



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 990 650 330  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HELSFYR ATRIUM DRIFT AS  
Forretningsadresse: c/o Newsec Basale AS  
Beddingen 10  
7042 TRONDHEIM

### Regnskapsår

Årsregnskapets periode: 01.01.2019 - 31.12.2019

### 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: Kristine Otre  
Dato for fastsettelse av årsregnskapet: 28.08.2020

### Grunnlag for avgivelse

År 2019: Årsregnskapet er elektronisk innlevert  
År 2018: Tall er hentet fra elektronisk innlevert årsregnskap fra 2019

*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, 17.10.2021



### Resultatregnskap

Beløp i: NOK	Note	2019	2018
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income	2	8 662 413	8 351 541
Other operating income	2	23 713 556	21 541 335
<b>Sum inntekter</b>		<b>32 375 969</b>	<b>29 892 876</b>
<b>Kostnader</b>			
Depreciation and amortisation expense	4	191 853	163 200
Other operating expenses	3, 7	31 676 470	30 784 258
<b>Sum kostnader</b>		<b>31 868 323</b>	<b>30 947 458</b>
<b>Driftsresultat</b>		<b>507 646</b>	<b>-1 054 582</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	7	23 286	19 882
Annen renteinntekt		2 424	1 190
Other financial income		268	268
<b>Sum finansinntekter</b>		<b>25 977</b>	<b>21 339</b>
Annen rentekostnad		2 469	17 863
<b>Sum finanskostnader</b>		<b>2 469</b>	<b>17 863</b>
<b>Netto finans</b>		<b>23 509</b>	<b>3 476</b>
<b>Ordinært resultat før skattekostnad</b>		<b>531 155</b>	<b>-1 051 106</b>
Tax on ordinary result	8	111 415	-676 143
<b>Ordinært resultat etter skattekostnad</b>		<b>419 740</b>	<b>-374 963</b>
<b>Årsresultat</b>		<b>419 740</b>	<b>-374 963</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>419 740</b>	<b>-374 963</b>
<b>Totalresultat</b>		<b>419 740</b>	<b>-374 963</b>
<b>Overføringer og disponeringer</b>			
Utbytte	6		2 000 000



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
Udekket tap	6		
Allocated to other equity	6	419 740	-2 374 963
<b>Sum overføringer og disponeringer</b>		<b>419 740</b>	<b>-374 963</b>



## Balanse

Beløp i: NOK	Note	2019	2018
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	8	38 113	
<b>Sum immaterielle eiendeler</b>		<b>38 113</b>	
<b>Varige driftsmidler</b>			
Equipment and other movables	4	75 140	266 993
<b>Sum varige driftsmidler</b>		<b>75 140</b>	<b>266 993</b>
<b>Sum anleggsmidler</b>		<b>113 253</b>	<b>266 993</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		1 631 928	2 170 251
Receivables to group entities	7		2 939 754
Other short-term receivables		23 286	1 000 436
<b>Sum fordringer</b>		<b>1 655 214</b>	<b>6 110 441</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and bank deposits		2 480 386	592 902
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>2 480 386</b>	<b>592 902</b>
<b>Sum omløpsmidler</b>		<b>4 135 600</b>	<b>6 703 343</b>
<b>SUM EIENDELER</b>		<b>4 248 853</b>	<b>6 970 336</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 6	100 000	100 000
Annen innskutt egenkapital	6	1 011 372	1 011 372



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Sum innskutt egenkapital</b>		<b>1 111 372</b>	<b>1 111 372</b>
<b>Opptjent egenkapital</b>			
Other equity	6	598 629	178 889
Udekket tap	6		
<b>Sum opptjent egenkapital</b>		<b>598 629</b>	<b>178 889</b>
<b>Sum egenkapital</b>		<b>1 710 001</b>	<b>1 290 261</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		490 563	1 996 748
Tax payable	8	149 528	
Public duties payable		235 097	282 866
Utbytte	7		2 000 000
Liabilities to group entities	7		86 580
Other current debt		1 663 664	1 313 881
<b>Sum kortsiktig gjeld</b>		<b>2 538 852</b>	<b>5 680 075</b>
<b>Sum gjeld</b>		<b>2 538 852</b>	<b>5 680 075</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>4 248 853</b>	<b>6 970 336</b>



To the General Meeting of Helsfyr Atrium Drift AS

## *Independent Auditor's Report*

### *Report on the Audit of the Financial Statements*

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#### *Opinion*

We have audited the financial statements of Helsfyr Atrium Drift AS, which comprise the balance sheet as at 31 December 2019, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2019, 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.

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#### *Basis for Opinion*

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws and regulations, 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.

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#### *Responsibilities of the Board of Directors and the Managing Director for the Financial Statements*

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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#### *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

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T: 02316, org. no.: 987 009 713 VAT, www.pwc.no  
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and authorised accounting firm*



Independent Auditor's Report - Helsfyr Atrium Drift AS

that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

### *Report on Other Legal and Regulatory Requirements*

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#### *Opinion on Registration and Documentation*

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 28 August 2020  
**PricewaterhouseCoopers AS**

Anne Kristin Huuse  
State Authorised Public Accountant  
(This document is signed electronically)

(2)



 Securely signed with Brevio

## Revisjonsberetning

### Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Huuse, Anne Kristin	BANKID_MOBILE	2020-08-28 16:43

### This document package contains:

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of the document.



<b>Income Statement</b>			
<b>Helsfyr Atrium Drift AS</b>			
	Note	2019	2018
<b>Operating income and operating expenses</b>			
Rental income	2	8 662 413	8 351 541
Other operating income	2	23 713 556	21 541 335
Total operating income		<u>32 375 969</u>	<u>29 892 876</u>
Depreciation and amortisation expense	4	191 853	163 200
Other operating expenses	3, 7	31 676 470	30 784 258
Total operating expenses		<u>31 868 323</u>	<u>30 947 458</u>
Operating profit		<u>507 646</u>	<u>-1 054 582</u>
<b>Financial income and expenses</b>			
Interest received from group entities	7	23 286	19 882
Interest income		2 424	1 190
Other financial income		268	268
Interest expense		2 469	17 863
Net financial items		<u>23 509</u>	<u>3 476</u>
Profit/Loss before tax		<u>531 155</u>	<u>-1 051 106</u>
Tax on ordinary result	8	111 415	-676 143
Profit/Loss		<u>419 740</u>	<u>-374 963</u>
<b>Brought forward</b>			
Allocated to dividend	6	0	2 000 000
Allocated to other equity	6	419 740	-2 374 963
Net brought forward		<u>419 740</u>	<u>-374 963</u>

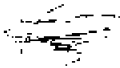



<b>Balance Sheet as of 31.12</b>			
<b>Helsfyr Atrium Drift AS</b>			
<b>Assets</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Intangible assets</b>			
Deferred tax assets	8	38 113	0
Total intangible assets		<u>38 113</u>	<u>0</u>
<b>Tangible assets</b>			
Equipment and other movables	4	75 140	266 993
Total tangible assets		<u>75 140</u>	<u>266 993</u>
Total fixed assets		<u>113 253</u>	<u>266 993</u>
<b>Current assets</b>			
<b>Debtors</b>			
Accounts receivables		1 631 928	2 170 251
Receivables to group entities	7	0	2 939 754
Other short-term receivables		23 286	1 000 436
Total receivables		<u>1 655 214</u>	<u>6 110 441</u>
Cash and bank deposits		2 480 386	592 902
Total current assets		<u>4 135 600</u>	<u>6 703 343</u>
Total assets		<u>4 248 853</u>	<u>6 970 336</u>

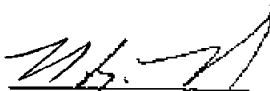


<b>Balance Sheet as of 31.12</b>			
<b>Helsfyr Atrium Drift AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Paid-in equity</b>			
Share capital	5, 6	100 000	100 000
Other paid-in equity	6	1 011 372	1 011 372
Total paid-in equity		<u>1 111 372</u>	<u>1 111 372</u>
<b>Retained earnings</b>			
Other equity	6	598 629	178 889
Total retained earnings		<u>598 629</u>	<u>178 889</u>
Total equity		<u>1 710 001</u>	<u>1 290 261</u>
<b>Liabilities</b>			
<b>Current debt</b>			
Trade creditors		490 563	1 996 748
Tax payable	8	149 528	0
Public duties payable		235 097	282 866
Dividend	7	0	2 000 000
Liabilities to group entities	7	0	86 580
Other current debt		1 663 664	1 313 881
Total current debt		<u>2 538 852</u>	<u>5 680 075</u>
Total liabilities		<u>2 538 852</u>	<u>5 680 075</u>
Total equity and liabilities		<u>4 248 853</u>	<u>6 970 336</u>

Oslo, 28.08.2020  
The board of Helsfyr Atrium Drift AS

  
Yves Barthels  
Chairman of the board

  
Mark James Terry  
Member of the board

  
Nicholas Buchanan Laird  
Member of the board

Helsfyr Atrium Drift AS Page 2



## Helsfyr Atrium Drift AS

### Notes to the accounts, year ended 31 December 2019

#### Note 1 Accounting policies

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for small entities in Norway.

##### Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

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

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

##### Revenue

Operating revenue consists of rental income and income from shared costs invoicing.

Operating revenue encompasses the fair value of the payment received for services that fall within the ordinary activities of the company. The revenue is presented net of VAT, rebates and discounts.

##### Receivables

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

##### Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

##### Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

##### Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

##### Group

CCP 5 Long-Life LP is the parent company of a group of companies. The consolidated accounts can be obtained by writing to Tristan Capital Partners, Berkeley Square House, 8th Floor, Berkeley Square, London, W1J 6DB.



## Note 2 Operating income

Per area of operation:	2 019	2 018
Rental income	8 662 413	8 351 541
Administration fee	633 139	610 598
Common cost settlement	23 080 417	20 930 737
<b>Total</b>	<b>32 375 969</b>	<b>29 892 876</b>

## Note 3 Payroll costs, number of employees, benefits, loans to employees etc.

	2 019	2 018
Average number of employees during the year	-	-

The Managing Director is employed in Anvil Asset Advisors AS.

See note 7 for more details about the management fee.

The Board of Directors and Managing Director are not entitled to bonuses or pay after termination of employment.

The Board members receives no compensation for their duty in 2019.

There are no loans or guarantees to Managing Directors, members of the Board and general assembly, employees or other related parties.

The company is not required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon").

### Auditor

Remuneration to Deloitte AS and PwC AS and their associates is as follows (excluding VAT):

The company changed auditor due to new ownership of the company 17th October 2018.

	2 019	2018
Statutory audit	30 199	11 000
Other assurance services	-	-
Tax counselling	10 000	-
<b>Total</b>	<b>40 199</b>	<b>11 000</b>

## Note 4 Property, plant and equipment

	Fittings and fixtures	Total
Cost at 1 January 2019	1 711 893	1 711 893
Additions, purchased	-	-
Disposals	-	-
Cost at 31 December 2019	1 711 893	1 711 893
Acc. depreciation at 31 Dec. 2019	1 636 753	1 636 753
Net accumulated and reserved impairment at 31 December 2019	-	-
Accumulated depreciation and impairment at 31 Dec. 2019	1 636 753	1 636 753
<b>Balance at 31 December 2019</b>	<b>75 140</b>	<b>75 140</b>
Current year amortisation charge	191 853	191 853
Current year impairment charge	-	-
Current year reversal of impairment charges	-	-
Economic life	10 years	10 years
Depreciation method	Straight-line	Straight-line



## Note 5 Share capital and shareholder information

The share capital in the company at 31 December 2019 consists of the following classes:

	Number	Nominal amount	Nominal amount
Ordinary shares	100	1 000	1 000
<b>Total</b>	<b>100</b>	<b>1 000</b>	<b>1 000</b>

### Ownership structure

Largest shareholders as of 31 December 2019:

	Ordinary shares	Ordinary shares
<i>Helsfyr Atrium AS</i>	100	100 %
<b>Total number of shares</b>	<b>100</b>	<b>100 %</b>

## Note 6 Equity

Total equity	Share capital	Other paid-in equity	Other equity	Sum
<b>Equity at 1 January 2019</b>	<b>100 000</b>	<b>1 011 372</b>	<b>178 889</b>	<b>1 290 261</b>
<u>This year's change in equity:</u>				
Profit/(loss) for the year	-	-	419 739	419 739
Received/given dividend	-	-	-	-
Received/given group contribution	-	-	-	-
<b>Equity at 31 December 2019</b>	<b>100 000</b>	<b>1 011 372</b>	<b>598 628</b>	<b>1 710 000</b>

## Note 7 Related party transactions and balances

### Related party transactions, profit and loss

Transaction/transaction type	Belongs to P&L line	Counterpart	Relationship to the counterpart	2 019	2018
<i>Interest income - intergroup loan</i>	<i>Interest income</i>	<i>CCP 5 Glasses AS</i>	<i>Subsidiary</i>	23 286	-
<i>Total income</i>				23 286	-
<i>Rental expenses - parking spaces</i>	<i>Operating expenses</i>	<i>Helsfyr Atrium AS</i>	<i>Subsidiary</i>	7 647 584	7 394 583
<i>Common costs</i>	<i>Operating expenses</i>	<i>Helsfyr Atrium AS</i>	<i>Subsidiary</i>	11 877 245	9 921 180
<i>Management fee</i>	<i>Operating expenses</i>	<i>Fortin AS</i>	<i>Subsidiary</i>	-	107 527
<i>Total expenses</i>				19 524 829	17 423 290

### Related party balance items

Counterpart	Relationship to the counterpart	2 019	Other receivables
<i>Helsfyr Atrium AS</i>	<i>Subsidiary</i>	-	2 939 754
<b>Total</b>		-	<b>2 939 754</b>

Counterpart	Relationship to the counterpart	2 019	Other current liabilities
<i>Helsfyr Atrium AS</i>	<i>Subsidiary</i>	-	2 000 000
<i>CCP 5 Glasses AS</i>	<i>Subsidiary</i>	-	86 580
<b>Total</b>		-	<b>536 098</b>



## Note 8 Income tax expense

<b>Specification of income tax expense:</b>		<b>2 019</b>	<b>2 018</b>
Current income tax payable		149 530	-
Tax on recieved group contribution		-	-676 143
Changes in deferred tax		-38 114	-
Effect of changes in tax rules		-	-
<b>Income tax expense</b>		<b>111 416</b>	<b>-676 143</b>
<b>Reconciliation from nominal to real income tax rate:</b>			
		<b>2 019</b>	<b>2018</b>
Profit/(loss) before taxation		531 155	-1 051 106
Estimated income tax according to nominal tax rate	22 %	116 854	-241 754
Income tax expense		111 416	-676 143
Difference		5 438	434 388
The tax effect of the following items:			
Permanent differences		-	-
Effect of changes in tax rules and rates		-	0
Other items		-5 438	-434 388
<b>Total tax effects</b>		<b>-5 438</b>	<b>-434 388</b>
<b>Effective income tax rate</b>		<b>21 %</b>	<b>64 %</b>
<b>Calculation of income tax payable:</b>			
		<b>2 019</b>	<b>2018</b>
Profit before tax		531 155	-1 051 106
Permanent differences		-	-
<b>Calculation basis of income tax expense</b>		<b>531 155</b>	<b>-1 051 106</b>
Changes in temporary differences		148 526	109 056
<b>Calculation basis of income tax payable</b>		<b>679 680</b>	<b>-942 050</b>
+/- Give/recieved group contribution		-	2 939 754
Cut off from deduction of interest rate expenses		-	-
<b>Profit for tax purposes before loss of carry-forwards</b>		<b>679 680</b>	<b>1 997 704</b>
This year's use of carry forwards		-	-1 997 704
<b>Profit for tax purposes</b>		<b>679 680</b>	<b>-</b>
Tax rate		22 %	23 %
<b>Tax payable on the balance sheet</b>		<b>149 530</b>	<b>-</b>

## Specification of the tax effect of temporary differences and losses carried forward:

	<b>2 019</b>	<b>2018</b>	<b>Changes</b>
Fixed assets	-173 259	-24 720	148 539
Accounts receivable	13	-	-13
<b>Net temporary difference</b>	<b>-173 246</b>	<b>-24 720</b>	<b>148 526</b>
Losses carried forward	-	-	-
Cut off from deduction of interest rate expenses carried forward	-	-	-
<b>Total</b>	<b>-173 246</b>	<b>-24 720</b>	<b>148 526</b>
<b>Deferred benefit/liability</b>	<b>-38 114</b>	<b>-5 438</b>	<b>32 676</b>
Deferred benefit not accounted for in the balance sheet	-	5 438	5 438
<b>Net deferred benefit/liability in the balance sheet</b>	<b>-38 114</b>	<b>-0</b>	<b>38 114</b>

## Note 9 Secured borrowings and guarantees

<b>Secured borrowings etc:</b>		<b>2 019</b>	<b>2018</b>
Borrowings from financial institutions		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Carrying amount of pledged assets</b>		<b>2 019</b>	<b>2018</b>
Fittings and fixtures		-	-
Intra-group receivables		-	-
Recoverable receivables		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Guarantees</b>		<b>2 019</b>	<b>2018</b>
Guarantees		-	-
Unused credit facilities		-	-



**Note 10 Incidents after balance date**

During finalization of this financial statement there is restless times in the market due to the spread of the coronavirus ( COVID 19) in several countries. Measures to counteract the virus affects the market and the economy negatively.

Based on the composition of the companies tenants there is not expected a reduction in earnings neither in the short or long term. The daily operations at the property remains ongoing despite the necessary precautions and adjustments due to the virus.

This financial statement is made under the assumption that the company will keep operating. The board feels that the consequences of the virus will not affect this.



<b>Income Statement</b>			
Helsfyr Atrium Drift AS			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
Rental income	2	8 662 413	8 351 541
Other operating income	2	23 713 556	21 541 335
Total operating income		<u>32 375 969</u>	<u>29 892 876</u>
Depreciation and amortisation expense	4	191 853	163 200
Other operating expenses	3, 7	31 676 470	30 784 258
Total operating expenses		<u>31 868 323</u>	<u>30 947 458</u>
Operating profit		<u>507 646</u>	<u>-1 054 582</u>
<b>Financial income and expenses</b>			
Interest received from group entities	7	23 286	19 882
Interest income		2 424	1 190
Other financial income		268	268
Interest expense		2 469	17 863
Net financial items		<u>23 509</u>	<u>3 476</u>
Profit/Loss before tax		<u>531 155</u>	<u>-1 051 106</u>
Tax on ordinary result	8	111 415	-676 143
Profit/Loss		<u>419 740</u>	<u>-374 963</u>
<b>Brought forward</b>			
Allocated to dividend	6	0	2 000 000
Allocated to other equity	6	419 740	-2 374 963
Net brought forward		<u>419 740</u>	<u>-374 963</u>



<b>Balance Sheet as of 31.12</b>			
Helsfyr Atrium Drift AS			
<b>Assets</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Intangible assets</b>			
Deferred tax assets	8	38 113	0
Total intangible assets		<u>38 113</u>	<u>0</u>
<b>Tangible assets</b>			
Equipment and other movables	4	75 140	266 993
Total tangible assets		<u>75 140</u>	<u>266 993</u>
Total fixed assets		<u>113 253</u>	<u>266 993</u>
<b>Current assets</b>			
<b>Debtors</b>			
Accounts receivables		1 631 928	2 170 251
Receivables to group entities	7	0	2 939 754
Other short-term receivables		23 286	1 000 436
Total receivables		<u>1 655 214</u>	<u>6 110 441</u>
Cash and bank deposits		2 480 386	592 902
Total current assets		<u>4 135 600</u>	<u>6 703 343</u>
Total assets		<u>4 248 853</u>	<u>6 970 336</u>

**Balance Sheet as of 31.12**

## Helsfyr Atrium Drift AS

<b>Equity and liabilities</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Paid-in equity</b>			
Share capital	5, 6	100 000	100 000
Other paid-in equity	6	1 011 372	1 011 372
Total paid-in equity		<u>1 111 372</u>	<u>1 111 372</u>
<b>Retained earnings</b>			
Other equity	6	598 629	178 889
Total retained earnings		<u>598 629</u>	<u>178 889</u>
Total equity		<u>1 710 001</u>	<u>1 290 261</u>
<b>Liabilities</b>			
<b>Current debt</b>			
Trade creditors		490 563	1 996 748
Tax payable	8	149 528	0
Public duties payable		235 097	282 866
Dividend	7	0	2 000 000
Liabilities to group entities	7	0	86 580
Other current debt		1 663 664	1 313 881
Total current debt		<u>2 538 852</u>	<u>5 680 075</u>
Total liabilities		<u>2 538 852</u>	<u>5 680 075</u>
Total equity and liabilities		<u>4 248 853</u>	<u>6 970 336</u>

Oslo, 28.08.2020

The board of Helsfyr Atrium Drift AS

\_\_\_\_\_  
Yves Barthels  
Chairman of the board

\_\_\_\_\_  
Mark James Terry  
Member of the board

\_\_\_\_\_  
Nicholas Buchanan Laird  
Member of the board



## Helsfyr Atrium Drift AS

### Notes to the accounts, year ended 31 December 2019

#### Note 1 Accounting policies

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for small entities in Norway.

##### Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

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

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

##### Revenue

Operating revenue consists of rental income and income from shared costs invoicing.

Operating revenue encompasses the fair value of the payment received for services that fall within the ordinary activities of the company. The revenue is presented net of VAT, rebates and discounts.

##### Receivables

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

##### Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

##### Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

##### Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

##### Group

CCP 5 Long-Life LP is the parent company of a group of companies. The consolidated accounts can be obtained by writing to Tristan Capital Partners, Berkeley Square House, 8th Floor, Berkeley Square, London, W1J 6DB.



## Note 2 Operating income

Per area of operation:	2 019	2 018
Rental income	8 662 413	8 351 541
Administration fee	633 139	610 598
Common cost settlement	23 080 417	20 930 737
<b>Total</b>	<b>32 375 969</b>	<b>29 892 876</b>

## Note 3 Payroll costs, number of employees, benefits, loans to employees etc.

	2 019	2 018
Average number of employees during the year	-	-

The Managing Director is employed in Anvil Asset Advisors AS.

See note 7 for more details about the management fee.

The Board of Directors and Managing Director are not entitled to bonuses or pay after termination of employment.

The Board members receives no compensation for their duty in 2019.

There are no loans or guarantees to Managing Directors, members of the Board and general assembly, employees or other related parties.

The company is not required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon").

### Auditor

Remuneration to Deloitte AS and PwC AS and their associates is as follows (excluding VAT):

The company changed auditor due to new ownership of the company 17th October 2018.

	2 019	2018
Statutory audit	30 199	11 000
Other assurance services	-	-
Tax counselling	10 000	-
<b>Total</b>	<b>40 199</b>	<b>11 000</b>

## Note 4 Property, plant and equipment

	Fittings and fixtures	Total
Cost at 1 January 2019	1 711 893	1 711 893
Additions, purchased	-	-
Disposals	-	-
Cost at 31 December 2019	1 711 893	1 711 893
Acc. depreciation at 31 Dec. 2019	1 636 753	1 636 753
Net accumulated and reserved impairment at 31 December 2019	-	-
Accumulated depreciation and impairment at 31 Dec. 2019	1 636 753	1 636 753
<b>Balance at 31 December 2019</b>	<b>75 140</b>	<b>75 140</b>
Current year amortisation charge	191 853	191 853
Current year impairment charge	-	-
Current year reversal of impairment charges	-	-
Economic life	10 years	10 years
Depreciation method	Straight-line	Straight-line



## Note 5 Share capital and shareholder information

The share capital in the company at 31 December 2019 consists of the following classes:

	Number	Nominal amount	Nominal amount
Ordinary shares	100	1 000	1 000
<b>Total</b>	<b>100</b>	<b>1 000</b>	<b>1 000</b>

### Ownership structure

Largest shareholders as of 31 December 2019:

	Ordinary shares	Ordinary shares
<i>Helsfyr Atrium AS</i>	100	100 %
<b>Total number of shares</b>	<b>100</b>	<b>100 %</b>

## Note 6 Equity

Total equity	Share capital	Other paid-in equity	Other equity	Sum
Equity at 1 January 2019	100 000	1 011 372	178 889	1 290 261
<u>This year's change in equity:</u>				
Profit/(loss) for the year	-	-	419 739	419 739
Received/given dividend	-	-	-	-
Received/given group contribution	-	-	-	-
<b>Equity at 31 December 2019</b>	<b>100 000</b>	<b>1 011 372</b>	<b>598 628</b>	<b>1 710 000</b>

## Note 7 Related party transactions and balances

### Related party transactions, profit and loss

Transaction/transaction type	Belongs to P&L line	Counterpart	Relationship to the counterpart	2 019	2018
<i>Interest income - intergroup loan</i>	<i>Interest income</i>	<i>CCP 5 Glasses AS</i>	Subsidiary	23 286	-
<i>Total income</i>				23 286	-
<i>Rental expenses - parking spaces</i>	<i>Operating expenses</i>	<i>Helsfyr Atrium AS</i>	Subsidiary	7 647 584	7 394 583
<i>Common costs</i>	<i>Operating expenses</i>	<i>Helsfyr Atrium AS</i>	Subsidiary	11 877 245	9 921 180
<i>Management fee</i>	<i>Operating expenses</i>	<i>Fortin AS</i>	Subsidiary	-	107 527
<i>Total expenses</i>				19 524 829	17 423 290

### Related party balance items

Counterpart	Relationship to the counterpart	2 019	Other receivables
<i>Helsfyr Atrium AS</i>	Subsidiary	-	2 939 754
<b>Total</b>		<b>-</b>	<b>2 939 754</b>

Counterpart	Relationship to the counterpart	2 019	Other current liabilities
<i>Helsfyr Atrium AS</i>	Subsidiary	-	2 000 000
<i>CCP 5 Glasses AS</i>	Subsidiary	-	86 580
<b>Total</b>		<b>-</b>	<b>536 098</b>

**Note 8 Income tax expense**

<b>Specification of income tax expense:</b>	<b>2 019</b>	<b>2 018</b>
Current income tax payable	149 530	-
Tax on recieved group contribution	-	-676 143
Changes in deferred tax	-38 114	-
Effect of changes in tax rules	-	-
<b>Income tax expense</b>	<b>111 416</b>	<b>-676 143</b>

<b>Reconciliation from nominal to real income tax rate:</b>	<b>2 019</b>	<b>2018</b>
Profit/(loss) before taxation	531 155	-1 051 106
Estimated income tax according to nominal tax rate	22 %	116 854
		-241 754
Income tax expense	111 416	-676 143
Difference	5 438	434 388
The tax effect of the following items:		
Permanent differences	-	-
Effect of changes in tax rules and rates	-	0
Other items	-5 438	-434 388
<b>Total tax effects</b>	<b>-5 438</b>	<b>-434 388</b>
<b>Effective income tax rate</b>	<b>21 %</b>	<b>64 %</b>

<b>Calculation of income tax payable:</b>	<b>2 019</b>	<b>2018</b>
Profit before tax	531 155	-1 051 106
Permanent differences	-	-
<b>Calculation basis of income tax expense</b>	<b>531 155</b>	<b>-1 051 106</b>
Changes in temporary differences	148 526	109 056
<b>Calculation basis of income tax payable</b>	<b>679 680</b>	<b>-942 050</b>
+/- Give/recieved group contribution	-	2 939 754
Cut off from deduction of interest rate expenses	-	-
<b>Profit for tax purposes before loss of carry-forwards</b>	<b>679 680</b>	<b>1 997 704</b>
This year's use of carry forwards	-	-1 997 704
<b>Profit for tax purposes</b>	<b>679 680</b>	<b>-</b>
Tax rate	22 %	23 %
<b>Tax payable on the balance sheet</b>	<b>149 530</b>	<b>-</b>

**Specification of the tax effect of temporary differences and losses carried forward:**

	<b>2 019</b>	<b>2018</b>	<b>Changes</b>
Fixed assets	-173 259	-24 720	148 539
Accounts receivable	13	-	-13
<b>Net temporary difference</b>	<b>-173 246</b>	<b>-24 720</b>	<b>148 526</b>
Losses carried forward	-	-	-
Cut off from deduction of interest rate expenses carried forward	-	-	-
<b>Total</b>	<b>-173 246</b>	<b>-24 720</b>	<b>148 526</b>
<b>Deferred benefit/liability</b>	<b>-38 114</b>	<b>-5 438</b>	<b>32 676</b>
Deferred benefit not accounted for in the balance sheet	-	5 438	5 438
<b>Net deferred benefit/liability in the balance sheet</b>	<b>-38 114</b>	<b>-0</b>	<b>38 114</b>

**Note 9 Secured borrowings and guarantees**

<b>Secured borrowings etc:</b>	<b>2 019</b>	<b>2018</b>
Borrowings from financial institutions	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Carrying amount of pledged assets</b>	<b>2 019</b>	<b>2018</b>
Fittings and fixtures	-	-
Intra-group receivables	-	-
Recoverable receivables	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Guarantees</b>	<b>2 019</b>	<b>2018</b>
Guarantees	-	-
Unused credit facilities	-	-



**Note 10 Incidents after balance date**

During finalization of this financial statement there is restless times in the market due to the spread of the coronavirus ( COVID 19) in several countries. Measures to counteract the virus affects the market and the economy negatively.

Based on the composition of the companies tenants there is not expected a reduction in earnings neither in the short or long term. The daily operations at the property remains ongoing despite the necessary precautions and adjustments due to the virus.

This financial statement is made under the assumption that the company will keep operating. The board feels that the consequences of the virus will not affect this.



Skatteetaten

Vår dato  
20.03.2019

Din/Deres dato  
02.01.2019

Saksbehandler  
Henning Stokke

800 80 000  
Skatteetaten.no

Din/Deres referanse  
Kjersti Hasfjord

Telefon  
800 80 000

Org.nr  
974761076

Vår referanse  
2019/5205246

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

NEWSEC BASALE AS  
Postboks 5666 Torgarden  
7484 TRONDHEIM

## Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 2. januar 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

- CCP Glasses AS org.nr. 921 351 305
- Helsefy Atrium AS org.nr. 968 230 212
- Helsefy Atrium Drift AS org.nr. 990 650 330

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

### Bakgrunn

Fra søknaden gjengis:

*Bakgrunnen for søknaden er at CCP Glasses AS er heleid av Tristan Capital Partners som er registrert i Storbritannia. All korrespondanse mellom selskapene i konsernet er på engelsk. Selskapet må følgelig bruke engelsk for at eierne skal forstå regnskapet og årsrapporten. CCP Glasses AS og datterselskapenes virksomhet består i å eie og drive fast eiendom og naturlig tilhørende virksomhet, utelukkende på bedriftsmarkedet. Forvaltning av eiendom samt dialog mot kunder er delegert til eiendomsforvalter Newsec Basale AS. Arbeidsspråket mellom forvalter og selskapet er engelsk.*

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

Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er hhv. heleid og indirekte eid av et utenlandsk selskap. I tillegg opererer selskapene i en internasjonal bransje, og arbeidsspråket i konsernet er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Inger Helene Iversen  
seniorrådgiver  
Juridisk avdeling  
Skattedirektoratet

Henning Stokke

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*