



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 921 689 772  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: VIKEN TANKERS AS  
Forretningsadresse: Ervikveien 24  
5106 ØVRE ERVIK

### Regnskapsår

Årsregnskapets periode: 01.01.2019 - 31.12.2019

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: 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: Tom Christopher Steckmest  
Dato for fastsettelse av årsregnskapet: 19.03.2020

### Grunnlag for avgivelse

År 2019: Årsregnskapet er elektronisk innlevert  
År 2018: Tall er hentet fra elektronisk innlevert årsregnskap fra 2019

*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, 26.09.2021



### Resultatregnskap

Beløp i: NOK	Note	2019	2018
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	5	53 294	3 321
<b>Sum kostnader</b>		<b>53 294</b>	<b>3 321</b>
<b>Driftsresultat</b>		<b>-53 294</b>	<b>-3 321</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		1 535	
Annen finansinntekt	6	451	337
<b>Sum finansinntekter</b>		<b>1 986</b>	<b>337</b>
Rentekostnad til foretak i samme konsern		3 154	
Annen finanskostnad	6	279	114
<b>Sum finanskostnader</b>		<b>3 433</b>	<b>114</b>
<b>Netto finans</b>		<b>-1 447</b>	<b>223</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-54 741</b>	<b>-3 098</b>
Skattekostnad på ordinært resultat	4	270	
<b>Ordinært resultat etter skattekostnad</b>		<b>-55 011</b>	<b>-3 098</b>
<b>Årsresultat</b>		<b>-55 011</b>	<b>-3 098</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-55 011</b>	<b>-3 098</b>
<b>Totalresultat</b>		<b>-55 011</b>	<b>-3 098</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	3	-55 011	-3 098
<b>Sum overføringer og disponeringer</b>		<b>-55 011</b>	<b>-3 098</b>



## Balanse

Beløp i: NOK	Note	2019	2018
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	1	760 694	760 694
Lån til foretak i samme konsern	5	71 703	
<b>Sum finansielle anleggsmidler</b>		<b>832 397</b>	<b>760 694</b>
<b>Sum anleggsmidler</b>		<b>832 397</b>	<b>760 694</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		6 483	7 281
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>6 483</b>	<b>7 281</b>
<b>Sum omløpsmidler</b>		<b>6 483</b>	<b>7 281</b>
<b>SUM EIENDELER</b>		<b>838 879</b>	<b>767 975</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	2, 3	61 852	61 852
Overkurs	3	633 604	688 615
<b>Sum innskutt egenkapital</b>		<b>695 455</b>	<b>750 467</b>
<b>Opptjent egenkapital</b>			
Udekket tap	3		
<b>Sum egenkapital</b>		<b>695 455</b>	<b>750 467</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	4	10	
<b>Sum avsetninger for forpliktelser</b>		<b>10</b>	
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	5	143 154	
<b>Sum annen langsiktig gjeld</b>		<b>143 154</b>	
<b>Sum langsiktig gjeld</b>		<b>143 164</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld			2 149
Betalbar skatt	4	260	
Kortsiktig konserngjeld	5		5 000
Annen kortsiktig gjeld	5		10 359
<b>Sum kortsiktig gjeld</b>		<b>260</b>	<b>17 508</b>
<b>Sum gjeld</b>		<b>143 424</b>	<b>17 508</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>838 879</b>	<b>767 975</b>



Skatteetaten

Vår dato  
22.03.2019

Din/Deres dato  
09.01.2019

Saksbehandler  
Henning Stokke

800 80 000  
Skatteetaten.no

Din/Deres referanse  
Oddbjørn Toft

Telefon  
800 80 000

Org.nr  
974761076

Vår referanse  
2019/5256823

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

VIKEN SHIPPING AS  
Postboks 74 Øvre Ervik  
5876 BERGEN

## Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 9. januar 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

- 921 689 713 Viken Fleet II AS
- 921 689 772 Viken Tankers AS
- 921 689 799 Inviken AS
- 921 689 837 Utviken AS
- 921 689 918 Norviken AS

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

### Bakgrunn

Fra søknaden gjengis:

*Viken Shipping AS er et internasjonalt konsern som har som hovedbeskjeftigelse å eie og drive skip herunder utføre administrative oppgaver som befraktning, operasjon og teknisk drift. Konsernets kunder er alle hjemmehørende i utlandet og noen av selskapene i konsernet har utenlandske eierinteresser. De fleste av bankene som finansierer selskapene er også hjemmehørende utenfor Norge.*

*Konsernet er av internasjonal karakter innenfor skipsfart og vi har derfor behov for å utarbeide regnskap på engelsk for å tilfredsstille rapporteringskrav samt gi informative regnskaper til våre eiere, bankforbindelser, kunder, leverandører etc.*

### Skattedirektoratets 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 m.v., 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 Skattedirektoratets 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.

Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene opererer innen en bransje der engelsk er bransjespråket. Videre er det vektlagt at konsernets kunder alle er hjemmehørende i utlandet.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Inger Helene Iversen  
seniorrådgiver  
Juridisk avdeling  
Skattedirektoratet

Henning Stokke

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

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To the General Meeting of Viken Tankers AS

## *Independent Auditor's Report*

### *Report on the Audit of the Financial Statements*

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#### *Opinion*

We have audited the financial statements of Viken Tankers AS, which comprise the balance sheet as at 31 December 2019, the income statement and statement of cash flows 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 2019, 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.

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#### *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.

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#### *Other information*

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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*PricewaterhouseCoopers AS, Sandviksbodene 2A, Postboks 3984 - Sandviken, NO-5835 Bergen*

*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 - Viken Tankers AS

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*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 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.

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*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*

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*Opinion on the Board of Directors' report*

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements and the going concern assumption is consistent with the financial statements and complies with the law and regulations.

(2)





Independent Auditor's Report - Viken Tankers AS

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*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.

Bergen, 18 March 2020  
**PricewaterhouseCoopers AS**

Jon Haugervåg  
State Authorised Public Accountant  
(This document is signed electronically)

(3)



 Securely signed with Brevio

## Revisjonsberetning

### Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Haugervåg, Jon	BANKID_MOBILE	2020-03-20 13:00

### This document package contains:

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- The original document(s)
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of the document.



**VIKEN TANKERS AS**

**FINANCIAL STATEMENTS**

**2019**

Figures in USD

Org. no. 921 689 772



## Income statement

Viken Tankers AS

All figures in USD

<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
Other operating expenses	5	53 294	3 321
<b>Total operating expenses</b>		<b>53 294</b>	<b>3 321</b>
<b>Operating profit</b>		<b>-53 294</b>	<b>-3 321</b>
<b>Financial income and expenses</b>			
Interest income from group companies		1 535	0
Other financial income	6	451	337
Interest expense to group companies		3 154	0
Other financial expenses	6	279	114
<b>Net financial items</b>		<b>-1 447</b>	<b>223</b>
Operating result before tax		-54 741	-3 098
Tax on ordinary result	4	270	0
<b>Ordinary result after tax</b>		<b>-55 011</b>	<b>-3 098</b>
<b>Annual net profit</b>		<b>-55 011</b>	<b>-3 098</b>
<b>Brought forward</b>			
Loss brought forward	3	55 011	3 098
<b>Net brought forward</b>		<b>-55 011</b>	<b>-3 098</b>



### Balance sheet

Viken Tankers AS

All figures in USD

<b>Assets</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Fixed assets</b>			
<b>Financial fixed assets</b>			
Investments in subsidiaries	1	760 694	760 694
Loan to group companies	5	71 703	0
<b>Total financial fixed assets</b>		<b>832 397</b>	<b>760 694</b>
<b>Total fixed assets</b>		<b>832 397</b>	<b>760 694</b>
<b>Current assets</b>			
Cash and bank deposits		6 483	7 281
<b>Total current assets</b>		<b>6 483</b>	<b>7 281</b>
<b>Total assets</b>		<b>838 879</b>	<b>767 975</b>



## Balance sheet

Viken Tankers AS

All figures in USD

Equity and liabilities	Note	2019	2018
<b>Equity</b>			
<b>Paid-up equity</b>			
Share capital	2, 3	61 852	61 852
Share premium reserve	3	633 604	688 615
<b>Total paid-up equity</b>		<b>695 455</b>	<b>750 467</b>
<b>Retained earnings</b>			
Uncovered loss	3	0	0
<b>Total retained earnings</b>		<b>0</b>	<b>0</b>
<b>Total equity</b>		<b>695 455</b>	<b>750 467</b>
<b>Liabilities</b>			
Deferred tax	4	10	0
Long-term liabilities to group companies	5	143 154	0
<b>Total of other long term liabilities</b>		<b>143 154</b>	<b>0</b>
<b>Current debt</b>			
Trade creditors		0	2 149
Tax payable	4	260	0
Liabilities to group companies	5	0	5 000
Other current debt	5	0	10 359
<b>Total current debt</b>		<b>260</b>	<b>17 508</b>
<b>Total liabilities</b>		<b>143 424</b>	<b>17 508</b>
<b>Total equity and liabilities</b>		<b>838 879</b>	<b>767 975</b>

Øvre Ervik, 18.03.2020

The board of Viken Tankers AS

*Hans O. Lindal*

Hans Olav Lindal  
chairman of the board

*Tom Christopher Steckmest*

Tom Christopher Steckmest  
member of the board



### Viken Tankers AS

#### Statement of cash flows

All figures in USD

	Note	2019	2018
<b>Cash Flow from operations</b>			
Profit before tax		-54 741	-3 098
Change in accruals		-12 508	17 508
<b>Net Cash Flow from operations</b>		<b>-67 249</b>	<b>14 410</b>
Loans to group companies	5	-71 703	0
Equity paid to subsidiary	1	-	-10 694
<b>Net Cash Flow from investing activities</b>		<b>-71 703</b>	<b>-10 694</b>
<b>Cash Flow from financing activities</b>			
<b>Loans from group companies</b>	5	138 154	
Paid in equity	2	-	3 565
<b>Net cash flow from financing activities</b>		<b>138 154</b>	<b>3 565</b>
Net change in cash and cash equivalents		-798	7 281
Cash and cash equivalents start of period		7 281	0
<b>Cash and cash equivalents 31.12.</b>		<b>6 483</b>	<b>7 281</b>



Viken Tankers AS

Notes to the financial statements

## Accounting principles

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

### Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed 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.

### Currency

USD is used as functional currency as the company operates in a USD environment. Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date.

### Investment in other companies

The cost method is applied to investments in subsidiaries. The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends received are initially taken to income. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in purchase cost. Dividend/group contribution from subsidiaries are reflected in the same year as the subsidiary makes a provision for the amount. Dividend from other companies are reflected as financial income when it has been approved.

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 writedown of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

### Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rate of 22% on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated.

The company entered into the Tonnage tax regime according to the Norwegian Fiscal act § 8-10 with effect from incorporation. The operating income is according to these rules exempted from taxation. Financial items are included in the tax basis. Tonnage tax is payable on vessels in operation.

The disclosure of deferred tax assets on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax assets which may be presented in the balance sheet are presented net.

### Cash flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits, and other short term investments which immediately and with minimal exchange risk can be converted into known cash amounts, with due date less than three months from purchase date.





## Viken Tankers AS

Notes to the financial statements

### Note 1 Long term investments in other companies

	Ownership/ voting rights	Balance sheet value	Equity 31.12.2019 100 %	Result 2019 100 %
<b>Subsidiaries</b>				
Inviken AS	100 %	253 565	-1 346 444	-1 384 751
Norviken AS	100 %	253 565	-985 190	-965 869
Utviken AS	100 %	253 565	-2 024 918	-1 909 754

Inviken AS, Norviken AS and Utviken AS have business office in Bergen.

### Note 2 Share capital and shareholder information

The share capital of NOK 530 000 consist of 100 shares with nominal value of NOK 5.300 each.

All shares are owned by Viken Fleet II AS.

Viken Fleet II AS prepares consolidated accounts including Viken Tankers AS and its subsidiaries. Viken Fleet II AS is owned 100% by Tom Chr. Steckmest.

### Note 3 Shareholder's equity

	Share capital	Share premium	Uncovered loss	Total
<b>Equity changes in the year</b>				
Equity 31.12.2019	61 852	688 615	0	750 467
Profit/loss for the year		-55 011	0	-55 011
<b>Equity 31.12.2019</b>	<b>61 852</b>	<b>633 604</b>	<b>0</b>	<b>695 455</b>



## Viken Tankers AS

Notes to the financial statements

### Note 4 Taxes

#### Calculation of deferred tax/deferred tax benefit

	2019	2018
<b>Temporary differences</b>		
Net temporary differences	46	0
Tax losses carried forward	0	0
<b>Basis for deferred tax</b>	<b>46</b>	<b>0</b>
Deferred tax	10	0
Deferred tax benefit not shown in the balance sheet	0	0
<b>Deferred tax in the balance sheet</b>	<b>10</b>	<b>0</b>

#### Basis for income tax expense, changes in deferred tax and tax payable

Result before taxes	-54 741	-3 098
Permanent differences	55 921	3 098
<b>Basis for the tax expense for the year</b>	<b>1 180</b>	<b>0</b>
Change in temporary differences	0	0
<b>Basis for payable taxes in the income statement</b>	<b>1 180</b>	<b>0</b>
+/- Group contributions received/given	0	0
<b>Taxable income (basis for payable taxes in the balance sheet)</b>	<b>1 180</b>	<b>0</b>

#### Components of the income tax expense

Payable tax on this year's result	260	0
<b>Total payable tax</b>	<b>260</b>	<b>0</b>
Change in deferred tax	10	0
Change in deferred tax due to change in tax rate	0	0
<b>Tax expense</b>	<b>270</b>	<b>0</b>

### Note 5 - Payroll expenses, number of employees, remunerations, loans to employees, etc.

The company has no employees. Wallem Steckmest & Co AS attends to the administrative services. The purchase of administration services amounts to 43 750 USD in 2019. Wallem Group attends to the company's operational and technical needs.

No remuneration was paid to the board of directors in 2019.

		Long-term debt
	2019	2018
Due to Utviken AS	30 379	-
Due to Inviken AS	46 043	-
Due to Norviken AS	66 731	-
Due to Tom Chr. Steckmest	-	-

The loans from Utviken AS, Inviken AS and Norviken AS falls due within end of 2023.

		Short-term debt
	2019	2018
Due to Norviken AS	-	5 000
Due to Tom Chr. Steckmest	-	10 359

		Long term receivables
	2019	2018
Loan to Viken Fleet II AS	71 703	-

The loan to Viken Fleet II AS falls due within end of 2023.



**Viken Tankers AS**

Notes to the financial statements

**Expensed audit fee (ex. VAT)**

	<b>2019</b>	<b>2018</b>
Statutory audit (incl. technical assistance with financial statements)	5 714	-
Other assurance services		1 720
Tax advisory fee (incl. technical assistance with tax return)	714	-
Other assistance	-	-
<b>Total audit fees</b>	<b>6 428</b>	<b>1 720</b>

**Note 6 - Specification of financial income and expenses**

<b>Other financial income</b>	<b>2019</b>	<b>2018</b>
Currency gains	451	337
<b>Total financial income</b>	<b>451</b>	<b>337</b>

<b>Other financial expenses</b>	<b>2019</b>	<b>2018</b>
Currency losses	279	114
<b>Total financial expenses</b>	<b>279</b>	<b>114</b>