



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 932 020 556
Organisasjonsform: Partrederi
Foretaksnavn: PARTREDERIET CLIPPER MARS II DA
Forretningsadresse: Strandkaien 36
4005 STAVANGER

Regnskapsår

Årsregnskapets periode: 23.05.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Astrid Oma Kristiansen
Dato for fastsettelse av årsregnskapet: 24.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 05.08.2025



Resultatregnskap

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Fraktinntekter		2 367 957	
Reiseavhengige kostnader		-78 739	
Sum inntekter		2 289 218	
Kostnader			
Skipsrelaterte driftskostnader		304 950	
Mannskapskostnader		483 686	
Ordinære avskrivinger inkl periodisk vedlikehold		656 901	
Annen driftskostnad		34 811	
Sum kostnader		1 480 348	
Driftsresultat		808 870	
Finansinntekter og finanskostnader			
Annen renteinntekt		73 740	
Sum finansinntekter		73 740	
Annen rentekostnad		544 610	
Netto agio/disagio		-8 299	
Annen finanskostnad		54 155	
Sum finanskostnader		590 466	
Netto finans		-516 725	
Ordinært resultat før skattekostnad		292 145	0
Ordinært resultat etter skattekostnad		292 145	0
Årsresultat		292 145	0
Årsresultat etter minoritetsinteresser		292 145	
Totalresultat		292 145	
Overføringer og disponeringer			



Resultatregnskap

Beløp i: USD	Note	2023	2022
Overført fra annen egenkapital		292 145	
Sum overføringer og disponeringer		292 145	



Balanse

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Skip og flytende installasjoner		41 392 898	
Periodisk vedlikehold		3 469 912	
Sum varige driftsmidler		44 862 810	
Sum anleggsmidler		44 862 810	0
Omløpsmidler			
Varer			
Bunkers / smøreolje etc		70 426	
Sum varer		70 426	
Fordringer			
Andre kortsiktige fordringer		137 671	
Sum fordringer		137 671	
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.		4 986 534	
Sum bankinnskudd, kontanter og lignende		4 986 534	
Sum omløpsmidler		5 194 631	0
SUM EIENDELER		50 057 441	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Innbetalt kapital		15 500 000	
Sum innskutt egenkapital		15 500 000	



Balanse

Beløp i: USD	Note	2023	2022
Opptjent egenkapital			
Annen egenkapital		292 145	
Sum opptjent egenkapital		292 145	
Sum egenkapital		15 792 145	0
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		28 048 621	
Øvrig langsiktig gjeld		2 000 000	
Sum annen langsiktig gjeld		30 048 621	
Sum langsiktig gjeld		30 048 621	0
Kortsiktig gjeld			
Gjeld til kredittinstitusjoner		3 150 000	
Leverandørgjeld		285 630	
Kortsiktig konserngjeld		63 424	
Annen kortsiktig gjeld		717 621	
Sum kortsiktig gjeld		4 216 675	
Sum gjeld		34 265 296	0
SUM EGENKAPITAL OG GJELD		50 057 441	0



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PR Clipper Mars II DA - Statutory Accounts 2023.pdf

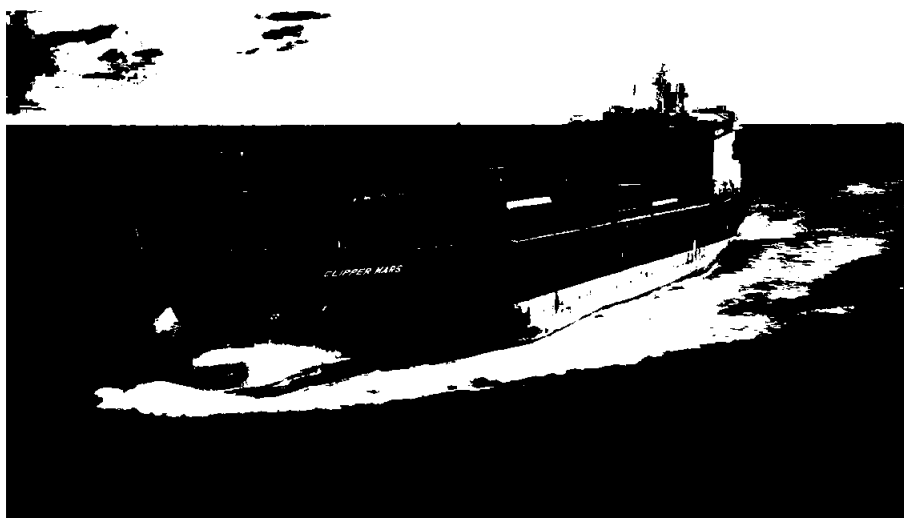
Name	Method	Signed at
Shigekazu Haruyama	One-Time-Password	2024-04-22 10:41 GMT+02
Takao Yamashita	One-Time-Password	2024-04-22 10:30 GMT+02
Steensland-Brun, Michael	BANKID	2024-04-22 09:54 GMT+02
Endresen, Edvin	BANKID	2024-04-22 09:49 GMT+02



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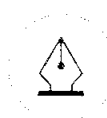
PARTREDERIET CLIPPER MARS II DA
STATUTORY ACCOUNTS 2023



MANAGER



SOLVANG ASA



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THE BOARD OF DIRECTORS REPORT 2023 PARTREDERIET CLIPPER MARS II DA

Partrederiet Clipper Mars II DA was established 23rd May 2023. As per 31st December 2023 the number of partners was 2, see note 7 in the enclosed accounts. The company's registered address is Stavanger.

The company owns and operate:

LPG/C "Clipper Mars" of 60.000 cbm built at Hyundai Heavy Industries in 2008. The vessel was bought and delivered to the company 13th of October 2023. Seller of the vessel was Clipper Shipping AS which is a related party. "Clipper Mars" is registered in NIS with Stavanger as home port.

Solvang ASA is the managing owner for the partnership.

The net result for the year was USD 292 145.- after depreciation of vessel and periodic maintenance of USD 656,901. The company had insignificant activity before the vessel was bought 13th of October 2023. Net cash flow from operating activities amounted to USD 1.5 million. The main difference between operating profit and cash flow from operating activities is due to depreciation and changes in working capital/accruals. The annual accounts are based on the going concern assumption. It is the opinion of the managing owner, that the accounts provide an accurate description of the company's position at year end. No significant issues that had any impact to the balance sheet or income statement occurred after the year end statements.

The company's operations have been carried out as planned after the vessel was delivered to the company. The main risks related to the operation were market risk, technical risk and operational risk. The revenue from operations was earned in the market with free competition, while supply and demand, at any point in time, will influence the company's earnings. The market and outlook are described in the last paragraph. The vessel needs to be in a condition that enables it to deliver its cargo according to the freight agreements entered into, and it needs to be operated in a manner acceptable to customers and relevant authorities. The vessel has in place rules and procedures to ensure quality and safe operation of all tasks related to the vessel's operation. The vessel has insurance coverage for Hull & Machinery, P&I and Loss of Hire to minimize the financial risks related to accidents and break downs.

The company has no employees.

The crew is hired by Solvang Maritime AS and Solvang Philippines Inc.

The company has no research- or development activity.

The company does not pollute the environment beyond what is normal for this type of activity. It is the company's policy to keep the vessel well maintained. The Company's policies support that the environmental requirements related to vessel operation is met at all times. Emissions from the vessel are limited to exhaust from engines and minor emission of gas in connection with change of grade on board. Emissions are to air, and it is a target to reduce these to a minimum through good maintenance policy.

Financial market risk. The company's operations are mainly USD related. Nearly all earnings are received in USD. The market value of the vessel and thereby the majority of the assets, are measured in USD. The majority of the debt is in USD. This implies that the currency risk is limited and the risk acceptable. The majority of the company's debt is mortgage debt on the vessel. This is in USD and is priced at CME term SOFR + margin. From time to time the company may decide to fix the interest

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rate exposure for shorter or longer periods. A proactive approach to interest rate exposure implies that the risk resulting from an increase in the interest rate level is limited for the company.

The company is covered by Solvang ASA's insurance policies which are in place for the Board Members and Management regarding their potential liability towards the business and to third parties. Such policies are purchased on an annual basis and have policy limits, terms and conditions in line with what is common practice in the industry.

A statement regarding the Transparency Act is published on www.solvangship.no.

"Clipper Mars" is fixed on a 12-month time charter till June 2024, with an option of further 6 months. It is expected a positive result for 2024. The market for LPG carriers have been one of the best on record in 2023. The outlook for 2024 is good, but some volatility during the year is expected.

Stavanger, 19th April 2024

.....
Michael Steensland Brun
Chairman
(digital signature)

.....
Edvin Endresen
(digital signature)

.....
Shigekazu Haruyama
(digital signature)

.....
Takao Yamashita
(digital signature)



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PARTREDERIET CLIPPER MARS II DA STATUTORY ACCOUNTS 2023

Profit & Loss account

	Note	23.05 - 31.12 2023 USD
Freight income		2 367 957
Voyage expenses	3	-78 739
Total Operating income		2 289 218
Crewing expenses	2	483 686
Ship related operating expenses	3	304 950
Depreciation	4,5	656 901
Other operating expenses	2,3	34 811
Total operating expenses		1 480 348
Operating result		808 870
Financial items		
Interest income		73 740
Currency gain/loss		8 299
Other financial income		0
Interest expenses	3	-544 610
Other financial expenses		-54 155
Net financial items		-516 725
Net profit or loss for the period		292 145

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PARTREDERIET CLIPPER MARS II DA STATUTORY ACCOUNTS 2023

Balance Sheet

	Note	31.12.2023 USD
ASSETS		
<i>Fixed Assets</i>		
Tangible fixed assets		
Vessel	4	41 392 898
Capitalized dry-docking	5	3 469 912
Total fixed assets		44 862 810
<i>Current Assets</i>		
Bunkers / lubricant oil etc.		70 426
Receivables		
Other short term receivables	6	137 671
Total receivables		137 671
Cash and bank deposits		4 986 534
Total current assets		5 194 631
TOTAL ASSETS		50 057 441
EQUITY AND LIABILITIES		
<i>Equity</i>		
Paid-in capital		
Paid-in partnership capital		15 500 000
Retained earnings		
Other equity		292 145
Total equity	7	15 792 145
<i>Liabilities</i>		
Long term liabilities		
Long Term loan related parties	3	2 000 000
Liabilities to financial institution	8,9	28 048 621
Total long term liabilities		30 048 621
Current liabilities		
Trade creditors	3	285 630
Current liabilities Group companies	3	63 424
Next year installment mortgage debt	8,9	3 150 000
Other short term liabilities		717 621
Total current liabilities		4 216 675
Total liabilities		34 265 296
TOTAL EQUITY AND LIABILITIES		50 057 441

Stavanger, 19th April 2024

Michael Steensland Brun
Chairman
(digital signature)

Edvin Endresen
(digital signature)

Takao Yamashita
(digital signature)

Shigekazu Haruyama
(digital signature)

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PARTREDERIET CLIPPER MARS II DA STATUTORY ACCOUNTS 2023

Cash Flow Statement

	Note	23.05 - 31.12 2023 USD
Cash flow from operating activities		
Profit / (loss) before tax		292 145
Depreciation and amortisation		656 901
Changes in inventories, trade receivables and trade payables		215 204
Changes in other current balance sheet items		341 995
Net cash flow from operating activities		1 506 245
Cash flow from investing activities		
Purchase of tangible fixed assets		-45 519 711
Net cash flow from investing activities		-45 519 711
Cash flow from financing activities		
Proceeds from other debt (long term/short term)		2 000 000
Proceeds from new mortgage debt		31 500 000
Issued partnership capital		15 500 000
Net cash flow from financing activities		49 000 000
Net change in cash and cash equivalents		4 986 534
Cash and cash equivalents 01.01		0
Cash and cash equivalents 31.12		4 986 534

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PARTREDERIET CLIPPER MARS II DA STATUTORY ACCOUNTS 2023

Notes

Note 1 - Accounting principles

The annual accounts consist of the profit and loss account, balance sheet, cash flow statement and notes to the accounts, and have been presented in compliance with the Norwegian Maritime Act, the Norwegian Accounting Act and Norwegian generally accepted accounting principles in effect as of 31st of December 2023.

The annual accounts have been prepared based on the fundamental accounting principles, and the classification of assets and liabilities are according to the Norwegian Accounting Act. The application of the accounting principles and the presentation of transactions and other issues attach importance to economic realities, not only legal form. Contingent losses, which are likely to happen and are quantifiable, will be expensed.

The presentation currency of statutory accounts are United States Dollars (USD).

General principles

Assets that are meant for long-term ownership or use are classified as fixed assets. Other assets are classified as current assets. Receivables are classified as current assets if they are to be re-paid within one year after payment. The same criteria apply for liabilities.

The annual accounts have been prepared based on the fundamental accounting principles historical cost, comparability, liquidation, congruence and prudence. Transactions are recorded at their value at the time of the transaction. Income is recognised at the time of delivery of goods or service sold and matches costs expensed in the same period as the income to which they relate is recognized.

Fair value is defined as the highest of net sales value and value in use.

Valuation of fixed assets is entered in the accounts at original cost. If the fair value of a fixed asset is lower than book value, and the decline in value is not temporary, the fixed asset will be written down to fair value. Fixed assets with a limited expected useful life is depreciated according to plan.

Current assets are valued at the lower of acquisition cost and fair value. Short-term liability is booked nominally at the point of establishment.

A more detailed description of application and use of the accounting principles for specific assets and liabilities are commented below.

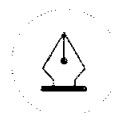
Fixed assets

Fixed assets are entered in the accounts at original cost, with deductions for accumulated depreciation and write-down. If the fair value of a fixed asset is lower than book value, and the decline in value is not temporary, the fixed asset will be written down to fair value. The basis for depreciation is reduced by the scrap value of the ship. The scrap value is set according to market prices with deductions made for any cost related to the sale for scrap. Maintenance of fixed assets is continuously booked to operating cost. Major replacement and improvements which significantly improve the fixed assets useful life, are added to the purchase price of the assets.

Periodic maintenance

Periodic maintenance of ships is recognized in the balance sheet and expensed over the period up to the next periodic maintenance. When a ship is purchased a share of the purchase price is recognized as periodic maintenance. Current maintenance is expensed as incurred. In connection with incidents that are covered by insurance, the deductible is expensed at the time of the incident. Claim on the insurances underwriters is recognized in the balance sheet.

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PARTREDERIET CLIPPER MARS II DA
STATUTORY ACCOUNTS 2023

Notes

Freight income

Freight income and demurrage is recognized on a straight-line basis over the contract period as the service is performed. Expenses related to the vessel's voyages is pro rated based on the number of days the voyage before and after year end.

Voyage expenses

In some situations the company itself handles the voyage expenses as bunker, port cost etc. Voyage expenses is presented together with income in order to give a more correct and comparable presentation of the income as other freight income received have been net TC income less voyage expenses.

Receivables

Receivables are measured at face value after deduction of accrual for anticipated loss. Accruals for anticipated loss are made on basis of assessment of the individual outstanding claims.

Inventories of bunkers and lubricant oils etc.

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the first-in, first out (FIFO) method. Provisions for obsolescence is made. Net realizable value is the estimated selling price less applicable variable selling expenses.

Foreign currency

Current assets and short-term liabilities in foreign currency are valued at closing exchange rate at year-end. All cash and bank balances in foreign currency are accounted for at the exchange rate at year-end.

Taxes

The company on its own is not subject for taxation and partners will have to account for payable tax and deferred tax themselves related to their ownership in the partnership. A full calculation of the tax basis is provided in note to the accounts. The company is organized in a way that makes it possible for the partners to be taxed based on the tonnage tax regime.

Cash Flow statement

The Cash Flow statement is prepared in accordance with the indirect method. Cash and cash-equivalents include petty cash and bank payments.



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PARTREDERIET CLIPPER MARS II DA STATUTORY ACCOUNTS 2023

Notes

Note 2 - Crew cost / remunerations etc.

	<u>2023</u>
Crew cost	352 902
Social security cost	5 921
Pension cost	415
Other crew related cost	124 448
Total payroll expenses	483 686

There are no employees in the company. All crew are employed by Solvang ASA.

There have been no payment of remuneration to board of directors during 2023.

Auditor

Auditor fee and associates is as follows:

	<u>2023</u>
Audit regulated by law	<u>0</u>
Total	<u>0</u>

Note 3 - Related parties

Related parties are the companies that are part of the Solvang ASA group as well as companies in which the group has an ownership share higher than 20%. In addition, owners and companies controlled by the Steensland-Brun family are considered related parties. All transactions with related parties are based on market terms. In connection with Solvang's involvement as a manager for shipping companies, there are ongoing transactions between Solvang and the individual shipping companies. Solvang receives an annual fee as managers. In addition to this, a fee is charged for technical assistance and operation.

	<u>Profit and loss</u>	<u>Balance sheet</u>
	<u>2023</u>	<u>31.12.2023</u>
Management fee	33 950	
Technical fee	32 966	
Operation fee	18 206	
Crew cost	483 686	
Interest paid to group companies	12 778	
Solvang ASA		-7 707
Clipper Shipping (including shareholder loan)		-1 039 077
Solvang Maritime		-16 640
Solvang Philippines Inc.		-69 500
Asahi Tanker CO. LTD (Shareholder loan)		-1 000 000
Total	581 586	-2 132 924

The company bought the vessel "Clipper Mars" from Clipper Shipping AS at a price of USD 45 million. Shareholder loan towards Clipper Shipping AS and Asahi Tanker Co. Ltd are priced at 2.5% per annum.



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PARTREDERIET CLIPPER MARS II DA
STATUTORY ACCOUNTS 2023

Notes

Note 4 - Vessel

	<u>2023</u>
Acquisition cost 01.01	0
Additions/Disposals	45 000 000
Reclassification to periodic maintenance	-3 100 000
Net acquisition cost as of 31.12	41 900 000
Accumulated depreciations as of 01.01	0
Depreciation during the year	507 102
Accumulated depreciations as of 31.12	507 102
Net book value as of 31.12	41 392 898
Expected useful life	30 year
Depreciation plan	Linear
Remaining life	15 years
Lightship weight (in tons)	15 623
Scrap value	5 368 050

Scrap value is based on USD 350 per ton at FX rate USD/NOK as of 31.12. An estimation of USD 100 000 is made to cover cost related to scrapping.

The company's vessel LPG/C "Clipper Mars" is bought from Clipper Shipping AS, a related party. The company took possession of the vessel 13th of October 2023.

The Company assesses at each reporting date whether there is an indication that ship owned by the company may be impaired by comparing collected broker values against book values. If such an indication exists, the Company makes an estimate of the asset's recoverable amount. A possible write down is then measured against book value and the Total contract value is USD 72.4 million.

Note 5 - Periodic maintenance

	<u>2023</u>
Book value as of 01.01.	0
Reclassification to periodic maintenance	3 100 000
Additions during the year	519 711
Akk. avskrivinger solgte dr.midler/utrangeringer	
Book value as of 31.12	3 469 912

Depreciation plan Linear

The company recognizes the periodic maintenance and cost over a period of 5 years until the next periodic maintenance is expected to take place. Upcoming periodic maintenance is expected to complete in 2028.

Note 6 - Receivables due more than one year after the end of the fiscal year

The company has a total amount of KNOK 0 that is due more than one year after the end of the fiscal year. The company has no receivables due more than one year after the end of the fiscal year.





PARTREDERIET CLIPPER MARS II DA STATUTORY ACCOUNTS 2023

Notes

Note 7 - Equity and Partner information

	<u>Paid in capital</u>	<u>Accumulated profit/loss</u>	<u>Total</u>
Equity as of 23.05.2023	0	0	0
Paid in partnership capital	15 500 000		15 500 000
Net profit or loss for the year		292 145	292 145
Equity as of 31.12.2023	<u>15 500 000</u>	<u>292 145</u>	<u>15 792 145</u>

Owner structure:

The partners as of 31.12.2023 are:

	<u>Ownership</u>
Clipper Shipping AS	50,00 %
Asahi Tanker CO. LTD	50,00 %
Total ownership	<u>100,00 %</u>

The parent company, Solvang ASA, prepare consolidated accounts. The group accounts can be found on www.solvangship.no, or by contact the company on phone 51 84 84 00.

Note 8 - Long term debt

Longterm debt as of 31.12 amounts to USD 31.5 million.

Last installment is due for payment in October 2028 with the addition of balloon in size of USD 16.5 million.

The loan is priced at CME term SOFR + margin.

The company has no debt that falls due more than five years after the balance sheet date.

Note 9 - Secured liabilities, restricted cash etc.

	<u>2023</u>
Secured debt:	
Long term liabilities to financial institution	28 350 000
Short term liabilities to financial institution	3 150 000
Total	<u>31 500 000</u>
Collateral for debt:	
Vessel	41 392 898
Bank balance	4 986 534
Bunkers / lubricant oil etc.	70 426
Receivables	137 671
Total	<u>46 587 529</u>



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To the Partnership Meeting of Partrederiet Clipper Mars II DA

Independent Auditor's Report

Opinion

We have audited the financial statements of Partrederiet Clipper Mars II DA (the Company), which comprise the balance sheet as at 31 December 2023, the profit & loss account and cash flow 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 2023, 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 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 Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

Management is 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, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger

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/revisionsberetninger>

Stavanger, 19 April 2024
PricewaterhouseCoopers AS

Gunnar Slettebø
State Authorised Public Accountant



Skatteetaten

Vår dato 05.03.2024	Din/Deres dato 16.02.2024	Saksbehandler Lars Waalorp
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Org.nr 974761076	Vår referanse 2024/5091676	Postadresse Postboks 9200 Grønland 0134 OSLO

PARTREDERIET CLIPPER MARS II DA
Att.Edvin Endresen
c/o Solvang ASA, Postboks 90
4001 STAVANGER
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Partrederiet Clipper Mars II DA, org.nr. 932 020 556

Vi viser til deres brev av 16. februar 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Partrederiet Clipper Mars II DA.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Partrederiet Clipper Mars II DA 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

Partrederiet Clipper Mars II DA er eid av et norsk og et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet driver virksomhet innen internasjonal shipping. Internt i konsernet er arbeidsspråket engelsk. To av styremedlemmene i selskapet er utenlandske.

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 eid av et norsk og et utenlandsk selskap og er en del av et internasjonalt konsern. 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
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.