



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 929 690 400  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK SHIPPING IX AS  
Forretningsadresse: Kalfarveien 57A  
5022 BERGEN

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### 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: 20.03.2024

### 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, 13.07.2025



### Resultatregnskap

Beløp i: USD	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	1	8 610 064	1 078 117
<b>Sum inntekter</b>		<b>8 610 064</b>	<b>1 078 117</b>
<b>Kostnader</b>			
Operating expenses ship		2 637 962	240 192
Depreciation and amortisation expenses	2	1 770 000	190 775
Other expenses	3, 4	122 203	29 173
<b>Sum kostnader</b>		<b>4 530 165</b>	<b>460 140</b>
<b>Driftsresultat</b>		<b>4 079 899</b>	<b>617 977</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		79 271	9 121
Other financial income		3 532	282
<b>Sum finansinntekter</b>		<b>82 803</b>	<b>9 403</b>
Annen rentekostnad	5	1 477 287	156 453
Other financial expenses		81 935	4 224
<b>Sum finanskostnader</b>		<b>1 559 222</b>	<b>160 677</b>
<b>Netto finans</b>		<b>-1 476 419</b>	<b>-151 274</b>
<b>Ordinært resultat før skattekostnad</b>		<b>2 603 480</b>	<b>466 703</b>
Income tax expense	6		
<b>Ordinært resultat etter skattekostnad</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Årsresultat</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Totalresultat</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Overføringer og disponeringer</b>			
Other equity		2 603 480	466 703



## Resultatregnskap

<b>Beløp i: USD</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Sum overføringer og disponeringer		2 603 480	466 703



### Balanse

Beløp i: USD	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Ships	2	29 641 784	31 411 784
<b>Sum varige driftsmidler</b>		<b>29 641 784</b>	<b>31 411 784</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>29 941 784</b>	<b>31 711 784</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	1	1 124 395	913 970
Other short-term receivables		65 186	78 294
<b>Sum fordringer</b>		<b>1 189 581</b>	<b>992 264</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 358 270	1 240 444
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 358 270</b>	<b>1 240 444</b>
<b>Sum omløpsmidler</b>		<b>2 547 851</b>	<b>2 232 708</b>
<b>SUM EIENDELER</b>		<b>32 489 635</b>	<b>33 944 492</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7	141 759	141 759



### Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Overkurs	8	11 748 456	14 197 728
<b>Sum innskutt egenkapital</b>		<b>11 890 215</b>	<b>14 339 487</b>
<b>Opptjent egenkapital</b>			
Other equity	8	3 070 183	466 703
<b>Sum opptjent egenkapital</b>		<b>3 070 183</b>	<b>466 703</b>
<b>Sum egenkapital</b>		<b>14 960 398</b>	<b>14 806 190</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	5	17 354 356	18 658 580
<b>Sum annen langsiktig gjeld</b>		<b>17 354 356</b>	<b>18 658 580</b>
<b>Sum langsiktig gjeld</b>		<b>17 354 356</b>	<b>18 658 580</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 347	323 269
Public duties payable		3 552	
Other current liabilities		169 982	156 453
<b>Sum kortsiktig gjeld</b>		<b>174 881</b>	<b>479 722</b>
<b>Sum gjeld</b>		<b>17 529 237</b>	<b>19 138 302</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>32 489 635</b>	<b>33 944 492</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 657627

#### Enheten

Organisasjonsnummer: 929 690 400  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: CHEM TANK SHIPPING IX AS  
Forretningsadresse: Kalfarveien 57A  
5022 BERGEN

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Frank-Petter Kval  
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Brønnøysundregistrene, 07.08.2024



Organisasjonsnr: 929 690 400  
CHEM TANK SHIPPING IX AS

## RESULTATREGNSKAP

Beløp i: USD	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	1	8 610 064	1 078 117
<b>Sum inntekter</b>		<b>8 610 064</b>	<b>1 078 117</b>
<b>Kostnader</b>			
Operating expenses ship		2 637 962	240 192
Depreciation and amortisation expenses	2	1 770 000	190 775
Other expenses	3, 4	122 203	29 173
<b>Sum kostnader</b>		<b>4 530 165</b>	<b>460 140</b>
<b>Driftsresultat</b>		<b>4 079 899</b>	<b>617 977</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		79 271	9 121
Other financial income		3 532	282
<b>Sum finansinntekter</b>		<b>82 803</b>	<b>9 403</b>
Annen rentekostnad	5	1 477 287	156 453
Other financial expenses		81 935	4 224
<b>Sum finanskostnader</b>		<b>1 559 222</b>	<b>160 677</b>
<b>Netto finans</b>		<b>-1 476 419</b>	<b>-151 274</b>
<b>Ordinært resultat før skattekostnad</b>			
Income tax expense	6	2 603 480	466 703
<b>Ordinært resultat etter skattekostnad</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Årsresultat</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Totalresultat</b>		<b>2 603 480</b>	<b>466 703</b>
<b>Overføringer og disponeringer</b>			
Other equity		2 603 480	466 703
<b>Sum overføringer og disponeringer</b>		<b>2 603 480</b>	<b>466 703</b>



Organisasjonsnr: 929 690 400  
CHEM TANK SHIPPING IX AS

## BALANSE

Beløp i: USD Note 2023 2022

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Ships 2 29 641 784 31 411 784  
Sum varige driftsmidler 29 641 784 31 411 784

#### Finansielle anleggsmidler Other long-term receivables 1 Sum finansielle anleggsmidler

300 000 300 000  
300 000 300 000

Sum anleggsmidler 29 941 784 31 711 784

#### Omløpsmidler Varer

#### Fordringer

Accounts receivables 1 1 124 395 913 970  
Other short-term  
receivables 65 186 78 294  
Sum fordringer 1 189 581 992 264

#### Bankinnskudd, kontanter og lignende Cash and cash equivalents Sum bankinnskudd, kontanter og lignende

1 358 270 1 240 444  
1 358 270 1 240 444

Sum omløpsmidler 2 547 851 2 232 708

SUM EIENDELER 32 489 635 33 944 492

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Share capital 7 141 759 141 759  
Overkurs 8 11 748 456 14 197 728  
Sum innskutt egenkapital 11 890 215 14 339 487

#### Opptjent egenkapital

Other equity 8 3 070 183 466 703  
Sum opptjent egenkapital 3 070 183 466 703

Sum egenkapital 14 960 398 14 806 190



<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til			
kredittinstitusjoner	5	17 354 356	18 658 580
<b>Sum annen langsiktig gjeld</b>		<b>17 354 356</b>	<b>18 658 580</b>
<b>Sum langsiktig gjeld</b>		<b>17 354 356</b>	<b>18 658 580</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 347	323 269
Public duties payable		3 552	
Other current liabilities		169 982	156 453
<b>Sum kortsiktig gjeld</b>		<b>174 881</b>	<b>479 722</b>
<b>Sum gjeld</b>		<b>17 529 237</b>	<b>19 138 302</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>32 489 635</b>	<b>33 944 492</b>



Organisasjonsnr: 929 690 400  
CHEM TANK SHIPPING IX 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.



**Income statement**  
Amounts in USD  
**Chem Tank Shipping IX AS**

<b>OPERATING INCOME AND OPERATING EXPENSES</b>	<b>NOTE</b>	<b>2023</b>	<b>2022</b>
Revenue	1	8 610 064	1 078 117
<b>Total income</b>		<b>8 610 064</b>	<b>1 078 117</b>
Operating expenses ship		2 637 962	240 192
Depreciation and amortisation expenses	2	1 770 000	190 775
Other expenses	3, 4	122 203	29 173
<b>Total expenses</b>		<b>4 530 165</b>	<b>460 140</b>
<b>Operating profit</b>		<b>4 079 899</b>	<b>617 977</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		79 271	9 121
Other financial income		3 532	282
Other interest expenses	5	1 477 287	156 453
Other financial expenses		81 935	4 224
<b>Net financial items</b>		<b>-1 476 419</b>	<b>-151 274</b>
Net profit before tax		2 603 480	466 703
<b>Net profit or loss</b>		<b>2 603 480</b>	<b>466 703</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		2 603 480	466 703
<b>Total</b>		<b>2 603 480</b>	<b>466 703</b>



## Balance sheet

Amounts in USD

### Chem Tank Shipping IX AS

ASSETS	NOTE	2023	2022
<b>NON-CURRENT ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Ships	2	29 641 784	31 411 784
<b>Total property, plant and equipment</b>		<b>29 641 784</b>	<b>31 411 784</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>29 941 784</b>	<b>31 711 784</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables	1	1 124 395	913 970
Other short-term receivables		65 186	78 294
<b>Total receivables</b>		<b>1 189 581</b>	<b>992 264</b>
Cash and cash equivalents		1 358 270	1 240 444
<b>Total current assets</b>		<b>2 547 851</b>	<b>2 232 708</b>
<b>Total assets</b>		<b>32 489 635</b>	<b>33 944 492</b>



## Balance sheet

Amounts in USD

### Chem Tank Shipping IX AS

<b>EQUITY AND LIABILITIES</b>	<b>NOTE</b>	<b>2023</b>	<b>2022</b>
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	7	141 759	141 759
Share premium reserve	8	11 748 456	14 197 728
<b>Total paid-up equity</b>		<b>11 890 215</b>	<b>14 339 487</b>
<b>RETAINED EARNINGS</b>			
Other equity	8	3 070 183	466 703
<b>Total retained earnings</b>		<b>3 070 183</b>	<b>466 703</b>
<b>Total equity</b>		<b>14 960 398</b>	<b>14 806 190</b>
<b>LIABILITIES</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
Liabilities to financial institutions	5	17 354 356	18 658 580
<b>Total non-current liabilities</b>		<b>17 354 356</b>	<b>18 658 580</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		1 347	323 269
Public duties payable		3 552	0
Other current liabilities		169 982	156 453
<b>Total current liabilities</b>		<b>174 881</b>	<b>479 722</b>
<b>Total liabilities</b>		<b>17 529 237</b>	<b>19 138 302</b>
<b>Total equity and liabilities</b>		<b>32 489 635</b>	<b>33 944 492</b>



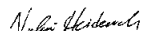
## Balance sheet


Amounts in USD

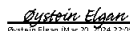
### Chem Tank Shipping IX AS

Bergen, 20.03.2024

The board of Chem Tank Shipping Ix AS

  
\_\_\_\_\_  
Erik Nicolai Heidenreich  
chairman of the board

  
\_\_\_\_\_  
Torfin Ernst Georg Eide  
member of the board

  
\_\_\_\_\_  
Øystein Elgan  
member of the board

  
\_\_\_\_\_  
Frank-Petter Kval  
general Manager



## Notes to the financial statements

### Accounting principles

The company was incorporated on 5 August 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 8 610 064 for the year 2023.  
Accounts receivables related to this amount were USD 1 124 395 at year end.

Outstanding amounts as at 31.12.:

Receivables	2023
Hansa Tankers AS, pool balance	1 124 395
Hansa Tankers AS, working capital funds	300 000
<b>Total</b>	<b>1 424 395</b>

## Note 2 - Vessels, capitalized drydock

	Vessels	Capitalized drydock	Total
Acquisition cost 01.01.2023	30 852 559	750 000	31 602 559
Additions			0
Disposals	0	0	0
Acquisition cost 31.12.2023	30 852 559	750 000	31 602 559
Accumulated depreciation 01.01.23	165 425	25 350	190 775
This year's depreciation	1 536 000	234 000	1 770 000
Accumulated depreciation 31.12.2023	1 701 425	259 350	1 960 775
<b>Book value as at 31.12.2023</b>	<b>29 151 134</b>	<b>490 650</b>	<b>29 641 784</b>
Expected economic lifetime	18,2 years	3,2 years	
Depreciation plan	Linear	Linear	

The company acquired the ship on 22.11.2022. Remaining economic lifetime at date of delivery was 18,2 years.  
The ship is expected to drydock in 2026, economic lifetime for capitalized drydock is therefore 3,2 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 auditor	2023
Audit fees	6 721
Fees related to preparation of financial statements and tax records	3 734
fees related to capital contribution	1 154
<b>Sum</b>	<b>11 608</b>

### 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 90 000.

## Note 5 - Debt to financial institutions

Debt secured by charges	2023	2022
Debt to financial institutions	17 550 000	18 900 000
<b>Total</b>	<b>17 550 000</b>	<b>18 900 000</b>

The company has capitalized borrowing costs of USD 195 644 as of 31.12.2023. These are depreciated over 5 years. Remaining depreciation period is 3,8 years as of 31.12.23. 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 31.12.2023	17 550 000
2024	1 350 000
2025	1 350 000
2026	1 350 000
2027	13 500 000

The debt is repaid in quarterly installments of USD 337 500, in addition to a balloon payment of USD 12 150 000 at the last quarterly payment.

## Charged assets and guarantees

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

Asset		Book value 31.12.2023
Vessels	USD	29 151 134
Cash and cash equivalents	USD	1 358 270
Accounts receivables	USD	1 124 395
<b>Total</b>		<b>31 633 799</b>

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

The debt to credit institutions includes covenants.

The company is compliant of the covenants as at 31.12.23.



## Note 6 - Taxes

	2023	2022
<b>This year's tax expense</b>		
Payable tax	-	-
Total tax expense	-	-
Tonnage tax	3 552	803
Net financial result	-51 490	-22 650
<b>This year's payable tax</b>		
Taxable financial profit	-51 490	-22 650
Tax rate	22 %	22 %
This year's tax payable	-	-
<b>Temporary differences</b>		
Taxable financial loss carried forward	74 140	22 650
Basis deferred tax	74 140	22 650
Deferred tax	16 311	4 983
Not capitalized	-16 311	-4 983
Deferred tax in the balance sheet	-	-

## Note 7 - Total shares and shareholders

The share capital of NOK 1 434 000 consists of 1 434 shares each with a par value of NOK 1 000.

### List of largest shareholders as at 31.12.2023

Name	Number of shares	Ownership
Chem Tank Invest IX AS	1 434	100 %
<b>Total</b>	<b>1 434</b>	<b>100 %</b>

### Shareholders with positions in the company

Frank-Petter Kval (share of Chem Anchor Invest IX AS)	General manager
Torfin Eide (share of Chem Anchor Invest IX AS)	Chairman of the board

## Note 8 - Equity capital

	Share capital	Share premium	Other equity capital	Total
<b>Equity capital 01.01.2023</b>	141 759	14 197 728	466 703	14 806 190
Dividend		-2 449 272		-2 449 272
Result for the year			2 603 480	2 603 480
<b>Equity capital 31.12.2023</b>	<b>141 759</b>	<b>11 748 456</b>	<b>3 070 183</b>	<b>14 960 398</b>



# FS Chem Tank Shipping IX AS 2023

Final Audit Report

2024-03-20

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-  Agreement completed.  
2024-03-20 - 9:10:42 PM GMT





To the General Meeting of Chem Tank Shipping IX AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Chem Tank Shipping IX AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 2023, 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, 12 April 2024

**PricewaterhouseCoopers AS**

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

PricewaterhouseCoopers AS, Sandviksbodene 2A, Postboks 3984 - Sandviken, NO-5835 Bergen  
T: 02316, org. no.: 987 009 713 MVA, [www.pwc.no](http://www.pwc.no)  
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Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Haugervåg, Jon	BANKID	2024-04-12 15:58

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Skatteetaten

Vår dato  
03.03.2023

Din/Deres dato  
20.02.2023

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR537910778

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2023/5106061

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

CHEM TANK INVEST IX AS  
PB 2322 Møllendal  
5867 BERGEN

Att. Frank-Petter Kval

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 20. februar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>Chem Tank Invest IX AS</b>	<b>org.nr. 929 690 001</b>
<b>Chem Tank Shipping IX AS</b>	<b>org.nr. 929 690 400</b>

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 IX AS er et heleid datterselskap av Chem Tank Invest IX 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.*