



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 968 230 212
Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSFYR ATRIUM AS
Forretningsadresse: c/o Newsec Basale AS
Beddingen 10
7042 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Andreas Gjertsen
Dato for fastsettelse av årsregnskapet: 29.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 30.06.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Rental income	2	68 268 624	67 322 138
Other income	2		
Sum inntekter		68 268 624	67 322 138
Kostnader			
Depreciation and amortisation expense	4	30 701 909	31 876 992
Other expenses	8	12 388 550	10 274 901
Sum kostnader		43 090 459	42 151 893
Driftsresultat		25 178 165	25 170 245
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	8	26 548	
Annen renteinntekt		2 289	
Other financial income		83 476	19 176
Sum finansinntekter		112 313	19 176
Impairment other financial fixed assets	5	4 989 666	
Annen rentekostnad		6 171	
Other financial expenses		35 680	53 120
Sum finanskostnader		5 031 517	53 120
Netto finans		-4 919 204	-33 944
Ordinært resultat før skattekostnad		20 258 961	25 136 301
Income tax expense	9	5 555 582	5 529 986
Ordinært resultat etter skattekostnad		14 703 379	19 606 315
Årsresultat	7	14 703 379	19 606 315
Årsresultat etter minoritetsinteresser		14 703 379	19 606 315
Totalresultat		14 703 379	19 606 315



Resultatregnskap

Beløp i: NOK	Note	2021	2020
Overføringer og disponeringer			
Konsernbidrag		20 444 617	20 344 612
Transferred from share premium		-5 741 238	-738 298
Sum overføringer og disponeringer	7	14 703 379	19 606 315



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	9	6 206 151	3 632 745
Sum immaterielle eiendeler		6 206 151	3 632 745
Varige driftsmidler			
Building		494 323 504	504 606 026
Land		18 811 550	18 811 550
Equipment and other movables		2 386 442	2 238 980
Sum varige driftsmidler	4	515 521 496	525 656 556
Finansielle anleggsmidler			
Investering i datterselskap	5	3 257 543	3 929 566
Bonds and other receivables		5 561 884	4 325 310
Sum finansielle anleggsmidler		8 819 427	8 254 876
Sum anleggsmidler		530 547 074	537 544 177
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables			256 485
Receivables to group entities	8	23 711 048	26 082 836
Other short-term receivables		1 753 416	1 875 892
Sum fordringer		25 464 464	28 215 213
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		3 945 268	2 377 086
Sum bankinnskudd, kontanter og lignende		3 945 268	2 377 086
Sum omløpsmidler		29 409 732	30 592 299
SUM EIENDELER		559 956 806	568 136 476



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		1 138 500	1 118 700
Overkurs		220 571 942	238 091 742
Annen innskutt egenkapital		202 171 159	178 460 111
Sum innskutt egenkapital	7	423 881 601	417 670 553
Opptjent egenkapital			
Other equity		78 341 432	84 082 671
Sum opptjent egenkapital		78 341 432	84 082 671
Sum egenkapital	7	502 223 034	501 753 224
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		1 272 861	939 912
Tax payable	9	1 144 760	2 405 803
Utbytte	7	19 000 000	31 500 000
Liabilities to group entities	8	31 910 908	30 207 904
Other current liabilities		4 405 244	1 329 634
Sum kortsiktig gjeld		57 733 773	66 383 253
Sum gjeld		57 733 773	66 383 253
SUM EGENKAPITAL OG GJELD		559 956 806	568 136 476



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 647668

Enheten

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Organisasjonsform: Aksjeselskap
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Andreas Gjertsen
Dato for fastsettelse av årsregnskapet: 29.06.2022

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 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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Brønnøysundregistrene, 14.07.2022

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 968 230 212
HELSEFYR ATRIUM AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Rental income	2	68 268 624	67 322 138
Other income	2		
Sum inntekter		68 268 624	67 322 138
Kostnader			
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Finansinntekter og finanskostnader			
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Totalresultat		14 703 379	19 606 315
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Konsernbidrag		20 444 617	20 344 612
Transferred from share premium		-5 741 238	-738 298
Sum overføringer og disponeringer	7	14 703 379	19 606 315





Organisasjonsnr: 968 230 212
HELSFYR ATRIUM AS

BALANSE

Beløp i: NOK Note 2021 2020

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 9 6 206 151 3 632 745
Sum immaterielle eiendeler 6 206 151 3 632 745

Varige driftsmidler

Building 494 323 504 504 606 026
Land 18 811 550 18 811 550
Equipment and other
movables 2 386 442 2 238 980
Sum varige driftsmidler 4 515 521 496 525 656 556

Finansielle anleggsmidler

Investering i datterselskap 5 3 257 543 3 929 566
Bonds and other receivables 5 561 884 4 325 310
Sum finansielle
anleggsmidler 8 819 427 8 254 876

Sum anleggsmidler 530 547 074 537 544 177

Omløpsmidler

Varer

Fordringer

Accounts receivables 256 485
Receivables to group
entities 8 23 711 048 26 082 836
Other short-term
receivables 1 753 416 1 875 892
Sum fordringer 25 464 464 28 215 213

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 3 945 268 2 377 086
Sum bankinnskudd,
kontanter og lignende 3 945 268 2 377 086

Sum omløpsmidler 29 409 732 30 592 299

SUM EIENDELER 559 956 806 568 136 476

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital
Share capital 1 138 500 1 118 700



Overkurs		220 571 942	238 091 742
Annen innskutt egenkapital		202 171 159	178 460 111
Sum innskutt egenkapital	7	423 881 601	417 670 553
Opptjent egenkapital			
Other equity		78 341 432	84 082 671
Sum opptjent egenkapital		78 341 432	84 082 671
Sum egenkapital	7	502 223 034	501 753 224
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		1 272 861	939 912
Tax payable	9	1 144 760	2 405 803
Utbytte	7	19 000 000	31 500 000
Liabilities to group entities	8	31 910 908	30 207 904
Other current liabilities		4 405 244	1 329 634
Sum kortsiktig gjeld		57 733 773	66 383 253
Sum gjeld		57 733 773	66 383 253
SUM EGENKAPITAL OG GJELD		559 956 806	568 136 476



Organisasjonsnr: 968 230 212
HELSFYR ATRIUM AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



To the General Meeting of Helsfyr Atrium AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Helsfyr Atrium AS, which comprise the balance sheet as at 31 December 2021, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, 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 laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Helsfyr Atrium AS



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 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>

Oslo, 29 June 2022
PricewaterhouseCoopers AS

Anne Kristin Huuse
State Authorised Public Accountant

(This document is signed electronically)

Note: This translation from Norwegian has been prepared for information purposes only.



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Huuse, Anne Kristin	BANKID_MOBILE	2022-06-30 15:29

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.



Income statement			
Helsfy Atrium AS			
Operating income and operating expenses	Note	2021	2020
Rental income	2	68 268 624	67 322 138
Operating income		<u>68 268 624</u>	<u>67 322 138</u>
Depreciation and amortisation expense	4	30 701 909	31 876 992
Other expenses	8	12 388 550	10 274 901
Operating expenses		<u>43 090 459</u>	<u>42 151 893</u>
Operating profit		<u>25 178 165</u>	<u>25 170 245</u>
Financial income and expenses			
Interest received from group entities	8	26 548	0
Interest income		2 289	0
Other financial income		83 476	19 176
Impairment other financial fixed assets	5	4 989 666	0
Interest expense		6 171	0
Other financial expenses		35 680	53 120
Net financial income and expenses		<u>-4 919 204</u>	<u>-33 944</u>
Profit/loss before tax		<u>20 258 961</u>	<u>25 136 301</u>
Income tax expense	9	5 555 582	5 529 986
Profit/loss	7	<u>14 703 379</u>	<u>19 606 315</u>
Attributable to			
Group contribution		20 444 617	20 344 612
Transferred from share premium		-5 741 238	-738 298
Total	7	<u>14 703 379</u>	<u>19 606 315</u>



Balance Sheet as of 31.12			
Helsfyr Atrium AS			
Assets	Note	2021	2020
Non-current assets			
Deferred tax assets	9	<u>6 206 151</u>	<u>3 632 745</u>
Total intangible assets		<u>6 206 151</u>	<u>3 632 745</u>
Property, plant and equipment			
Building		494 323 504	504 606 026
Land		18 811 550	18 811 550
Equipment and other movables		<u>2 386 442</u>	<u>2 238 980</u>
Total property, plant and equipment	4	<u>515 521 496</u>	<u>525 656 556</u>
Financial fixed assets			
Investments in subsidiaries	5	3 257 543	3 929 566
Bonds and other receivables		<u>5 561 884</u>	<u>4 325 310</u>
Total non-current financial assets		<u>8 819 427</u>	<u>8 254 876</u>
Total fixed assets		<u>530 547 074</u>	<u>537 544 177</u>
Current assets			
Debtors			
Accounts receivables		0	256 485
Receivables to group entities	8	23 711 048	26 082 836
Other short-term receivables		<u>1 753 416</u>	<u>1 875 892</u>
Total debtors		<u>25 464 464</u>	<u>28 215 213</u>
Cash and cash equivalents		3 945 268	2 377 086
Total current assets		<u>29 409 732</u>	<u>30 592 299</u>
Total assets		<u>559 956 806</u>	<u>568 136 476</u>

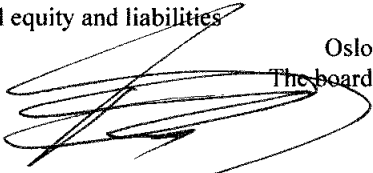
**Balance Sheet as of 31.12**

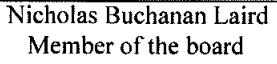
Helsfyr Atrium AS

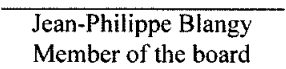
Equity and liabilities	Note	2021	2020
Paid-in equity			
Share capital		1 138 500	1 118 700
Share premium reserve		220 571 942	238 091 742
Other paid-in equity		202 171 159	178 460 111
Total paid-in equity	7	<u>423 881 601</u>	<u>417 670 553</u>
Retained earnings			
Other equity		78 341 432	84 082 671
Total retained earnings		<u>78 341 432</u>	<u>84 082 671</u>
Total equity	7	<u>502 223 034</u>	<u>501 753 224</u>
Liabilities			
Current liabilities			
Trade payables		1 272 861	939 912
Tax payable	9	1 144 760	2 405 803
Dividends	7	19 000 000	31 500 000
Liabilities to group entities	8	31 910 908	30 207 904
Other current liabilities		4 405 244	1 329 634
Total short term liabilities		<u>57 733 773</u>	<u>66 383 253</u>
Total liabilities		<u>57 733 773</u>	<u>66 383 253</u>
Total equity and liabilities		<u>559 956 806</u>	<u>568 136 476</u>

Oslo,

The board of Helsfyr Atrium AS


Yves Barthels
Chairman of the board


Nicholas Buchanan Laird
Member of the board


Jean-Philippe Blangy
Member of the board



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Balance Sheet as of 31.12			
Helsfyr Atrium AS			
Equity and liabilities	Note	2021	2020
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Oslo,			
The board of Helsfyr Atrium AS			
_____ Yves Barthels Chairman of the board		DocuSigned by: <i>Nicholas Buchanan Laird</i> 0074053659F3433 Nicholas Buchanan Laird Member of the board	
_____ Jean-Philippe Blangy Member of the board			

**Balance Sheet as of 31.12****Helsfyr Atrium AS**

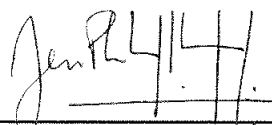
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Total equity and liabilities		<u>559 956 806</u>	<u>568 136 476</u>

Oslo, 29.06.2022

The board of Helsfyr Atrium AS

Yves Barthels
Chairman of the board

Nicholas Buchanan Laird
Member of the board


Jean-Philippe Blangy
Member of the board



Helsfyr Atrium AS

Notes to the accounts, year ended 31 December 2021

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.

Shares in subsidiaries

Shares in subsidiaries are carried at cost. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Received dividends and group contributions are recognised as other financial income.

Revenue

Rental income

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

Shared costs

Shared costs are capitalised alongside payments on account from tenants. The effect of income statement is only related to owner's share of shared costs.

Plant under construction

Construction is a process of constructing a building or infrastructure. Construction contracts are recognised at historical cost. The costs is added to the asset's carrying amount when it is probable that the future financial benefits attributable to the expenditures will flow to the company and the expenses can be measured reliable. Other maintenance costs are recognised through the income statement in the period in which they are incurred.

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.

Foreign currency

Foreign currency transactions are translated into NOK using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

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.

Deferred tax is presented in the balance sheet due to the assumption of future taxable income.



Note 2 Operating income

Per area of operation:	2 021	2 020
Rental income	68 268 624	67 322 138
Other income	-	-
Total	68 268 624	67 322 138

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

	2 021	2 020
Average number of employees during the year	-	-

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 2021.

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").

Note 4 Property, plant and equipment

	Land	Buildings	Tenant improvements	Fixed technical installations
Cost at 1 January 2021	18 811 550	526 530 020	69 460 238	234 653 068
Additions, purchased	-	57 896	6 905 938	4 647 979
Disposals	-	-	-	-
Cost at 31 December 2021	18 811 550	526 587 916	76 366 236	239 301 047
Acc. depreciation at 31 Dec 2021	-	123 890 909	58 192 923	183 398 800
Net accumulated and reserved impairment at 31 December 2021	-	-	-	-
Accumulated depreciation and impairment at 31 Dec. 2021	-	123 890 909	58 192 923	183 398 800
Balance at 31 December 2021	18 811 550	402 707 006	18 193 313	55 902 247
Current year amortisation charge	-	10 531 600	4 368 809	15 756 100
Current year impairment charge	-	-	-	-
Current year reversal of impairment charges	-	-	-	-
Economic life	0 years	50 years	3-10 years	15 years
Depreciation method	-	straight-line	straight-line	straight-line
		Equipment and other moveables	Plant under construction	Total
Cost at 1 January 2021		9 717 352	8 729 753	867 021 081
Additions, purchased		162 862	20 566 650	32 341 626
Transfers		-	-11 774 675	-11 774 675
Cost at 31 December 2021		9 880 214	17 521 937	888 487 930
Acc. depreciation at 31 Dec 2021		7 463 802	-	372 966 434
Net accumulated and reserved impairment at 31 December 2021		-	-	-
Accumulated depreciation and impairment at 31 Dec. 2021		7 463 802	-	372 966 434
Balance at 31 December 2021		2 386 443	17 521 937	515 521 496
Current year amortisation charge		15 400	-	30 701 909
Current year impairment charge		-	-	-
Current year reversal of impairment charges		-	-	-
Economic life		0-10 years	0 years	
Depreciation method		straight-line	-	



Note 5 Investments in subsidiaries

Company	Date of acquisition	Registered office	Voting and ownership share	Equity latest financial statements	Profit/loss latest financial statements	Book value
Helslyr Alnum Drift AS	15.02.2008	Trondheim	100 %	3 257 543	-4 296 020	3 257 543
Total				3 257 543	-4 296 020	3 257 543

This year impairment of 4 989 659 is due to deficit in the subsidiary that leads to a reduction in fair value.

Note 6 Share capital and shareholder information

The share capital in the company at 31 December 2021 consists of the following classes:

	Number	Nominal amount	Carrying value
Ordinary shares	990	1 150	1 138 500
Total	990	1 150	1 138 500

Ownership structure

Largest shareholders as of 31 December 2021:

	Ordinary shares	Ownership and voting share
CCP 5 Glasses AS	990	100 %
Total number of shares	990	100 %

Note 7 Equity

	Share capital	Share premium	Other paid-in equity	Other equity	Total equity
Equity at 1 January 2021	1 138 700	238 091 742	178 460 110	84 082 671	501 753 223
This year's charges to equity:					
Capital increase/reduction	19 800	17 980 200	-	-	18 000 000
Profit/(loss) for the year	-	-	-	14 703 379	14 703 379
Additional dividends based on 2020 accounts given during 2022	-	-19 000 000	-	-	-19 000 000
Additional dividends based on 2020 accounts given during 2021	-	-18 500 000	-	-	-18 500 000
Received/given group contribution	-	-	23 711 048	-20 444 617	3 266 431
Equity at 31 December 2021	1 138 500	220 671 942	202 171 158	76 341 433	502 223 033

Note 8 Related party transactions and balances

Related party transactions, profit and loss

Transaction/transaction type	Belongs to P&L line	Counterpart	Relationship to the counterpart	2 021	2 020
Rental income - parking spaces	Rental income	Helslyr Alnum Drift AS	Subsidiary	7 685 767	7 665 965
Income common cost	Rental income	Helslyr Alnum Drift AS	Subsidiary	6 241 259	6 392 836
Interest income - intergroup loan	Interest income	Helslyr Alnum Drift AS	Subsidiary	10 274	-
Interest income - intergroup loan	Interest income	CCP 5 Glasses AS	Parent	18 274	-
Total income				13 953 574	14 058 801
Management fee	Other operating expenses	CCP 5 Glasses Holding Sarl	Parent	7 661 841	6 920 515
Total expenses				7 661 841	6 920 515

Related party balance items

Counterpart	Relationship to the counterpart	Other receivables	Other current liabilities
CCP 5 Glasses AS	Subsidiary	2 021	2 021
Helslyr Alnum Drift AS	Subsidiary	23 711 048	26 375 468
Total		23 711 048	31 910 908
Counterpart	Relationship to the counterpart	Other receivables	Other current liabilities
CCP 5 Glasses AS	Subsidiary	2 020	2 020
Helslyr Alnum Drift AS	Subsidiary	26 082 636	28 247 258
Total		26 082 636	30 207 903



Note 9 Income tax expense

Specification of income tax expense:		2 021	2 020	
Current income tax payable		6 128 988	8 465 369	
Changes in deferred tax		-2 573 406	-2 935 383	
Effect of changes in tax rules		-	-	
Income tax expense		5 555 582	5 529 987	
Reconciliation from nominal to real income tax rate:				
		2 021	2 020	
Profit/(loss) before taxation		20 258 981	25 136 301	
Estimated income tax according to nominal tax rate	22 %	4 456 971	5 529 987	
Income tax expense		5 555 582	5 529 987	
Difference		-1 098 610	0	
The tax effect of the following items:				
Permanent differences		1 098 610	-	
Effect of changes in tax rules and rates		-	-	
Other items		-	-	
Total tax effects		1 098 610	-	
Effective income tax rate		27 %	22 %	
Calculation of income tax payable:				
		2 021	2 020	
Profit before tax		20 258 981	25 136 301	
Permanent differences		4 993 683	-	
Calculation basis of income tax expense		25 252 664	25 136 301	
Changes in temporary differences		11 697 300	13 342 651	
Calculation basis of income tax payable		36 949 964	38 478 951	
+/- Give/received group contribution		-31 748 488	-27 543 483	
Cut off from deduction of interest rate expenses		-	-	
Profit for tax purposes before loss of carry-forwards		5 203 456	10 936 469	
This year's use of carry forwards		-	-	
Profit for tax purposes		5 203 456	10 936 469	
Tax rate	22 %	-	22 %	
Tax payable on the balance sheet		1 144 780	2 405 804	
Specification of the tax effect of temporary differences and losses carried forward:				
		2 021	2 020	Changes
Fixed assets		-29 530 069	-17 388 382	12 143 677
Receivables		1 320 292	873 915	-446 377
Net temporary difference		-28 209 777	-16 512 477	11 697 300
Losses carried forward		-	-	-
Cut off from deduction of interest rate expenses carried forward		-	-	-
Total		-28 209 777	-16 512 477	11 697 300
Deferred benefit/liability		-6 206 151	-3 632 745	2 573 406
Deferred benefit not accounted for in the balance sheet		-	-	-
Net deferred benefit/liability in the balance sheet		-6 206 151	-3 632 745	2 573 406



Note 10 Secured borrowings and guarantees		
Secured borrowings etc:	2 021	2 020
Borrowings from financial institutions	-	-
Total	-	-
Carrying amount of pledged assets	2 021	2 020
Buildings and land	513 135 053	523 417 576
Fittings and fixtures	2 385 443	2 238 980
Shares in subsidiaries and other non-current investments	3 257 543	3 029 566
Recoverable receivables	256 485	256 485
Total	519 035 524	529 942 607
Guarantees	2 021	2 020
Guarantees	-	-
Unused credit facilities	-	-
Note 11 Receivables; amounts due after more than one year		
	2 021	2 020
Other receivables (brokerage fee)	1 320 292	873 915
Total	1 320 292	873 915



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.