



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 929 453 085  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK SHIPPING VIII 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: 16.05.2025

### 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, 13.07.2025



### Resultatregnskap

Beløp i: USD	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	1	7 539 069	9 007 025
<b>Sum inntekter</b>		<b>7 539 069</b>	<b>9 007 025</b>
<b>Kostnader</b>			
Operating expense ship		2 703 288	2 649 626
Depreciation and amortisation expenses	2	1 695 000	1 686 600
Other expenses	3, 4	123 722	118 964
<b>Sum kostnader</b>		<b>4 522 010</b>	<b>4 455 190</b>
<b>Driftsresultat</b>		<b>3 017 059</b>	<b>4 551 835</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		78 178	84 642
Other financial income		488	1 539
<b>Sum finansinntekter</b>		<b>78 666</b>	<b>86 181</b>
Annen rentekostnad	5	1 276 248	1 351 513
Other financial expenses		46 242	47 329
<b>Sum finanskostnader</b>		<b>1 322 490</b>	<b>1 398 842</b>
<b>Netto finans</b>		<b>-1 243 824</b>	<b>-1 312 661</b>
<b>Resultat før skattekostnad</b>		<b>1 773 235</b>	<b>3 239 174</b>
Income tax expense	6		
<b>Årsresultat</b>		<b>1 773 235</b>	<b>3 239 174</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>1 773 235</b>	<b>3 239 174</b>
<b>Totalresultat</b>		<b>1 773 235</b>	<b>3 239 174</b>
<b>Overføringer og disponeringer</b>			
Other equity		1 773 235	3 239 174
<b>Sum overføringer og disponeringer</b>		<b>1 773 235</b>	<b>3 239 174</b>



## Resultatregnskap

<b>Beløp i: USD</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
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### Balanse

Beløp i: USD	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Ships	2	25 485 410	27 180 410
<b>Sum varige driftsmidler</b>		<b>25 485 410</b>	<b>27 180 410</b>
<b>Finansielle anleggsmidler</b>			
Other long-term receivables	1	300 000	300 000
<b>Sum finansielle anleggsmidler</b>		<b>300 000</b>	<b>300 000</b>
<b>Sum anleggsmidler</b>		<b>25 785 410</b>	<b>27 480 410</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	1	818 791	1 129 328
Other short-term receivables		28 110	14 647
<b>Sum fordringer</b>		<b>846 901</b>	<b>1 143 975</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 886 580	1 908 041
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 886 580</b>	<b>1 908 041</b>
<b>Sum omløpsmidler</b>		<b>2 733 481</b>	<b>3 052 016</b>
<b>SUM EIENDELER</b>		<b>28 518 891</b>	<b>30 532 426</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7	133 929	133 929



## Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Overkurs	8	6 214 026	8 863 350
<b>Sum innskutt egenkapital</b>		<b>6 347 955</b>	<b>8 997 279</b>
<b>Opptjent egenkapital</b>			
Other equity	8	7 267 926	5 494 690
<b>Sum opptjent egenkapital</b>		<b>7 267 926</b>	<b>5 494 690</b>
<b>Sum egenkapital</b>		<b>13 615 881</b>	<b>14 491 969</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	5	14 511 318	15 832 440
<b>Sum annen langsiktig gjeld</b>		<b>14 511 318</b>	<b>15 832 440</b>
<b>Sum langsiktig gjeld</b>		<b>14 511 318</b>	<b>15 832 440</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		217 484	216
Other current liabilities		174 208	207 801
<b>Sum kortsiktig gjeld</b>		<b>391 692</b>	<b>208 017</b>
<b>Sum gjeld</b>		<b>14 903 010</b>	<b>16 040 457</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>28 518 891</b>	<b>30 532 426</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 660434

#### Enheten

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Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK SHIPPING VIII AS  
Forretningsadresse: Kalfarveien 57A  
5022 BERGEN

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 12.07.2025



Organisasjonsnr: 929 453 085  
CHEM TANK SHIPPING VIII AS

## RESULTATREGNSKAP

Beløp i: USD	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	1	7 539 069	9 007 025
<b>Sum inntekter</b>		<b>7 539 069</b>	<b>9 007 025</b>
<b>Kostnader</b>			
Operating expense ship		2 703 288	2 649 626
Depreciation and amortisation expenses	2	1 695 000	1 686 600
Other expenses	3, 4	123 722	118 964
<b>Sum kostnader</b>		<b>4 522 010</b>	<b>4 455 190</b>
<b>Driftsresultat</b>		<b>3 017 059</b>	<b>4 551 835</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		78 178	84 642
Other financial income		488	1 539
<b>Sum finansinntekter</b>		<b>78 666</b>	<b>86 181</b>
Annen rentekostnad	5	1 276 248	1 351 513
Other financial expenses		46 242	47 329
<b>Sum finanskostnader</b>		<b>1 322 490</b>	<b>1 398 842</b>
<b>Netto finans</b>		<b>-1 243 824</b>	<b>-1 312 661</b>
<b>Resultat før skattekostnad</b>		<b>1 773 235</b>	<b>3 239 174</b>
Income tax expense	6		
<b>Årsresultat</b>		<b>1 773 235</b>	<b>3 239 174</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>1 773 235</b>	<b>3 239 174</b>
<b>Totalresultat</b>		<b>1 773 235</b>	<b>3 239 174</b>
<b>Overføringer og disponeringer</b>			
Other equity		1 773 235	3 239 174
<b>Sum overføringer og disponeringer</b>		<b>1 773 235</b>	<b>3 239 174</b>



Organisasjonsnr: 929 453 085  
CHEM TANK SHIPPING VIII AS

## BALANSE

Beløp i: USD Note 2024 2023

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Ships 2 25 485 410 27 180 410  
Sum varige driftsmidler 25 485 410 27 180 410

#### Finansielle anleggsmidler

Other long-term receivables 1 300 000 300 000  
Sum finansielle  
anleggsmidler 300 000 300 000

Sum anleggsmidler 25 785 410 27 480 410

#### Omløpsmidler

#### Varer

#### Fordringer

Accounts receivables 1 818 791 1 129 328  
Other short-term  
receivables 28 110 14 647  
Sum fordringer 846 901 1 143 975

#### Bankinnskudd, kontanter og lignende

Cash and cash equivalents 1 886 580 1 908 041  
Sum bankinnskudd,  
kontanter og lignende 1 886 580 1 908 041

Sum omløpsmidler 2 733 481 3 052 016

SUM EIENDELER 28 518 891 30 532 426

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Share capital 7 133 929 133 929  
Overkurs 8 6 214 026 8 863 350  
Sum innskutt egenkapital 6 347 955 8 997 279

#### Opptjent egenkapital

Other equity 8 7 267 926 5 494 690  
Sum opptjent egenkapital 7 267 926 5 494 690

Sum egenkapital 13 615 881 14 491 969



<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til			
kredittinstitusjoner	5	14 511 318	15 832 440
<b>Sum annen langsiktig gjeld</b>		<b>14 511 318</b>	<b>15 832 440</b>
<b>Sum langsiktig gjeld</b>		<b>14 511 318</b>	<b>15 832 440</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		217 484	216
Other current liabilities		174 208	207 801
<b>Sum kortsiktig gjeld</b>		<b>391 692</b>	<b>208 017</b>
<b>Sum gjeld</b>		<b>14 903 010</b>	<b>16 040 457</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>28 518 891</b>	<b>30 532 426</b>



Organisasjonsnr: 929 453 085  
CHEM TANK SHIPPING VIII AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

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 VIII AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Chem Tank Shipping VIII 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.

### 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.

### 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, 27 March 2025

**PricewaterhouseCoopers AS**

Robert Lambach  
State Authorised Public Accountant  
(This document is signed electronically)

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](http://www.pwc.no)  
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Lambach, Robert	BANKID	2025-03-27 15:00

**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 VIII AS**

<b>OPERATING INCOME AND OPERATING EXPENSES</b>	<b>NOTE</b>	<b>2024</b>	<b>2023</b>
Revenue	1	7 539 069	9 007 025
<b>Total income</b>		<b>7 539 069</b>	<b>9 007 025</b>
Operating expense ship		2 703 288	2 649 626
Depreciation and amortisation expenses	2	1 695 000	1 686 600
Other expenses	3, 4	123 722	118 964
<b>Total expenses</b>		<b>4 522 010</b>	<b>4 455 190</b>
<b>Operating profit</b>		<b>3 017 059</b>	<b>4 551 835</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		78 178	84 642
Other financial income		488	1 539
Other interest expenses	5	1 276 248	1 351 513
Other financial expenses		46 242	47 329
<b>Net financial items</b>		<b>-1 243 824</b>	<b>-1 312 661</b>
Net profit before tax		1 773 235	3 239 174
<b>Net profit or loss</b>		<b>1 773 235</b>	<b>3 239 174</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		1 773 235	3 239 174
<b>Total</b>		<b>1 773 235</b>	<b>3 239 174</b>

Chem Tank Shipping VIII AS



## Balance sheet

Amounts in USD

### Chem Tank Shipping VIII AS

ASSETS	NOTE	2024	2023
<b>NON-CURRENT ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Ships	2	25 485 410	27 180 410
<b>Total property, plant and equipment</b>		<b>25 485 410</b>	<b>27 180 410</b>
<b>NON-CURRENT FINANCIAL ASSETS</b>			
Other long-term receivables	1	300 000	300 000
<b>Total non-current financial assets</b>		<b>300 000</b>	<b>300 000</b>
<b>Total non-current assets</b>		<b>25 785 410</b>	<b>27 480 410</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables	1	818 791	1 129 328
Other short-term receivables		28 110	14 647
<b>Total receivables</b>		<b>846 901</b>	<b>1 143 975</b>
Cash and cash equivalents		1 886 580	1 908 041
<b>Total current assets</b>		<b>2 733 481</b>	<b>3 052 016</b>
<b>Total assets</b>		<b>28 518 891</b>	<b>30 532 426</b>

Chem Tank Shipping VIII AS



## Balance sheet

Amounts in USD

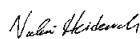
### Chem Tank Shipping VIII AS


EQUITY AND LIABILITIES	NOTE	2024	2023
<strong>EQUITY</strong>			
<strong>PAID-IN CAPITAL</strong>			
Share capital	7	133 929	133 929
Share premium reserve	8	6 214 026	8 863 350
<strong>Total paid-up equity</strong>		<strong>6 347 955</strong>	<strong>8 997 279</strong>
<strong>RETAINED EARNINGS</strong>			
Other equity	8	7 267 926	5 494 690
<strong>Total retained earnings</strong>		<strong>7 267 926</strong>	<strong>5 494 690</strong>
<strong>Total equity</strong>		<strong>13 615 881</strong>	<strong>14 491 969</strong>
<strong>LIABILITIES</strong>			
<strong>OTHER NON-CURRENT LIABILITIES</strong>			
Liabilities to financial institutions	5	14 511 318	15 832 440
<strong>Total non-current liabilities</strong>		<strong>14 511 318</strong>	<strong>15 832 440</strong>
<strong>CURRENT LIABILITIES</strong>			
Trade payables		217 484	216
Other current liabilities		174 208	207 801
<strong>Total current liabilities</strong>		<strong>391 692</strong>	<strong>208 017</strong>
<strong>Total liabilities</strong>		<strong>14 903 010</strong>	<strong>16 040 457</strong>
<strong>Total equity and liabilities</strong>		<strong>28 518 891</strong>	<strong>30 532 426</strong>

Bergen, 27.03.2025


The board of Chem Tank Shipping VIII AS


  
Frank-Petter Kval (Mar 27, 2025 16:02 GMT+1)  
Frank-Petter Kval  
general Manager

  
Nicolai Heidenreich  
chairman of the board

  
Torben Kölln (Mar 28, 2025 09:55 GMT+1)  
Torben Kölln  
member of the board

  
Sven Hansen (Mar 28, 2025 10:44 GMT+1)  
Sven Hansen  
member of the board

  
Øystein Elgan (Mar 28, 2025 08:22 GMT+1)  
Øystein Elgan  
member of the board

  
Torfin Eide  
member of the board

Chem Tank Shipping VIII AS



## Notes to the financial statements

### Accounting principles

The company was incorporated on 27 June 2022.

#### 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. 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. As part of the tonnage tax arrangement, the company is exempt from tax liability on ordinary income. However, net financial profit is taxed 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.  
Total Time Charter Earnings amount to USD 7 539 069 for the year 2024.  
Accounts receivables related to this amount were USD 818 791 at year end.

Outstanding amounts as at 31.12.:

Receivables	2024
Hansa Tankers AS, pool balance	818 791
Hansa Tankers AS, working capital funds	300 000
<b>Total</b>	<b>1 118 791</b>

## Note 2 - Vessels, capitalized drydock

	Vessels	Capitalized drydock	Total
Acquisition cost 01.01.2024	28 783 730	750 000	29 533 730
Additions	0	0	0
Disposals	0	0	0
Acquisition cost 31.12.2024	28 783 730	750 000	29 533 730
Accumulated depreciation 01.01.24	2 003 880	349 440	2 353 320
This year's depreciation	1 445 400	249 600	1 695 000
Accumulated depreciation 31.12.2024	3 449 280	599 040	4 048 320
<b>Book value as at 31.12.2024</b>	<b>25 334 450</b>	<b>150 960</b>	<b>25 485 410</b>
Expected economic lifetime	18,1 years	3 years	
Depreciation plan	Linear	Linear	

The company acquired the ship on 05.08.2022. Remaining economic lifetime at date of delivery was 18,1 years.

The ship is expected to drydock in 2025, economic lifetime for capitalized drydock is therefore 3 years.

## 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. Fees related to this amount to USD 94 292.

#### Note 5 - Debt to financial institutions

<b>Debt secured by charges</b>	<b>2024</b>	<b>2023</b>
Debt to financial institutions	14 636 535	15 998 075
<b>Total</b>	<b>14 636 535</b>	<b>15 998 075</b>

The company has capitalized borrowing costs of USD 125 217 as of 31.12.2024. These are depreciated over the loan period. Remaining depreciation period is 5 years as of 31.12.24. Capitalized borrowing costs are presented as part of debt to financial institutions.

Maturity structure of debt to financial institutions	Debt to	
	Sparebanken	Vest
Debt as at 31.12.2024	14 636 535	
2025	1 361 540	
2026	1 361 540	
2027	1 361 540	
2028	1 361 540	
2029	9 190 375	

The debt is repaid in quarterly installments of USD 340 385, in addition to a balloon payment of USD 7 828 835 at the last quarterly payment.

#### Charged assets and guarantees

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

<b>Asset</b>		<b>Book value</b>
		<b>31.12.2024</b>
Vessels	USD	25 485 410
Cash and cash equivalents	USD	1 886 580
Accounts receivables	USD	818 791
<b>Total</b>		<b>28 190 781</b>

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

The debt to credit institutions includes covenants.

The company is compliant of the covenants as at 31.12.24.



## Note 6 - Taxes

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Payable tax	-	-
Total tax expense	-	-
Tonnage tax	3 191	3 552
Net financial result	-232 942	-144 391
<b>This year's payable tax</b>		
Taxable financial profit	-232 942	-144 391
Tax rate	22 %	22 %
This year's tax payable	-	-
<b>Temporary differences</b>		
Taxable financial loss carried forward	-400 056	-338 677
Basis deferred tax	-400 056	-338 677
Deferred tax	-88 012	-74 509
Not capitalized	88 012	74 509
Deferred tax in the balance sheet	-	-

## Note 7 - Total shares and shareholders

The share capital of NOK 1 334 000 consists of 1 334 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 VIII AS	1 334	100 %
<b>Total</b>	<b>1 334</b>	<b>100 %</b>

### Shareholders with positions in the company

Frank-Petter Kval (share of Chem Anchor Invest VIII AS)	General manager
Sven Hansen (share of Hoplon Opportunities Fund I SCSP)	Board member
Torfin Eide (share of Chem Anchor Invest VIII AS)	Board member
Torben Kölln (share of Buss Shipping GmbH & CO KG)	Board member

## Note 8 - Equity capital

	Share capital	Share premium	Other equity capital	Total
<b>Equity capital 01.01.2024</b>	133 929	8 863 350	5 494 690	14 491 969
Dividend		-2 649 324		-2 649 324
Result for the year			1 773 235	1 773 235
<b>Equity capital 31.12.2024</b>	<b>133 929</b>	<b>6 214 026</b>	<b>7 267 926</b>	<b>13 615 881</b>














# FS Chem Tank Shipping VIII AS 2024

Final Audit Report

2025-03-28















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-  Signer sh@hoplonpartners.com entered name at signing as Sven Hansen  
2025-03-28 - 10:44:50 AM GMT
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2025-03-28 - 10:44:52 AM GMT



Skatteetaten

Vår dato  
03.03.2023

Din/Deres dato  
20.02.2023

Saksbehandler  
Lars Waaltorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
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Telefon  
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Org.nr  
974761076

Vår referanse  
2023/5100232

Postadresse  
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0134 OSLO

CHEM TANK INVEST VIII AS  
Postboks 2322 Møllendal  
5867 BERGEN

Att. Frank-Petter Kval

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 27. januar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

**Chem Tank Invest VIII AS** org.nr. **929 458 109**  
**Chem Tank Shipping VIII AS** org.nr. **929 453 085**

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 VIII AS er et heleid datterselskap av Chem Tank Invest VIII AS som igjen er eid av norske og utenlandske profesjonelle investorer. 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 “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 er 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

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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