



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 930 947 571
Organisasjonsform: Aksjeselskap
Foretaksnavn: NESTTUN SHIPPING AS
Forretningsadresse: Tveiteråsvegen 12
5232 PARADIS

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Tone B. Solstad
Dato for fastsettelse av årsregnskapet: 06.06.2025

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, 29.07.2025



Resultatregnskap

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	2 444	5 635
Sum kostnader		2 444	5 635
Driftsresultat		-2 444	-5 635
Finansinntekter og finanskostnader			
Share of profit/(loss) from subsidiaries	3	11 489 361	8 326 378
Annen renteinntekt		4	8
Net currency gain/(loss)		-81	
Sum finansinntekter		11 489 283	8 326 386
Annen rentekostnad			11
Sum finanskostnader			11
Netto finans		11 489 283	8 326 375
Resultat før skattekostnad		11 486 840	8 320 740
Tax expenses	4		
Årsresultat	5	11 486 840	8 320 740
Årsresultat etter minoritetsinteresser		11 486 840	8 320 740
Totalresultat		11 486 840	8 320 740
Overføringer og disponeringer			
Reserve for valuation differences		989 361	-11 173 622
Udekket tap		-2 521	-5 638
Allocated to other equity		10 500 000	19 500 000
Sum overføringer og disponeringer		11 486 840	8 320 740



Balanse

Beløp i: USD	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	3	2 650 548	1 661 187
Sum finansielle anleggsmidler		2 650 548	1 661 187
Sum anleggsmidler		2 650 548	1 661 187
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents			2 814
Sum bankinnskudd, kontanter og lignende			2 814
Sum omløpsmidler		0	2 814
SUM EIENDELER		2 650 548	1 664 001
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	11 567	11 567
Overkurs		1 460	1 460
Annen innskutt egenkapital		82 653	85 175
Sum innskutt egenkapital		95 680	98 201
Opptjent egenkapital			
Reserve for valuation differences		2 546 104	1 556 743
Other equity			
Result brought forward (aut)			
Sum opptjent egenkapital		2 546 104	1 556 743



Balanse

Beløp i: USD	Note	2024	2023
Sum egenkapital	5	2 641 784	1 654 944
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	4	8 764	9 057
Kortsiktig konserngjeld		8 764	9 057
Sum kortsiktig gjeld		8 764	9 057
Sum gjeld		8 764	9 057
SUM EGENKAPITAL OG GJELD		2 650 548	1 664 001



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 707944

Enheten

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Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 28.07.2025



Organisasjonsnr: 930 947 571
NESTTUN SHIPPING AS

RESULTATREGNSKAP

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	2	2 444	5 635
Sum kostnader		2 444	5 635
Driftsresultat		-2 444	-5 635
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Allocated to other equity		10 500 000	19 500 000
Sum overføringer og disponeringer		11 486 840	8 320 740



Kortsiktig konserngjeld	8 764	9 057
Sum kortsiktig gjeld	8 764	9 057
Sum gjeld	8 764	9 057
SUM EGENKAPITAL OG GJELD	2 650 548	1 664 001



Organisasjonsnr: 930 947 571
NESTTUN SHIPPING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Nesttun Shipping AS
Financial Statements 2024



Nesttun Shipping AS

Directors' Report 2024

Operating activities

The company was founded 13th of February 2023. The company is a ship owning company located in Bergen, Norway. Currently the company owns shares in two 100% owned ship-owning subsidiaries, Pomer AS and Nero Tankers AS.

Financial and operational review

Net financial items is usd 11 489 283. Tax expenses are usd 0.

Profit for the year is usd 11,5 mill.

As per 31 December 2024 the total assets amount to usd 2,7 mill and the equity is usd 2,6 mill.

Going concern

The Board of Directors confirms that the annual accounts for 2024 have been prepared on a going concern basis and that this assumption is valid.

It is the Board's opinion that the financial statements provide a fair view of the Company's assets and liabilities, financial position and results.

Employees

The company has no employees and hence purchases services from well reputable companies based on a long-term relationship.

Environmental risk

Our vessels mainly transport edible products and to a lesser extent petroleum products, and we consider the risk of severe environmental accidents as low. Nevertheless, operation of vessels has an impact on the environment in general. The technical operations of the vessels are handled by recognised managers with extensive experience. No incidents with potential environmental impact have been reported during the fiscal year.

Financial risk and risk management

The Company is exposed to financial risk. All revenues are in USD. A large part of the operating expenses are in USD. To minimise currency risk, all long-term financing will be drawn in USD. However, there is currency risk related to operating expenses in other currencies than USD. Credit risk is considered low due to most customers settling the invoice before the cargo is discharged. Focus on cash management ensures sufficient liquidity to meet future obligations. The company is exposed to risk related to fluctuations in market freight rates due to trading in the spot market. The company has reduced this risk to a certain degree by entering into long term contracts of affreightment (COAs). The company does not have an insurance to cover the liabilities of the board members.



The Transparency Act

On 1st of July 2023 The Norwegian Transparency Act came into force. The Act shall promote enterprises' respect for fundamental human rights and decent working conditions. In compliance with the new requirements, we have published our transparency report for 2023 on our website (championtankers.no). The report for 2024 will be published at the same location.

Market outlook

Our market segment remains closely tied to the Clean Petroleum Product (CPP) market, which continues to be shaped by global dynamics. In 2024, the industry is still navigating the aftershocks of the previous years' volatility, with the 2023 landscape marked by significant disruptions in the supply chain and heightened uncertainty. Geopolitical tensions have intensified, particularly in oil-producing regions, which has added further instability and exacerbated challenges in product availability, disrupting the balance of supply and demand.

The product tanker sector has shown resilience through these turbulent times, driven by sustained refinery throughput, shifts in refinery capacity, and increased global trade volumes, particularly through arbitrage trading. These factors have helped maintain the flow of CPP despite ongoing disruptions.

Looking ahead to 2025, the tanker market is expected to face a complex landscape shaped by continued geopolitical tensions, shifting trade patterns, and evolving refinery capacities. Demand for product tankers is likely to stay steady, fueled by ongoing global trade flows and arbitrage trading. However, security risks in key shipping routes, particularly in the Red Sea, could result in longer voyages and more complicated supply chains. Although these challenges bring uncertainty, the sector's resilience and adaptability are expected to support stable performance throughout the year. Orderbook adjusted for age profile is still at a modest level and Champion Tankers high COA coverage reduces our spot exposure for the upcoming year.

Bergen, 6th of June 2025

Karl L. Kvalheim
Chairman of the Board

Henning Kvalheim
Board member



Nesttun Shipping AS
Income Statement
USD

NOTES	OPERATING REVENUES AND EXPENSES	2024	2023
2	Other expenses	2 444	5 635
	Total expenses	<u>2 444</u>	<u>5 635</u>
	Operating profit	<u>-2 444</u>	<u>-5 635</u>
	FINANCIAL INCOME AND EXPENSES		
3	Share of profit/(loss) from subsidiaries	11 489 361	8 326 378
	Interest income	4	8
	Net currency gain/(loss)	-81	0
	Interest expenses	0	11
	Net financial items	<u>11 489 283</u>	<u>8 326 375</u>
	Net profit before taxes	<u>11 486 840</u>	<u>8 320 740</u>
	Net profit/(loss) for the year	<u>11 486 840</u>	<u>8 320 740</u>
5	Total allocations and distributions	<u>11 486 840</u>	<u>8 320 740</u>
	OVERFØRINGER		
	Transferred from share premium	2 521	5 638
	Reserve for valuation differences	989 361	-11 173 622
	Allocated to other equity	10 500 000	19 500 000
	Total allocations and distributions	<u>11 486 840</u>	<u>8 320 740</u>



Nestun Shipping AS
Balance Sheet as at 31 December
USD

NOTES	ASSETS	2024	2023
	Non-current assets		
	Non-current financial assets		
3	Investment in subsidiaries	2 650 548	1 661 187
	Total non-current financial assets	<u>2 650 548</u>	<u>1 661 187</u>
	Total non-current assets	<u>2 650 548</u>	<u>1 661 187</u>
	Current assets		
	Cash and cash equivalents	0	2 814
	Total current assets	<u>0</u>	<u>2 814</u>
	TOTAL ASSETS	<u>2 650 548</u>	<u>1 664 001</u>



Nesttun Shipping AS
Balance Sheet as at 31 December
USD

NOTES	EQUITY AND LIABILITIES	2024	2023
	Egenkapital		
	Paid-in equity		
6	Share capital	11 567	11 567
	Share premium	1 460	1 460
	Other paid-in capital	82 653	85 175
	Total paid-in equity	<u>95 680</u>	<u>98 201</u>
	Retained earnings		
	Reserve for valuation differences	2 546 104	1 556 743
	Total retained earnings	<u>2 546 104</u>	<u>1 556 743</u>
5	Total equity	<u>2 641 784</u>	<u>1 654 944</u>
	Liabilities		
	Current liabilities		
	Debt to group companies	8 764	9 057
	Total current liabilities	<u>8 764</u>	<u>9 057</u>
	Total liabilities	<u>8 764</u>	<u>9 057</u>
	TOTAL EQUITY AND LIABILITIES	<u>2 650 548</u>	<u>1 664 001</u>

Paradis, 6th of June 2025,
The board of Nesttun Shipping AS


Karl Lødrup Kvalheim
chairman of the board


Henning Brynjulfsen Kvalheim
member of the board



Cash flow statement
Nesttun Shipping AS

	Note	2024	2023
Cash flows from operating activities			
Profit/loss before tax		11 486 840	8 320 740
Income from subsidiaries without cash effect		-11 489 361	-8 326 378
Change in short-term debt group companies		-292	9 057
Net cash flows from operating activities		<u>-2 814</u>	<u>3 419</u>
Cash flows from investment activities			
Payments to buy shares and participations in other com		0	-12 834 809
Net cash flows from investment activities		<u>0</u>	<u>-12 834 809</u>
Cash flows from financing activities			
Capital increase		0	-12 834 203
Net cash flows from financing activities		<u>0</u>	<u>12 834 203</u>
Net change in cash and cash equivalents		-2 814	2 813
Cash and cash equivalents at the start of the period		2 814	0
Cash and cash equivalents at the end of the period		<u>0</u>	<u>2 813</u>



Nesttun Shipping AS

Notes to the financial statements 2024

Note 1 - Accounting principles

The financial statements are prepared in accordance with The Norwegian Accounting Act of 1998. The accounting principles are described below.

The company is a part of the Nesttun Invest Group. The parent company, Nesttun Invest AS og Tveiteraasveien 12, 5232 Paradis, Norway, prepares group accounts. The group accounts are available at the business address of Nesttun Invest AS.

Principal rule for valuation and classification of assets and liabilities

Assets meant for permanent ownership or use in the business are classified as fixed assets. Other assets are classified as current assets. Accounts receivables due within one year are classified as current assets. The classification of current and long term liabilities is based on the same criteria.

Fixed assets are carried at historical cost, but are written down if a decline in fair value below the carrying amount is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule. Long-term loans are carried at nominal value.

Current assets are valued at the lower of historical cost and fair value. Current liabilities are carried at nominal value.

Other items are valued as described below.

Functional currency and presentation currency

These financial statements are presented in USD which is the functional currency of the company. All figures in the notes are expressed in USD.

Investments in subsidiaries

Investments in subsidiaries are accounted for by using the equity method. Under this method, the investment is initially recognised at cost. The income statement reflects the company's share of the profit/(loss) from the subsidiaries, and the balance sheet value reflects the company's share of the equity.

Receivables

Trade receivables and other receivables are recorded at nominal value less provisions for expected losses. The loss provision is based on an individual assessment of each accounts receivable.

Taxes

Taxes charged as expense consist of payable tonnage tax. The company is included in the Norwegian Tonnage Tax Regime which entitles the company to tax exemption on profits derived from ship operations provided payment of tonnage tax. However, possible future net financial income will be taxed with a tax rate of 22%. There is no provision for deferred tax on potential net financial income in the accounts.

Note 2 – Payroll costs, number of employees, remunerations etc.

Remunerations to executives

No remunerations are paid to executives in the financial year

Auditors' fee

Auditor	2024	2023
Statutory audit	2 364	5 572
Total	2 364	5 572



Nesttun Shipping AS

Notes to the financial statements 2024

Note 3 Shares and interests in other companies etc.

Investment in subsidiaries	Pomer AS	Nero Tankers AS	Total
Share	100 %	100 %	
Aquisition date	6 July 2023	3 March 2023	
Aquisition cost	12 830 365	4 444	12 834 809
Opening Balance	537 456	1 123 731	1 661 187
Share of profit/(loss) 2024	6 915 162	4 574 199	11 489 361
Group contributions	-6 000 000	-4 500 000	-10 500 000
Sum	1 452 618	1 197 930	2 650 548

The difference between acquisition cost and closing balance is allocated to Reserve for variation Differences (see note 5).

Note 4 – Taxes

The tax expense for the year consists of:	USD
Tax payable on net financial income of the year	0
Tonnage tax for the year	0
Taxes previous years	0
Taxes	0

Net financial losses brought forward amount to below usd 1 000. Deferred tax asset related to losses brought forward is not recognised in the balance sheet.

Note 5 Equity capital

	Share capital	Share premium	Other paid-in capital	Reserve for valuation variances	Total equity capital
Pr. 31.12.2023	11 567	1 460	85 175	1 556 743	1 654 944
Result of the year			-2 522	11 489 361	11 486 839
Equity Changes in Subsidiaries				-10 500 000	-10 500 000
Pr 31.12.2024	11 567	1 460	82 652	2 546 104	2 641 783



Nesttun Shipping AS

Notes to the financial statements 2024

Note 6 – Share capital and shareholder information

	Number of shares	Nominal value	USD
Share capital	30	386	11 567

Owner structure

The shareholders of the company as at 31 December were;

Name	Number of shares	Owner stake
Nesttun invest AS	30	100 %
Total	30	100 %



Deloitte.

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To the General Meeting of Nesttun Shipping AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Nesttun Shipping AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, statement of cash flows 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 and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors (management) are responsible for the information in the Board of Directors' report. 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.

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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Deloitte.

Independent auditor's report
Nesttun Shipping AS

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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bergen, 06 June 2025
Deloitte AS

Mats Nøttveit
State Authorised Public Accountant
(electronically signed)



Independent auditor's rep...stun Shipping AS 2024

Name	Date
Nøttveit, Mats	2025-06-06

Identification

 **bankID** Nøttveit, Mats



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato 13.08.2024	Din/Deres dato	Saksbehandler Nina Gulbrandsen
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 99796636
Org.nr 974761076	Vår referanse 2024/5331865	Postadresse Postboks 9200 Grønland 0134 OSLO

NESTTUN INVEST AS
Att.Tone B. Solstad
Sundts veg 47B
5221 NESTTUN
Norge

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Nesttun Invest AS (982 763 150) søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende selskap:

Nesttun Shipping AS, 930 947 571
Nero Tankers AS, 930 947 644
MRA Product Invest AS, 931 263 862

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden siteres:

"Selskapene har hovedsakelig kun internasjonale relasjoner, og regnskapene skal brukes til bl.a. å skaffe finansiering fra utenlandske finansieringsinstitusjoner. Regnskapene til selskapet vil således ha mange utenlandske brukere. Arbeidsspråket i Nesttun Invest konsernet er 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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at de fleste av selskapenes interessenter er utenlandske. I tillegg er arbeidsspråket i konsernet engelsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lene Bjørkevoll
underdirektør
Innsats, storbedrift
Skatteetaten

Nina Gulbrandsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.