



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2026 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 920 147 054
Organisasjonsform: Aksjeselskap
Foretaksnavn: ROPFIN SCANDINAVIA AS
Forretningsadresse: c/o Malling & co Forvaltning AS
Dronning Mauds gate 15
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.02.2025 - 31.01.2026

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: Martin Mehus
Dato for fastsettelse av årsregnskapet: 09.03.2026

Grunnlag for avgivelse

År 2026: Årsregnskapet er elektronisk innlevert
År 2025: Tall er hentet fra elektronisk innlevert årsregnskap fra 2026

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, 26.03.2026



Resultatregnskap

Beløp i: NOK	Note	2026	2025
RESULTATREGNSKAP			
Inntekter			
Revenue		3 666	883
Other income		1 752 343	1 711 209
Sum inntekter		1 756 009	1 712 092
Kostnader			
Employee benefits expense	2		
Depreciation and amortisation expenses	1	725 795	725 795
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other expenses	2	221 542	192 343
Sum kostnader		947 338	918 138
Driftsresultat		808 671	793 954
Finansinntekter og finanskostnader			
Annen renteinntekt		45 954	218 971
Other financial income			576 930
Sum finansinntekter		45 954	795 902
Rentekostnad til foretak i samme konsern	3	757 828	1 145 475
Annen rentekostnad		1 050	
Sum finanskostnader		758 878	1 145 475
Netto finans		-712 924	-349 573
Resultat før skattekostnad		95 747	444 381
Income tax expense	4	21 260	97 502
Årsresultat	5	74 487	346 879
Årsresultat etter minoritetsinteresser		74 487	346 879
Totalresultat		74 487	346 879
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2026	2025
Other equity		74 487	346 878
Transferred from other equity			1
Sum overføringer og disponeringer		74 487	346 879



Balanse

Beløp i: NOK	Note	2026	2025
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	237 629	205 587
Sum immaterielle eiendeler		237 629	205 587
Varige driftsmidler			
Buildings and land		24 102 058	24 827 854
Equipment and other movables	1		
Sum varige driftsmidler	1	24 102 058	24 827 854
Sum anleggsmidler		24 339 687	25 033 441
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables			71 468
Other short-term receivables		5 063	4 915
Sum fordringer		5 063	76 384
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		1 848 090	964 400
Sum bankinnskudd, kontanter og lignende		1 848 090	964 400
Sum omløpsmidler		1 853 152	1 040 783
SUM EIENDELER		26 192 839	26 074 224
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	30 000	30 000
Beholdning av egne aksjer	6		



Balanse

Beløp i: NOK	Note	2026	2025
Overkurs		75 726	75 726
Sum innskutt egenkapital		105 726	105 726
Opptjent egenkapital			
Other equity		2 277 175	2 202 688
Sum opptjent egenkapital		2 277 175	2 202 688
Sum egenkapital	5	2 382 901	2 308 414
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Langsiktig konserngjeld		22 925 336	22 925 336
Sum annen langsiktig gjeld	3	22 925 336	22 925 336
Sum langsiktig gjeld		22 925 336	22 925 336
Kortsiktig gjeld			
Leverandørgjeld		128 266	129 391
Tax payable	4	-7 971	82 752
Public duties payable		97 330	83 426
Other current liabilities		666 977	544 905
Sum kortsiktig gjeld		884 602	840 474
Sum gjeld		23 809 938	23 765 810
SUM EGENKAPITAL OG GJELD		26 192 839	26 074 224



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2026 - GENERELL INFORMASJON

Journalnummer: 2026 340705

Virksomheten

Organisasjonsnummer: 920 147 054
Organisasjonsform: Aksjeselskap
Foretaksnavn: ROPFIN SCANDINAVIA AS
Forretningsadresse: c/o Malling & co Forvaltning AS
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Morselskap i konsern: Nei

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Martin Mehus
Dato for fastsettelse av årsregnskapet: 09.03.2026

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 2026: Årsregnskap er elektronisk innlevert.
År 2025: Tall er hentet fra elektronisk innlevert årsregnskap fra 2026.

Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivarettatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 25.03.2026



Organisasjonsnr: 920 147 054
ROFFIN SCANDINAVIA AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2026	2025
RESULTATREGNSKAP			
Inntekter			
Revenue		3 666	883
Other income		1 752 343	1 711 209
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Kostnader			
Employee benefits expense	2		
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Overføringer og disponeringer			
Other equity		74 487	346 878
Transferred from other equity			1
Sum overføringer og disponeringer		74 487	346 879



Organisasjonsnr: 920 147 054
ROFFIN SCANDINAVIA AS

BALANSE

Beløp i: NOK **Note** **2026** **2025**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel	4	237 629	205 587
Sum immaterielle eiendeler		237 629	205 587

Varige driftsmidler

Buildings and land		24 102 058	24 827 854
Equipment and other			
movables	1		
Sum varige driftsmidler	1	24 102 058	24 827 854

Sum anleggsmidler		24 339 687	25 033 441
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Omløpsmidler

Varer

Fordringer

Accounts receivables			71 468
Other short-term			
receivables		5 063	4 915
Sum fordringer		5 063	76 384

Bankinnskudd, kontanter og lignende

Cash and cash equivalents		1 848 090	964 400
Sum bankinnskudd, kontanter og lignende		1 848 090	964 400

Sum omløpsmidler		1 853 152	1 040 783
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SUM EIENDELER		26 192 839	26 074 224
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	6	30 000	30 000
Beholdning av egne aksjer	6		
Overkurs		75 726	75 726
Sum innskutt egenkapital		105 726	105 726

Opptjent egenkapital

Other equity		2 277 175	2 202 688
Sum opptjent egenkapital		2 277 175	2 202 688

Sum egenkapital	5	2 382 901	2 308 414
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Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Langsiktig konserngjeld		22 925 336	22 925 336
Sum annen langsiktig gjeld	3	22 925 336	22 925 336
Sum langsiktig gjeld		22 925 336	22 925 336
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Leverandørgjeld		128 266	129 391
Tax payable	4	-7 971	82 752
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Sum gjeld		23 809 938	23 765 810
SUM EGENKAPITAL OG GJELD		26 192 839	26 074 224



Organisasjonsnr: 920 147 054
ROFFIN SCANDINAVIA AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00



Minutes of board meeting in Ropfin Scandinavia AS

Place: c/o Malling & co Forvaltning AS Dronning Mauds gate 15, 0250 Oslo

Date: 09.03.2026

Time: 13.00-14.00

Present were:

Martin Søren Mehus (Chairman)

Anton Seeber (Board member)

Martin Leitner (Board member)

All members were present and the Board thus formed a quorum.

Agenda:

1. Proposal regarding the annual report and accounts

The management's proposal regarding the annual report and accounts was examined. All the questions which were asked were answered without any objections being stated by the Board of Directors.

2. Auditor's comments

There were no comments from the auditor.

3. Proposal regarding the appropriation of the profit for the year (settlement of the loss for the year), including dividend

The Board discussed the management's proposal regarding the appropriation of the settlement of the profit for the year. The Board approved the submitted proposal regarding the settlement of the profit for the year.

The decisions were unanimous.

4. Approval of the annual report and accounts

Following this, the Board unanimously adopted the submitted annual report and accounts. All the directors signed the annual report and accounts without reservation.

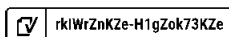
5. Notice of ordinary general meeting

The Board unanimously decided to present the annual report and accounts to the general meeting. The Board decided to authorise the Chairman of the Board to give notice of an ordinary general meeting and to represent the owner of the company.

6. Proposal to waive audit

Reference was made to the proposal to waive the audit of Ropfin Scandinavia AS. The General Meeting reviewed the Company's operating revenues, balance sheet total, and average number of employees, and determined that the conditions for exemption from the audit requirement pursuant to Section 7-6 of the Norwegian Private Limited Liability Companies Act are fulfilled.

Side 1 av 2





The General Meeting unanimously resolved that the Company's annual financial statements shall not be audited in accordance with the Norwegian Auditor Act, effective from and including the financial year 01.02.2026-31.01.2027.

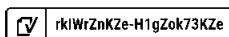
Oslo, 09.03.2026

Martin Søren Mehus
Chairman of the Board

Anton Seeber
Board member

Martin Leitner
Board member

Side 2 av 2





Document history

Document summary

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Minutes of board meeting in Ropfin Scandinavia AS #1 2026.pdf
2 pages

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Activity log

RECIPIENT	ACTION*	TIMESTAMP (GET)	METHOD	DETAILS
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martin.leitner@leitner.com	Authenticated	09.03.2026 15:48	Low	IP: 185.131.253.254
Anton Seeber	Signed	09.03.2026 15:59	Email	IP: 185.131.253.254
anton.seeber@leitner.com	Authenticated	09.03.2026 11:37	Low	IP: 185.131.253.254
Martin Mehus	Signed	11.03.2026 13:38	Email	IP: 217.173.250.3
MARTIN.MEHUS@MALLIN G.NO	Authenticated	11.03.2026 13:35	Low	IP: 217.173.250.3

* Action describes both the signing and authentication performed by each recipient. Authentication refers to the ID method used to access the document.

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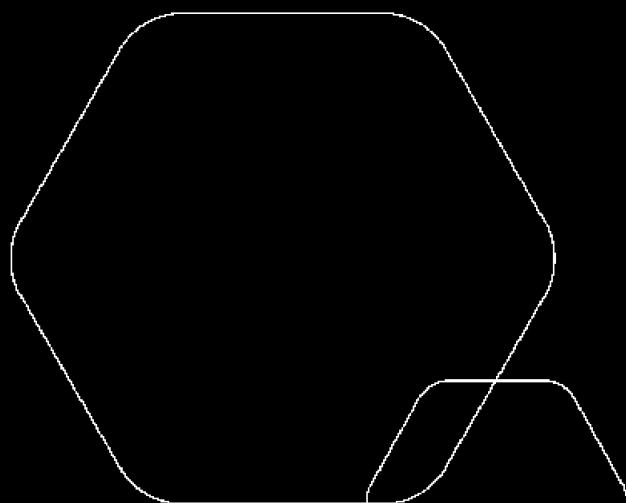


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Annual Report 2026 Ropfin Scandinavia AS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 920 147 054

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REVENUE STATEMENT

ROPFIN SCANDINAVIA AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2026	2025
Revenue		3 666	883
Other income		1 752 343	1 711 209
Total income		1 756 009	1 712 092
Depreciation and amortisation expenses	1	725 795	725 795
Other expenses	2	221 542	192 343
Total expenses		947 338	918 138
Operating profit		808 671	793 954
FINANCIAL INCOME AND EXPENSES			
Other interest income		45 954	218 971
Other financial income		0	576 930
Interest expense to group companies	3	757 828	1 145 475
Other interest expenses		1 050	0
Net financial items		-712 924	-349 573
Net profit before tax		95 747	444 381
Income tax expense	4	21 260	97 502
Net profit after tax		74 487	346 879
Net profit or loss	5	74 487	346 879
ATTRIBUTABLE TO			
Other equity		74 487	346 878
Transferred from other equity		0	-1
Total		74 487	346 879



BALANCE SHEET

ROPFIN SCANDINAVIA AS

ASSETS	Note	2026	2025
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets	4	237 629	205 587
Total intangible assets		237 629	205 587
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land		24 102 058	24 827 854
Total property, plant and equipment	1	24 102 058	24 827 854
Total non-current assets		24 339 687	25 033 441
CURRENT ASSETS			
DEBTORS			
Accounts receivables		0	71 468
Other short-term receivables		5 063	4 915
Total receivables		5 063	76 384
Cash and cash equivalents		1 848 090	964 400
Total current assets		1 853 152	1 040 783
Total assets		26 192 839	26 074 224



BALANCE SHEET

ROPFIN SCANDINAVIA AS

EQUITY AND LIABILITIES	Note	2026	2025
EQUITY			
PAID-IN CAPITAL			
Share capital	6	30 000	30 000
Share premium reserve		75 726	75 726
Total paid-up equity		105 726	105 726
RETAINED EARNINGS			
Other equity		2 277 175	2 202 688
Total retained earnings		2 277 175	2 202 688
Total equity	5	2 382 901	2 308 414
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Non-current liabilities to group companies		22 925 336	22 925 336
Total non-current liabilities	3	22 925 336	22 925 336
CURRENT LIABILITIES			
Trade payables		128 266	129 391
Tax payable	4	-7 971	82 752
Public duties payable		97 330	83 426
Other current liabilities		666 977	544 905
Total current liabilities		884 602	840 474
Total liabilities		23 809 938	23 765 810
Total equity and liabilities		26 192 839	26 074 224

Oslo,
The board of Ropfin Scandinavia AS

Martin Mehus
chairman of the board

Anton Seeber
member of the board

Martin Leitner
member of the board



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies. The company has a non-calendar fiscal year. These accounts have been prepared for the period 01.02.2025 to 31.01.2026.

OPERATING REVENUES

Rental income is recognized in the income statement in line with the rental period. Services are posted to income as they are delivered.

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 FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

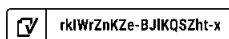
Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

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.

NATURE OF THE BUSINESS

The company engages in the leasing of its own real estate in the Municipality of Nannestad.





Note 1 Fixed assets

	Building	Technical Installations	Land	Total
Acquisition cost as at 01.02.2025	19 515 073	3 354 940	4 860 326	27 730 339
Addition of purchased fixed assets	0	0	0	0
Acquisition cost 31.01.2026	19 515 073	3 354 940	4 860 326	27 730 339
Acc Depreciation and write-downs as at 01.02.2025	-1 560 831	-1 341 654	0	-2 902 485
Ordinary depreciation for the year	-390 301	-335 494	0	-725 795
Depreciation and write-downs as at 31.01.2026	-1 951 133	-1 677 148	0	-3 628 281
Book value 01.02.2025	17 954 242	2 013 286	4 860 326	24 827 854
Additions in the year	0	0	0	0
This year depreciations and write downs	390 301	335 494		725 795
Book value 31.01.2026	17 563 940	1 677 792	4 860 326	24 102 058
Economic lifetime	50 years	10 years	No depreciation	

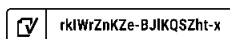
Note 2 Salary costs and benefits

Ropfin Scandinavia AS hasn't had any salary costs or benefits in 2026 and there are no such obligations.

Note 3 Inter-company items between companies in the same group

	2026	2025
Liabilities		
Loans from Ropfin GmbH	22 925 336	22 925 336
Total	22 925 336	22 925 336

The loan is from Ropfin GmbH and it is on marketable terms.





Note 4 Tax


This year's tax expense	2026	2025
Entered tax on ordinary profit/loss:		
Payable tax	53 302	122 547
Changes in deferred tax assets	-32 042	-25 045
Tax expense on ordinary profit/loss	21 260	97 502
Taxable income:		
Result before tax	95 747	444 381
Permanent differences	888	-1 187
Changes in temporary differences	145 646	113 838
Taxable income	242 281	557 032
Payable tax in the balance:		
Payable tax on this year's result	53 302	122 547
Owing assessed tax from previous years	-61 273	-39 795
Total payable tax in the balance	-7 971	82 752

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2026	2025	Difference
Tangible assets	-1 080 130	-934 484	145 646
Total	-1 080 130	-934 484	145 646
Basis for deferred tax assets	-1 080 130	-934 484	145 646
Deferred tax assets (22 %)	-237 629	-205 587	32 043

Note 5 Equity capital

	Share capital	Share premium	Other equity capital	Uncovered loss	Total equity capital
As at 31.01.2025	30 000	75 726	2 202 688	0	2 308 414
As at 31.01.2026	30 000	75 726	2 202 688	0	2 308 414
Result for the year			74 487	1	74 488
As at 31.01.2026	30 000	75 726	2 277 175	1	2 382 902

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Note 6 Shareholders

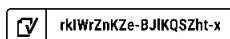
THE SHARE CAPITAL IN ROPFIN SCANDINAVIA AS AS OF 31.01 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	100	300,0	30 000
Total	100		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
ROPFIN GMBH	100	100,0	100,0



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Document history

📄 Document summary

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8 pages

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🕒 Activity log

RECIPIENT	ACTION*	TIMESTAMP (GET)	METHOD	DETAILS
Martin Leitner	✍ Signed	09.03.2026 15:49	Email	IP: 185.131.253.254
martin.leitner@leitner.com	Authenticated	09.03.2026 15:48	Low	IP: 185.131.253.254
Anton Seeber	✍ Signed	09.03.2026 15:58	Email	IP: 185.131.253.254
anton.seeber@leitner.com	Authenticated	09.03.2026 11:37	Low	IP: 185.131.253.254
Martin Mehus	✍ Signed	11.03.2026 13:37	Email	IP: 217.173.250.3
MARTIN.MEHUS@MALLIN G.NO	Authenticated	11.03.2026 13:35	Low	IP: 217.173.250.3

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Skatteetaten

Vår dato 06.02.2020	Din/Deres dato 03.01.2020	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR352927926	Telefon 32212250
Org.nr 974761076	Vår referanse 2020/5023311	Postadresse Postboks 9200 Grønland 0134 OSLO

ROPFIN SCANDINAVIA AS
c/o Malling & co Forvaltning AS
0124 OSLO

Att. Martin Mehus

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Ropfin Scandinavia AS, org.nr. 920 147 054

Vi viser til deres brev av 3. januar 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Ropfin Scandinavia AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Ropfin Scandinavia 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

Ropfin Scandinavia AS er eid av et utenlandsk selskap. Selskapet driver virksomhet innen eiendom og aksjeinvestering og står registrert som eier av en tomt/grunnareale i Nannestad kommune. Flere av styremedlemmene i selskapet 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 utført 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 direkte eid av et utenlandsk selskap. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Bygdøy Allè 2
PO Box 1704 Vika
0121 Oslo
Norway
www.bdo.no

To the General Meeting of Ropfin Scandinavia AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Ropfin Scandinavia AS.

The financial statements
comprise:

- The balance sheet as at 31 January 2026
- The income statement for 2026
- 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 January 2026, 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 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.

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

Øyvind Hjemgård
State Authorised Public Accountant
(This document is signed electronically)

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

Øyvind Hjemgård

State Authorised Public Accountant

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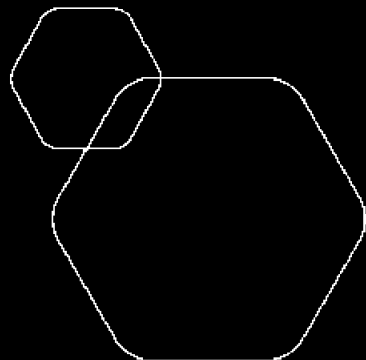
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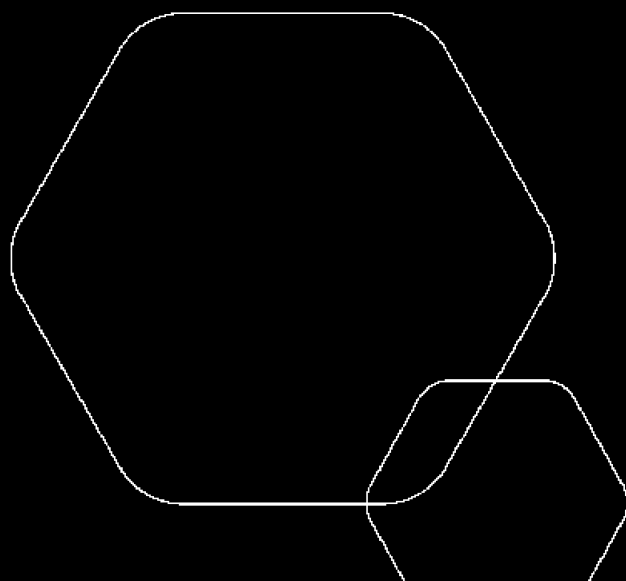
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Annual Report 2026 Ropfin Scandinavia AS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 920 147 054



REVENUE STATEMENT

ROPFIN SCANDINAVIA AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2026	2025
Revenue		3 666	883
Other income		1 752 343	1 711 209
Total income		1 756 009	1 712 092
Depreciation and amortisation expenses	1	725 795	725 795
Other expenses	2	221 542	192 343
Total expenses		947 338	918 138
Operating profit		808 671	793 954
FINANCIAL INCOME AND EXPENSES			
Other interest income		45 954	218 971
Other financial income		0	576 930
Interest expense to group companies	3	757 828	1 145 475
Other interest expenses		1 050	0
Net financial items		-712 924	-349 573
Net profit before tax		95 747	444 381
Income tax expense	4	21 260	97 502
Net profit after tax		74 487	346 879
Net profit or loss	5	74 487	346 879
ATTRIBUTABLE TO			
Other equity		74 487	346 878
Transferred from other equity		0	-1
Total		74 487	346 879



BALANCE SHEET

ROPFIN SCANDINAVIA AS

ASSETS	Note	2026	2025
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets	4	237 629	205 587
Total intangible assets		237 629	205 587
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land		24 102 058	24 827 854
Total property, plant and equipment	1	24 102 058	24 827 854
Total non-current assets		24 339 687	25 033 441
CURRENT ASSETS			
DEBTORS			
Accounts receivables		0	71 468
Other short-term receivables		5 063	4 915
Total receivables		5 063	76 384
Cash and cash equivalents		1 848 090	964 400
Total current assets		1 853 152	1 040 783
Total assets		26 192 839	26 074 224



BALANCE SHEET

ROPFIN SCANDINAVIA AS

EQUITY AND LIABILITIES	Note	2026	2025
EQUITY			
PAID-IN CAPITAL			
Share capital	6	30 000	30 000
Share premium reserve		75 726	75 726
Total paid-up equity		105 726	105 726
RETAINED EARNINGS			
Other equity		2 277 175	2 202 688
Total retained earnings		2 277 175	2 202 688
Total equity	5	2 382 901	2 308 414
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Non-current liabilities to group companies		22 925 336	22 925 336
Total non-current liabilities	3	22 925 336	22 925 336
CURRENT LIABILITIES			
Trade payables		128 266	129 391
Tax payable	4	-7 971	82 752
Public duties payable		97 330	83 426
Other current liabilities		666 977	544 905
Total current liabilities		884 602	840 474
Total liabilities		23 809 938	23 765 810
Total equity and liabilities		26 192 839	26 074 224

Oslo, 09.03.2026

The board of Ropfin Scandinavia AS

Martin Mehus
chairman of the board

Anton Seeber
member of the board

Martin Leitner
member of the board



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies. The company has a non-calendar fiscal year. These accounts have been prepared for the period 01.02.2025 to 31.01.2026.

OPERATING REVENUES

Rental income is recognized in the income statement in line with the rental period. Services are posted to income as they are delivered.

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 FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

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.

NATURE OF THE BUSINESS

The company engages in the leasing of its own real estate in the Municipality of Nannestad.



Note 1 Fixed assets

	Building	Technical Installations	Land	Total
Acquisition cost as at 01.02.2025	19 515 073	3 354 940	4 860 326	27 730 339
Addition of purchased fixed assets	0	0	0	0
Acquisition cost 31.01.2026	19 515 073	3 354 940	4 860 326	27 730 339
Acc Depreciation and write-downs as at 01.02.2025	-1 560 831	-1 341 654	0	-2 902 485
Ordinary depreciation for the year	-390 301	-335 494	0	-725 795
Depreciation and write-downs as at 31.01.2026	-1 951 133	-1 677 148	0	-3 628 281
Book value 01.02.2025	17 954 242	2 013 286	4 860 326	24 827 854
Additions in the year	0	0	0	0
This year depreciations and write downs	390 301	335 494		725 795
Book value 31.01.2026	17 563 940	1 677 792	4 860 326	24 102 058
Economic lifetime	50 years	10 years	No depreciation	

Note 2 Salary costs and benefits

Ropfin Scandinavia AS hasn't had any salary costs or benefits in 2026 and there are no such obligations.

Note 3 Inter-company items between companies in the same group

	2026	2025
Liabilities		
Loans from Ropfin GmbH	22 925 336	22 925 336
Total	22 925 336	22 925 336

The loan is from Ropfin GmbH and it is on marketable terms.



Note 4 Tax

This year's tax expense	2026	2025
Entered tax on ordinary profit/loss:		
Payable tax	53 302	122 547
Changes in deferred tax assets	-32 042	-25 045
Tax expense on ordinary profit/loss	21 260	97 502
Taxable income:		
Result before tax	95 747	444 381
Permanent differences	888	-1 187
Changes in temporary differences	145 646	113 838
Taxable income	242 281	557 032
Payable tax in the balance:		
Payable tax on this year's result	53 302	122 547
Owing assessed tax from previous years	-61 273	-39 795
Total payable tax in the balance	-7 971	82 752

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2026	2025	Difference
Tangible assets	-1 080 130	-934 484	145 646
Total	-1 080 130	-934 484	145 646
Basis for deferred tax assets	-1 080 130	-934 484	145 646
Deferred tax assets (22 %)	-237 629	-205 587	32 043

Note 5 Equity capital

	Share capital	Share premium	Other equity capital	Uncovered loss	Total equity capital
As at 31.01.2025	30 000	75 726	2 202 688	0	2 308 414
As at 31.01.2026	30 000	75 726	2 202 688	0	2 308 414
Result for the year			74 487	1	74 488
As at 31.01.2026	30 000	75 726	2 277 175	1	2 382 902



Note 6 Shareholders

THE SHARE CAPITAL IN ROPFIN SCANDINAVIA AS AS OF 31.01 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	100	300,0	30 000
Total	100		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
ROPFIN GMBH	100	100,0	100,0