



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 923 172 769  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: TIGER ATLANTIC SHIPPING AS  
Forretningsadresse: Otto Blehrs vei 56  
1397 NESØYA

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Alexander Pettersson  
Dato for fastsettelse av årsregnskapet: 26.05.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 04.06.2025



### Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
Revenue	1		
<b>Kostnader</b>			
Employee benefits expense	2	204 467	
Other expenses		17 568	9 137
<b>Sum kostnader</b>		<b>222 035</b>	<b>9 137</b>
<b>Driftsresultat</b>		<b>-222 035</b>	<b>-9 137</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		41 389	4 361
Other financial income	3	2 840 134	3 378 536
Increase in fair value of financial current assets		1 506 309	969 179
<b>Sum finansinntekter</b>		<b>4 387 832</b>	<b>4 352 077</b>
Annen rentekostnad		79	
Other financial expenses			396 775
<b>Sum finanskostnader</b>		<b>79</b>	<b>396 775</b>
<b>Netto finans</b>		<b>4 387 753</b>	<b>3 955 301</b>
<b>Resultat før skattekostnad</b>	4	<b>4 165 718</b>	<b>3 946 164</b>
Income tax expense	4		
<b>Årsresultat</b>	5	<b>4 165 718</b>	<b>3 946 164</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>4 165 718</b>	<b>3 946 164</b>
<b>Totalresultat</b>		<b>4 165 718</b>	<b>3 946 164</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte	5	4 500 000	1 500 000
Other equity			2 446 164
Transferred from other equity		-334 282	
<b>Sum overføringer og disponeringer</b>		<b>4 165 718</b>	<b>3 946 164</b>



### Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investments in shares	3		5 566 663
<b>Sum finansielle anleggsmidler</b>			<b>5 566 663</b>
<b>Sum anleggsmidler</b>		<b>0</b>	<b>5 566 663</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		61 716	
<b>Sum fordringer</b>		<b>61 716</b>	
<b>Investeringer</b>			
Markedsbaserte aksjer		7 072 972	
<b>Sum investeringer</b>		<b>7 072 972</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 882 346	995 444
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 882 346</b>	<b>995 444</b>
<b>Sum omløpsmidler</b>		<b>9 017 034</b>	<b>995 444</b>
<b>SUM EIENDELER</b>		<b>9 017 034</b>	<b>6 562 107</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	6	30 000	30 000
Beholdning av egne aksjer	6		



### Balanse

Beløp i: NOK	Note	2024	2023
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			
Other equity	7	4 432 307	4 766 589
<b>Sum opptjent egenkapital</b>		<b>4 432 307</b>	<b>4 766 589</b>
<b>Sum egenkapital</b>	5	<b>4 462 307</b>	<b>4 796 589</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Other non-current liabilities		185	244 163
<b>Sum annen langsiktig gjeld</b>		<b>185</b>	<b>244 163</b>
<b>Sum langsiktig gjeld</b>		<b>185</b>	<b>244 163</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1	
Tax payable	4		
Public duties payable		11 280	
Utbytte		4 500 000	1 500 000
Other current liabilities		43 262	21 355
<b>Sum kortsiktig gjeld</b>		<b>4 554 543</b>	<b>1 521 355</b>
<b>Sum gjeld</b>		<b>4 554 728</b>	<b>1 765 518</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>9 017 034</b>	<b>6 562 107</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 492652

#### Enheten

Organisasjonsnummer: 923 172 769  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: TIGER ATLANTIC SHIPPING AS  
Forretningsadresse: Otto Blehrs vei 56  
1397 NESØYA

#### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Alexander Pettersson  
Dato for fastsettelse av årsregnskapet: 26.05.2025

#### Revisjon

Selskapet har besluttet at årsregnskapet ikke skal revideres: Ja  
Årsregnskapet er utarbeidet av ekstern autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i løpet av regnskapsåret bistått ved den løpende regnskapsføringen eller utført andre tjenester for selskapet enn å utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2024: Årsregnskap 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, 02.06.2025

---

Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 923 172 769  
TIGER ATLANTIC SHIPPING AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
Revenue	1		
<b>Kostnader</b>			
Employee benefits expense	2	204 467	
Other expenses		17 568	9 137
<b>Sum kostnader</b>		<b>222 035</b>	<b>9 137</b>
<b>Driftsresultat</b>		<b>-222 035</b>	<b>-9 137</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		41 389	4 361
Other financial income	3	2 840 134	3 378 536
Increase in fair value of financial current assets		1 506 309	969 179
<b>Sum finansinntekter</b>		<b>4 387 832</b>	<b>4 352 077</b>
Annen rentekostnad		79	
Other financial expenses			396 775
<b>Sum finanskostnader</b>		<b>79</b>	<b>396 775</b>
<b>Netto finans</b>		<b>4 387 753</b>	<b>3 955 301</b>
<b>Resultat før skattekostnad</b>	4	<b>4 165 718</b>	<b>3 946 164</b>
Income tax expense	4		
<b>Årsresultat</b>	5	<b>4 165 718</b>	<b>3 946 164</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>4 165 718</b>	<b>3 946 164</b>
<b>Totalresultat</b>		<b>4 165 718</b>	<b>3 946 164</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte	5	4 500 000	1 500 000
Other equity			2 446 164
Transferred from other equity		-334 282	
<b>Sum overføringer og disponeringer</b>		<b>4 165 718</b>	<b>3 946 164</b>



Organisasjonsnr: 923 172 769  
TIGER ATLANTIC SHIPPING AS

## BALANSE

Beløp i: NOK	Note	2024	2023
--------------	------	------	------

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Finansielle anleggsmidler

Investments in shares	3		5 566 663
Sum finansielle anleggsmidler			5 566 663

Sum anleggsmidler		0	5 566 663
-------------------	--	---	-----------

#### Omløpsmidler

#### Varer

#### Fordringer

Other short-term receivables		61 716	
Sum fordringer		61 716	

#### Investeringer

Markedsbaserte aksjer		7 072 972	
Sum investeringer		7 072 972	

#### Bankinnskudd, kontanter og lignende

Cash and cash equivalents		1 882 346	995 444
Sum bankinnskudd, kontanter og lignende		1 882 346	995 444

Sum omløpsmidler		9 017 034	995 444
------------------	--	-----------	---------

SUM EIENDELER		9 017 034	6 562 107
---------------	--	-----------	-----------

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Share capital	6	30 000	30 000
Beholdning av egne aksjer	6		
Sum innskutt egenkapital		30 000	30 000

#### Opptjent egenkapital

Other equity	7	4 432 307	4 766 589
Sum opptjent egenkapital		4 432 307	4 766 589

Sum egenkapital	5	4 462 307	4 796 589
-----------------	---	-----------	-----------



<b>Gjeld</b>		
<b>Langsiktig gjeld</b>		
<b>Annen langsiktig gjeld</b>		
Other non-current liabilities	185	244 163
<b>Sum annen langsiktig gjeld</b>	<b>185</b>	<b>244 163</b>
<b>Sum langsiktig gjeld</b>	<b>185</b>	<b>244 163</b>
<b>Kortsiktig gjeld</b>		
Leverandørgjeld	1	
Tax payable	4	
Public duties payable	11 280	
Utbytte	4 500 000	1 500 000
Other current liabilities	43 262	21 355
<b>Sum kortsiktig gjeld</b>	<b>4 554 543</b>	<b>1 521 355</b>
<b>Sum gjeld</b>	<b>4 554 728</b>	<b>1 765 518</b>
<b>SUM EGENKAPITAL OG GJELD</b>	<b>9 017 034</b>	<b>6 562 107</b>



Organisasjonsnr: 923 172 769  
TIGER ATLANTIC SHIPPING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
2

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

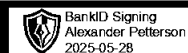
Samlet beløp - foretak i samme konsern Årets Fjorårets

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.



# Annual Report 2024

## Tiger Atlantic Shipping AS

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 923 172 769



## REVENUE STATEMENT

### TIGER ATLANTIC SHIPPING AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Employee benefits expense	2	204 467	0
Other expenses		17 568	9 137
<b>Total expenses</b>		<b>222 035</b>	<b>9 137</b>
<b>Operating profit</b>		<b>-222 035</b>	<b>-9 137</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		41 389	4 361
Other financial income	3	2 840 134	3 378 536
Increase in fair value of financial current assets		1 506 309	969 179
Other interest expenses		79	0
Other financial expenses		0	396 775
<b>Net financial items</b>		<b>4 387 753</b>	<b>3 955 301</b>
Net profit before tax	4	4 165 718	3 946 164
<b>Net profit after tax</b>		<b>4 165 718</b>	<b>3 946 164</b>
<b>EXTRAORDINARY INCOME AND EXPENSES</b>			
<b>Net profit or loss</b>	5	<b>4 165 718</b>	<b>3 946 164</b>
<b>ATTRIBUTABLE TO</b>			
Ordinary dividend	5	4 500 000	1 500 000
Other equity		0	2 446 164
Transferred from other equity		334 282	0
<b>Total</b>		<b>4 165 718</b>	<b>3 946 164</b>



## BALANCE SHEET

### TIGER ATLANTIC SHIPPING AS

ASSETS	Note	2024	2023
<b>NON-CURRENT ASSETS</b>			
<b>NON-CURRENT FINANCIAL ASSETS</b>			
Investments in shares	3	0	5 566 663
<b>Total non-current financial assets</b>		<b>0</b>	<b>5 566 663</b>
<b>Total non-current assets</b>		<b>0</b>	<b>5 566 663</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Other short-term receivables		61 716	0
<b>Total receivables</b>		<b>61 716</b>	<b>0</b>
<b>INVESTMENTS</b>			
Listed shares		7 072 972	0
<b>Total investments</b>		<b>7 072 972</b>	<b>0</b>
Cash and cash equivalents		1 882 346	995 444
<b>Total current assets</b>		<b>9 017 034</b>	<b>995 444</b>
<b>Total assets</b>		<b>9 017 034</b>	<b>6 562 107</b>



## BALANCE SHEET

### TIGER ATLANTIC SHIPPING AS

EQUITY AND LIABILITIES	Note	2024	2023
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	6	30 000	30 000
<b>Total paid-up equity</b>		<b>30 000</b>	<b>30 000</b>
<b>RETAINED EARNINGS</b>			
Other equity	7	4 432 307	4 766 589
<b>Total retained earnings</b>		<b>4 432 307</b>	<b>4 766 589</b>
<b>Total equity</b>	5	<b>4 462 307</b>	<b>4 796 589</b>
<b>LIABILITIES</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
Other non-current liabilities		185	244 163
<b>Total non-current liabilities</b>		<b>185</b>	<b>244 163</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		1	0
Public duties payable		11 280	0
Dividends		4 500 000	1 500 000
Other current liabilities		43 262	21 355
<b>Total current liabilities</b>		<b>4 554 543</b>	<b>1 521 355</b>
<b>Total liabilities</b>		<b>4 554 728</b>	<b>1 765 518</b>
<b>Total equity and liabilities</b>		<b>9 017 034</b>	<b>6 562 107</b>

Oslo, 26.05.2025

The board of Tiger Atlantic Shipping AS

Alexander Pettersson



## Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

## TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

## CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

## 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.

## Note 2 Salary costs and number of man-years

### SALARY COSTS

	2024	2023
Salaries	179 200	0
Employment tax	25 267	0
<b>Total</b>	<b>204 467</b>	<b>0</b>

In 2024 the company employed 0 man-years.

## Note 3 AShares and interests in other companies.

	Acquisition cost	Market value	Book value
<b>Current assets</b>			
Shares in trading portfolio	0	0	0
Other market-based shares	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Note 4 Tax

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Result before tax	4 165 718	3 946 164
Permanent differences	-4 261 239	-4 246 359
<b>Taxable income</b>	<b>-95 521</b>	<b>-300 195</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2024</b>	<b>2023</b>	<b>Difference</b>
Accumulated loss to be brought forward	-1 533 501	-1 437 980	95 521
Not included in the deferred tax calculation	1 533 501	1 437 980	-95 521
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

## Note 5 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Other paid-in equity capital</b>	<b>Other equity capital</b>	<b>Total equity capital</b>
Pr. 31.12.2023	30 000	0	0	4 766 589	4 796 589
Result of the year				4 165 718	4 165 718
Dividend				-4 500 000	-4 500 000
<b>Pr 31.12.2024</b>	<b>30 000</b>	<b>0</b>	<b>0</b>	<b>4 432 307</b>	<b>4 462 307</b>

## Note 6 Shareholders

### THE SHARE CAPITAL IN TIGER ATLANTIC SHIPPING AS AS OF 31.12 CONSISTS OF:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	30	1 000,0	30 000
<b>Total</b>	<b>30</b>		<b>30 000</b>

### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
Alexander Petterson	30	100,0	100,0

**SHARES OWNED BY THE DIRECTORS OF THE BOARD AND THE GENERAL MANAGER:**

<b>Name</b>	<b>Position</b>	<b>Ordinary</b>
Alexander Pettersson		30
<b>Total number of shares</b>		<b>30</b>

**Note 7 Going concern**

The result for 2024 shows a profit of NOK 4 165 718, compared to a profit of NOK 3 946 164 in 2023. The solidity and liquidity are still good, and there is nothing to indicate that operations cannot continue. We expect the income to make a positive contribution to the result in the coming years.

The board considers that the conditions for continued operation are present and bases its activities on this.



# Annual Report 2024

## Tiger Atlantic Shipping AS

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 923 172 769



### REVENUE STATEMENT

#### TIGER ATLANTIC SHIPPING AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Employee benefits expense	2	204 467	0
Other expenses		17 568	9 137
<b>Total expenses</b>		<b>222 035</b>	<b>9 137</b>
<b>Operating profit</b>		<b>-222 035</b>	<b>-9 137</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Other interest income		41 389	4 361
Other financial income	3	2 840 134	3 378 536
Increase in fair value of financial current assets		1 506 309	969 179
Other interest expenses		79	0
Other financial expenses		0	396 775
<b>Net financial items</b>		<b>4 387 753</b>	<b>3 955 301</b>
Net profit before tax	4	4 165 718	3 946 164
<b>Net profit after tax</b>		<b>4 165 718</b>	<b>3 946 164</b>
<b>EXTRAORDINARY INCOME AND EXPENSES</b>			
<b>Net profit or loss</b>	5	<b>4 165 718</b>	<b>3 946 164</b>
<b>ATTRIBUTABLE TO</b>			
Ordinary dividend	5	4 500 000	1 500 000
Other equity		0	2 446 164
Transferred from other equity		334 282	0
<b>Total</b>		<b>4 165 718</b>	<b>3 946 164</b>



## BALANCE SHEET

### TIGER ATLANTIC SHIPPING AS

ASSETS	Note	2024	2023
<b>NON-CURRENT ASSETS</b>			
<b>NON-CURRENT FINANCIAL ASSETS</b>			
Investments in shares	3	0	5 566 663
<b>Total non-current financial assets</b>		<b>0</b>	<b>5 566 663</b>
<b>Total non-current assets</b>		<b>0</b>	<b>5 566 663</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Other short-term receivables		61 716	0
<b>Total receivables</b>		<b>61 716</b>	<b>0</b>
<b>INVESTMENTS</b>			
Listed shares		7 072 972	0
<b>Total investments</b>		<b>7 072 972</b>	<b>0</b>
Cash and cash equivalents		1 882 346	995 444
<b>Total current assets</b>		<b>9 017 034</b>	<b>995 444</b>
<b>Total assets</b>		<b>9 017 034</b>	<b>6 562 107</b>



## BALANCE SHEET

### TIGER ATLANTIC SHIPPING AS

EQUITY AND LIABILITIES	Note	2024	2023
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	6	30 000	30 000
<b>Total paid-up equity</b>		<b>30 000</b>	<b>30 000</b>
<b>RETAINED EARNINGS</b>			
Other equity	7	4 432 307	4 766 589
<b>Total retained earnings</b>		<b>4 432 307</b>	<b>4 766 589</b>
<b>Total equity</b>	<b>5</b>	<b>4 462 307</b>	<b>4 796 589</b>
<b>LIABILITIES</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
Other non-current liabilities		185	244 163
<b>Total non-current liabilities</b>		<b>185</b>	<b>244 163</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		1	0
Public duties payable		11 280	0
Dividends		4 500 000	1 500 000
Other current liabilities		43 262	21 355
<b>Total current liabilities</b>		<b>4 554 543</b>	<b>1 521 355</b>
<b>Total liabilities</b>		<b>4 554 728</b>	<b>1 765 518</b>
<b>Total equity and liabilities</b>		<b>9 017 034</b>	<b>6 562 107</b>

Oslo, 26.05.2025

The board of Tiger Atlantic Shipping AS

Alexander Pettersson



## Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

## TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

## CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

## 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.

## Note 2 Salary costs and number of man-years

### SALARY COSTS

	2024	2023
Salaries	179 200	0
Employment tax	25 267	0
<b>Total</b>	<b>204 467</b>	<b>0</b>

In 2024 the company employed 0 man-years.

## Note 3 AShares and interests in other companies.

	Acquisition cost	Market value	Book value
<b>Current assets</b>			
Shares in trading portfolio	0	0	0
Other market-based shares	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Note 4 Tax

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>
Taxable income:		
Result before tax	4 165 718	3 946 164
Permanent differences	-4 261 239	-4 246 359
<b>Taxable income</b>	<b>-95 521</b>	<b>-300 195</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2024</b>	<b>2023</b>	<b>Difference</b>
Accumulated loss to be brought forward	-1 533 501	-1 437 980	95 521
Not included in the deferred tax calculation	1 533 501	1 437 980	-95 521
<b>Deferred tax assets (22 %)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax not included in the balance sheet.

## Note 5 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Other paid-in equity capital</b>	<b>Other equity capital</b>	<b>Total equity capital</b>
Pr. 31.12.2023	30 000	0	0	4 766 589	4 796 589
Result of the year				4 165 718	4 165 718
Dividend				-4 500 000	-4 500 000
<b>Pr 31.12.2024</b>	<b>30 000</b>	<b>0</b>	<b>0</b>	<b>4 432 307</b>	<b>4 462 307</b>

## Note 6 Shareholders

### THE SHARE CAPITAL IN TIGER ATLANTIC SHIPPING AS AS OF 31.12 CONSISTS OF:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	30	1 000,0	30 000
<b>Total</b>	<b>30</b>		<b>30 000</b>

### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
Alexander Petterson	30	100,0	100,0



## SHARES OWNED BY THE DIRECTORS OF THE BOARD AND THE GENERAL MANAGER:

<b>Name</b>	<b>Position</b>	<b>Ordinary</b>
Alexander Pettersson		30
<b>Total number of shares</b>		<b>30</b>

## Note 7 Going concern

The result for 2024 shows a profit of NOK 4 165 718, compared to a profit of NOK 3 946 164 in 2023. The solidity and liquidity are still good, and there is nothing to indicate that operations cannot continue. We expect the income to make a positive contribution to the result in the coming years.

The board considers that the conditions for continued operation are present and bases its activities on this.