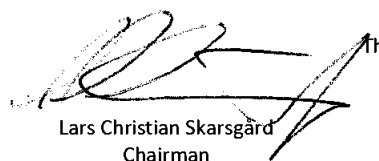
Financial statements 2020

BALANCE SHEET AS AT 31 DECEMBER

<i>Amounts in USD</i>	<i>Note</i>	2020
NON-CURRENT ASSETS		
Fixed assets		
Ships	2	23 085 958
CURRENT ASSETS		
Intercompany		36 573
Other current receivables		91 677
Bank deposits	7	924 973
Total current assets		1 053 223
TOTAL ASSETS		24 139 180
EQUITY AND LIABILITIES		
Paid-in equity		
Share capital	3	7 735
Share premium		0
Total equity		7 735
Retained earnings		
Other equity		-1 089 617
Total equity	4	-1 081 881
LIABILITIES		
Non-current liabilities		
Debt to group entities	8	21 290 237
Total non-current liabilities		21 290 237
Current debt		
Trade creditors		344
Debt to group entities		3 744 906
Other current debt		185 575
Total current debt		3 930 825
Total liabilities		25 221 062
Total equity and liabilities		24 139 180

Oslo, 12 July 2021

The Board of Belhaven AS



Lars Christian Skarsgård
Chairman



Osvald Fossholm
Member

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BELHAVEN AS

Org.no. 924776277

Financial statements 2020

NOTES TO THE FINANCIAL STATEMENTS 2020

Note 1 Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles for small businesses generally accepted in Norway.

Consolidation

The ultimate parent company, Belships ASA, prepares the consolidated accounts. The consolidated accounts can be obtained on www.belships.com.

Revenues

Income from sale of goods and services are recognised at fair value of the consideration, net after deduction of VAT, returns, discounts and reductions. Sales are taken to income when the company has delivered its products to the customer and there are no unsatisfied commitments which may influence the customer's acceptance of the product. Services are recognised in proportion to the work performed.

Classification of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. 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. First year's instalment on long-term liabilities and long-term receivables are, however, not classified as short-term liabilities and current assets.

Purchase costs

The purchase cost of assets includes the cost price for the asset, adjusted for bonuses, discounts and other rebates received, and purchase costs (freight, customs fees, public fees which are non-refundable and any other direct purchase costs). Purchases in foreign currencies are reflected in the balance sheet at the exchange rate at the transaction date.

For fixed assets and intangible assets purchase cost also includes direct expenses to prepare the asset for use, such as expenses for testing of the asset.

Interest expense incurred in connection with the production of fixed assets is not recognised in the balance sheet.

Fixed assets

Fixed assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur, the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Asset impairments

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

Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Debtors

Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will

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BELHAVEN AS

Financial statements 2020

Org.no. 924776277

become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down.

Currency

The company's functional currency is USD. All figures are presented in this currency.

Foreign currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Exchange gains and losses relating to sales and purchases in foreign currencies are recognised as operating income and cost of goods sold.

Liabilities

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

Taxes

The company is subject to the Norwegian shipping corporate taxation. According to this legislation, net income from the shipping operation is not taxable. Instead, the company pays a tonnage tax which is based on the size of the ships. This tax is taken into the accounts as other operating expenses. Finance income is taxable by the regular income tax act; however only a portion of the finance expenses and foreign currency exchange rate gain/loss is deductible.

The tax charge is matched with the net pre-tax income. Tax related to equity transactions, such as group contribution, is booked against equity.

The tax charge in the income statement includes both payable taxes for the period and changes in deferred taxes. The tax charge is split on ordinary net income and the effect of principle changes and corrections of incorrect tax basis. Deferred tax liabilities and deferred tax assets which may be shown in the balance sheet, are presented net.

Note 2 Fixed assets

	Ship	Dry dock costs	Total
Purchase cost (22 May 2020)	23 410 237	330 000	23 740 237
Additions	0	0	0
Disposals	0	0	0
Purchase cost as at 31 December 2020	23 410 237	330 000	23 740 237
Accumulated depreciation 2020	-549 279	-105 000	-654 279
Net book value as at 31 December 2020	22 860 958	225 000	23 085 958
Depreciation in the year	-549 279	-105 000	-654 279
Depreciation method	Linear	Linear	
Useful life (years)	25	5	

Note 3 Share capital and shareholder information

The share capital of USD 7 735 consists of 100 shares with nominal value of USD 77.35 each.

List of shareholders as at 31 December 2020	Number of shares	Ownership
Bel Ship I AS	100	100 %
Total	100	100 %

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BELHAVEN AS

Org.no. 924776277

Financial statements 2020

Note 4 Equity

	Share capital	Share premium	Other equity	Total
Established 25 February 2020	7 735	2 940	0	10 675
Result of the year	0	-2 940	-1 089 617	-1 092 556
Equity as at 31 December 2020	7 735	0	-1 089 617	-1 081 881

The company's equity is negative, however the company has sufficient positive cash flow from operation to settle its liabilities when they fall due. The board is considering various measures to improve the company's financial position, including a capital increase.

Accordingly, the financial statement is prepared based on the going concern assumption.

Note 5 Taxes

Tax expense	2020
Payable tax	0
Change in deferred tax	0
Tax expense	0

Payable tax in the balance sheet	2020
Payable tax on this year's result	0
Adjustments in respect to previous years	0
Total payable tax in the balance sheet	0

Tax base tax of losses carry forward, not recognized in b/s	225 665
Net effect of losses carry forward, not recognized in b/t	22 % 49 646

The company is subject to the Norwegian shipping company tax system.

Note 6 Remunerations, number of employees, loans to employees, etc.

The company has no employees and has therefore not implemented any pension scheme, nor is it obligated to do so according to the law on compulsory occupational pension.

No remuneration or loans/securities have been granted to the Board chairman or other related parties.

Expensed audit fee (VAT not included)	2020
Statutory audit (incl. technical assistance)	1 111
Other assistance	0
Totalt audit fees	1 111

Note 7 Restricted bank deposits

The company has no restricted bank deposits.



BELHAVEN AS

Org.no. 924776277

Financial statements 2020

Note 8 Balance with group companies

Non-current debt

Group company	2020
Belships Shipholding AS	9 800 000
Belships ASA	11 490 237
Total	21 290 237

In 2020 Belhaven AS entered into a long-term credit facility agreement with Belships Shipholding AS and Belships ASA. The credit balances carries an interest rate of LIBOR +3.75% margin. The credit facility is due after 5 years.

Non-current intercompany balances are interest calculated on market terms.

Note 9 Related-party transactions

Belhaven AS has expensed a fee amounting to USD 184 101 to Belships ASA which is guarantor of the loan facility. In addition, Belships ASA is granted an administration fee of USD 31 944 in 2020.



To the General Meeting of Belhaven AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Belhaven AS, which comprise the balance sheet as at 31 December 2020, 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 31 December 2020, 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 for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including a true and fair view 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.

*PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 VAT, www.pwc.no
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and
authorised accounting firm*



Independent Auditor's Report - Belhaven AS



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.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

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.

Stavanger, 13 July 2021
PricewaterhouseCoopers AS

Tom Notland
State Authorised Public Accountant

(This document is signed electronically)

(2)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Notland, Tom	BANKID_MOBILE	2021-07-13 11:26

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- The original document(s)
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of the document.



Skatteetaten

Vår dato
12.07.2021

Din/Deres dato
23.06.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR435808664

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6054234

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

BELHAVEN AS
Lilleakerveien 6D
0283 OSLO

Att. Edwin Johansen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Belhaven AS, org.nr. 924 776 277

Vi viser til deres brev av 23. juni 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Belhaven AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Belhaven 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. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Belhaven AS er eid av et norsk selskap som tidligere er gitt tillatelse til å utarbeide årsregnskap og årsberetning på engelsk. Selskapets virksomhet består i å eie og leie ut skip. Selskapets kommersielle og tekniske management er begge hjemmehørende i utlandet. Det er også selskapets kunder og potensielt også långivere.

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 eiet av ett selskap som også har tillatelse til å benytte engelsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.