



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 915 245 005  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: FINNESTADVEIEN 44 II AS  
Forretningsadresse: Ryfylkevegen 1741  
4120 TAU

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ola Soppeland  
Dato for fastsettelse av årsregnskapet: 30.06.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 25.05.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	3	53 592 156	53 701 878
<b>Sum inntekter</b>		<b>53 592 156</b>	<b>53 701 878</b>
<b>Kostnader</b>			
Avskrivning på varige driftsmidler og immaterielle eiendeler	9	21 915	21 915
Annen driftskostnad	5	4 367 991	4 333 509
Changes in fair value of investment property	8,10	300 949 884	202 225 869
<b>Sum kostnader</b>		<b>305 339 790</b>	<b>206 581 293</b>
<b>Driftsresultat</b>		<b>-251 747 634</b>	<b>-152 879 415</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt	6	229 206	-61
<b>Sum finansinntekter</b>		<b>229 206</b>	<b>-61</b>
Annen rentekostnad	6	21 535 871	22 897 399
Annen finanskostnad	6	25 453	
Annen finanskostnad	6		-4 562
<b>Sum finanskostnader</b>		<b>21 561 324</b>	<b>22 892 837</b>
<b>Netto finans</b>		<b>-21 332 118</b>	<b>-22 892 898</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-273 079 752</b>	<b>-175 772 313</b>
Skattekostnad på ordinært resultat	7	-58 042 688	-36 225 934
<b>Ordinært resultat etter skattekostnad</b>		<b>-215 037 064</b>	<b>-139 546 379</b>
<b>Årsresultat</b>		<b>-215 037 064</b>	<b>-139 546 379</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		-215 037 064	-139 546 379
<b>Sum overføringer og disponeringer</b>		<b>-215 037 064</b>	<b>-139 546 379</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Tomter, bygninger og annen fast eiendom	8	308 530 208	609 480 093
Maskiner og anlegg	9	120 541	142 456
<b>Sum varige driftsmidler</b>		<b>308 650 749</b>	<b>609 622 549</b>
<b>Finansielle anleggsmidler</b>			
Andre fordringer	10	41 349 251	40 519 907
<b>Sum finansielle anleggsmidler</b>		<b>41 349 251</b>	<b>40 519 907</b>
<b>Sum anleggsmidler</b>		<b>350 000 000</b>	<b>650 142 456</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer	11	143 759	16 892 784
<b>Sum fordringer</b>		<b>143 759</b>	<b>16 892 784</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	12	17 714 336	1 815 462
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>17 714 336</b>	<b>1 815 462</b>
<b>Sum omløpsmidler</b>		<b>17 858 095</b>	<b>18 708 246</b>
<b>SUM EIENDELER</b>		<b>367 858 095</b>	<b>668 850 702</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	13	300 000	30 000



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Overkurs	13	331 127 202	295 039 589
<b>Sum innskutt egenkapital</b>		<b>331 427 202</b>	<b>295 069 589</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		-31 131 971	203 608 938
Retained earnings		-172 490 091	-267 684 622
Profit for the year		-215 037 064	-139 546 379
<b>Sum opptjent egenkapital</b>		<b>-418 659 126</b>	<b>-203 622 063</b>
<b>Sum egenkapital</b>		<b>-87 231 924</b>	<b>91 447 526</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	7	17 521 635	81 389 035
Long term liabilities which fall due later than 5 years	16	415 340 000	468 197 613
<b>Sum avsetninger for forpliktelser</b>		<b>432 861 635</b>	<b>549 586 648</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>432 861 635</b>	<b>549 586 648</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	14,15	13 792 442	13 440 432
Betalbar skatt	7	943 091	5 455 108
Skyldige offentlige avgifter	14	3 498 948	3 296 313
Kortsiktig konserngjeld	14,15	3 993 903	5 624 675
<b>Sum kortsiktig gjeld</b>		<b>22 228 384</b>	<b>27 816 528</b>
<b>Sum gjeld</b>		<b>455 090 019</b>	<b>577 403 176</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>367 858 095</b>	<b>668 850 702</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 718941

#### Enheten

Organisasjonsnummer: 915 245 005  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: FINNESTADVEIEN 44 II AS  
Forretningsadresse: Ryfylkevegen 1741  
4120 TAU

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Forenklet IFRS

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ola Soppeland  
Dato for fastsettelse av årsregnskapet: 30.06.2024

#### Revisjon

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

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Brønnøysundregistrene, 07.08.2024



Organisasjonsnr: 915 245 005  
FINNESTADVEIEN 44 II AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	3	53 592 156	53 701 878
<b>Sum inntekter</b>		<b>53 592 156</b>	<b>53 701 878</b>
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Organisasjonsnr: 915 245 005  
FINNESTADVEIEN 44 II AS

## BALANSE

**Beløp i: NOK** **Note** **2023** **2022**

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Tomter, bygninger og annen fast eiendom	8	308 530 208	609 480 093
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<b>Sum anleggsmidler</b>		<b>350 000 000</b>	<b>650 142 456</b>
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#### Omløpsmidler Varer

#### Fordringer

Kundefordringer	11	143 759	16 892 784
<b>Sum fordringer</b>		<b>143 759</b>	<b>16 892 784</b>

#### Bankinnskudd, kontanter og lignende

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<b>SUM EIENDELER</b>		<b>367 858 095</b>	<b>668 850 702</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Selskapskapital	13	300 000	30 000
Overkurs	13	331 127 202	295 039 589
<b>Sum innskutt egenkapital</b>		<b>331 427 202</b>	<b>295 069 589</b>

#### Opptjent egenkapital

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Organisasjonsnr: 915 245 005  
FINNESTADVEIEN 44 II AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



To the General Meeting of Finnestadveien 44 II AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Finnestadveien 44 II AS (the Company), which comprise statement of financial position as at 31 December 2023, statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows 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 2023, and its financial performance and its cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

### Basis for Opinion

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

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

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view in accordance with simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### 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/revisionsberetninger>

Oslo, 30 July 2024

**PricewaterhouseCoopers AS**

Lars Kristian Jørgensen  
State Authorised Public Accountant  
(This document is signed electronically)

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



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Jørgensen, Lars Kristian	BANKID	2024-07-30 23:36

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- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity  
of the document.



**Finnestadveien 44 II AS**

**FINANCIAL STATEMENTS**

**31 December 2023**



Finnestadveien 44 II AS company reg no. 915 245 005

**STATEMENT OF PROFIT OR LOSS**  
for the year ended 31 December 2023  
in NOK

	Notes	2023	2022
<b>Revenue</b>	3	53,592,156	53,701,878
<b>Operating expenses</b>			
Depreciation and amortization	9	(21,915)	(21,915)
Other operating expenses	5	(4,367,991)	(4,333,509)
<b>Total operating expenses</b>		<b>(4,389,906)</b>	<b>(4,355,424)</b>
<b>Operating profit before changes in fair value</b>		<b>49,202,250</b>	<b>49,346,454</b>
Changes in fair value of investment property	8, 10	(300,949,884)	(202,225,869)
<b>Operating profit</b>		<b>(251,747,634)</b>	<b>(152,879,415)</b>
<b>Financial items</b>			
Financial income	6	229,206	(61)
Financial expense	6	(25,453)	-
Interest expense to group companies	6	(21,535,871)	(22,897,399)
Other financial expenses	6	-	4,562
<b>Net financial items</b>		<b>(21,332,118)</b>	<b>(22,892,898)</b>
<b>Profit before tax</b>		<b>(273,079,752)</b>	<b>(175,772,313)</b>
<b>Income tax expense</b>			
Tax expense	7	58,042,688	36,225,934
<b>Total tax expense</b>		<b>58,042,688</b>	<b>36,225,934</b>
<b>Profit for the year</b>		<b>(215,037,064)</b>	<b>(139,546,379)</b>
<b>Profit attributable to owners of the Company</b>		<b>(215,037,064)</b>	<b>(139,546,379)</b>
<b>Appropriation of profit for the year:</b>			
From other equity		(215,037,064)	(139,546,379)
<b>Net brought forward</b>		<b>(215,037,064)</b>	<b>(139,546,379)</b>

**STATEMENT OF COMPREHENSIVE INCOME**

	Note	2023	2022
Profit for the year		(215,037,064)	(139,546,379)
<b>Other comprehensive income</b>			
Items that will be reclassified to profit and loss in subsequent year		-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>(215,037,064)</b>	<b>(139,546,379)</b>
<b>Appropriation of total comprehensive income:</b>			
Group contribution		-	-
From other equity		(215,037,064)	(139,546,379)



Finnestadveien 44 II AS company reg no. 915 245 005

**STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2023  
in NOK

	Notes	2023	2022
<b>ASSETS</b>			
<b>Non-current assets</b>			
Investment property	8	308,530,208	609,480,093
Fixtures and fittings, office machinery etc.	9	120,541	142,456
Other long-term assets	10	41,349,251	40,519,907
<b>Total non-current assets</b>		<b>350,000,000</b>	<b>650,142,456</b>
<b>Current assets</b>			
Trade and other receivables	11	143,759	16,892,784
Cash and cash equivalents	12	17,714,336	1,815,462
<b>Total current assets</b>		<b>17,858,095</b>	<b>18,708,246</b>
<b>TOTAL ASSETS</b>		<b>367,858,095</b>	<b>668,850,702</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital	13	300,000	30,000
Share premium	13	331,127,202	295,039,589
<b>Total paid-in capital</b>		<b>331,427,202</b>	<b>295,069,589</b>
Retained earnings		(172,490,091)	(267,684,622)
Profit for the year		(215,037,064)	(139,546,379)
Other equity		(31,131,971)	203,608,938
<b>Equity attributable to owners of the Company</b>		<b>(418,659,126)</b>	<b>(203,622,063)</b>
<b>Total equity</b>		<b>(87,231,924)</b>	<b>91,447,526</b>
<b>Non-current liabilities</b>			
Deferred tax	7	17,521,635	81,389,035
Long term liabilities which fall due later than 5 years	16	415,340,000	468,197,613
<b>Total long-term debt</b>		<b>432,861,635</b>	<b>549,586,648</b>
<b>Current liabilities</b>			
Trade and other payables	14, 15	13,792,442	13,440,432
Income tax payable	7	943,091	5,455,108
Short term liabilities to group companies	14, 15	3,993,903	5,624,675
Public duties payable	14	3,498,948	3,296,313
<b>Total short-term debt</b>		<b>22,228,384</b>	<b>27,816,528</b>
<b>Total liabilities</b>		<b>455,090,019</b>	<b>577,403,176</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>367,858,095</b>	<b>668,850,702</b>

Oslo, 30th of June 2024

Ola Soppeland  
Chairman of the board

Vidar Rossland  
Director

Magnus Øgård Meisal  
Director

Sigurd Borden Stray  
Director



Finnestadveien 44 II AS company reg no. 915 245 005

**STATEMENT OF CHANGES IN EQUITY**  
for the year ended 31 December 2023  
in NOK

	Share capital	Share premium	Other equity	Total equity
<b>Equity at 01.01.2022</b>	<b>30 000</b>	<b>295,039,589</b>	<b>-64 075 681</b>	<b>230 993 907</b>
Profit of the year	-	-	(139,546,379)	(139,546,379)
Group contribution	-	-	-	-
<b>Equity at 31.12.2022</b>	<b>30,000</b>	<b>295,039,589</b>	<b>(203,622,060)</b>	<b>91,447,528</b>
<b>Equity at 01.01.2023</b>	<b>30,000</b>	<b>295,039,589</b>	<b>(203,622,060)</b>	<b>91,447,528</b>
Profit of the year	-	-	(215,037,064)	(215,037,064)
Share capital increase	270,000	-	-	270,000
Share premium increase	-	36,087,613	-	36,087,613
Group contribution	-	-	-	-
<b>Equity at 31.12.2023</b>	<b>300,000</b>	<b>331,127,202</b>	<b>(418,659,124)</b>	<b>(87,231,924)</b>



Finnestadveien 44 II AS company reg no. 915 245 005

**STATEMENT OF CASH FLOWS**  
for the year ended 31 December 2023  
in NOK

	Notes	2023	2022
<b>Operating activities:</b>			
Profit before tax		(273,079,752)	(175,772,313)
<i>Adjustments for:</i>			
Depreciation	9	21,915	21,915
Change in fair value of investment property	8	300,949,885	202,225,869
Straight-line recognition of lease revenue	8, 10	(829,344)	(2,225,869)
Decrease/(increase) in short-term receivables	11, 14	16,781,800	(16,404,916)
Increase in short-term payables	7, 8, 10	(9,814,858)	(3,738,744)
<b>Net cash flow from operating activities</b>		<b>34,029,646</b>	<b>4,105,942</b>
<b>Financing activities:</b>			
Liabilities with group companies	14, 15	(54,488,385)	(19,011,948)
Issue of equity	13	36,357,613	-
<b>Net cash flow from financing activities</b>		<b>(18,130,772)</b>	<b>(19,011,948)</b>
Net increase in cash and cash equivalents	12	15,898,874	(14,906,006)
Cash and cash equivalents at the beginning of the year	12	1,815,462	16,721,468
<b>Cash and cash equivalents at 31 December</b>		<b>17,714,336</b>	<b>1,815,462</b>



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

### 1.1 Accounting principles and basis for preparation

Finnestadveien 44 II AS ("the Company") is a limited liability company incorporated in Norway. The Company's main office is located in Oslo, Norway. The Company operated in the property market, mainly with acquisitions and development. The Company has currently no employees.

The Company's financial statements for the period 1st of January ending on 31st of December 2023 were approved in a board meeting on 30th of June 2024.

These financial statements for the accounting period from 1st of January ending on 31st of December 2023 have been prepared in accordance with "Simplified International Financial Reporting Standards" (simplified IFRS) approved by the Norwegian Ministry of Finance 21 January 2008 pursuant to Norwegian Accounting Act section 3-9, 5th paragraph.

This principally implies that recognition and measurement-methods are carried out in accordance with International Financial Reporting Standards adopted by the European Union.

The Company has used the exception criteria in simplified IFRS section 3, § 3-1, nr 3 regarding dividends and group contribution, and dividends/group contributions to subsidiaries are accounted for in accordance with Norwegian Generally Accepted Accounting Practice (N-GAAP).

The Company's ultimate controlling party is W.P. Carey Inc., a Delaware limited company with the business address at One Manhattan West, 395 9th Avenue, 58th Floor, New York, NY 10001

### 1.2 Accounting principles

#### Revenue recognition

The Company's revenue consists of revenue from investments in property and land, specifically rental income. Revenue is in general recognized when it is probable that transactions will generate future financial benefits for the Company and the size of the amount can be reliably estimated. Rental revenue is presented without including/excluding value added tax or/and potential discounts/rebates.

Rental income from operating leases is recognized on a straight-line basis over the lease term. When the Company provides incentive to its tenants, the costs of incentives is recognized over the lease term, on a straight-line basis, as a reduction of rental income.

#### Investment property

Investment property comprises completed property and property under construction or re-development that is held to earn rentals or for capital appreciation or both.

Investment property is measured initially at cost including transaction costs. Transaction costs include transfer taxes, professional fees for legal services and initial leasing commissions to bring the property to the condition necessary for it to be capable of operating.

Subsequent to initial recognition, investment property is stated at fair value. Gains or losses arising from changes in the fair values are included in the income statement in the year in which they arise, including the corresponding tax effect. For the purposes of these financial statements, in order to avoid double counting the carrying amount is adjusted for:

- Prepaid or accrued operating lease income.
- Increased by the carrying amount of any liability to the shareholders.

#### Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability.
- Or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The company must be able to access the principal or the most advantageous market at the measurement date. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

### 1.2 Accounting principles (continued)

#### Fair value measurement (continued)

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs significant to the fair value measurement as a whole:

\_Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

\_Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

\_Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

#### Property, plant and equipment

Fixed asset are valued at cost less accumulated depreciation and impairment losses. When assets are sold or disposed of, the gross carrying amount and depreciation are de-recognized, and any gain or loss on the sale or disposal is recognized in the income statement.

The gross carrying amount of fixed assets is the purchase price, including duties/taxes and direct acquisition costs related to making the fixed asset ready for use.

The depreciation periods and methods are assessed each year. The residual value is estimated every year-end and changes in the estimate for residual value is accounted for as an estimation change.

#### Trade and other financial receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are integral part of the EIR. The EIR amortization is included in finance income in the statement of profit or loss. The losses arising from impairment are recognized in the statement of profit or loss in finance costs for loans and in cost of sales or other operating expenses for receivables.

#### Trade and other financial payables

Trade and other financial payables are non-derivative financial obligations to pay a party during the course of the business. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade and other financial payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

#### Cash and cash equivalents

Cash and cash equivalents include deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

#### Currency

The Company's functional and presentation currency is NOK.

Transactions in foreign currencies are initially recorded by the Company at their respective functional currency spot rates at the date the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Differences arising on settlement or translation of monetary items are recognized in profit or loss.

#### Events after the balance sheet date

New information on the Company's position at the balance sheet date is taken into account in the financial statements. Events after the balance sheet date that do not affect the Company's position at the balance sheet date, but will affect the Company's position in the future, are stated if significant.



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

### 1.2 Accounting principles (continued)

#### Income tax

Income tax expense for the period comprises current tax expense and deferred tax expense.

Tax is recognized in the income statement, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case the tax is also recognized in other comprehensive income or directly in equity.

Deferred tax assets and liabilities are calculated on the basis of existing temporary differences between the carrying amounts of assets and liabilities in the financial statement and their tax bases, together with tax losses carried forward at the balance sheet date. Deferred tax assets and liabilities are calculated based on the tax rates and tax legislation that are expected to apply when the assets are realized or the liabilities are settled, based on the tax rates and tax legislation that have been enacted or substantially enacted on the balance sheet date. Deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the assets can be utilized. Deferred tax assets and liabilities are not discounted.

### 1.3 New and amended standards and interpretations

#### a) Adoption of new and/or amended International Financial Reporting Standards (IFRSs) and interpretations of the International Financial

Amendment to IFRS 16 – Leases on sale and leaseback (issued in September 2022 and effective for annual periods beginning on or after 1 January 2024).

Amendment to IAS 7 and IFRS 7 – Supplier finance (issued in May 2023 and effective for annual periods beginning on or after 1 January 2024).

Amendments to IAS 21 – Lack of Exchangeability (issued in August 2023 and effective for annual periods beginning on or after 1 January 2025).

None of these new or amended standards had material effect to Company 2023 financial statements.

#### b) Standards or interpretations effective from 1 January 2023. (continued)

Classification of liabilities as current or non-current – Amendments to IAS 1 (issued on 15 December 2022 and effective for annual periods beginning on or after 1 January 2024).

Proceeds before intended use, Onerous contracts – cost of fulfilling a contract, Reference to the Conceptual Framework – narrow scope amendments to IAS 16, IAS 37 and IFRS 3, and Annual Improvements to IFRSs 2018-2020 – amendments to IFRS 1, IFRS 9, IFRS 16 and IAS 41 (issued on 14

Amendments to IFRS 17 and an amendment to IFRS 4 (issued on 25 June 2020 and effective for annual periods beginning on or after 1 January 2023).

Classification of liabilities as current or non-current, deferral of effective date – Amendments to IAS 1 (issued on 15 July 2020 and effective for annual periods beginning on or after 1 January 2023).

Amendments to IAS 1 and IFRS Practice Statement 2: Disclosure of Accounting policies (issued on 12 February 2021 and effective for annual periods beginning on or after 1 January 2023).

Amendments to IAS 8: Definition of Accounting Estimates (issued on 12 February 2021 and effective for annual periods beginning on or after 1 January 2023).

Deferred tax related to assets and liabilities arising from a single transaction – Amendments to IAS 12 (issued on 7 May 2021 and effective for annual periods beginning on or after 1 January 2023).

Transition option to insurers applying IFRS 17 – Amendments to IFRS 17 (issued on 9 December 2021 and effective for annual periods beginning on or after 1 January 2023).

The Company is assessing the impact of new standards to its financial statements.

### 1.4 Key sources of estimation uncertainty and critical accounting judgements

The preparation of the financial statements in accordance with simplified IFRS requires management to make judgements, use estimates and assumptions that affect the reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are considered to be reasonable under the circumstances. The estimates and underlying assumptions are reviewed on an ongoing basis. The management does not assess that there is any specific areas for which there has been much estimation uncertainty.



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

### Investment property

The fair value of investment property is determined by real estate valuation experts using recognized valuation techniques and the principles of IFRS 13. Investment property under construction is measured based on estimates prepared by independent real estate valuation experts.

The fair value of completed investment property is determined using a discounted cash flow model (DCF). The cash flows includes both contractual and expected cash flows.

### 1.5 Cash flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits, and other short term investments which immediately and with minimal exchange risk can be converted into known cash amounts, with due date less than three months from purchase date.

### 2 Segments

The Company's one operating segment business is the acquisition and development of property and land in Norway for the purposes of renting out office space and/or for capital appreciation.

All the revenue derived from its office building in Norway and all the non-current assets are located in Norway.

### 3 Revenue

Recognition of lease revenue:

	2023	2022
Rental income (excluding straight-line recognition)	52,762,813	51,476,009
Straight-line recognition of lease income	829,343	2,225,869
<b>Total revenue</b>	<b>53,592,156</b>	<b>53,701,878</b>

### 4 Contractual minimum rentals

Future minimum rentals receivable under non-cancellable operating leases as at 31 December are, as follows:

	2023	2022
Within 1 year	54,059,535	52,741,010
Years 2-5	230,095,141	224,483,065
More than 5 years	321,494,934	341,783,991
<b>Total minimum lease payments</b>	<b>605,649,609</b>	<b>619,008,066</b>

The lessee of the office building has an option for two extension periods, each for 5 years, at the end of the lease but any extension will be at market rents at the inception of any extension.

### 5 Other operating expenses

The company is managed by employees of WP Carey Inc. There were no employees in the company in 2023. There are no payments of remunerations or other benefits for directors or chief executive.

	2023	2022
Consulting services	84,775	22,025
Property related expenses	937,442	997,841
Professional service expenses	497,428	466,436
Audit fee	152,680	143,850
Management service expenses	2,680,985	2,691,263
Other administrative expenses	14,681	12,094
<b>Total other operating expenses</b>	<b>4,367,991</b>	<b>4,333,509</b>



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

### 6 Finance income and expense

	2023	2022
Interest income	224,172	(61)
Currency gain	5,034	4,562
<b>Finance income</b>	<b>229,206</b>	<b>4,501</b>
Interest expense to group companies	21,535,871	22,897,399
Interest expense	25,453	-
<b>Finance expenses</b>	<b>21,561,324</b>	<b>22,897,399</b>
<b>Net financial items</b>	<b>(21,332,118)</b>	<b>(22,892,898)</b>

### 7 Income taxes

*The year's income tax expense*

	2023	2022
Current income tax charge	5,824,712	5,455,108
Change in deferred tax	(63,867,400)	(41,681,042)
<b>Income tax expense</b>	<b>(58,042,688)</b>	<b>(36,225,934)</b>

As per amendment for IAS 12 Company recognises all income tax consequences of dividends where it has recognised the transactions or events that generated the related distributable profits, e.g. in profit or loss or in other comprehensive income. It is now clear that this requirement applies in all circumstances as long as payments on financial instruments classified as equity are distributions of profits, and not only in cases when the tax consequences are a result of different tax rates for distributed and undistributed profits.

*Deferred tax assets and liabilities:*

	2023	2022
Investment property	(17,521,635)	(81,389,035)
<b>Total</b>	<b>(17,521,635)</b>	<b>(81,389,035)</b>

**Deferred tax recognized in statement of financial position:**

Deferred tax asset	-	-
Deferred tax liabilities	(17,521,635)	(81,389,035)

*Reconciliation of effective tax rate:*

	2023	2022
Ordinary profit before tax	(273,079,752)	(175,772,313)
Statutory tax rate	22%	22%
Expected income tax at nominal tax rate	(60,077,545.42)	(38,669,909)
Not tax deductible costs(temporary differences)	2,034,858	2,441,692
Non taxable income		
Tax effect of distributed group contribution (IFRS)		
Interest Limitation		2,283
<b>Income tax expense</b>	<b>(58,042,688)</b>	<b>(36,225,934)</b>
Effective tax rate	21%	21%

### 8 Investment property

	2023	2022
Opening balance, 1 January	609,480,093	811,705,962
Remeasurement of fair value	(300,949,885)	(202,225,869)
<b>Carrying amount, 31 December</b>	<b>308,530,208</b>	<b>609,480,093</b>
Lease receivable (straight-line recognition)	41,349,251	40,519,907
Furniture, fixtures, and equipment	120,541	142,456
<b>Total 31 December</b>	<b>350,000,000</b>	<b>650,142,456</b>



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

The fair value of investment property is determined using sales purchase price

The following table shows an analysis of the fair values of investment property recognized in the statement of financial position by level of the fair value hierarchy.

	Fair value estimate			
	Level 1	Level 2	Level 3	Total
<b>2023:</b>				
Investment property	-	-	350,000,000	350,000,000
<b>2022:</b>				
Investment property	-	-	650,142,456	650,142,456
<b>Significant assumptions used to estimate fair value of investment property:</b>				
			<b>2023</b>	<b>2022</b>
Discount rate/exit yield (real rate)			6.50%	5.25%
Market rent (per square meter)			1,050	1,000
Vacancy rate			0%	0%

## 9 Property, plant & equipment

	Fixtures, office machinery, etc.	Total
<b>Acquisition cost:</b>		
1 Jan 2023	328,730	328,730
Additions	-	-
Disposals	-	-
<b>31 December 2023</b>	<b>328,730</b>	<b>328,730</b>
<b>Accumulated depreciation:</b>		
1 Jan 2023	186,274	186,274
Depreciation for the year	21,915	21,915
<b>31 December 2023</b>	<b>208,189</b>	<b>208,189</b>
<b>Carrying amount:</b>		
1 Jan 2023	142,456	142,456
Changes for the year	(21,915)	(21,915)
<b>31 December 2023</b>	<b>120,541</b>	<b>120,541</b>

The fixtures and office machinery are depreciated on a straight-line basis over a period of 15 years.

## 10 Other long-term assets

	2023	2022
Lease receivable (straight-line recognition)	41,349,251	40,519,907
<b>Total other long-term assets</b>	<b>41,349,251</b>	<b>40,519,907</b>

The straight-line recognition of lease revenue is related to a contract with a lease term of 17 years that ends in 2031.

## 11 Short-term receivables

	2023	2022
Trade receivables	-	16,715,091
Prepayments	143,759	177,693
Other receivables	-	-
<b>Total short-term receivables</b>	<b>143,759</b>	<b>16,892,784</b>



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

### 12 Cash and cash equivalents

	2023	2022
Cash in hand and at bank	17,714,336	1,815,462
<b>Total cash and cash equivalents</b>	<b>17,714,336</b>	<b>1,815,462</b>

### 13 Shareholders' equity

	2023	2022
Ordinary shares, nominal value NOK	300,000	30,000
Share premium	331,127,202	295,039,589
<b>Total paid-in capital</b>	<b>331,427,202</b>	<b>295,069,589</b>

The nominal value of the share is 10 NOK. Ordinary shares in the company have equal voting rights and entitled to dividend.

The major shareholders at 31.12.2023 are:

Shareholder	Number of shares	Ownership
NLO OP LLC	30,000	100%
<b>Total</b>	<b>30,000</b>	<b>100%</b>

For the year 2023, the Company declared no payable dividends to the shareholders.

#### Distributable dividends:

Restricted funds related to the fund for unrealized loss was NOK 320,670,259 as of 31 December 2023.

In accordance with the Norwegian Limited Liability Companies Act's chapter 8, the restricted funds are not to be allocated as dividend.

### 14 Short-term payables

	2023	2022
Accounts payable	-	-
Short term liabilities to group companies	3,993,903	5,624,675
Deferred income	13,529,834	13,200,202
Tax payable	943,091	5,455,108
Public duties payable	3,498,948	3,296,313
Other current liabilities	262,608	240,230
<b>Total</b>	<b>22,228,384</b>	<b>27,816,528</b>

### 15 Financial instruments

#### Market risk:

The risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

#### Currency risk:

The Company is exposed to some currency risk since some of the lease payments received are denominated in Euros.

#### Interest rate risk:

The Company does not have interest-bearing debt, nor any exposure to fluctuating interest rate risk because of no cash deposits.

#### Liquidity risk:

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering



Finnestadveien 44 II AS company reg no. 915 245 005

## Notes to the financial statements

### Contractual maturities:

	Trade payables	Other payables	Liabilities to group companies	Total
0-6 months	-	262,608	-	262,608
6-12 months	-	-	19,445,826	19,445,826
1-2 years	-	-	19,374,300	19,374,300
2-5 years	-	-	58,175,980	58,175,980
More than 5 years	-	-	462,156,802	462,156,802
<b>Total</b>	-	<b>262,608</b>	<b>559,152,908</b>	<b>559,415,516</b>

### Fair value

Financial instruments by category and classified under the line item where recognized in the statement of financial position (the amounts may differ from the line items in the statement of financial position since the non-financial assets and liabilities are excluded):

	2023		2022	
	Carrying amount	Fair value	Carrying amount	Fair value
<i>Loans and receivables (by classification):</i>				
Other short-term receivables	143,759	143,759	16,892,784	16,892,784
Cash and cash equivalents	17,714,336	17,714,336	1,815,462	1,815,462
<b>Total</b>	<b>17,858,095</b>	<b>17,858,095</b>	<b>18,708,246</b>	<b>18,708,246</b>
<i>Financial liabilities at amortized cost (by classification):</i>				
Dividends payable	-	-	-	-
Liabilities to WPC Intl Hldg and Fin LLC	415,340,000	486,883,320	468,197,613	560,588,255
Trade and other payables	4,256,511	4,256,511	5,864,905	5,864,905
<b>Total</b>	<b>419,596,511</b>	<b>491,139,831</b>	<b>474,062,518</b>	<b>566,453,160</b>

The management assessed that cash and other-term deposits, rent and other receivables, trade payables and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

## 16 Related parties transactions

All transactions, agreements and business relationships with related parties are made on an arm's length basis. All transactions are carried out as a part of its ordinary activities.

Year end balances relating to related parties:	2023	2022
Dividends payable	-	-
Other payables to related parties	-	-
<b>Total</b>	-	-
<b>Long term liabilities which fall due later than 5 years</b>	<b>415,340,000</b>	<b>468,197,613</b>
<b>Total</b>	<b>415,340,000</b>	<b>468,197,613</b>

During the year the Company did not pay dividends and group contribution to the shareholders in cash / netted-off in relation to prior periods.

For the year 2023, the Company declared no payable dividends to the shareholders.

## 17 Commitments and contingencies

As at 31 December, 2023, the Company had no unusual commitments or contractual obligations of any sort which were not in the ordinary course of business and which might have an adverse effect on the Company.

## 18 Going Concern Note

The going concern assumption is present. Finnstadveien 44 II AS is a part of a large corporation (W.P. Carey Inc) with liquid funds if needed in order to maintain business. Since the company is in a net debt position, the company is required to obtain a similar guarantee or convert the long term debt to equity to be able to continue as going concern. In connection with the transaction (see note 19) the part of the outstanding debt that exceeds the purchase price was transferred by the lender to the purchaser.

## 19 Subsequent Event Statement

Finnstadveien 44 II AS is officially sold by NLOP OP LLC to Agera Eiendom AS on 21 March'24.



Vår dato 13.08.2018	Din dato 07.08.2018	Saksbehandler Torstein Kinden Helleland
800 80 000 Skatteetaten.no	Din referanse Weronika Bortzmeyer	Telefon 22078139
Org.nr 996250318	Vår referanse 2015/967806	Postadresse Postboks 9200 Grønland 0134 Oslo

BDO AS  
Postboks 1704 Vika  
0121 OSLO

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

Vi viser til deres brev av 7. august 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper;

<b>C5 Eiendom AS</b>	<b>org. nr. 996 713 237</b>
<b>C5 Eiendom IS</b>	
<b>Finnestadveien 44 II AS</b>	<b>org. nr. 915 245 005</b>
<b>ØAV 88 AS</b>	<b>org. nr. 998 468 531</b>

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

Selskapene er eid av WP Carey Inc, som er hjemmehørende i utlandet. Det er tidligere gitt dispensasjon til de øvrige selskapene i konsernet. Selskapenes virksomhet består av eiendomsinvesteringer. Virksomheten i selskapene er hovedsakelig i Norge, men det er internasjonale aktører som driver virksomheten. All kommunikasjon foregår dermed hovedsakelig på engelsk. 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 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapene er eiet av et utenlandsk selskap. Det er tidligere gitt dispensasjon til de øvrige selskapene i konsernet. Arbeidsspråket 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

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Skattedirektoratet

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