



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 999 122 957  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: D1A NÆRING AS  
Forretningsadresse: c/o Malling & Co Forvaltning AS  
Dronning Mauds gate 15  
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: David Gleditsch  
Dato for fastsettelse av årsregnskapet: 26.04.2024

### 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, 12.06.2025



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income		8 658 036	7 812 635
Other operating income		21 435	
<b>Sum inntekter</b>		<b>8 679 471</b>	<b>7 812 635</b>
<b>Kostnader</b>			
Depreciation	1	2 398 714	2 238 047
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	9 693 956	1 165 835
<b>Sum kostnader</b>		<b>12 092 670</b>	<b>3 403 882</b>
<b>Driftsresultat</b>		<b>-3 413 199</b>	<b>4 408 753</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt	3		
Financial income	3	64 272	19 523
<b>Sum finansinntekter</b>		<b>64 272</b>	<b>19 523</b>
Annen rentekostnad	3		
Financial expenses	3		40 762
<b>Sum finanskostnader</b>			<b>40 762</b>
<b>Netto finans</b>		<b>64 272</b>	<b>-21 239</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-3 348 927</b>	<b>4 387 514</b>
Income tax expense	4	-736 764	965 253
<b>Ordinært resultat etter skattekostnad</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Årsresultat</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Totalresultat</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Overføringer og disponeringer</b>			



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Other equity			3 422 261
Transferred from other equity		-2 612 163	
<b>Sum overføringer og disponeringer</b>	<b>5</b>	<b>-2 612 163</b>	<b>3 422 261</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Research & development			14 322
Utsatt skattefordel	4	360 430	
<b>Sum immaterielle eiendeler</b>		<b>360 430</b>	<b>14 322</b>
<b>Varige driftsmidler</b>			
Property, plant and equipment	1, 6	90 929 585	93 191 461
Operating moveable equipment	1	94 662	250 846
Equipment	1		
<b>Sum varige driftsmidler</b>	1	<b>91 024 246</b>	<b>93 442 307</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	7	1 832 872	
Other receivables			130 975
<b>Sum finansielle anleggsmidler</b>		<b>1 832 872</b>	<b>130 975</b>
<b>Sum anleggsmidler</b>		<b>93 217 548</b>	<b>93 587 604</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	6	5 331	1 673 367
Accounts receivables from group companies	7		
Other current receivables		1 815 314	4 827 489
Konsernfordringer	7		
<b>Sum fordringer</b>		<b>1 820 644</b>	<b>6 500 856</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 284 350	518 566
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 284 350</b>	<b>518 566</b>
<b>Sum omløpsmidler</b>		<b>3 104 995</b>	<b>7 019 423</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>SUM EIENDELER</b>		<b>96 322 543</b>	<b>100 607 026</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 8	200 000	200 000
Beholdning av egne aksjer	5		
Overkurs	5	93 206 904	93 206 904
Annen innskutt egenkapital	5		
<b>Sum innskutt egenkapital</b>		<b>93 406 904</b>	<b>93 406 904</b>
<b>Opptjent egenkapital</b>			
Other equity	5	2 161 229	4 773 392
Udekket tap	5		
<b>Sum opptjent egenkapital</b>		<b>2 161 229</b>	<b>4 773 392</b>
<b>Sum egenkapital</b>		<b>95 568 133</b>	<b>98 180 296</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	4		376 334
<b>Sum avsetninger for forpliktelser</b>			<b>376 334</b>
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	7		1 531 390
<b>Sum annen langsiktig gjeld</b>			<b>1 531 390</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>1 907 724</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	192 448	90 397
Tax payable	4		
Kortsiktig konserngjeld	7	160 356	196 099
Other current liabilities		401 606	232 510
<b>Sum kortsiktig gjeld</b>		<b>754 410</b>	<b>519 007</b>
<b>Sum gjeld</b>		<b>754 410</b>	<b>2 426 731</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>96 322 543</b>	<b>100 607 026</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 604350

#### Enheten

Organisasjonsnummer: 999 122 957  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: DLA NÆRING AS  
Forretningsadresse: c/o Malling & Co Forvaltning AS  
Dronning Mauds gate 15  
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: David Gleditsch  
Dato for fastsettelse av årsregnskapet: 26.04.2024

#### Revisjon

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 2023: Årsregnskap 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, 09.07.2024

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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: 999 122 957  
DLA NERING AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income		8 658 036	7 812 635
Other operating income		21 435	
<b>Sum inntekter</b>		<b>8 679 471</b>	<b>7 812 635</b>
<b>Kostnader</b>			
Depreciation	1	2 398 714	2 238 047
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	9 693 956	1 165 835
<b>Sum kostnader</b>		<b>12 092 670</b>	<b>3 403 882</b>
<b>Driftsresultat</b>		<b>-3 413 199</b>	<b>4 408 753</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt	3		
Financial income	3	64 272	19 523
<b>Sum finansinntekter</b>		<b>64 272</b>	<b>19 523</b>
Annen rentekostnad	3		
Financial expenses	3		40 762
<b>Sum finanskostnader</b>			<b>40 762</b>
<b>Netto finans</b>		<b>64 272</b>	<b>-21 239</b>
<b>Ordinært resultat før skattekostnad</b>			
Income tax expense	4	-3 348 927	4 387 514
<b>Ordinært resultat etter skattekostnad</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Årsresultat</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Totalresultat</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Overføringer og disponeringer</b>			
Other equity			3 422 261
Transferred from other equity		-2 612 163	
<b>Sum overføringer og disponeringer</b>	5	<b>-2 612 163</b>	<b>3 422 261</b>



Organisasjonsnr: 999 122 957  
DIA NERING AS

## BALANSE

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Research & development			14 322
Utsatt skattefordel	4	360 430	
<b>Sum immaterielle eiendeler</b>		<b>360 430</b>	<b>14 322</b>
<b>Varige driftsmidler</b>			
Property, plant and equipment	1, 6	90 929 585	93 191 461
Operating moveable equipment	1	94 662	250 846
Equipment	1		
<b>Sum varige driftsmidler</b>	<b>1</b>	<b>91 024 246</b>	<b>93 442 307</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	7	1 832 872	
Other receivables			130 975
<b>Sum finansielle anleggsmidler</b>		<b>1 832 872</b>	<b>130 975</b>
<b>Sum anleggsmidler</b>		<b>93 217 548</b>	<b>93 587 604</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	6	5 331	1 673 367
Accounts receivables from group companies	7		
Other current receivables		1 815 314	4 827 489
Konsernfordringer	7		
<b>Sum fordringer</b>		<b>1 820 644</b>	<b>6 500 856</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 284 350	518 566
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 284 350</b>	<b>518 566</b>
<b>Sum omløpsmidler</b>		<b>3 104 995</b>	<b>7 019 423</b>
<b>SUM EIENDELER</b>		<b>96 322 543</b>	<b>100 607 026</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			



<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 8	200 000	200 000
Beholdning av egne aksjer	5		
Overkurs	5	93 206 904	93 206 904
Annen innskutt egenkapital	5		
<b>Sum innskutt egenkapital</b>		<b>93 406 904</b>	<b>93 406 904</b>
<b>Opptjent egenkapital</b>			
Other equity	5	2 161 229	4 773 392
Udekket tap	5		
<b>Sum opptjent egenkapital</b>		<b>2 161 229</b>	<b>4 773 392</b>
<b>Sum egenkapital</b>		<b>95 568 133</b>	<b>98 180 296</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	4		376 334
<b>Sum avsetninger for forpliktelses</b>			<b>376 334</b>
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	7		1 531 390
<b>Sum annen langsiktig gjeld</b>			<b>1 531 390</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>1 907 724</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	192 448	90 397
Tax payable	4		
Kortsiktig konserngjeld	7	160 356	196 099
Other current liabilities		401 606	232 510
<b>Sum kortsiktig gjeld</b>		<b>754 410</b>	<b>519 007</b>
<b>Sum gjeld</b>		<b>754 410</b>	<b>2 426 731</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>96 322 543</b>	<b>100 607 026</b>



Organisasjonsnr: 999 122 957  
DIA NÆRING 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  
Munkedamsveien 45  
PO Box 1704 Vika  
0121 Oslo  
Norway

## Independent Auditor's Report

To the General meeting of D1A Næring AS

### Opinion

We have audited the financial statements of D1A Næring AS.

The financial statements  
comprise:

- The balance sheet as at 31 December 2023
- The income statement for 2023
- Notes to the financial statements, including a summary of significant accounting policies

In our opinion:

- The financial statements comply with applicable statutory requirements, and
- The financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for Opinion

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

### Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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>

BDO AS

Fredrik Bratt Rebne  
State Authorised Public Accountant  
(This document is signed electronically)

Penneo document key: 57QYK-G2HUX-VPDMA-1YDAV-IUG8C-03N7C



# PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

## Rebne, Fredrik Bratt

Partner

On behalf of: BDO AS

Serial number: no\_bankid:9578-5999-4-2119704

IP: 188.95.xxx.xxx

2024-04-29 15:51:40 UTC



Penneo document key: 57QYK-G2HUX-VPDMA-1YDAV-IUG8C-03N7C

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# Annual Report 2023

## D1a Næring AS

Revenue statement  
Balance sheet  
Notes to the Financial Statement

Org.no.: 999 122 957



## Income Statement

### D1a Næring AS

Operating income and operating expenses	Note	2023	2022
Rental income		8 658 036	7 812 635
Other operating income		21 435	0
<b>Total income</b>		<b>8 679 471</b>	<b>7 812 635</b>
Depreciation	1	2 398 714	2 238 047
Other operating expenses	2	9 693 956	1 165 835
<b>Total expenses</b>		<b>12 092 670</b>	<b>3 403 882</b>
<b>Operating profit/loss</b>		<b>-3 413 199</b>	<b>4 408 753</b>
<b>Financial income and expenses</b>			
Financial income	3	64 272	19 523
Financial expenses	3	0	40 762
<b>Net financial items</b>		<b>64 272</b>	<b>-21 239</b>
<b>Profit before income tax</b>		<b>-3 348 927</b>	<b>4 387 514</b>
Income tax expense	4	-736 764	965 253
<b>Profit for the year</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Attributable to</b>			
Other equity		0	3 422 261
Transferred from other equity		2 612 163	0
<b>Total</b>	5	<b>-2 612 163</b>	<b>3 422 261</b>



## Balance Sheet

### D1a Næring AS

Assets	Note	2023	2022
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Research & development		0	14 322
Deferred tax assets	4	360 430	0
<b>Total intangible assets</b>		<b>360 430</b>	<b>14 322</b>
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 6	90 929 585	93 191 461
Operating moveable equipment	1	94 662	250 846
<b>Total property, plant and equipment</b>	<b>1</b>	<b>91 024 246</b>	<b>93 442 307</b>
<i>Non-current financial assets</i>			
Loan to group companies	7	1 832 872	0
Other receivables		0	130 975
<b>Total non-current financial assets</b>		<b>1 832 872</b>	<b>130 975</b>
<b>Total non-current assets</b>		<b>93 217 548</b>	<b>93 587 604</b>
<b>Current assets</b>			
<i>Receivables</i>			
Accounts receivables	6	5 331	1 673 367
Other current receivables		1 815 314	4 827 489
<b>Total receivables</b>		<b>1 820 644</b>	<b>6 500 856</b>
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		1 284 350	518 566
<b>Total cash and cash equivalents</b>		<b>1 284 350</b>	<b>518 566</b>
<b>Total current assets</b>		<b>3 104 995</b>	<b>7 019 423</b>
<b>Total assets</b>		<b>96 322 543</b>	<b>100 607 026</b>



**Balance Sheet**  
**D1a Næring AS**

Equity and liabilities	Note	2023	2022
<b>Equity</b>			
<i>Paid-in equity</i>			
Share capital	5, 8	200 000	200 000
Share premium	5	93 206 904	93 206 904
<b>Total paid-in equity</b>		<b>93 406 904</b>	<b>93 406 904</b>
<i>Other equity</i>			
Other equity	5	2 161 229	4 773 392
<b>Total other equity</b>		<b>2 161 229</b>	<b>4 773 392</b>
<b>Total equity</b>		<b>95 568 133</b>	<b>98 180 296</b>
<b>Liabilities</b>			
<i>Provisions</i>			
Deferred tax	4	0	376 334
<b>Total provisions</b>		<b>0</b>	<b>376 334</b>
<i>Non-current liabilities</i>			
Debt to group companies	7	0	1 531 390
<b>Total non-current liabilities</b>		<b>0</b>	<b>1 531 390</b>
<i>Current liabilities</i>			
Accounts payable		192 448	90 397
Liabilities to group companies	7	160 356	196 099
Other current liabilities		401 606	232 510
<b>Total current liabilities</b>		<b>754 410</b>	<b>519 007</b>
<b>Total liabilities</b>		<b>754 410</b>	<b>2 426 731</b>
<b>Total equity and liabilities</b>		<b>96 322 543</b>	<b>100 607 026</b>

Oslo,  
The board of D1a Næring AS

\_\_\_\_\_  
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Chairman of the board

\_\_\_\_\_  
Caroline Brun-Lie Krefting  
Member of the board

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Carey Joseph Flaherty  
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## Notes to the financial statements 2023

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	Buildings	Technical Installations	Land	Operating moveable equipment	Total
Acquisition cost 01.01.	71 383 352	16 170 965	16 734 106	1 196 520	105 484 942
Additions	0	0	0	0	0
Disposals	-33 669	0	0	0	-33 669
<b>Acquisition cost 31.12.</b>	<b>71 349 683</b>	<b>16 170 965</b>	<b>16 734 106</b>	<b>1 196 520</b>	<b>105 451 273</b>
Acc. Deprec. 31.12.2023	9 014 404	4 310 766	0	1 101 858	14 427 027
<b>Book value 31.12.</b>	<b>62 335 279</b>	<b>11 860 199</b>	<b>16 734 106</b>	<b>94 662</b>	<b>91 024 246</b>
Deprec. and write down	1 427 162	801 046	0	156 184	2 384 392
Deprec. plan	Linear	Linear		Linear	
Economic useful life (years)	50	10		5	

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The company does not have employees, consequently it has not been necessary to establish a statutory occupational pension in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").

### Note 3 Items that are aggregated in the accounts

<b>Financial income</b>	<b>2023</b>	<b>2022</b>
Interest income from companies in the same group	30 617	0
Interest income	33 044	18 922
Other financial income	611	601
<b>Total financial income</b>	<b>64 272</b>	<b>19 523</b>

<b>Financial expenses</b>	<b>2023</b>	<b>2022</b>



## Notes to the financial statements 2023

Interest expenses to companies in the same group	0	40 762
<b>Total financial expenses</b>	<b>0</b>	<b>40 762</b>

### Note 4 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax	-736 764	965 253
<b>Tax expense on ordinary profit/loss</b>	<b>-736 764</b>	<b>965 253</b>
Taxable income:		
Result before tax	-3 348 927	4 387 514
Permanent differences	0	0
Changes in temporary differences	3 544 534	-5 825 502
Allocation of loss to be brought forward	-195 607	0
<b>Taxable income</b>	<b>0</b>	<b>-1 437 988</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>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible assets	6 977 572	6 428 756	-548 815
Accounts receivable	-1 081 967	0	1 081 967
Profit and loss account	148 682	185 852	37 170
Other differences	1 786 118	4 760 330	2 974 212
<b>Total</b>	<b>7 830 404</b>	<b>11 374 938</b>	<b>3 544 534</b>
Accumulated loss to be brought forward	-9 468 722	-9 664 329	-195 607
<b>Basis for deferred tax</b>	<b>-1 638 318</b>	<b>1 710 609</b>	<b>3 348 927</b>
Deferred tax (22 %)	-360 430	376 334	736 764

### Note 5 Equity

	<b>Share capital</b>	<b>Share premium</b>	<b>Other equity</b>	<b>Total equity</b>
Equity 01.01	200 000	93 206 904	4 773 392	98 180 296
Annual profit of the year			-2 612 163	-2 612 163
<b>Equity 31.12</b>	<b>200 000</b>	<b>93 206 904</b>	<b>2 161 229</b>	<b>95 568 133</b>



## Notes to the financial statements 2023

### Note 6 Debtors, liabilities, pledged assets and guarantees etc.

<b>Balance sheet value of assets pledged as security</b>	<b>2023</b>	<b>2022</b>
Property, plant and equipment	91 024 246	93 442 307
Accounts receivables	5 331	1 673 367
<b>Total</b>	<b>91 029 577</b>	<b>95 115 675</b>

The property and receivables are pledged as security for a loan of NOK 1 595 985 000 in Oslo Bay District AS.

DnB and Danske Bank has a first-priority pledge on property, plant and equipment.

### Note 7 Inter-company items between companies in the same group

	<b>2023</b>	<b>2022</b>
<b>Receivables</b>		
Loans to group companies	1 832 872	0
<b>Total</b>	<b>1 832 872</b>	<b>0</b>
<b>Liabilities</b>		
Debts to group companies	0	1 531 390
Short term debts to group companies	160 356	196 099
<b>Total</b>	<b>160 356</b>	<b>1 727 489</b>

Loans and debts to group companies are carried out on market terms. There is no agreed repayment period for the loans.

### Note 8 Shareholders

The share capital in D1a Næring AS as of 31.12 consists of:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	1 000	200	200 000
<b>Total</b>	<b>1 000</b>		<b>200 000</b>

#### Ownership structure

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
Sørenga Portfolio AS	1 000	100	100,0

The company has only one class of shares and all shares come with full voting rights.

D1A Næring AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein D1A Næring AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



## D1a Næring AS 25

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Name

Date

Carey J. Flaherty

2024-04-26



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



Skatteetaten

Vår dato  
04.05.2023

Din/Deres dato  
20.03.2023

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR542895984

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2023/5155688

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

CARUCEL EIENDOM AS  
c/o Malling & Co Forvaltning AS, Postboks 1883 Vika  
0124 OSLO

Att. Frederik M. Waaler

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

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

Oslo Bay District AS	org.nr. 920 035 175
B6A Bispekaia Fbk AS	org.nr. 928 125 203
Barcode 104 AS	org.nr. 928 124 835
Barcode 113 AS	org.nr. 928 124 754
Barcode 116 AS	org.nr. 828 124 692
Barcode 122 AS	org.nr. 928 124 738
Barcode 124 AS	org.nr. 828 124 722
Barcode 132 AS	org.nr. 928 125 343
Barcode 135 AS	org.nr. 928 125 238
Barcode Portfolio AS	org.nr. 920 035 221
Bispevika Portfolio AS	org.nr. 820 035 232
D1A Næring AS	org.nr. 999 122 957
Dronninglunden Fbk AS	org.nr. 928 125 092
Eufemia Fbk AS	org.nr. 928 124 983
Eufemia Fbk Syd AS	org.nr. 928 124 908
Eufemias Hage Fbk AS	org.nr. 928 124 878
Munch Brygge AS	org.nr. 920 035 213
Munch Brygge Eiendom AS	org.nr. 916 354 711
Oslobukta Promotion AS	org.nr. 915 014 895
Sørenga 1 Næring AS	org.nr. 917 415 897
Sørenga 5 Næring AS	org.nr. 914 741 246
Sørenga 51 Næring AS	org.nr. 914 740 991
Sørenga 7 Næring AS	org.nr. 914 741 041
Sørenga 8 Næring AS	org.nr. 914 741 157
Sørenga Parkering AS	org.nr. 914 219 167
Sørenga Portfolio AS	org.nr. 920 035 191



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 de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. De regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### **Bakgrunn**

Oslo Bay District AS er morselskap i et konsern hvor de øvrige selskapene inngår som datterselskaper mv. Eierstrukturen fremgår av vedlegg til søknaden. 50 % av investorene i Oslo Bay District AS er utenlandske. Selskapene er enten holdingselskaper eller driver virksomhet innen kjøp og utleie av forretningseiendommer. All kommunikasjon, skriftlig og muntlig, foregår på engelsk. Flere av styremedlemmene i selskapene er utenlandske.

### **Skattekontorets vurdering**

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene inngår i et



konsern hvor morselskapet har utenlandske investorer som eier 50 % av selskapet. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere 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.*



# Annual Report 2023

## D1a Næring AS

Revenue statement  
Balance sheet  
Notes to the Financial Statement

Org.no.: 999 122 957



## Income Statement

### D1a Næring AS

Operating income and operating expenses	Note	2023	2022
Rental income		8 658 036	7 812 635
Other operating income		21 435	0
<b>Total income</b>		<b>8 679 471</b>	<b>7 812 635</b>
Depreciation	1	2 398 714	2 238 047
Other operating expenses	2	9 693 956	1 165 835
<b>Total expenses</b>		<b>12 092 670</b>	<b>3 403 882</b>
<b>Operating profit/loss</b>		<b>-3 413 199</b>	<b>4 408 753</b>
<b>Financial income and expenses</b>			
Financial income	3	64 272	19 523
Financial expenses	3	0	40 762
<b>Net financial items</b>		<b>64 272</b>	<b>-21 239</b>
<b>Profit before income tax</b>		<b>-3 348 927</b>	<b>4 387 514</b>
Income tax expense	4	-736 764	965 253
<b>Profit for the year</b>		<b>-2 612 163</b>	<b>3 422 261</b>
<b>Attributable to</b>			
Other equity		0	3 422 261
Transferred from other equity		2 612 163	0
<b>Total</b>	5	<b>-2 612 163</b>	<b>3 422 261</b>



**Balance Sheet**  
**D1a Næring AS**

<b>Assets</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Research & development		0	14 322
Deferred tax assets	4	360 430	0
<b>Total intangible assets</b>		<b>360 430</b>	<b>14 322</b>
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 6	90 929 585	93 191 461
Operating moveable equipment	1	94 662	250 846
<b>Total property, plant and equipment</b>	<b>1</b>	<b>91 024 246</b>	<b>93 442 307</b>
<i>Non-current financial assets</i>			
Loan to group companies	7	1 832 872	0
Other receivables		0	130 975
<b>Total non-current financial assets</b>		<b>1 832 872</b>	<b>130 975</b>
<b>Total non-current assets</b>		<b>93 217 548</b>	<b>93 587 604</b>
<b>Current assets</b>			
<i>Receivables</i>			
Accounts receivables	6	5 331	1 673 367
Other current receivables		1 815 314	4 827 489
<b>Total receivables</b>		<b>1 820 644</b>	<b>6 500 856</b>
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		1 284 350	518 566
<b>Total cash and cash equivalents</b>		<b>1 284 350</b>	<b>518 566</b>
<b>Total current assets</b>		<b>3 104 995</b>	<b>7 019 423</b>
<b>Total assets</b>		<b>96 322 543</b>	<b>100 607 026</b>



**Balance Sheet**  
**D1a Næring AS**

Equity and liabilities	Note	2023	2022
<b>Equity</b>			
<i>Paid-in equity</i>			
Share capital	5, 8	200 000	200 000
Share premium	5	93 206 904	93 206 904
<b>Total paid-in equity</b>		<b>93 406 904</b>	<b>93 406 904</b>
<i>Other equity</i>			
Other equity	5	2 161 229	4 773 392
<b>Total other equity</b>		<b>2 161 229</b>	<b>4 773 392</b>
<b>Total equity</b>		<b>95 568 133</b>	<b>98 180 296</b>
<b>Liabilities</b>			
<i>Provisions</i>			
Deferred tax	4	0	376 334
<b>Total provisions</b>		<b>0</b>	<b>376 334</b>
<i>Non-current liabilities</i>			
Debt to group companies	7	0	1 531 390
<b>Total non-current liabilities</b>		<b>0</b>	<b>1 531 390</b>
<i>Current liabilities</i>			
Accounts payable		192 448	90 397
Liabilities to group companies	7	160 356	196 099
Other current liabilities		401 606	232 510
<b>Total current liabilities</b>		<b>754 410</b>	<b>519 007</b>
<b>Total liabilities</b>		<b>754 410</b>	<b>2 426 731</b>
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The board of D1a Næring AS

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Chairman of the board

\_\_\_\_\_  
Caroline Brun-Lie Krefting  
Member of the board

\_\_\_\_\_  
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\_\_\_\_\_  
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Additions	0	0	0	0	0
Disposals	-33 669	0	0	0	-33 669
<b>Acquisition cost 31.12.</b>	<b>71 349 683</b>	<b>16 170 965</b>	<b>16 734 106</b>	<b>1 196 520</b>	<b>105 451 273</b>
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<b>Financial income</b>	<b>2023</b>	<b>2022</b>
Interest income from companies in the same group	30 617	0
Interest income	33 044	18 922
Other financial income	611	601
<b>Total financial income</b>	<b>64 272</b>	<b>19 523</b>

<b>Financial expenses</b>	<b>2023</b>	<b>2022</b>



## Notes to the financial statements 2023

Interest expenses to companies in the same group	0	40 762
<b>Total financial expenses</b>	<b>0</b>	<b>40 762</b>

## Note 4 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax	-736 764	965 253
<b>Tax expense on ordinary profit/loss</b>	<b>-736 764</b>	<b>965 253</b>
Taxable income:		
Result before tax	-3 348 927	4 387 514
Permanent differences	0	0
Changes in temporary differences	3 544 534	-5 825 502
Allocation of loss to be brought forward	-195 607	0
<b>Taxable income</b>	<b>0</b>	<b>-1 437 988</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>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible assets	6 977 572	6 428 756	-548 815
Accounts receivable	-1 081 967	0	1 081 967
Profit and loss account	148 682	185 852	37 170
Other differences	1 786 118	4 760 330	2 974 212
<b>Total</b>	<b>7 830 404</b>	<b>11 374 938</b>	<b>3 544 534</b>
Accumulated loss to be brought forward	-9 468 722	-9 664 329	-195 607
<b>Basis for deferred tax</b>	<b>-1 638 318</b>	<b>1 710 609</b>	<b>3 348 927</b>
Deferred tax (22 %)	-360 430	376 334	736 764

## Note 5 Equity

	<b>Share capital</b>	<b>Share premium</b>	<b>Other equity</b>	<b>Total equity</b>
Equity 01.01	200 000	93 206 904	4 773 392	98 180 296
Annual profit of the year			-2 612 163	-2 612 163
<b>Equity 31.12</b>	<b>200 000</b>	<b>93 206 904</b>	<b>2 161 229</b>	<b>95 568 133</b>



## Notes to the financial statements 2023

### Note 6 Debtors, liabilities, pledged assets and guarantees etc.

<b>Balance sheet value of assets pledged as security</b>	<b>2023</b>	<b>2022</b>
Property, plant and equipment	91 024 246	93 442 307
Accounts receivables	5 331	1 673 367
<b>Total</b>	<b>91 029 577</b>	<b>95 115 675</b>

The property and receivables are pledged as security for a loan of NOK 1 595 985 000 in Oslo Bay District AS.

DnB and Danske Bank has a first-priority pledge on property, plant and equipment.

### Note 7 Inter-company items between companies in the same group

	<b>2023</b>	<b>2022</b>
<b>Receivables</b>		
Loans to group companies	1 832 872	0
<b>Total</b>	<b>1 832 872</b>	<b>0</b>
<b>Liabilities</b>		
Debts to group companies	0	1 531 390
Short term debts to group companies	160 356	196 099
<b>Total</b>	<b>160 356</b>	<b>1 727 489</b>

Loans and debts to group companies are carried out on market terms.  
There is no agreed repayment period for the loans.

### Note 8 Shareholders

The share capital in D1a Næring AS as of 31.12 consists of:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	1 000	200	200 000
<b>Total</b>	<b>1 000</b>		<b>200 000</b>

#### Ownership structure

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
Sørenga Portfolio AS	1 000	100	100,0

The company has only one class of shares and all shares come with full voting rights.

D1A Næring AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein D1A Næring AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



D1a Næring AS 25

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Name	Date
Carl Erik Krefting	2024-04-26

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Name	Date
Ola Abdelrahman	2024-04-26

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Name	Date
Carey J. Flaherty	2024-04-25

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Name	Date
Caroline Brun-Lie Krefting	2024-04-26



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