



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 928 339 319  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: EDDA WIND IX AS  
Forretningsadresse: Spannavegen 152  
5535 HAUGESUND

### Regnskapsår

Årsregnskapets periode: 01.11.2021 - 31.12.2022

### 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: Tom Johan Austrheim  
Dato for fastsettelse av årsregnskapet: 31.05.2023

### Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

*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, 11.07.2024



### Resultatregnskap

Beløp i: EUR	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	1, 2	111 915	
<b>Sum kostnader</b>		<b>111 915</b>	
<b>Driftsresultat</b>		<b>-111 915</b>	
<b>Finansinntekter og finanskostnader</b>			
Other financial income	3	368	
Net exchange rate differences	3	107 630	
<b>Sum finansinntekter</b>		<b>107 999</b>	
Other financial expenses	3	154 453	
<b>Sum finanskostnader</b>		<b>154 453</b>	
<b>Netto finans</b>		<b>-46 454</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-158 370</b>	<b>0</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>-158 370</b>	<b>0</b>
<b>Årsresultat</b>		<b>-158 370</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-158 370</b>	
<b>Totalresultat</b>		<b>-158 370</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-158 370	
<b>Sum overføringer og disponeringer</b>		<b>-158 370</b>	



### Balanse

Beløp i: EUR	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Machinery and equipment	5	49 663	
<b>Sum varige driftsmidler</b>		<b>49 663</b>	
<b>Finansielle anleggsmidler</b>			
Forward	6	9 005 981	
<b>Sum finansielle anleggsmidler</b>		<b>9 005 981</b>	
<b>Sum anleggsmidler</b>		<b>9 055 645</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		5 502	
<b>Sum fordringer</b>		<b>5 502</b>	
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		89 688	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>89 688</b>	
<b>Sum omløpsmidler</b>		<b>95 189</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>9 150 834</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7, 8	3 075	
Overkurs	7	3 704 956	



## Balanse

<b>Beløp i: EUR</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Sum innskutt egenkapital</b>		<b>3 708 031</b>	
<b>Sum egenkapital</b>		<b>3 708 031</b>	<b>0</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	2	15 169	
Other current liabilities	2	5 427 635	
<b>Sum kortsiktig gjeld</b>		<b>5 442 804</b>	
<b>Sum gjeld</b>		<b>5 442 804</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>9 150 834</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 479420

#### Enheten

Organisasjonsnummer: 928 339 319  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: EDDA WIND IX AS  
Forretningsadresse: Smedasundet 97  
5525 HAUGESUND

#### Regnskapsår

Årsregnskapets periode: 01.11.2021 - 31.12.2022

#### 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: Tom Johan Austrheim  
Dato for fastsettelse av årsregnskapet: 31.05.2023

#### Grunnlag for avgivelse

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År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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Brønnøysundregistrene, 24.06.2023



Organisasjonsnr: 928 339 319  
EDDA WIND IX AS

## RESULTATREGNSKAP

<b>Beløp i: EUR</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses	1, 2	111 915	
<b>Sum kostnader</b>		<b>111 915</b>	
<b>Driftsresultat</b>		<b>-111 915</b>	
<b>Finansinntekter og finanskostnader</b>			
Other financial income	3	368	
Net exchange rate differences	3	107 630	
<b>Sum finansinntekter</b>		<b>107 999</b>	
Other financial expenses	3	154 453	
<b>Sum finanskostnader</b>		<b>154 453</b>	
<b>Netto finans</b>		<b>-46 454</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-158 370</b>	<b>0</b>
Income tax expense	4		
<b>Ordinært resultat etter skattekostnad</b>		<b>-158 370</b>	<b>0</b>
<b>Årsresultat</b>		<b>-158 370</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-158 370</b>	
<b>Totalresultat</b>		<b>-158 370</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-158 370	
<b>Sum overføringer og disponeringer</b>		<b>-158 370</b>	



Organisasjonsnr: 928 339 319  
EDDA WIND IX AS

## BALANSE

Beløp i: EUR	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Machinery and equipment	5	49 663	
Sum varige driftsmidler		49 663	
<b>Finansielle anleggsmidler</b>			
Forward	6	9 005 981	
Sum finansielle anleggsmidler		9 005 981	
Sum anleggsmidler		9 055 645	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		5 502	
Sum fordringer		5 502	
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		89 688	
Sum bankinnskudd, kontanter og lignende		89 688	
Sum omløpsmidler		95 189	0
<b>SUM EIENDELER</b>		<b>9 150 834</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7, 8	3 075	
Overkurs	7	3 704 956	
Sum innskutt egenkapital		3 708 031	
Sum egenkapital		3 708 031	0
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	2	15 169	



Other current liabilities	2	5 427 635	
Sum kortsiktig gjeld		5 442 804	
Sum gjeld		5 442 804	0
SUM EGENKAPITAL OG GJELD		9 150 834	0



Organisasjonsnr: 928 339 319  
EDDA WIND 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.



## Revenue statement

Edda Wind IX AS

<b>Operating income and operating expenses</b>	<b>Note</b>	<b>01.11.21-31.12.22</b>
Other expenses	1, 2	111 915
<b>Total expenses</b>		<b>111 915</b>
<b>Operating profit</b>		<b>-111 915</b>
<b>Financial income and expenses</b>		
Other financial income	3	368
Net exchange rate differences	3	107 630
Other financial expenses	3	154 453
<b>Net financial items</b>		<b>-46 454</b>
Net profit before tax		-158 370
Income tax expense	4	0
<b>Net profit after tax</b>		<b>-158 370</b>
<b>Net profit or loss</b>		<b>-158 370</b>
<b>Attributable to</b>		
Loss brought forward		158 370
<b>Total</b>		<b>-158 370</b>



**Balance sheet**

Edda Wind IX AS

<b>Assets</b>	<b>Note</b>	<b>2022</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Machinery and equipment	5	49 663
<b>Total property, plant and equipment</b>		<b>49 663</b>
<b>Non-current financial assets</b>		
Forward	6	9 005 981
<b>Total non-current financial assets</b>		<b>9 005 981</b>
<b>Total non-current assets</b>		<b>9 055 645</b>
<b>Current assets</b>		
<b>Debtors</b>		
Other short-term receivables		5 502
<b>Total receivables</b>		<b>5 502</b>
Cash and cash equivalents		89 688
<b>Total current assets</b>		<b>95 189</b>
<b>Total assets</b>		<b>9 150 834</b>




## Balance sheet

Edda Wind IX AS

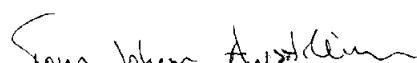
Equity and liabilities	Note	2022
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	7, 8	3 075
Share premium reserve	7	3 704 956
<b>Total paid-up equity</b>		<b>3 708 031</b>
<b>Total equity</b>		<b>3 708 031</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables	2	15 169
Other current liabilities	2	5 427 635
<b>Total current liabilities</b>		<b>5 442 804</b>
<b>Total liabilities</b>		<b>5 442 804</b>
<b>Total equity and liabilities</b>		<b>9 150 834</b>

Haugesund, 26.05.2023

The board of Edda Wind IX AS

  
Kenneth Walland

Chairman of the board/General Manager

  
Tom Johan Austrheim

Member of the board



## Edda Wind IX AS

### Notes to Financial Statements 2022

#### ACCOUNTING PRINCIPLES

The financial statement have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for small entities. Edda Wind IX AS was established on 01.11.2021

#### Currency

The Financial Statements are presented in EUR. Monetary items (assets, liabilities and bank deposits) in foreign currency are converted at the exchange rate as on the balance sheet date. The exchange rate to Norwegian kroner for 2022 is set to 10,5522 for the balance sheet date and 10,1128 as an average for the year.

#### Classification and valuation of balance sheet items

Current assets and liabilities include items due for payment within one year from the date of acquisition. Other items are classified as fixed assets / long-term liabilities. Current assets are valued at lower of cost or fair value. Current liabilities are recorded at nominal value at the time it is incurred. Fixed assets are valued at cost and written down to fair value if impairment is not expected to be temporary. Long-term liabilities are recorded at nominal value at the time incurred.

#### Receivables

Receivables are recorded at nominal value less realised and expected losses. Provisions for doubtful debts are made on the basis of individual assessment of each receivable.

#### Operating revenue and expenses

Revenue from freight operations is recognised when earned, which would normally be in the line with the operation of the vessel. Expenses are recorded based on the matching principle, which means that expenses are included in the same period as the related revenues are recognised.

#### Income tax and deferred tax

Income tax expense relates to the accounting result and comprises current tax and changes in net deferred taxes. Deferred tax expense results from temporary differences between the accounting value of assets and liabilities and their value for tax purposes. The tax effect is offset against any income tax expense, and the net is recorded in the financial statements. Deferred tax is recorded as long-term liabilities, to the extent that deferred tax asset exceed deferred tax liabilities, deferred tax assets are recorded in accordance with accepted accounting principles.

#### Estimates

During the preparation of the financial statements and according to the generally accepted accounting principles the management has used estimates and assumptions that affect the profit and loss account and the valuation of assets and liabilities, and requires disclosure of information about liabilities that, as of the balance sheet date, are not yet certain

#### Group

The company is included in Edda Wind ASA's consolidated financial statements. The consolidated financial statements can be obtained at the company's business office in Haugesund, or at Edda Wind's website, [www.eddawind.com](http://www.eddawind.com)



## Edda Wind IX AS

### Notes to Financial Statements 2022

#### Note 1 - Remuneration

The Company has no employees and is therefore not obliged to follow Act on Mandatory Occupational

#### Audit fee

Remuneration to the auditor is divided into the following:	<b>2022</b>
Statutory audit	2 501
Consulting services	0
<b>Sum ex. VAT</b>	<b>2 501</b>

#### Note 2 - Related parties

Transaction type	Company	Affiliation	2022
Management fee	Edda Wind Management AS	Group	16 927
Management fee	Østensjø Rederi AS	Associated	84 102
Interest expense	Edda Wind ASA	Group	154 433
Cost related to newbuilding program	Johannes Østensjø dy AS	Associated	2 158
<b>Sum transactions</b>			<b>257 621</b>

<b>Trade payables</b>	<b>2022</b>
Group companies	4 170
Associated companies	9 814
<b>Sum</b>	<b>13 984</b>

<b>Other current liabilities</b>	<b>2022</b>
Group companies	5 427 635
Associated companies	-
<b>Sum</b>	<b>5 427 635</b>

#### Note 3 - Net financial items

<b>Financial income</b>	<b>2022</b>
Interest income from bank	368
Interest income from group companies	-
<b>Total financial income</b>	<b>368</b>

<b>Financial expense</b>	<b>2022</b>
Interest expense to group companies	154 433
Other interest cost and bank charges	20
<b>Total financial expense</b>	<b>154 453</b>

<b>Net currency differences</b>	<b>2022</b>
Agio(+)/disagio(-), realised short term items	(1 859)



**Edda Wind IX AS**

**Notes to Financial Statements 2022**

Agio(+)/disagio(-), unrealised short term items	<u>109 489</u>
<b>Net currency differences</b>	<b><u>107 630</u></b>



**Edda Wind IX AS**

**Notes to Financial Statements 2022**

**Note 4 - Taxes**

**Tax on ordinary result**

	<b>2022</b>
Result before taxes	-158 370
Permanent differences	(139 523)
Taxable income	<u>-297 893</u>
Tax loss carried forward	-
Taxable result	<u>-297 893</u>

	<b>2022</b>
Tax loss carried forward	-303 955
Effect tax loss carried forward from 2021	570
Deferred tax asset	<u>-66 745</u>

	<b>2022</b>
<b>Income tax expense</b>	
Tax payable	-
Change in deferred tax	-66 745
Not recorded deferred tax	66 745
<b>Total income tax expense</b>	<u>-</u>

**Note 5 - Tangible assets**

	<u>Cost of leased fixed assets</u>	<u>Total</u>
Acquisition cost 01.11.21	0	0
Accumulated depreciation 01.01	-	-
Additions	49 663	49 663
Depreciation 2022	-	-
<b>Book value 31.12.22</b>	<u>49 663</u>	<u>49 663</u>



## Edda Wind IX AS

### Notes to Financial Statements 2022

#### Note 6 - Tax lease structure

In 2022 the company entered into a construction contract with Astilleros Gondan for the delivery of a Commissioning Service Vessel (CSOV) for delivery in 2024. As of 31.12.2022 the Company has paid in total EUR 9 096 500 in instalments to the shipyard. Edda Wind ASA has guaranteed for the Company's obligations under the shipbuilding contract.

In connection with the shipbuilding contract, the Company and Astilleros Gondan have established a structure that qualifies for a Spanish tax regime (Spanish Tax Lease, or "STL"). The Spanish tax lease is a structure containing certain tax benefits in Spain, that also results in lower construction cost for the Company's vessel. Astilleros Gondan has engaged a Spanish bank, Banco de Sabadell to set up and manage the tax lease. The structure is established so that the Company sells its vessel to the Spanish tax lease structure at delivery. The Company will then lease the vessel back from the Spanish structure under a bareboat agreement. Upon maturity of the lease contract, the Company has a right and obligation to buy the shares of the Spanish AIE, which owns the vessel.

The AIE has to remain owner of the vessel over a certain period of years in order to maintain the benefits in the tax lease structure. The AIE gets tax depreciation on the vessel from the start of the construction. There are no opportunities for the external investors of the AIE to make any decisions for the AIE that has not been regulated in the contracts following the newbuilding contract and the tax lease contracts, and they are at the end of the lease contract period obliged to sell the shares to Edda Wind IX AS for EUR 1. All construction financing is made from Edda Wind IX AS to the shipyard, and prior to delivery of the vessel from the Shipyard, Edda Wind IX AS pays instalments directly to the shipyard equal to the net price of the vessel. Following the delivery, the vessel is sold to a leasing company within the STL structure at a consideration equal to the gross price of the vessel. The difference between the gross and net price is the STL benefit. In accordance with the lease agreements, all financing and cash payments in the Spanish lease structure in the leasing period are pre-arranged between the involved parties and based on the agreement, the consideration from the leasing company is paid to Edda Wind IX AS and immediately deposited to an account under the STL structure, less the STL benefit, which is re-routed to the Shipyard. Following the deposit, Edda Wind IX AS is released from making any other payment under the STL agreements. As such, the STL benefit is a pre-arranged flow-through of cash in Edda Wind IX AS originating from within the STL structure. The external post delivery financing of the vessel will remain in Edda Wind IX AS during the tax lease period.

Since Edda Wind IX AS has an obligation to sell the vessel to a leasing company within the STL structure, and purchase the shares of the AIE, the construction contract is treated as a forward contract and recognised equal to the consideration paid to the shipyard, less any government grants received in relation to the newbuilding contract.

	<u>31.12.2022</u>
Forward contract	9 096 500
Received grant from Enova, accumulated	<u>(90 519)</u>
<b>Total</b>	<b>9 005 981</b>



**Edda Wind IX AS**

**Notes to Financial Statements 2022**

Remaining installments to shipyard 42 883 500

All project expenses regarding the preparation of the Vessel and crew to the Company's time charter parties are expensed on an ongoing basis. Expenses in connection with construction follow-up and additional investments related to the Vessel are considered as an expense on leased property, and thereby capitalised and later depreciated over the bareboat rental period.

Capitalised expenses 49 663



## Edda Wind IX AS

### Notes to Financial Statements 2022

#### Note 7 - Equity

	Share capital	Share premium reserve	Other equity	Uncovered loss	Total equity
Capital increase at foundation	3 072	-	-	-	3 072
Capital increase 28.11.2022	3	3 863 325	-	-	3 863 328
Result 2022	-	-	-	(158 370)	(158 370)
Allocation of uncovered loss	-	(158 370)	-	158 370	-
<b>Equity 31.12.2022</b>	<b>3 075</b>	<b>3 704 956</b>	-	-	<b>3 708 031</b>

Edda Wind IX AS was founded on 01.11.2021. The Company increased its capital in November 2022 of EUR 3 863 328 through a debt conversion.

#### Note 8 - Share capital and share holder information

The share capital in Edda Wind IX AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	3000	1,03	3 075

Shareholder	Number	Owner's share	Voting rights
Edda Wind ASA	3000	100 %	100 %

#### Note 9 - Subsequent events

In February 2023, the Edda Wind Group entered into a green loan facility agreement for the pre- and post-delivery financing of three vessels under construction, including the pre- and post-delivery financing of the Company's vessel under construction. The facility, which is with Crédit Agricole, Eksfin and Sparebanken Vest, is between EUR 100 - EUR 120 million with a term of 6 years from delivery and a blended profile of 12 years and 15 years at attractive terms.



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Statsautoriserte revisorer  
Ernst & Young AS

Thormøhlens gate 53 D, 5006 Bergen  
Postboks 6163, 5892 Bergen

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Edda Wind IX AS

### Opinion

We have audited the financial statements of Edda Wind IX AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2022 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 in accordance with the requirements of the 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 management for the financial statements

Management (the board of directors and the general manager) is responsible for the preparation and fair presentation of the financial statements 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 unless management either intends to liquidate the Company 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.

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

A member firm of Ernst & Young Global Limited

Penneo document key: HQYZY-FGPNF-FSWXE-DCL80-5GZ2D-FUJET



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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, 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 fair presentation.

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, 31. May 2023  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Øyvind Nore  
State Authorised Public Accountant (Norway)

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Independent auditor's report - Edda Wind IX AS 2022

A member firm of Ernst & Young Global Limited



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## Øyvind Nore

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: 9578-5994-4-485745

IP: 62.97.xxx.xxx

2023-05-31 11:54:57 UTC



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Skatteetaten

Vår dato  
29.03.2022

Din/Deres dato  
14.03.2022

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2022/5263455

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

EDDA WIND IX AS  
Postboks 394  
5501 HAUGESUND

Att. Aneft Underhaug Våge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Edda Wind IX AS, org.nr. 928 339 319

Vi viser til deres henvendelse av 14. mars 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Edda Wind IX AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Edda Wind IX 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

Edda Wind IX AS er eid av et norsk selskap. Selskapet er en del av et konsern som driver virksomhet innen internasjonal shippingvirksomhet. Selskapet benytter engelsk som arbeidsspråk, og det er ingen forhold rundt selskapets finansiering som skulle tilsi behov for regnskap på norsk.

### 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 er eid av en profesjonell eier. 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.*