



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 923 937 358  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: NOCC FINANCE AS  
Forretningsadresse: Drammensveien 167  
0277 OSLO

### Regnskapsår

Årsregnskapets periode: 14.11.2019 - 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: Erik Rønning  
Dato for fastsettelse av årsregnskapet: 16.06.2021

### 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, 26.06.2022



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sum inntekter		0	0
<b>Kostnader</b>			
Annen driftskostnad		53 674	
Sum kostnader		53 674	0
<b>Driftsresultat</b>		<b>-53 674</b>	<b>0</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		5	
Annen renteinntekt		24	
Annen finansinntekt		300	
Sum finansinntekter		329	0
Rentekostnad til foretak i samme konsern		1 400	
Annen finanskostnad		154	
Sum finanskostnader		1 554	0
<b>Netto finans</b>		<b>-1 225</b>	<b>0</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-54 899</b>	<b>0</b>
Skattekostnad på ordinært resultat		-12 158	
<b>Ordinært resultat etter skattekostnad</b>		<b>-42 741</b>	<b>0</b>
<b>Årsresultat</b>		<b>-42 741</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-42 741</b>	
<b>Totalresultat</b>		<b>-42 741</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-42 741	
Sum overføringer og disponeringer		-42 741	



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum immaterielle eiendeler		0	0
<b>Varige driftsmidler</b>			
Sum varige driftsmidler		0	0
<b>Finansielle anleggsmidler</b>			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
Sum varer		0	0
<b>Fordringer</b>			
Konsernfordringer		4 436	
Sum fordringer		4 436	0
<b>Investeringer</b>			
Sum investeringer		0	0
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		3 178	
Sum bankinnskudd, kontanter og lignende		3 178	
Sum omløpsmidler		7 614	0
<b>SUM EIENDELER</b>		<b>7 614</b>	<b>0</b>

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Innskutt egenkapital</b>			
Selskapskapital		3 269	
Overkurs		1 634	
Annen innskutt egenkapital		0	0
<b>Sum innskutt egenkapital</b>		<b>4 903</b>	<b>0</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		368	
<b>Sum opptjent egenkapital</b>		<b>368</b>	
<b>Sum egenkapital</b>		<b>5 271</b>	<b>0</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld			
<b>Sum annen langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Annen kortsiktig gjeld		2 342	
<b>Sum kortsiktig gjeld</b>		<b>2 342</b>	<b>0</b>
<b>Sum gjeld</b>		<b>2 342</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>7 614</b>	<b>0</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 717716

**Enheten**

Organisasjonsnummer: 923 937 358  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: NOCC FINANCE AS  
Forretningsadresse: Drammensveien 167  
0277 OSLO

**Regnskapsår**

Årsregnskapets periode: 14.11.2019 - 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: Erik Rønning  
Dato for fastsettelse av årsregnskapet: 16.06.2021

**Grunnlag for avgivelse**

År 2020: Årsregnskap 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, 18.09.2021



Organisasjonsnr: 923 937 358  
NOCC FINANCE AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sum inntekter		0	0
<b>Kostnader</b>			
Annen driftskostnad		53 674	
Sum kostnader		53 674	0
<b>Driftsresultat</b>		-53 674	0
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		5	
Annen renteinntekt		24	
Annen finansinntekt		300	
Sum finansinntekter		329	0
Rentekostnad til foretak i samme konsern		1 400	
Annen finanskostnad		154	
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<b>Totalresultat</b>		-42 741	
<b>Overføringer og disponeringer</b>			
Udekket tap		-42 741	
Sum overføringer og disponeringer		-42 741	



Organisasjonsnr: 923 937 358  
NOCC FINANCE AS

## BALANSE

**Beløp i: NOK** **Note** **2020** **2019**

### BALANSE - EIENDELER

<b>Anleggsmidler</b>			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	0
<b>Varige driftsmidler</b>			
Sum varige driftsmidler		0	0
<b>Finansielle anleggsmidler</b>			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
Varer			
Sum varer		0	0
<b>Fordringer</b>			
Konsernfordringer		4 436	
Sum fordringer		4 436	0
<b>Investeringer</b>			
Sum investeringer		0	0
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		3 178	
Sum bankinnskudd, kontanter og lignende		3 178	
Sum omløpsmidler		7 614	0
<b>SUM EIENDELER</b>		<b>7 614</b>	<b>0</b>

### BALANSE - EGENKAPITAL OG GJELD

<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital		3 269	
Overkurs		1 634	
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		4 903	0
<b>Opptjent egenkapital</b>			
Annen egenkapital		368	



Sum opptjent egenkapital	368	
Sum egenkapital	5 271	0
Gjeld		
Langsiktig gjeld		
Sum avsetninger for forpliktelser	0	0
Annen langsiktig gjeld		
Sum annen langsiktig gjeld	0	0
Sum langsiktig gjeld	0	0
Kortsiktig gjeld		
Annen kortsiktig gjeld	2 342	
Sum kortsiktig gjeld	2 342	0
Sum gjeld	2 342	0
SUM EGENKAPITAL OG GJELD	7 614	0



Organisasjonsnr: 923 937 358  
NOCC FINANCE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

1

**Regnskapsprinsipper**

The office of NOCC Finance AS is located at Drammensveien 167, Oslo. The Company was established 14 November 2019, and the Financial Statements are for the period 14 November 2019 until 31 December 2020. PREPARATION OF THE FINANCIAL STATEMENTS The financial statements of NOCC Finance AS have been prepared in accordance with the Accounting Act 1998 and NRS 8 -generally accepted accounting principles for small enterprises in Norway. The financial statements have been prepared at historical cost. Functional currency and presentation currency The Company's presentation currency as well as the functional currency is USD. The following exchange rates have been applied NOK/USD: 31 December 2020: 8,5375 Pension liabilities The Company has no employees and thus not obligated to have a pension scheme. Classification of assets and liabilities Current assets and short-term liabilities include items that fall due for payment within one year after the balance sheet date. Other items are classified as fixed assets/long-term obligations. Current assets are valued at the lower of acquisition cost and fair value. Short-term debt is entered in the balance sheet at the nominal amount at the time of establishment. Fixed assets are valued at acquisition cost written down to fair value if the fall in value is expected to be permanent. Long-term liabilities are entered in the balance sheet at the nominal amount at the time of establishment Tax The tax charges in the income statement consist of tax payable and change in deferred tax. Deferred income tax is provided for with a tax rate of 22%, using the liability method on all temporary differences between the tax base of financial items, their carrying value for financial reporting purposes, their carrying value for financial reporting purposes as well as any financial tax losses carried forward. The tax position on all differences between accounting and tax values of assets and liabilities are calculated with a resulting deferred tax or deferred tax asset, with the exception of: - temporary differences related to investments in subsidiaries, associated companies or jointly controlled businesses when the temporary differences will be reversed and this is not expected to happen in the foreseeable future. The tax increasing and reducing temporary differences that reverse or can reverse in the same periods are netted. Deferred tax is measured based on the expected future tax rates where temporary differences have arisen, and are entered at nominal value and classified as long-term liabilities in the statement of financial position. Following a change in the tax legislation in 2005 the tax losses can be carried forward indefinitely. Due to uncertainties whether tax losses carried forward may be utilized within reasonable time, the Company has not recognized any of its deferred tax assets in the balance sheet.

**Note**

1

Er det usikkerhet om fortsatt drift?: Nei

**Note**

2

**Antall aksjer og aksjeeiere**

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære	30.00	1000.00	3269.00

**Note**

3

**Lønn og ytelser****Note**

3

**Ytelser til ledende personer**

Er det gitt ytelser til ledende person: Nei

**Ytelser til daglig leder**

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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**Note**

3

**Ytelser til andre ledende personer****Note**

3

**Ytelser til revisjon**

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	3271.00	

<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	3271.00	

**Note**

5

**Antall årsverk i regnskapsåret**

Virksomheten har hatt følgende antall årsverk:

0.00

**Note**

5

**Obligatorisk tjenstepensjon**

Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:

Nei



Oppfyller pensjonsordning lovkravene: Nei

**Note**

4

**Lån og sikkerhetsstillelse til ledende personer og aksjeeiere**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



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# Financial Statements

## 2020

**NOCC Finance AS**  
(Org. nr. 923 937 358)



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## Board of Directors' Report 2020

### NOCC Finance AS

Address: Drammensveien 167, 0277 OSLO  
Org.no: 923 937 358

#### General

NOCC Finance AS was established 14 November 2019. All the shares are owned by NOCC AS and the company is located in Oslo. The purpose of the company was to be the bareboat owner of the vessel Asian King. The re-financing of the vessel Asian King did not take place, and thus NOCC Finance is an empty company without any assets or activity.

#### Health, safety and environment

The company has no employees. The Board of Directors consists of three men. The company's operation does not result in pollution to the environment beyond what is normal for operating the type of vessel owned by the company. The vessel is operated by managers whom have been subject to ISO certification and as such are subject to strict quality assurance schemes.

#### Going concern

In accordance with the Accounting Act § 3-3, we confirm that the financial statements have been prepared under the assumption of going concern.

#### Commercial and corporate management

There is no commercial activity in the company.

#### Comments to the financial statements

There has been no commercial activity in the company during 2020 and no operating income during the year. Total operating expenses for the year was USD 53 674, net financial was USD - 1,225 and loss after tax for the year was USD - 42,714.

The cash balance of the company was USD 3,178 and total assets USD 7,614 at the end of the year. Equity was USD 5,271 and current liabilities USD 2,343.

We confirm, to the best of our knowledge, that the financial information for the period 1 January to 31 December 2020 gives a true and fair view of the assets, liabilities, financial position and profit or loss of the entity.

Oslo, 5 May 2021  
Board of Directors, NOCC Finance AS

DocuSigned by:

Olav Sollie  
Chairman

DocuSigned by:

Snorre Schie Krogstad  
Board member

DocuSigned by:

Per Fomsgaard Hansen  
Board member



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## NOCC Finance AS

Income statement 14 November 2019 - 31 December 2020

USD

	Note	2019/2020
<b>OPERATING INCOME AND EXPENSES</b>		
OPERATING INCOME AND EXPENSES		
Other operating expenses	2	(53 674)
Total operating expenses		(53 674)
<b>OPERATING PROFIT/(LOSS)</b>		<b>(53 674)</b>
FINANCIAL INCOME AND EXPENSES		
Interest income		29
Net gain/(loss) on foreign exchange		146
Interest expenses group	5	(1 400)
<b>NET FINANCIAL ITEMS</b>		<b>(1 225)</b>
<b>PROFIT/(LOSS) BEFORE TAX</b>		<b>(54 899)</b>
Taxes	6	(12 159)
<b>PROFIT/(LOSS) AFTER TAX</b>		<b>(42 741)</b>



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**NOCC Finance AS**  
Statement of financial position as at 31 December 2020

USD

Note 31.12.2020

**ASSETS**

FIXED ASSETS

-

CURRENT ASSETS

Current receivable - group	5	4 436
Cash and cash equivalents	3	3 178
<b>TOTAL CURRENT ASSETS</b>		<b>7 614</b>

**TOTAL ASSETS 7 614**

USD 1 000

**EQUITY AND LIABILITIES**

EQUITY

Paid-in equity:

Share capital	4	3 269
Share premium reserve	4	1 634
<b>Total paid-in equity</b>		<b>4 903</b>

Other equity:

Other equity	4	368
<b>Total other equity</b>		<b>368</b>

**Total equity 5 271**

LIABILITIES

CURRENT LIABILITIES

Other current liabilities		2 343
<b>Total current liabilities</b>		<b>2 343</b>

**TOTAL LIABILITIES 2 343**

**TOTAL EQUITY AND LIABILITIES 7 614**

Oslo, 5 May 2021

DocuSigned by:  
  
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Snorre Schie Krogstad

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Olav Sollie (Chairman)

DocuSigned by:  
  
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Per Fomsgaard Hansen



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NOCC Finance AS

## Note 1 Accounting Principles

The office of NOCC Finance AS is located at Drammensveien 167, Oslo.

The Company was established 14 November 2019, and the Financial Statements are for the period 14 November 2019 until 31 December 2020.

### PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements of NOCC Finance AS have been prepared in accordance with the Accounting Act 1998 and NRS 8 -generally accepted accounting principles for small enterprises in Norway.

The financial statements have been prepared at historical cost.

### Functional currency and presentation currency

The Company's presentation currency as well as the functional currency is USD. The following exchange rates have been applied NOK/USD: 31 December 2020: 8,5375

### Pension liabilities

The Company has no employees and thus not obligated to have a pension scheme.

### Classification of assets and liabilities

Current assets and short-term liabilities include items that fall due for payment within one year after the balance sheet date. Other items are classified as fixed assets/long-term obligations.

Current assets are valued at the lower of acquisition cost and fair value. Short-term debt is entered in the balance sheet at the nominal amount at the time of establishment.

Fixed assets are valued at acquisition cost written down to fair value if the fall in value is expected to be permanent. Long-term liabilities are entered in

the balance sheet at the nominal amount at the time of establishment

### Tax

The tax charges in the income statement consist of tax payable and change in deferred tax.

Deferred income tax is provided for with a tax rate of 22%, using the liability method on all temporary differences between the tax base of financial items, their carrying value for financial reporting purposes, their carrying value for financial reporting purposes as well as any financial tax losses carried forward.

The tax position on all differences between accounting and tax values of assets and liabilities are calculated with a resulting deferred tax or deferred tax asset, with the exception of:

- temporary differences related to investments in subsidiaries, associated companies or jointly controlled businesses when the temporary differences will be reversed and this is not expected to happen in the foreseeable future.

The tax increasing and reducing temporary differences that reverse or can reverse in the same periods are netted.

Deferred tax is measured based on the expected future tax rates where temporary differences have arisen, and are entered at nominal value and classified as long-term liabilities in the statement of financial position.

Following a change in the tax legislation in 2005 the tax losses can be carried forward indefinitely.

Due to uncertainties whether tax losses carried forward may be utilized within reasonable time, the Company has not recognized any of its deferred tax assets in the balance sheet.



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NOCC Finance AS

## Note 2 Other Operating expenses

	2019/2020
Audit fees	3 371
Management fee	49 693
Other administrative expenses	609
<b>Total</b>	<b>53 674</b>

The company had no employees during the period and the company is not obliged to have a pension scheme.

Auditors fee (amount excl VAT):	2019/2020
Audit fee	3 371
<b>Total</b>	<b>3 371</b>

## Note 3 Cash and cash equivalents

Cash and cash equivalents	31.12.2020
Bank deposit	3 178
<b>Total</b>	<b>3 178</b>

## Note 4 Equity

Equity 2019/2020	Share capital	Share premium reserve	Other equity	Total equity
Foundation 14.11.2019	3 269	1 634	0	4 903
Group Contribution			43 108	43 108
Net profit/(loss) 2019/2020	0	0	(42 741)	(42 741)
<b>Equity 31.12.2020</b>	<b>3 269</b>	<b>1 634</b>	<b>0</b>	<b>5 271</b>

The Financial Statements for NOCC Finance AS is for the period from foundation of the company 14.11.2019 until 31.12.2020.

As of 31 December 2020, the share capital consists of 30 shares with par value NOK 1000. For further shareholder information, please refer to note 19 in Group accounts.



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NOCC Finance AS

## Note 5 Payables and receivables - Group companies

<b>Group payables and receivables</b>	<b>2020</b>
Current receivables - Group	4 436

Interest on intercompany liabilities and receivables are calculated according to the Group agreement.

## Note 6 Tax

	2019/2020
Profit/(loss) before tax based on taxable income in NOK at NOK/USD exch. rate 31 December.	(54 899)
Currency difference	(367)
Non-deductible expenses/(income)	0
Basis of year's tax charge	(55 266)
Changes in temporary differences included loss carried forward	(0)
<b>Basis for tax payable in the profit and loss account</b>	<b>(55 267)</b>
+/- Group contribution received/(given)	55 267
<b>Taxable income</b>	<b>(0)</b>

### Specification of tax charge:

Tax payable on the result for the year	(12 159)
Tax effect on change in deferred loss brought forward	(0)
Excess/shortfall provided in previous years	0
Total tax payable	(12 159)
Tax effect on Group contribution	12 159
Change in deferred tax	0
Total tax payable	0

Loss carried forward 31.12	0
<b>Basis for deferred tax assets</b>	<b>0</b>

<b>Deferred tax calculated with rate 22% as per 31 December 2020. 22% as per 31 December 2019.</b>	<b>0</b>
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The nominal tax rate is 22% from the fiscal year 2019. The company has chosen not to take the deferred tax asset into the balance sheet. Thus the change in the nominal tax rate has no effect for the company.



Skatteetaten

Vår dato  
11.06.2020

Din/Deres dato  
03.06.2020

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
32212250

Org.nr  
974761076

Vår referanse  
2020/5530831

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

NORWEGIAN CAR CARRIERS AS  
Drammensveien 167  
0277 OSLO

Att. Erik Rønning

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 3. juni 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>NOCC Asian King AS</b>	<b>org.nr. 923 937 315</b>
<b>NOCC Finance AS</b>	<b>org.nr. 923 937 358</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 eid av et norsk selskap. Dette selskapet er eid av et annet norsk selskap som igjen er 50 % eid av et utenlandsk selskap og inngår i et internasjonalt konsern. Selskapene driver virksomhet knyttet til internasjonal shipping. Engelsk er selskapenes arbeidsspråk.

### 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 selskapene har kun en eier og er i 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

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



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To the General Meeting of NOCC Finance AS

INDEPENDENT AUDITOR'S REPORT

## Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of NOCC Finance AS showing a loss of USD 42 741. The financial statements comprise the statement of financial position as at 31 December 2020 and 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 and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for Opinion

We conducted our audit in accordance with 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 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.

### 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 scepticism throughout the audit. We also:

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NOCC Finance AS

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

We communicate with those charged with governance 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, 5 May 2021  
Deloitte AS

Reidar Ludvigsen  
State Authorised Public Accountant (Norway)

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"By my signature I confirm all dates and content in this document."

## Reidar Ludvigsen

State Authorised Public Accountant (Norway)

Serial number: 9578-5997-4-1501479

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