



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 832 340 022
Organisasjonsform: Aksjeselskap
Foretaksnavn: CHEM TANK SHIPPING XII AS
Forretningsadresse: Kalfarveien 57A
5022 BERGEN

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Frank-Petter Kval
Dato for fastsettelse av årsregnskapet: 14.04.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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

Brønnøysundregistrene, 30.07.2025



Resultatregnskap

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	6 444 284	
Sum inntekter		6 444 284	
Kostnader			
Operating expense ship		2 525 727	
Depreciation and amortisation expenses	2	1 749 600	
Other expenses	3, 4	158 481	28
Sum kostnader		4 433 808	28
Driftsresultat		2 010 476	-28
Finansinntekter og finanskostnader			
Annen renteinntekt		117 891	
Other financial income		4 680	
Sum finansinntekter		122 571	
Annen rentekostnad		1 456 626	
Other financial expenses		69 100	
Sum finanskostnader		1 525 726	
Netto finans		-1 403 155	
Resultat før skattekostnad		607 321	-28
Årsresultat	6	607 321	-28
Årsresultat etter minoritetsinteresser		607 321	-28
Totalresultat		607 321	-28
Overføringer og disponeringer			
Other equity		607 321	-28
Sum overføringer og disponeringer		607 321	-28



Balanse

Beløp i: USD	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Ships	2	63 348 762	
Sum varige driftsmidler		63 348 762	
Other long-term receivables	1		
Sum anleggsmidler		63 348 762	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	1	796 615	
Other short-term receivables		50 190	
Konsernfordringer		1 590	
Sum fordringer		848 395	
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		4 516 991	2 374
Sum bankinnskudd, kontanter og lignende		4 516 991	2 374
Sum omløpsmidler		5 365 386	2 374
SUM EIENDELER		68 714 148	2 374
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 8	266 261	2 949
Overkurs	8	28 223 739	
Sum innskutt egenkapital		28 490 000	2 949



Balanse

Beløp i: USD	Note	2024	2023
Opptjent egenkapital			
Other equity	8	606 745	-575
Sum opptjent egenkapital		606 745	-575
Sum egenkapital		29 096 745	2 374
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	5	37 689 235	
Sum annen langsiktig gjeld		37 689 235	
Sum langsiktig gjeld		37 689 235	0
Kortsiktig gjeld			
Leverandørgjeld		394 071	
Other current liabilities	1	1 534 097	
Sum kortsiktig gjeld		1 928 168	
Sum gjeld		39 617 403	0
SUM EGENKAPITAL OG GJELD		68 714 148	2 374



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 660593

Enheten

Organisasjonsnummer: 832 340 022
Organisasjonsform: Aksjeselskap
Foretaksnavn: CHEM TANK SHIPPING XII AS
Forretningsadresse: Kalfarveien 57A
5022 BERGEN

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Frank-Petter Kval
Dato for fastsettelse av årsregnskapet: 14.04.2025

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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

Brønnøysundregistrene, 29.07.2025



Organisasjonsnr: 832 340 022
CHEM TANK SHIPPING XII AS

RESULTATREGNSKAP

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	6 444 284	
Sum inntekter		6 444 284	
Kostnader			
Operating expense ship		2 525 727	
Depreciation and amortisation expenses	2	1 749 600	
Other expenses	3, 4	158 481	28
Sum kostnader		4 433 808	28
Driftsresultat		2 010 476	-28
Finansinntekter og finanskostnader			
Annen renteinntekt		117 891	
Other financial income		4 680	
Sum finansinntekter		122 571	
Annen rentekostnad		1 456 626	
Other financial expenses		69 100	
Sum finanskostnader		1 525 726	
Netto finans		-1 403 155	
Resultat før skattekostnad		607 321	-28
Årsresultat	6	607 321	-28
Årsresultat etter minoritetsinteresser		607 321	-28
Totalresultat		607 321	-28
Overføringer og disponeringer			
Other equity		607 321	-28
Sum overføringer og disponeringer		607 321	-28



Organisasjonsnr: 832 340 022
CHEM TANK SHIPPING XII AS

BALANSE

Beløp i: USD Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Ships 2 63 348 762
Sum varige driftsmidler 63 348 762

Other long-term receivables 1

Sum anleggsmidler 63 348 762 0

Omløpsmidler

Varer

Fordringer

Accounts receivables 1 796 615
Other short-term
receivables 50 190
Konsernfordringer 1 590
Sum fordringer 848 395

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 4 516 991 2 374

Sum bankinnskudd,
kontanter og lignende 4 516 991 2 374

Sum omløpsmidler 5 365 386 2 374

SUM EIENDELER 68 714 148 2 374

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 7, 8 266 261 2 949
Overkurs 8 28 223 739
Sum innskutt egenkapital 28 490 000 2 949

Opptjent egenkapital

Other equity 8 606 745 -575
Sum opptjent egenkapital 606 745 -575

Sum egenkapital 29 096 745 2 374

Gjeld

Langsiktig gjeld



Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	5	37 689 235	
Sum annen langsiktig gjeld		37 689 235	
Sum langsiktig gjeld		37 689 235	0
Kortsiktig gjeld			
Leverandørgjeld		394 071	
Other current liabilities	1	1 534 097	
Sum kortsiktig gjeld		1 928 168	
Sum gjeld		39 617 403	0
SUM EGENKAPITAL OG GJELD		68 714 148	2 374



Organisasjonsnr: 832 340 022
CHEM TANK SHIPPING XII AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
3

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



To the General Meeting of Chem Tank Shipping XII AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Chem Tank Shipping XII AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The financial statements for the previous period have not been audited and the comparative figures have therefore not been subject to audit. This matter does not affect our opinion on the financial statements.

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 of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

PricewaterhouseCoopers AS, Torgallmenningen 14, 5014 Bergen, P.O. Box 3984 - Sandviken, NO-5835 Bergen
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Bergen, 7 April 2025

PricewaterhouseCoopers AS

Robert Lambach

State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lambach, Robert	BANKID	2025-04-07 08:13

This document package contains:

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



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.



Income statement
Amounts in USD
Chem Tank Shipping XII AS

OPERATING INCOME AND OPERATING EXPENSES	NOTE	2024	2023
Revenue	1	6 444 284	0
Total income		6 444 284	0
Operating expense ship		2 525 727	0
Depreciation and amortisation expenses	2	1 749 600	0
Other expenses	3, 4	158 481	28
Total expenses		4 433 808	28
Operating profit		2 010 476	-28
FINANCIAL INCOME AND EXPENSES			
Other interest income		117 891	0
Other financial income		4 680	0
Other interest expenses		1 456 626	0
Other financial expenses		69 100	0
Net financial items		-1 403 155	0
Net profit before tax		607 321	-28
Net profit or loss	6	607 321	-28
ATTRIBUTABLE TO			
Other equity		607 321	-28
Total		607 321	-28

Chem Tank Shipping XII AS



Balance sheet

Amounts in USD

Chem Tank Shipping XII AS

ASSETS	NOTE	2024	2023
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Ships	2	63 348 762	0
Total property, plant and equipment		63 348 762	0
Total non-current assets		63 348 762	0
CURRENT ASSETS			
DEBTORS			
Accounts receivables	1	796 615	0
Other short-term receivables		50 190	0
Receivables from group companies		1 590	0
Total receivables		848 395	0
Cash and cash equivalents		4 516 991	2 374
Total current assets		5 365 386	2 374
Total assets		68 714 148	2 374

Chem Tank Shipping XII AS



Balance sheet

Amounts in USD

Chem Tank Shipping XII AS

EQUITY AND LIABILITIES	NOTE	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital	7, 8	266 261	2 949
Share premium reserve	8	28 223 739	0
Total paid-up equity		28 490 000	2 949
RETAINED EARNINGS			
Other equity	8	606 745	-575
Total retained earnings		606 745	-575
Total equity		29 096 745	2 374
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions	5	37 689 235	0
Total non-current liabilities		37 689 235	0
CURRENT LIABILITIES			
Trade payables		394 071	0
Other current liabilities	1	1 534 097	0
Total current liabilities		1 928 168	0
Total liabilities		39 617 403	0
Total equity and liabilities		68 714 148	2 374

Bergen, 07.04.2024

The board of Chem Tank Shipping XII AS

Erik Nicolai Heidenreich
chairman of the board

Torfin Ernst Georg Eide
member of the board

Lars Christian Uchermann Wiese
member of the board

Kjetil Holden
member of the board
Chem Tank Shipping XII AS

Bjørn Johan Sjaastad
member of the board

Frank-Petter Kval
general Manager



Notes to the financial statements

Accounting principles

The company was incorporated on 04.10.2023.

1.1 Conformity of principles

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

1.2 Valuation and classification of assets and liabilities

Assets included for long-term ownership and use are classified as fixed assets. Other assets are classified as current assets. Receivables that fall due within one year of the balance sheet date are classified as current assets. The same principles are used when classifying short-term and long-term debt.

Current assets are valued at the lower of acquisition cost and fair value

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. 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.

Other long-term debt and short-term debt are valued at par.

1.3 Translation of foreign currency

a) Functional, accounting and presentation currency

The financial statements are presented in USD, which is the functional, accounting and presentation currency of the company.

b) Transactions and balance sheet items in foreign currency

Foreign currency transactions are translated to the functional currency at the exchange rate on the date of the transaction. Balance sheet items are translated to the functional currency at the exchange rate on the balance sheet date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.



1.4 Property, plant and equipment

Fixed assets are valued at acquisition cost less depreciation and write-downs. When disposing of fixed assets, the gain or loss is calculated as the difference between remuneration and book value. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset.

Depreciation is calculated using the linear method based on expected economic lifetime and salvage value at the end of the economic lifetime. Depreciation period and method are evaluated annually to ensure that the period and method match the economic realities concerning the asset. The same is true for the salvage value.

The costs related to drydock are capitalized and depreciated periodically to the next drydock. When acquiring a vessel, part of the acquiring cost is decomposed and depreciated to the next drydock if considered material. Other maintenance is expensed on an ongoing basis under operating costs. If the drydock includes significant improvements, the cost related to this will be added to the vessel and depreciated in line with the vessel.

1.5 Accounts receivables and other 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. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

1.6 Capitalized loan fees

Costs related to the establishing of debt to credit institutions are capitalized and amortized over the duration of the loan.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash, bank deposits and other means of payment with maturations less than three months from acquisition.

1.8 Tax

The company is taxed based on the Norwegian tonnage tax regime from 01.01.2024. As part of the tonnage tax arrangement, the company is exempt from tax liability on ordinary income. However, net financial profit is taxed at a rate of 22%. Deferred tax asset resulting from net financial loss carried forward is not capitalized in the balance sheet. Payable tonnage tax is classified as other operating expense.

1.9 Revenues

The company's vessels have entered into charter agreement with Hansa Tankers AS. Net charter income and travelling dependent costs earned are allocated to the participating vessels based on pool points as the service is delivered.

1.10 Expenses

Expenses are normally incurred in the same period as relating revenue is earned. In cases where there is no clear relation between expense and revenue, the allocation is done on the company's discretion. Other exemptions from the matching principles are described where relevant.

1.11 Provisions

A provision is booked when the company has an obligation resulting from a previous event, it is probable that there will be an economic settlement resulting from this obligation, and the size of the settlement can be measured on a reliable basis.



Note 1 - Revenues

The company's vessel has entered into commercial management agreement with Hansa Tankers AS.

Revenue in 2024 relates partly to income from participation in the Hansa Tankers pool, and partly from time charter agreements with an external party. Total income in 2024 is USD 6 444 284.

Outstanding amounts as at 31.12.:

Accounts receivable:

Receivables	2024	2023
Hansa Tankers AS, pool balance	796 615	0

Short term liabilities	2024	2023
Pre-paid TC revenue	712 900	0
Total	712 900	0

Note 2 - Vessels, capitalized drydock

	Vessels	Capitalized drydock	Total
Acquisition cost 05.02.2024	0	0	0
Additions	65 098 362	0	65 098 362
Disposals	0	0	0
Acquisition cost 31.12.2024	65 098 362	0	65 098 362
Accumulated depreciation 05.03.2024	-	-	-
This year's depreciation	1 749 600	-	1 749 600
Accumulated depreciation 31.12.2024	1 749 600	-	1 749 600
Book value as at 31.12.2024	63 348 762	0	63 348 762

Expected economic lifetime 17
Depreciation plan Linear

Two company owns two vessels.

The company aquired the vessels in july 2024. Reimaing economic lifetime at date of delivery was 17 years.

No part of the purchase price has been allocated to dry dock, as the remaining period until the next required dry dock is limited (next dry dock due in 2026).

Note 3 - Employees, remunerations

Employees

The company has no employees. The company is not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act.

Remuneration to the board of directors

There has been no remuneration paid out to the board of directors.



Note 4 - Transactions with related parties

The company has no employees, but purchases all management services from related party Tailwind Management AS. In 2024 fees related to this amount to USD 113 333.

Note 5 - Debt to financial institutions

Debt secured by charges	2024
Debt to financial institutions	38 132 300
Total	38 132 300

The company has capitalized borrowing costs of USD 443 065 as of 31.12.2024. These are depreciated over the remaining loan period of 5 years. Capitalized borrowing costs are presented as part of debt to financial institutions.

Maturity structure of debt to financial institutions	Debt to SR Bank
Debt per 31.12.2024	38 132 300
2025	2 990 800
2026	2 990 800
2027	2 990 800
2028	2 990 800
2029	26 169 100

The debt is repaid in quarterly instalments of USD 747 000 (for both vessels combined), in addition to a balloon payment of USD 23 926 000 at the last quarterly payment.

Charged assets and guarantees

The following assets have been charged as security for the company's debt

Asset		Book value
		31.12.2024
Vessels	USD	63 348 762
Cash and cash equivalents	USD	4 516 991
Accounts receivables	USD	796 615
Total		68 662 368

In addition, the company's shareholder has charged its shares in Chem Tank Shipping XII as security for the debt.

The debt to credit institutions includes covenants.

The company is compliant with the covenants as of 31.12.24



Note 6 - Taxes

This year's tax expense	2024
Payable tax	-
Total tax expense	-
Tonnage tax	3 096
Net taxable financial result	-236 260
This year's payable tax	
Taxable financial profit	-236 260
Tax rate	22 %
This year's tax payable	-
Temporary differences	
Taxable financial loss carried forward	-236 260
Basis deferred tax	-236 260
Deferred tax	-51 977
Not capitalized	51 977
Deferred tax in the balance sheet	-

Note 7 - Total shares and shareholders

The share capital of NOK 2 849 000 consists of 2 849 shares each with a par value of NOK 1 000.

List of largest shareholders as at 31.12.2024

Name	Number of shares	Ownership
Chem Tank Invest XII AS	2 849	100 %
Total	2 849	100 %

Shareholders with positions in the company

Lars Wiese (Share of Wieco AS, Skibsaktieselskapet Abaco AS and Patronia AS)	Member of the board
Bjørn Sjaastad (Share of AS Spesialtank)	Member of the board
Frank-Petter Kval (share of Chem Anchor Invest XII AS)	General manager

Note 8 - Equity capital

	Share capital	Share premium	Other equity capital	Total
Equity capital 05.03.2024	2 949		-575	2 374
Capital reduction	-2 949			-2 949
Capital contribution	266 261	28 223 739		28 490 000
Result for the year			607 321	607 321
Equity capital 31.12.2024	266 261	28 223 739	606 745	29 096 745














FS Chem Tank Shipping XII AS 2024

Final Audit Report

2025-04-08

Created:	2025-04-07
By:	Frank Petter Kval (frank.petter.kval@tailwind.as)
Status:	Signed
Transaction ID:	CBJCHBCAABAA2HOKC_yY1u2j2l9RdqGC4o2NvUmKfyBr














"FS Chem Tank Shipping XII AS 2024" History

-  Document created by Frank Petter Kval (frank.petter.kval@tailwind.as)
2025-04-07 - 2:10:38 PM GMT
-  Document emailed to fpk@tailwind.as for signature
2025-04-07 - 2:10:43 PM GMT
-  Email viewed by fpk@tailwind.as
2025-04-07 - 2:13:56 PM GMT
-  Signer fpk@tailwind.as entered name at signing as Frank-Petter Kval
2025-04-07 - 2:14:23 PM GMT
-  Document e-signed by Frank-Petter Kval (fpk@tailwind.as)
Signature Date: 2025-04-07 - 2:14:25 PM GMT - Time Source: server
-  Document emailed to nicolai.heidenreich@nrp.no for signature
2025-04-07 - 2:14:27 PM GMT
-  Email viewed by nicolai.heidenreich@nrp.no
2025-04-07 - 2:44:52 PM GMT
-  Signer nicolai.heidenreich@nrp.no entered name at signing as Nicolai Heidenreich
2025-04-07 - 2:45:06 PM GMT
-  Document e-signed by Nicolai Heidenreich (nicolai.heidenreich@nrp.no)
Signature Date: 2025-04-07 - 2:45:08 PM GMT - Time Source: server
-  Document emailed to Lars Wiese (lars.wiese@abaco.no) for signature
2025-04-07 - 2:45:10 PM GMT
-  Email viewed by Lars Wiese (lars.wiese@abaco.no)
2025-04-08 - 8:06:36 AM GMT



Adobe Acrobat Sign



-  Document e-signed by Lars Wiese (lars.wiese@abaco.no)
Signature Date: 2025-04-08 - 8:07:21 AM GMT - Time Source: server
-  Document emailed to Torfin Eide (torfin.eide@hansa-tankers.com) for signature
2025-04-08 - 8:07:23 AM GMT
-  Email viewed by Torfin Eide (torfin.eide@hansa-tankers.com)
2025-04-08 - 10:14:33 AM GMT
-  Document e-signed by Torfin Eide (torfin.eide@hansa-tankers.com)
Signature Date: 2025-04-08 - 10:15:08 AM GMT - Time Source: server
-  Document emailed to kjetil.holden@klavenessmarine.com for signature
2025-04-08 - 10:15:10 AM GMT
-  Email viewed by kjetil.holden@klavenessmarine.com
2025-04-08 - 10:17:13 AM GMT
-  Signer kjetil.holden@klavenessmarine.com entered name at signing as Kjetil Holden
2025-04-08 - 10:17:34 AM GMT
-  Document e-signed by Kjetil Holden (kjetil.holden@klavenessmarine.com)
Signature Date: 2025-04-08 - 10:17:36 AM GMT - Time Source: server
-  Document emailed to bjorn.sjaastad@bsco.no for signature
2025-04-08 - 10:17:38 AM GMT
-  Email viewed by bjorn.sjaastad@bsco.no
2025-04-08 - 2:23:38 PM GMT
-  Signer bjorn.sjaastad@bsco.no entered name at signing as Bjørn Sjaastad
2025-04-08 - 2:24:27 PM GMT
-  Document e-signed by Bjørn Sjaastad (bjorn.sjaastad@bsco.no)
Signature Date: 2025-04-08 - 2:24:29 PM GMT - Time Source: server
-  Agreement completed.
2025-04-08 - 2:24:29 PM GMT





Skatteetaten

Vår dato	Din/Deres dato	Saksbehandler
30.01.2025	14.01.2025	Negat Idris
800 80 000	Din/Deres referanse	Telefon
Skatteetaten.no		40922043
Org.nr	Vår referanse	Postadresse
974761076	2025/5016457	Postboks 9200 Grønland 0134 OSLO

CHEM TANK INVEST XII AS
Att.Frank-Petter Kval
Postboks 2322 Møllendal
5867 BERGEN
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 14. januar 2025 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Chem Tank Invest XII AS org.nr. **932 340 003**
Chem Tank Shipping XII AS org.nr. **832 340 022**

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

Chem Tank Shipping XII AS er et heleid datterselskap av Chem Tank Invest XII AS som har hovedsakelig norske og utenlandske profesjonelle eiere. Selskapene driver internasjonal befraktningsvirksomhet, og all kommunikasjon med samarbeidspartnerne er på 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 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 “informativ 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 hovedsakelig eid av norske og utenlandske profesjonelle investorer. 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

Negat Idris
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.