



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 989 429
Organisasjonsform: Aksjeselskap
Foretaksnavn: GRAM CAR CARRIERS SHIPOWNING 2 AS
Forretningsadresse: Bryggegata 9
0250 OSLO

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: Gunnar Stautland Koløen
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, 30.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad		236	
Sum kostnader		236	
Driftsresultat		-236	
Netto finans			
Annen finanskostnad		8	552
Sum finanskostnader		8	552
Netto finans		-8	-552
Ordinært resultat før skattekostnad		-244	-552
Skattekostnad på resultat			
Ordinært resultat etter skattekostnad		-244	-552
Årsresultat		-244	-552
Årsresultat etter minoritetsinteresser		-244	-552
Totalresultat		-244	-552
Overføringer og disponeringer			
Udekket tap		-244	-552
Sum overføringer og disponeringer		-244	-552



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Andre kortsiktige fordringer		472	472
Sum fordringer		472	472
Sum omløpsmidler		472	472
SUM EIENDELER		472	472
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		3 750	3 750
Annen innskutt egenkapital		-2 861	-2 726
Sum innskutt egenkapital		889	1 024
Opptjent egenkapital			
Udekket tap		796	552
Sum opptjent egenkapital		-796	-552
Sum egenkapital		94	472
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Gjeld til kredittinstitusjoner		244	



Balanse

Beløp i: NOK	Note	2023	2022
Kortsiktig konserngjeld		134	
Sum kortsiktig gjeld		379	
Sum gjeld		379	0
SUM EGENKAPITAL OG GJELD		472	472



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 641622

Enheten

Organisasjonsnummer: 928 989 429
Organisasjonsform: Aksjeselskap
Foretaksnavn: GRAM CAR CARRIERS SHIPOWNING 2 AS
Forretningsadresse: Bryggegata 9
0250 OSLO

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Brønnøysundregistrene, 17.07.2024



Organisasjonsnr: 928 989 429
GRAM CAR CARRIERS SHIPOWNING 2 AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
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Sum kostnader		236	
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Organisasjonsnr: 928 989 429
GRAM CAR CARRIERS SHIPOWNING 2 AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Andre kortsiktige fordringer		472	472
Sum fordringer		472	472
Sum omløpsmidler		472	472
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Kortsiktig gjeld			
Gjeld til			
kredittinstitusjoner		244	
Kortsiktig konserngjeld		134	
Sum kortsiktig gjeld		379	
Sum gjeld		379	0
SUM EGENKAPITAL OG GJELD		472	472



Organisasjonsnr: 928 989 429
GRAM CAR CARRIERS SHIPOWNING 2 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.



BDO AS
Lerstadvegen 517
6018 Ålesund

Independent Auditor's Report

To the General meeting of Gram Car Carriers ASA

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Gram Car Carriers ASA.

The financial statements comprise:

- The financial statements of the parent Company, which comprise the balance sheet as at 31 December 2023, income statement, statement of comprehensive income, statement of changes in equity and cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and
- The financial statements of the Group, which comprise the balance sheet as at 31 December 2023, and income statement, statement of comprehensive income, statement of changes in equity and cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion:

- The financial statements comply with applicable statutory requirements,
- The accompanying 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 IFRS Accounting Standards as adopted by the EU.
- The accompanying financial statements give a true and fair view of the financial position of the Group as at 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as adopted by the EU.

Our opinion is consistent with our additional report to the Audit Committee.



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 and the Group 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.

To the best of our knowledge and belief, no prohibited non-audit services referred to in the Audit Regulation (537/2014) Article 5.1 have been provided.

We have been the auditor of Gram Car Carriers ASA for three years from the election by the general meeting of the shareholders on August 3, 2021 for the accounting year 2021.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For the accounting year 2023 no key audit matters have been identified.

Other information

The Board of Directors and the Managing Director (management) are responsible for the other information. The other information comprises the Board of Directors' report and other 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 other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Opinion on the Board of Directors' report

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

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

Our opinion on the Board of Directors' report applies correspondingly for the statements on Corporate Governance and Corporate Social Responsibility

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

Management is responsible for the preparation of financial statements of the Company 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 the preparation of the financial statements of the Group that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU. Management is responsible 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 and the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements of the Company use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations. The financial statements of the Group use the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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 the 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>

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Report on compliance with requirement on European Single Electronic Format (ESEF)

Opinion

As part of the audit of the financial statements of Gram Car Carriers ASA we have performed an assurance engagement to obtain reasonable assurance about whether the financial statements included in the annual report, with the file name gramcarriersasa-2023-12-31-en.zip, have been prepared, in all material respects, in compliance with the requirements of the Commission Delegated Regulation (EU) 2019/815 on the European Single Electronic Format (ESEF Regulation) and regulation pursuant to Section 5-5 of the Norwegian Securities Trading Act, which includes requirements related to the preparation of the annual report in XHTML format and iXBRL tagging of the consolidated financial statements.

In our opinion, the financial statements, included in the annual report, have been prepared, in all material respects, in compliance with the ESEF Regulation.

Management's responsibilities

Management is responsible for the preparation of the annual report in compliance with the ESEF Regulation. This responsibility comprises an adequate process and such internal control as management determines is necessary.

Auditor's responsibilities

For a description of the auditor's responsibilities when performing an assurance engagement of the ESEF reporting, see: <https://revisorforeningen.no/revisjonsberetninger>

BDO AS

John Arne Fiskerstrand
State Authorised Public Accountant
(This document is signed electronically)

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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Fiskerstrand, John Arne

Partner

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IP: 188.95.xxx.xxx

2024-04-23 16:22:59 UTC



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BDO AS
Lerstadvegen 517
6018 Ålesund

Independent Auditor's Report

To the General meeting of Gram Car Carriers Shipowning 2 AS

Opinion

We have audited the financial statements of Gram Car Carriers Shipowning 2 AS.

The financial statements comprise: In our opinion:

- The balance sheet as at 31 December 2023
 - The income statement for 2023
 - Statement of changes in equity
 - Notes to the financial statements, including a summary of significant accounting policies
- 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 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 and using 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 the 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>

Ålesund, 24 June 2024
BDO AS

John Arne Fiskerstrand
State Authorised Public Accountant
(This document is signed electronically)

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Fiskerstrand, John Arne

State Authorised Public Accountant

Serienummer: no_bankid:9578-5998-4-1671031

IP: 188.95.xxx.xxx

2024-06-24 09:09:00 UTC



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Gram Car Carriers Shipowning 2 AS

Audited financial statements

2023





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Gram Car Carriers Shipowning 2 AS
Audited financial statements 2023

Financial statements

Statement of income

In USD thousands	Notes	2023	3 Sep 2022 (date of incorporation) to 31 Dec 2022
Financial expenses	5	(1)	(1)
Loss before tax (EBT)		(1)	(1)
Income tax expense		-	-
Loss for the period		(1)	(1)



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Gram Car Carriers Shipowning 2 AS
Audited financial statements 2023

Statement of financial position

In USD thousands	Notes	31 Dec 2023	31 Dec 2022
Assets		1	1
Current assets		1	1
Other receivables		1	1
Equity and liabilities		1	1
Equity		1	1

Oslo, 24 June 2024

DocuSigned by:
Harald Mathias Gram
97EBA6678150471...

Harald Mathias Gram
Chair of the Board

DocuSigned by:
Georg Alexander Whist
523EAE913F314DA...

Georg Alexander Whist
Board Member

DocuSigned by:
Gunnar S. Koløen
490DEF3B1A8E408...

Gunnar Stautland Koløen
Board Member



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Gram Car Carriers Shipowning 2 AS
Audited financial statements 2023

Statement of changes in equity

In USD thousands	Notes	Share capital	Retained earnings	Other equity	Total
1 January 2023		3	(1)	(2)	1
Transaction costs		-	-	(1)	(1)
Loss for the period		-	(1)	-	(1)
Equity at 31 December 2023		3	(1)	(3)	1
3 September 2022 (date of incorporation)		3	-	-	3
Transaction costs		-	-	(2)	(2)
Loss for the period		-	(1)	-	(1)
Equity at 31 December 2022		3	(1)	(2)	1



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Gram Car Carriers Shipowning 2 AS
Audited financial statements 2023

Notes to the consolidated financial statements

Note 1 – General information

Gram Car Carriers Shipowning 2 AS, formerly known as Global Shipowning 8 AS (the 'Company') is a limited liability company (Norwegian: aksjeselskap) incorporated and domiciled in Norway, with registered address at Bryggegata 9, 0250 Oslo, Norway and enterprise number 928 989 429. The Company was incorporated on 3 September 2022.

The Company is wholly owned by Gram Car Carriers ASA, a public limited liability company (Norwegian: allmennaksjeselskap) with Norwegian enterprise number 827 669 962.

The Company is dormant and has no activity.

Note 2 – Basis for preparation

The financial statements for the period 1 January 2023 to 31 December 2023 are prepared in accordance with Norwegian GAAP and NRS 8 – Good accounting practice for small companies.

The financial statements are based on historical costs except as disclosed in the accounting policies.

The financial statements are presented in US Dollars (USD), which is the functional currency of the Company. Amounts are rounded to the nearest thousand, unless otherwise stated.

The financial statements are prepared based on the assumption of going concern.

Note 3 – Significant accounting policies

Financial income and expenses

Interest income and expense is recognised as accrued and is presented under the financial income or expense in the income statement.

Foreign currency transactions

Transactions in foreign currencies are recorded in the functional currency rate at the date of the transaction. Monetary assets and liabilities in foreign currency are translated at the functional currency rate prevailing at the balance sheet date. Exchange differences arising from translations into functional currency are recorded in the income statement. Non-monetary assets and liabilities measured at historical cost in foreign currency are translated into the functional currency using the historical exchange rate. Non-monetary assets and liabilities recognised at fair value are translated using the exchange rate on the date of the determination of the fair value.

Related parties

Parties are related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the party in making financial and operating decisions. Parties are also related if they are subject to common control or common significant influence. Related party transactions are recorded to estimated fair value.

Other receivables

Other receivables are measured at transaction price upon initial recognition and subsequently measured at amortized cost less expected credit losses.

Share issuance



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Gram Car Carriers Shipowning 2 AS
Audited financial statements 2023

Share issuance costs related to a share issuance transaction are recognised directly in equity. If share issuance costs, for tax purposes, can be deducted from other taxable income in the same period as they are incurred, the costs are recognised net after tax.

Classification in the statement of financial position

Current assets and short-term liabilities include items due less than one year from the balance sheet date, as well as items due more than one year from the balance sheet date, that are related to the operating cycle.

Liabilities with maturity less than one year from the balance sheet date are classified as current. All other debt is classified as long-term debt. Long-term debt due for repayment within one year from the balance sheet date is classified as current.

Subsequent events

New information on the Company's financial position at the balance sheet date is taken into account in the financial statements. Subsequent events that do not affect the Company's position at the balance sheet date, but which will affect the Company's position in the future, are disclosed if significant.

Note 4 – Financial expenses

In USD thousands	2023	3 Sep 2022 (date of incorporation) to 31 Dec 2022
Foreign exchange loss	(1)	(1)
Total financial expenses	(1)	(1)



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Gram Car Carriers Shipowning 2 AS
Bryggegate 9 (Aker Brygge)
0250 Oslo
Norway
Phone: +47 22 01 74 50
E-mail: mail@gramcar.com



Skatteetaten

Vår dato
02.06.2023

Din/Deres dato
08.05.2023

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5273547

Postadresse
Postboks 9200 Grønland
0134 OSLO

GLOBAL SHIPOWNING 8 AS
Bryggegate 9
0250 OSLO

Att. Harald Mathias Gram

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Global Shipowning 8 AS, org.nr. 928 989 429

Vi viser til deres brev mottatt 8. mai 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Global Shipowning 8 AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Global Shipowning 8 AS 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

Global Shipowning 8 AS har norske og utenlandske profesjonelle eiere. Selskapet driver virksomhet innen internasjonal shipping, og selskapets arbeidsspråk er hovedsakelig 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 selskapet har norske og utenlandske profesjonelle eiere. 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.