



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 960 999 118
Organisasjonsform: Aksjeselskap
Foretaksnavn: AS KVADRATUREN EIENDOM
Forretningsadresse: c/o Promenaden Management AS
Nedre Slottsgate 8
0157 OSLO

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: Haron Ascanio Cazzaniga
Dato for fastsettelse av årsregnskapet: 27.06.2020

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, 18.08.2021



Resultatregnskap

Beløp i: NOK	Note	2019	2018
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	1	50 146	42 320
Sum kostnader		50 146	42 320
Driftsresultat		-50 146	-42 320
Finansinntekter og finanskostnader			
Income from Group companies	2	128 954	123 336
Renteinntekt fra foretak i samme konsern	2		
Annen renteinntekt		362	20
Sum finansinntekter		129 316	123 356
Rentekostnad til foretak i samme konsern	2	25 024	19 486
Annen rentekostnad			300
Sum finanskostnader		25 024	19 786
Netto finans		104 292	103 570
Ordinært resultat før skattekostnad		54 146	61 250
Tax on ordinary result	4	12 915	15 532
Ordinært resultat etter skattekostnad		41 231	45 718
Årsresultat		41 231	45 718
Årsresultat etter minoritetsinteresser		41 231	45 718
Totalresultat		41 231	45 718
Overføringer og disponeringer			
Konsernbidrag		45 789	51 997
Transferred from other equity		-4 558	-6 279
Sum overføringer og disponeringer	5	41 231	45 718



Balanse

Beløp i: NOK	Note	2019	2018
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Finansielle anleggsmidler			
Investering i annet foretak i samme konsern	2, 6	1 647 747	1 518 793
Lån til foretak i samme konsern	2		
Sum finansielle anleggsmidler		1 647 747	1 518 793
Sum anleggsmidler		1 647 747	1 518 793
Omløpsmidler			
Varer			
Fordringer			
Receivables from Group companies	2	48 189	
Sum fordringer		48 189	
Sum omløpsmidler		48 189	0
SUM EIENDELER		1 695 936	1 518 793
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3, 5	500 000	500 000
Overkurs		140 718	140 718
Sum innskutt egenkapital		640 718	640 718
Opptjent egenkapital			
Other equity		153 067	157 625
Sum opptjent egenkapital		153 067	157 625



Balanse

Beløp i: NOK	Note	2019	2018
Sum egenkapital	5	793 785	798 343
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Liabilities to Group companies	2	746 131	546 131
Sum annen langsiktig gjeld		746 131	546 131
Sum langsiktig gjeld		746 131	546 131
Kortsiktig gjeld			
Tax payable	4		
Liabilities to Group companies	2	149 820	174 319
Other short term liabilities		6 200	
Sum kortsiktig gjeld		156 020	174 319
Sum gjeld		902 151	720 450
SUM EGENKAPITAL OG GJELD		1 695 936	1 518 793



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Enterprise 935 174 627 MVA

To the General Meeting of AS Kvadraturen eiendom

Independent auditor's report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of AS Kvadraturen eiendom showing a profit of NOK 41 231. The financial statements 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.

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.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is 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.

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 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.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting

Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

Pennso Dokumentnøkkel: CYGH8-T51NG-47FJC-VBECV-XOW63-ONBZE



AS Kvadraturen eiendom

a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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, 8 July 2020
KPMG AS

Ole Christian Fongaard
State Authorised Public Accountant
(This document is signed electronically)

Pennso Dokumentnøkkel: OYGH8-T51N0-47FJC-VBECV-XOW63-ONBZE



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".
De signerende parter sin identitet er registrert, og er listet nedenfor.

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

Ole Christian Fongaard

Statsautorisert revisor

Serienummer: 9578-5997-4-274114

IP: 80.232.xxx.xxx

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Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

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Annual Report 2019

As Kvadraturen Eiendom

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 960 999 118



As Kvadraturen Eiendom

Income statement for the year ended 31.12.2019

Operating income and operating expenses	Note	2019	2018
Other operating expenses	1	50 146	42 320
Total operating expenses		50 146	42 320
Operating loss		-50 146	-42 320
Financial income and expenses			
Income from Group companies	2	128 954	123 336
Other interest income		362	20
Interest expense to Group companies	2	25 024	19 486
Other interest expenses		0	300
Net financial items		104 292	103 570
Result before tax		54 146	61 250
Tax on ordinary result	4	12 915	15 532
Result after tax		41 231	45 718
Brought forward			
Given intra-group contribution		45 789	51 997
Transferred from other equity		4 558	6 279
Total brought forward	5	41 231	45 718



As Kvadraturen Eiendom

Balance sheet for the year ended 31.12.2019

Assets	Note	2019	2018
Fixed assets			
Financial fixed assets			
Investments in Group companies	2, 6	1 647 747	1 518 793
Total financial fixed assets		1 647 747	1 518 793
Total fixed assets		1 647 747	1 518 793
Current assets			
Debtors			
Receivables from Group companies	2	48 189	0
Total receivables		48 189	0
Total current assets		48 189	0
Total assets		1 695 936	1 518 793



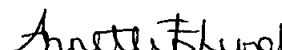
As Kvadraturen Eiendom

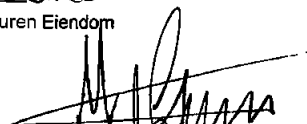
Balance sheet for the year ended 31.12.2019

Equity and liabilities	Note	2019	2018
Equity			
Paid-up equity			
Share capital	3, 5	500 000	500 000
Share premium reserve		140 718	140 718
Total paid-up equity		640 718	640 718
Retained earnings			
Other equity		153 067	157 625
Total retained earnings		153 067	157 625
Total equity	5	793 785	798 343
Liabilities			
Other long-term liabilities			
Liabilities to Group companies	2	746 131	546 131
Total of other long term liabilities		746 131	546 131
Current debt			
Liabilities to Group companies	2	149 820	174 319
Other short term liabilities		6 200	0
Total current debt		156 020	174 319
Total liabilities		902 151	720 450
Total equity and liabilities		1 695 936	1 518 793

Oslø, 30.06.20

The board of As Kvadraturen Eiendom


Annette Eriksrud Lund
Member of the board


Mark Peter Gamble
Chairman of the board



As Kvadraturen Eiendom

Notes to the financial statements for the year ended 31.12.2019

Accounting Principles

The annual accounts have been prepared in accordance with the Accounting Act and Norwegian generally accepted accounting principles.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Fixed assets are stated at acquisition cost, net of accumulated depreciation. The depreciation period depends on the expected useful life of the respective item. The straight-line method of depreciation is applied. Fixed assets are written down to recoverable value in the event of impairment that is not expected to be temporary. The recoverable amount is the higher of net realizable value and value in use.

Current assets and current liabilities include items falling due within one year of the balance sheet date, and items related to the business cycle. Current assets are valued at the lower of cost and net realizable value.

Investments

Investments in partnership companies are recognised in accordance with the equity method.

Note 1 Payroll expenses, number of employees, remuneration, loans to employees etc.

The company had no employees in 2019. There have been no directors' fees accrued or paid. The company is not required to follow the Act on Mandatory Occupational Pensions.

Auditor's fees (ex. VAT)	2019	2018
Audit	6 000	8 500
Preparation of tax. return	31 768	16 225
Total auditor's fees	37 768	24 725



As Kvadraturen Eiendom

Notes to the financial statements for the year ended 31.12.2019

Note 2 Investments in subsidiaries, associated companies, and joint ventures

The company has investments in the following companies:

	Acquisition date	Location	Ownership /voting right	Equity (100%)	Profit/loss (100%)
Karl Johan Eiendom 23B ANS	02.03.2005	Oslo	1%	164 774 924	12 895 428

Investments in companies not limited by shares (Partnerships, etc.) are recognised in accordance with the equity method.

Investments in partnerships

	Karl Johan Eiendom 23B
Net book value 01.01	1 518 793
Profit/loss for the year	128 954
Net book value 31.12	1 647 747

Intercompany balances

	2019	2018
Short term receivables from Group companies	48 189	0
Long term liabilities to Group companies	746 131	546 131
Short term liabilities to Group companies	25 024	106 790
Group contribution liability	126 233	67 529

Note 3 Share capital, shareholders etc.

The company's share capital is NOK 500 000 consisting of 500 shares each with a par value of NOK 1 000

Company shareholders:	Ownership (%)	Numbers of shares
Egertorget Invest AS	100 %	500

Consolidated financial statements have been prepared by MB Tomahawk AS. These are available at the company's premises at Nedre Slottsgate 8, 0157 Oslo.



As Kvadraturen Eiendom

Notes to the financial statements for the year ended 31.12.2019

Note 4 Tax

This year's tax expense	2019	2018
Entered tax on ordinary profit/loss:		
Payable tax	12 915	15 532
Changes in deffered tax assets	0	0
Tax expense on ordinary profit/loss	12 915	15 532
Taxable income:		
Ordinary result before tax	54 146	61 250
Permanent differences	4 558	6 279
Changes in temporary differences	0	0
Provided intra-group contribution	-58 704	-67 529
Taxable income	0	0
Payable tax in the balance:		
Payable tax on this year's result	12 915	15 532
Payable tax on provided Group contribution	-12 915	-15 532
Total payable tax in the balance	0	0



As Kvadraturen Eiendom

Notes to the financial statements for the year ended 31.12.2019

Note 5 Shareholders equity

	Share capital	Share premium	Other equity	Total
Equity 01.01	500 000	140 718	157 625	798 343
Profit for the year			41 231	41 231
Group contribution			-45 789	-45 789
Equity 31.12	500 000	140 718	153 067	793 785

Note 6 Liabilities / assets pledged as security, guarantees etc.

The company's partnership investment is used as security for a loan of NOK 776 559 897 owed by Group company Promenaden Egertorget AS to its bank.

The following partnership investment has been pledged as security for the loan:
Karl Johan Eiendom 23B ANS

The net book value of assets used as security is NOK 1 647 747

The company has access to the Promenaden Property Group cash pool. The net balance of the cash pool cannot be negative. Each company in the cash pool has access to an overdraft facility. Any positive cash balances accruing to companies in the cash pool arrangement are used as security for overdrawn positions.



Skattedirektoratet

Saksbehandler Torstein Klinder Helleland	Deres dato 21.01.2016	Vår dato 28.01.2016
Telefon 22078130	Deres referanse Bente Sletten	Vår referanse 2016/52646

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Postboks 1704 Vik
0121 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

- Vi viser til deres brev av 21. januar 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Akersgata 16 Eiendom ANS	org. nr. 984 073 968
Akersgata 16 Invest AS	org. nr. 984 074 018
Akersgata 16 Invest KS	org. nr. 984 073 992
Akersgt. 16 AS	org. nr. 970 915 249
AS Kvadraturen Eiendom	org. nr. 960 999 118
Dronningensgate 15 Eiendom AS	org. nr. 992 741 600
Dronningensgate 15 Oslo AS	org. nr. 981 379 195
Eger Magasin råd AS	org. nr. 992 890 304
Egertorget Invest AS	org. nr. 988 989 428
HFS Øvre Slottsgate 18-20 ANS	org. nr. 944 944 176
High Street Shopping AS	org. nr. 996 806 693
HSS Karl Johans gate 16 AS	org. nr. 814 213 102
HSS Steen & Strøm AS	org. nr. 976 770 986
Karl Johan Eiendom 23 B ANS	org. nr. 884 516 072
KD Forvaltning AS	org. nr. 921 781 164
Kirkegaten 20 Eiendom AS	org. nr. 992 741 503
MB Tomahawk AS	org. nr. 915 526 276
Nedre Slottsgate 15 ANS	org. nr. 953 297 361
Nedre Slottsgate 23 Næring AS	org. nr. 879 557 372
Prinsegaarden AS	org. nr. 992 935 464
Prinsen Invest AS	org. nr. 995 654 393
Promenaden Classic AS	org. nr. 915 264 026
Promenaden Drift AS	org. nr. 987 993 502
Promenaden NSG 13 AS	org. nr. 912 383 385
Promenaden Oslo AS	org. nr. 996 338 940
Promenaden Property AS	org. nr. 911 965 658
Promenaden Trend AS	org. nr. 915 263 763
Rosenkrantzgate 11 Eiendom ANS	org. nr. 986 669 140

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Org.nr: 996250318
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Sentralbord
800 80 000
Telefax
22 17 08 60



Rosenkrantzgate 11 Invest AS	org. nr. 986 709 541
Steen og Strøm Drift AS	org. nr. 963 747 365
Søylen Akersgata 16 AS	org. nr. 989 770 349
Søylen Egertorget AS	org. nr. 990 507 821
Søylen Grensen 17 AS	org. nr. 989 795 244
Søylen Nedre Slottsgate 23 AS	org. nr. 990 041 873
Søylen Øvre Slottsgate 18-20 AS	org. nr. 990 192 715
Tollbugaten 17 Eiendom AS	org. nr. 992 741 562
ØS 10 Eiendom AS	org. nr. 913 494 415
Øvre Slottsgate 18-20 AS	org. nr. 887 872 252

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de ovennevnte selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at 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

Alle selskapene er direkte eller indirekte eiet av MB Tomahawk Lux S.A.R.L. som er hjemmehørende i Luxembourg. Konsernet driver med utvikling og utleie av eiendom i Norge. Eiendomsmassen er næringsseiendom, som omfatter både handels- og kontorlokaler. Arbeidsspråket er engelsk og all konsernrapportering skjer på engelsk. I tillegg er enkelte av styremedlemmene engelskspråklige. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

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 skjøvt 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at inngår i et utenlandsk konsern. Eierkretsen er begrenset. Arbeidsspråket er engelsk og at all konsernrapportering skjer på engelsk. Videre er det vektlagt at enkelte av styremedlemmene er engelskspråklige.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer