



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 827 127 922
Organisasjonsform: Aksjeselskap
Foretaksnavn: STÖDIG MARINE HOLDING AS
Forretningsadresse: Wernersholmvegen 5
5232 PARADIS

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: René Tvedt
Dato for fastsettelse av årsregnskapet: 30.06.2024

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, 24.07.2024



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Annen driftskostnad		18 831	33 213
Sum kostnader		18 831	33 213
Driftsresultat		-18 831	-33 213
Finansinntekter og finanskostnader			
Annen renteinntekt		8	11
Sum finansinntekter		8	11
Annen finanskostnad			6
Sum finanskostnader		0	6
Netto finans		8	5
Resultat før skattekostnad		-18 823	-33 208
Årsresultat		-18 823	-33 208
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-18 823	-33 207
Sum overføringer og disponeringer		-18 823	-33 207



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Sum varige driftsmidler		0	0
Finansielle anleggsmidler			
Investering i datterselskap		1 000 000	1 000 000
Sum finansielle anleggsmidler		1 000 000	1 000 000
Sum anleggsmidler		1 000 000	1 000 000
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer		3 503	3 503
Andre fordringer		2 750	2 750
Sum fordringer		6 253	6 253
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		8	1 503
Sum bankinnskudd, kontanter og lignende		8	1 503
Sum omløpsmidler		6 261	7 756
SUM EIENDELER		1 006 261	1 007 756

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2023	2022
Egenkapital			
Innskutt egenkapital			
Selskapskapital		1 000 000	1 000 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		1 000 000	1 000 000
Opptjent egenkapital			
Annen egenkapital		-52 030	-33 207
Sum opptjent egenkapital		-52 030	-33 207
Sum egenkapital		947 970	966 793
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			
Leverandørgjeld		13 750	13 375
Kortsiktig konserngjeld		44 541	24 839
Sum kortsiktig gjeld		58 291	38 214
Sum gjeld		58 291	38 214
SUM EGENKAPITAL OG GJELD		1 006 261	1 005 007



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 654288

Enheten

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Brønnøysundregistrene, 22.07.2024



Organisasjonsnr: 827 127 922
STØDIG MARINE HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Annen driftskostnad		18 831	33 213
Sum kostnader		18 831	33 213
Driftsresultat		-18 831	-33 213
Finansinntekter og finanskostnader			
Annen renteinntekt		8	11
Sum finansinntekter		8	11
Annen finanskostnad			6
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Resultat før skattekostnad		-18 823	-33 208
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Sum overføringer og disponeringer		-18 823	-33 207



Organisasjonsnr: 827 127 922
STØDIG MARINE HOLDING AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Sum varige driftsmidler		0	0
Finansielle anleggsmidler			
Investering i datterselskap		1 000 000	1 000 000
Sum finansielle anleggsmidler		1 000 000	1 000 000
Sum anleggsmidler		1 000 000	1 000 000
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer		3 503	3 503
Andre fordringer		2 750	2 750
Sum fordringer		6 253	6 253
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		8	1 503
Sum bankinnskudd, kontanter og lignende		8	1 503
Sum omløpsmidler		6 261	7 756
SUM EIENDELER		1 006 261	1 007 756
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		1 000 000	1 000 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		1 000 000	1 000 000
Opptjent egenkapital			



Annen egenkapital	-52 030	-33 207
Sum opptjent egenkapital	-52 030	-33 207
Sum egenkapital	947 970	966 793
Gjeld		
Langsiktig gjeld		
Sum avsetninger for forpliktelseser	0	0
Annen langsiktig gjeld		
Sum annen langsiktig gjeld	0	0
Sum langsiktig gjeld	0	0
Kortsiktig gjeld		
Leverandørgjeld	13 750	13 375
Kortsiktig konserngjeld	44 541	24 839
Sum kortsiktig gjeld	58 291	38 214
Sum gjeld	58 291	38 214
SUM EGENKAPITAL OG GJELD	1 006 261	1 005 007



Organisasjonsnr: 827 127 922
STØDIG MARINE HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

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.



FINANCIAL STATEMENTS
STÖDIG MARINE HOLDING AS
2023

Bergen 30 June 2024

Dokumentet er elektronisk signert



STÖDIG MARINE HOLDING AS
BOARD OF DIRECTORS REPORT
2023

The nature of the business and business office

The object of the group is management of vessels on behalf of other companies, including technical operations crewing and services related to this and to participate and invest in other companies with similar objects. The company shall not own or have direct ownership in vessels.

Stödig Marine Holding AS is 100% owner of Stödig Ship Management AS, Colombia Stödig Poland Ltd, Columbia Stödig Ship Romania Srl, Stödig Crewing I AS, Stödig Crewing II AS, Stödig Bemanning AS and Stödig Marine Crew AS whose object is to engage in hiring out of personnel and provide management services to companies within shipping and services related to this.

Stödig Ship Management AS, Stödig Crewing I AS, Stödig Crewing II AS, Stödig Bemanning AS and Stödig Marine Crew AS have business office and administration at Hop in Bergen municipality.

True and fair view of development and result

In 2023 the company's operating result was NOK -18.823 compared to NOK -33.207 I 2022.

Result for the year shows a loss of NOK 18.823 compared to NOK -33.207 in 2022.

Net cash flows from operations were -1495 compared to 7 in 2022.

Net cash flows from investing activities were NOK 0 for both years.

Net cash flows from financing activities were NOK 0 for both years.

The deviation between operating result and cash flows from operational activities is mainly due to change in other time limited records.

Total capital in Stödig Marine Holding AS was per 31.12.23 NOK 0.95 million (0.96 million on 2022)

Equity ratio based on book values per 31.12.23 is 94% for the company (94 % in 2022).

The Board of Directors propose the following allocation of the result for the year:

Result for the year after tax	-18.823,-
Allocated to other equity	-18.823,-
Allocated to dividend	0,-
Total allocated	-18.823,-



Market risk

The company has no income. They own companies who's exposed to market risk connected to the shipping business through the fluctuations in the markets where customers operate. Short-term fluctuations have limited effect while a long-term negative development for instance may have impact on the scope and composition of the operations and thus on Stødig Marine Holding AS.

Credit risk

The risk of loss on bad debts is estimated to be satisfactory. No offsetting agreements or other financial instruments have been entered into to reduce the credit risk in Stødig Marine Holding AS.

Liquidity risk

The company estimates its liquidity to be satisfactory based on information below under Continued operations.

Continued operations

In accordance with the Accounting Act § 3-3a it is confirmed that the preparation of the financial statements is based on the going concern assumption. Seatrans AS acquired 100 % of shares in the company in 2023 and the activity will be most likely zero in 2024. Based on that the company will probably be liquidated in 2024.

The board notes that the group has negative equity, and the share capital has been lost.

At the time of the signing of the annual statutory accounts for 2023, Seatrans AS own 100% of the shares in Stødig Marine Holding AS Group. Seatrans AS guaranteed that they, if necessary, will contribute funds to Stødig Marine Holding AS Group so that Stødig Marine Holding AS group will be able to fulfil its ongoing obligations until June 30, 2025.

Working environment

The company had no employees at the turn of the year.

The Norwegian Transparency Act came into force July 1, 2022. All companies connected to the Seatrans Group has established a Human rights and decent work condition policy. In 2022 the business units performed a risk assessment to consider which parts of operations that are most exposed to these threats.

Report for 2023 can be found on Seatrans' webpage.

Gender equality and coverage of liability

As of today, all the members of the Board of Directors are men.

The company's board and day-to-day management are covered by a board liability insurance for liability for property damage. The insurance covers claims made, as a result of a liability conditional act or failure to act in the capacity of board member or employment relationship.



External environment

Increasing demands to quality assurance, damage-free transport and focus on environment and pollution have led to a strong prioritizing on the part of the company in order to stand out as a quality management company also within these areas. Employed mariners are required through instructions to avoid pollution of the external environment. These instructions are also in accordance with international regulations. The instructions and the crew's knowledge of these instructions are regularly followed up and checked.

Prospects 2024

At the moment there are no activities in the company and most likely the company will be liquidated in 2024. Mainly because all the activity is in the subsidiary's companies.

The Board of Directors recommend that the company's General Meeting adopts the financial statements for 2023.

30 June 2024

Lars Helge Kyrkjebø

Johan G. Hvide

Gisle K. Rong

Chairman of the Board

Board Member

Managing Director



Income statement 2023

Stödig Marine Holding AS

	Note	2023	2022
Operating income			
Management income			
Crewing fee			
Refund wage expenses			
Other income			
Total operating income		<u>-</u>	<u>-</u>
Operating expenses			
Wages and employee benefit costs			
Depreciation			
Hiring of personnel			
Other operating expenses	2	18 831	33 213
Total operating expenses		<u>18 831</u>	<u>33 213</u>
Operating result		<u>-18 831</u>	<u>-33 213</u>
Financial income and expenses			
Income from subsidiary			
Other interest income		8	11
Other financial income			
Other interest expenses			
Other financial expenses			6
Net financial income and expenses		<u>8</u>	<u>6</u>
Ordinary result before tax		<u>-18 823</u>	<u>-33 207</u>
Tax expense	3		
Result after tax		<u>-18 823</u>	<u>-33 207</u>
Brought forward			
Allocated to dividend			
Allocated to other equity		-18 823	-33 207
Net brought forward		<u>-18 823</u>	<u>-33 207</u>

Dokumentet er elektronisk signert



Balance sheet 2023

Stødig Marine Holding AS

ASSETS	Note	2023	2022
Non-current assets			
Deferred tax assets			
Total non-current intangible assets		-	-
Office equipment and furniture			
Total property, plant and equipment		-	-
Investment in subsidiary	4	1 000 000	1 000 000
Other non-current receivables			
Total non-current financial assets		1 000 000	1 000 000
Total non-current assets		1 000 000	1 000 000
Current assets			
Trade receivables	5	3 503	3 503
Intergroup receivables			
Other receivables		2 750	
Total receivables		6 253	3 503
Share certificate			
Sum investments		-	-
Bank/cash	6	8	1 503
Sum bank/cash		8	1 503
Total current assets		6 261	5 006
TOTAL ASSETS		1 006 261	1 005 006

Dokumentet er elektronisk signert



Balance sheet 2023

Stødig Marine Holding AS

EQUITY AND LIABILITIES	Note	2023	2022
Paid-in equity			
Share capital	7, 8	1 000 000	1 000 000
Total paid-in equity		1 000 000	1 000 000
Retained earnings			
Other equity	8	-52 030	-33 207
Total retained earnings		-52 030	-33 207
TOTAL EQUITY		947 970	966 793
Non-current liabilities			
Other non-current liabilities			
Total non-current liabilities			
Current liabilities			
Trade payables	5	13 750	13 375
Dividend			
Intergroup liabilities	5	44 541	24 839
Tax payable	3		
Public duties			
Other current liabilities			
Total current liabilities		58 291	38 214
TOTAL EQUITY AND LIABILITIES		1 006 261	1 005 006

Bergen, 30 June 2024

Lars Helge Kyrkjebø
Chairman of the Board

Johan Gustav Hvide
Board member

Gisle K. Rong
General Manager

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Cash flow statement 2023

Stødig Marine Holding AS

	2023	2022
Cash flow from operations		
Ordinary result before tax	-18 823	-33 207
Depreciation		
Income from subsidiary	-	-
Paid tax		
Change in trade receivables	-	-
Change in other current assets	-2750	
Change in trade payables	375	13 375
Change in other time limited records	19 702	19 839
Net cash flow from operations	-1 496	7
Cash flow from investing activities		
Payments for purchase of property, plant and equipment		
Acquisition of shares	-	-
Net cash flow from investing activities	-	-
Cash flow from financing activities		
Dividend received from subsidiary		831 727
Dividend paid		-831 727
Proceeds from borrowings		
Capital contribution from company formation	-	-
Net cash flow from financing activities	-	-
Change in net cash and cash equivalents	-1 496	7
Cash reserve 01.01	1 503	1 497
Cash reserve from group formation 01.05.21		
Cash reserve 31.12	8	1 503
Bank deposits 31.12	8	1 503

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NOTE 1 - ACCOUNTING PRINCIPLES

The financial statements have been prepared in accordance with the Norwegian Accounting Act and Generally Accepted Accounting Principles in Norway.

Main principles for assessment and classification of assets and liabilities

Assets intended for permanent ownership and use are classified as non-current assets. Other assets are classified as current assets. Other shares are classified as current assets and valued at the lower of fair value and acquisition value. Current liabilities mature within one year. All other liabilities are non-current. Receivables that are to be settled within one year, are in any case classified as current assets. Non-current assets are valued at acquisition cost, but impaired to fair value when a drop in value occurs that is not expected to be temporary. Non-current assets with limited economic life are depreciated according to plan. Liabilities are recognised in the balance sheet at nominal amount at the establishment date.

Subsidiaries

Subsidiaries are accounted for according to the cost method in the company accounts. The cost price is increased when funds are provided by capital increase, or when group contribution is distributed to subsidiary. Received contributions are in principle recognised as income. Contributions that exceed share of retained earnings after the acquisition, are recognised as reduction of acquisition cost. Dividends/group contributions from subsidiary are recognised in the same year as the subsidiary allocates the amount. Dividends from other companies are recognised as financial income when the dividend is paid.

The earned income- and matching principle

Income is recognised in the income statement in accordance with the earning principle which normally will be delivery time of services. Expenses are recognised according to the matching principle, i.e. expenses are recognised in the same period as associated income.

Receivables

Trade receivables and other receivables are recognised in the balance sheet at nominal value after deduction of provision for bad debts. Provision for bad debts is based on an individual assessment of each receivable.

Currency

Monetary items in foreign currency are valued according to the exchange rate at the end of the accounting year. The effect of realised and not realised currency items is included under financial items in the income statement. Foreign subsidiaries are converted according to the exchange rate at the end of the accounting year for balance sheet items, and according to the average rate for the accounting year for profit and loss items.

Tax expense

The tax expense is connected to the accounting result and comprises payable tax and change in net deferred tax/deferred tax assets.

Deferred tax in the income statement is tax calculated on changes in temporary differences between accounting and tax values. Instead of presenting the tax arrangements of the year gross in the accounts, the tax effect is booked as part of the tax expense for the year. Deferred tax is allocated as non-current liabilities in the balance sheet. To the extent that deferred tax assets exceed deferred tax, deferred tax assets are recognised in the balance sheet in accordance with generally accepted accounting principles.

Cash flow statement

The cash flow statement is prepared in accordance with the indirect method. Cash and cash equivalents comprise cash, bank deposits and other short-term, liquid investments that immediately and with immaterial exchange risk can be converted into known cash amounts and with remaining term less than three months from the closing of the accounts.



Stødig Marine Holding AS

Notes to the financial statements
2023

NOTE 2 - OTHER OPERATING EXPENSES

Breakdown of auditing fees

	2023	2022
Statutory auditing services	17 625	20 700
Other attestation services	0	
Tax advisory services	0	
Other non-auditing services	0	
Total	17 625	20 700,0

All fees are exclusive of VAT.

NOTE 3 - TAXES

	2023	2022
Tax payable		
Ordinary result before tax	-18 823	-33 207
Permanent differences	-	0
Change in temporary differences		
Carry-forward loss		
Basis for tax payable	-18 823	-33 207
Tax payable in tax expense		
Tax effect of group contribution		
Tax payable in the balance sheet	-	0
Deferred tax		
Profit and loss account		
Carry-forward loss	-52 030	-33 207
Basis for deferred tax	-	0
Basis for deferred tax asset	-52 030	-33 207
Deferred tax in the balance sheet	-	0
Deferred tax asset recognized in the balance sheet		
Deferred tax asset not recognized in the balance she	11 446	7 306
Tax expense		
Tax payable in tax expense		
Change in deferred tax		
Total	0	0

NOTE 4 - INVESTMENT IN SUBSIDIARY

Parent company:

Subsidiary	Ownership / Voting rights	Book value 01.01	Book value 31.12	Group contribution received
Stødig Ship Management AS (Bergen)	100 %	1 000 000	1 000 000	-
Result last year and total equity 31.12 in subsidiary:			Result 2023	Total equity
Stødig Ship Management AS (Bergen)			908 628	-1 622 780

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Stødig Marine Holding AS

Notes to the financial statements
2023

NOTE 5 - BALANCE WITH RELATED PARTIES

	2023	2022
Short term receivables		
Group contribution	0	0
Trade receivables group companies	3 503	3 503
Trade receivables associated companies	0	0
Total	3 503	3 503
Short term liabilities		
Dividend associated companies	0	0
Intergroup liabilities	44 541	24 839
Trade payables associated companies	0	0
Total	44 541	24 839

NOTE 6 - BANK

	Parent company	
	2023	2022
Restricted funds in bank are	-	-

NOTE 7 - SHARE CAPITAL AND SHAREHOLDER INFORMATION

As of 31 December 2023, Stødig Marine Holding's registered share capital comprised 10 000 ordinary shares. All shares have a face value of NOK 100.00. All shares in the company have equal voting and dividend rights. All shares give equal rights to the company's net assets. The company has a shareholder agreement where rules for preemptive rights have been agreed.

The ultimate parent company Seatrans AS prepares consolidated financial statements where the company is incorporated. Seatrans AS has business office in Bergen (Wernersholmvegen 5, 5232 Paradis) where the consolidated financial statements may be provided.

Shareholder	Number of shares	Ownership/ Voting rights
Seatrans AS	10 000	100 %
Total	10 000	100 %

NOTE 8 - EQUITY

	Share capital	Other equity	Total Equity
Equity 01.01	1 000 000	-33 207	966 793
Result for the year	-	-18 823	-18 823
Equity 31.12.2023	1 000 000	-52 030	947 970

Dokumentet er elektronisk signert



Stödig Marine H...

Name Date
Rong, Gisle Kårbø 2024-07-15

Identification

 bankID™ Rong, Gisle Kårbø

Name Date
Kyrkjebø, Lars Helge 2024-07-15

Identification

 bankID™ Kyrkjebø, Lars Helge

Name Date
Hvide, Johan Gustav 2024-07-15

Identification

 bankID™ Hvide, Johan Gustav



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Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



To the General Meeting of Stødig Marine Holding AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Stødig Marine Holding AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement 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 and the Managing Director (management) are 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, Sandviksbodene 2A, Postboks 3984 - Sandviken, NO-5835 Bergen
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Bergen, 30 June 2024

PricewaterhouseCoopers AS

Marius Kaland Olsen

State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Olsen, Marius Kaland	BANKID	2024-07-04 16:23

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Skatteetaten

Vår dato
22.11.2021

Din/Deres dato
27.10.2021

Saksbehandler
Lars Waaltorp

800 80 000
Skatteetaten.no

Din/Deres referanse
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2021/6507350

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STÖDIG SHIP MANAGEMENT AS
Wernersholmvegen 5
5232 PARADIS

Att. René Tvedt

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 27. oktober 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Stödigg Marine Holding AS	org.nr. 827 127 922
Stödigg Ship Management AS	org.nr. 999 511 236
Stödigg Marine Crew AS	org.nr. 920 633 579
Stödigg Bemanning AS	org.nr. 989 812 378
Stödigg Crewing I AS	org.nr. 979 492 510
Stödigg Crewing II AS	org.nr. 921 201 532

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

De ovennevnte selskapene var på søknadstidspunktet eid av norske selskaper, men vil om kort tid være eid 50 % av et utenlandsk selskap og 50 % av norske selskaper. I den sammenheng vil styret også endres og vil bestå av norske og utenlandske styremedlemmer. Selskapene driver virksomhet innen internasjonal shipping.

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 vil få en utenlandsk deleier. 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
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.