



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 918 293 396  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: KONGSGÅRD ALLÉ 20 AS  
Forretningsadresse: C/O TMF Norway AS  
Hagaløkkveien 26  
1383 ASKER

### 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: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Anne-Douwe Tigchelaar  
Dato for fastsettelse av årsregnskapet: 08.05.2024

### 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, 16.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Annen driftsinntekt		23 796 000	21 999 000
<b>Sum inntekter</b>		<b>23 796 000</b>	<b>21 999 000</b>
<b>Kostnader</b>			
Avskrivning	2	8 253 000	7 924 000
Annen driftskostnad	3, 4	7 784 000	10 797 000
<b>Sum kostnader</b>		<b>16 037 000</b>	<b>18 721 000</b>
<b>Driftsresultat</b>		<b>7 759 000</b>	<b>3 278 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt		0	36 000
<b>Sum finansinntekter</b>		<b>0</b>	<b>36 000</b>
Annen finanskostnad		78 000	19 000
<b>Sum finanskostnader</b>		<b>78 000</b>	<b>19 000</b>
<b>Netto finans</b>		<b>-77 000</b>	<b>17 000</b>
<b>Ordinært resultat før skattekostnad</b>		<b>7 682 000</b>	<b>3 294 000</b>
Skattekostnad på ordinært resultat	5	1 690 000	725 000
<b>Ordinært resultat etter skattekostnad</b>		<b>5 992 000</b>	<b>2 570 000</b>
<b>Årsresultat</b>		<b>5 992 000</b>	<b>2 570 000</b>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital		5 992 000	2 570 000
<b>Sum overføringer og disponeringer</b>		<b>5 992 000</b>	<b>2 570 000</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	2	401 496 000	400 347 000
Anlegg, maskiner under utførelse	2	3 439 000	
<b>Sum varige driftsmidler</b>		<b>404 935 000</b>	<b>400 347 000</b>
<b>Sum anleggsmidler</b>		<b>404 935 000</b>	<b>400 347 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer	8	1 226 000	794 000
Andre fordringer	8	221 000	130 000
<b>Sum fordringer</b>		<b>1 447 000</b>	<b>924 000</b>
<b>Bankinnskudd, kontanter og lignende</b>			
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>3 085 000</b>	<b>3 806 000</b>
<b>Sum omløpsmidler</b>		<b>4 532 000</b>	<b>4 730 000</b>
<b>SUM EIENDELER</b>		<b>409 467 000</b>	<b>405 077 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	6	700 000	657 000
Overkurs	7	85 713 000	76 756 000
Annen innskutt egenkapital	7	2 068 000	2 068 000
<b>Sum innskutt egenkapital</b>		<b>88 481 000</b>	<b>79 481 000</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	7	248 048 000	250 753 000
<b>Sum opptjent egenkapital</b>		<b>248 048 000</b>	<b>250 753 000</b>
<b>Sum egenkapital</b>	7	<b>336 529 000</b>	<b>330 234 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5	63 539 000	64 311 000
<b>Sum avsetninger for forpliktelser</b>		<b>63 539 000</b>	<b>64 311 000</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>63 539 000</b>	<b>64 311 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		2 003 000	3 315 000
Betalbar skatt	5	10 000	4 000
Skyldige offentlige avgifter		-1 366 000	-1 009 000
Kortsiktig konserngjeld	8	8 292 000	7 979 000
Annen kortsiktig gjeld		461 000	243 000
<b>Sum kortsiktig gjeld</b>		<b>9 400 000</b>	<b>10 532 000</b>
<b>Sum gjeld</b>		<b>72 939 000</b>	<b>74 843 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>409 467 000</b>	<b>405 077 000</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 572220

**Enheten**

Organisasjonsnummer: 918 293 396  
Organisasjonsform: Aksjeselskap  
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**Konsern**

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

**Årsregnskapet fastsatt av kompetent organ**

Bekreftet av representant for selskapet: Anne-Douwe Tigchelaar  
Dato for fastsettelse av årsregnskapet: 08.05.2024

**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 2023: Årsregnskap er elektronisk innlevert.  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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Brønnøysundregistrene, 03.07.2024



Organisasjonsnr: 918 293 396  
KONGSGÅRD ALLÉ 20 AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
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Annen driftsinntekt		23 796 000	21 999 000
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Organisasjonsnr: 918 293 396  
KONGSGÅRD ALLÉ 20 AS

## BALANSE

Beløp i: NOK	Note	2023	2022
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### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Tomter, bygninger og annen fast eiendom	2	401 496 000	400 347 000
Anlegg, maskiner under utførelse	2	3 439 000	
<b>Sum varige driftsmidler</b>		<b>404 935 000</b>	<b>400 347 000</b>
<b>Sum anleggsmidler</b>		<b>404 935 000</b>	<b>400 347 000</b>

#### Omløpsmidler Varer

#### Fordringer

Kundefordringer	8	1 226 000	794 000
Andre fordringer	8	221 000	130 000
<b>Sum fordringer</b>		<b>1 447 000</b>	<b>924 000</b>

#### Bankinnskudd, kontanter og lignende Sum bankinnskudd, kontanter og lignende

		3 085 000	3 806 000
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<b>Sum omløpsmidler</b>		<b>4 532 000</b>	<b>4 730 000</b>
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<b>SUM EIENDELER</b>		<b>409 467 000</b>	<b>405 077 000</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Aksjekapital	6	700 000	657 000
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#### Opptjent egenkapital

Annen egenkapital	7	248 048 000	250 753 000
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<b>Sum egenkapital</b>	<b>7</b>	<b>336 529 000</b>	<b>330 234 000</b>
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#### Gjeld

#### Langsiktig gjeld



Utsatt skatt	5	63 539 000	64 311 000
<b>Sum avsetninger for forpliktelser</b>		<b>63 539 000</b>	<b>64 311 000</b>
<b>Annen langsiktig gjeld</b>			
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Organisasjonsnr: 918 293 396  
KONGSGÅRD ALLÉ 20 AS

**NOTEOPPLYSNINGER - SELSKAP** - alle poster oppgitt i hele tall

**Note**  
6

**Antall aksjer og aksjeeiere**

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinary shares	1.00	700000.00	700000.00

  

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Aviva Investors Cells E-Reli Norway AS	1.00	100.00%	Ordinary shares

  

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	1.00	100.00%	

**Note**  
3

**Lønn og ytelser**

The company has no employees and has therefore no statutory pension plan according to "lov om obligatorisk tjenestepensjon". Neither the Board nor the CEO has received any remuneration. The company has as at 31 December not issued any loans or guarantees in favour of any employees or members of the Board.

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

**Note**

**Ytelser til revisjon**

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	141563000.00	101779000.00

  

<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
	185900000.00	97078000.00

  

<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	327463000.00	198857000.00





## Kongsgård Allé 20 AS

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### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note - 1 General information

Kongsgård Allé 20 AS is a private limited company incorporated and domiciled in Norway, with its main office in Asker. The Company's business is rental of commercial buildings. At the time being the Company owns a property in Kristiansand.

The company does not prepare a consolidated annual financial report, since a consolidated report is prepared by the Company's ultimate parent company, Aviva Investors CELLS SCSp, 2 rue du fort Bourdon, L-1249 Luxembourg. The report is available on request to the parent company.

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles for small companies.

#### *Sales revenue*

Rental income is recognized as income is earned

#### *Balance sheet classification*

Net current assets comprise creditors due within one year. Other entries are classified as non-current.

Receivables are recognised at fair value plus any transaction costs.

Non-current liabilities are recognized at nominal value. If the transaction costs are material the costs will be amortised over the expected duration of the loan.

#### *Foreign currency translation*

Foreign currency transactions are translated into the functional currency using the exchange rates at the transaction date. Monetary balances in foreign currencies are translated into the functional currency at the exchange rates on the balance sheet date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

#### *Property, plant and equipment*

Property, plant and equipment are stated at historic cost less accumulated depreciation and any impairment loss, and are depreciated on a straight-line basis over expected useful life. If individual parts of property, plant and equipment have different useful lives they are accounted for and depreciated separately. There is no depreciation of plant under construction until completion and no depreciation of site area.

At the end of each reporting period, the Company reviews the carrying amounts of its tangible assets to determine whether any indication of impairment exists. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognized immediately in the income statement. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in the income statement.



**Kongsgård Allé 20 AS**

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**Notes to the accounts for 2023**

Amounts in NOK thousands

*Income tax*

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

To what extent group contribution not is registered in the profit and loss, the tax effect of group contribution is posted directly against the investment in the balance.



## Kongsgård Allé 20 AS

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### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note 2 - Property, plant and equipment

Amounts in NOK thousands

	Site area	Commercial building	Under construction	Total
Acquisition cost 01.01.	108 869	338 871	0	447 740
Additions	0	9 402	3 439	12 841
Acquisition cost 31.12.	108 869	348 273	3 439	460 581
Acc.depreciation 31.12.	0	-55 646	0	-55 646
Net carrying amount at 31.12.	108 869	292 627	3 439	404 935
Depreciation for the year	0	8 253	0	8 253
Depreciation	Saldo	Saldo	Saldo	
Depreciation rate		2-10%		

#### Note 3 - Salaries and remuneration to auditor

Amounts in NOK thousands

The total number of employees in the company during the year: 0 labour year.

The company has no employees and has therefore no statutory pension plan according to "lov om obligatorisk tjenestepensjon". Neither the Board nor the CEO has received any remuneration. The company has as at 31 December not issued any loans or guarantees in favour of any employees or members of the Board.

#### Management remuneration

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

#### Auditor fee has been divided as follows

	2023	2022
Audit fee	142	102
Other services	186	97
Total	<u>327</u>	<u>199</u>

VAT is not included in the auditor fees.



## Kongsgård Allé 20 AS

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### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note 4 - Transactions with group companies

Amounts in NOK thousands

	2023	2022
Management fee	997	1 177

#### Note 5 - Tax

Amounts in NOK thousands

<i>Income tax expenses</i>	2023	2022
Tax payable	2 463	1 544
Change in deferred tax	-773	-820
Total income tax expense	<u>1 690</u>	<u>725</u>

<i>Tax base estimation</i>	2023	2022
Ordinary result before tax	7 682	3 294
Permanent differences	0	0
Change in temporary differences	3 512	3 725
General income	<u>11 194</u>	<u>7 020</u>
Group contribution	<u>-11 150</u>	<u>-7 000</u>
Tax base	<u>44</u>	<u>20</u>
Tax payable	10	4

<i>Temporary differences outlined</i>	2023	2022
Fixed assets	288 534	291 977
Gains and losses	278	348
Basis for tax liability/(asset)	<u>288 812</u>	<u>292 324</u>

Deferred income tax liability (22%)	63 539	64 311
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<i>Effective tax rate</i>	2023
Expected income taxes, statutory tax rate 22%	1 690
Permanent differences (22%)	0
Income tax expense	<u>1 690</u>
Effective tax rate	22 %



### Kongsgård Allé 20 AS

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#### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note 6 - Share capital and shareholder information

Amounts in NOK thousands

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	1	700 000	700

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
Aviva Investors Cells E-Reli Norway AS	1	100 %	100 %

#### Note 7 - Equity

Amounts in NOK thousands

	Share capital	Other paid-in capital	Other equity	Total
Owners equity 01.01.	657	78 824	250 753	330 234
Profit for the year	0	0	5 992	5 992
Issued capital	43	8 957	0	9 000
Group contribution	0	0	-8 697	-8 697
Owners equity 31.12.	700	87 781	248 048	336 529

#### Note 8 - Balances with group companies

Amounts in NOK thousands

<i>Liabilities to group companies</i>	2023	2022
Other current liabilities	8 292	7 979

#### Note 9 - Going concern

In accordance with the Private Limited Liability Act § 3-5, the Board confirm that the financial statement have been prepared under the assumption of going concern.

#### Note 10 - Events after the reporting period

The board is not aware of any material events after the reporting period.



Skatteetaten

Vår dato 21.05.2019	Din/Deres dato 07.05.2019	Saksbehandler Torstein Kinden Helleland
800 80 000 Skatteetaten.no	Din/Deres referanse Øyvind Hammerstad	Telefon 22078139
Org.nr 974761076	Vår referanse 2019/5913563	Postadresse Postboks 9200 Grønland 0134 OSLO

AVIVA INVESTORS CELLS NORWAY HOLDING AS  
c/o TMF Norway AS  
3003 DRAMMEN

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

Vi viser til deres brev av 7. mai 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

<b>Aviva Investors Cells Norway Holding AS</b>	<b>org.nr. 920 438 695</b>
<b>Kongsgård Allé 20 AS</b>	<b>org.nr. 918 293 396</b>

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 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

Aviva Investors Cells Norway Holding AS er et holdingselskap og er morselskap til Kongsgård Allé 20 Aviva Investors Cells Norway Holding AS er datterselskap til Aviva Investors Cells Holding S.A.R.L. som er hjemmehørende i Luxembourg. Konsernet driver med utvikling og utleie av eiendom i Norge. Eiendomsmassen består av et skolebygg. 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 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 vekt på at selskapene inngår i et utenlandsk konsern. Eierkretsen er begrenset. Arbeidsspråket er engelsk og all konsernrapportering skjer på engelsk. Videre er det vektlagt at enkelte av styremedlemmene er engelskspråklige.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Henning Stokke  
seniorrådgiver  
Juridisk avdeling  
Skattedirektoratet

Torstein Kinden Helleland

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



To the General Meeting of Kongsgård Allé 20 AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Kongsgård Allé 20 AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for Opinion

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

### Responsibilities of 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.

### 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, 8 May 2024

**PricewaterhouseCoopers AS**

Stig Arild Lund  
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>
Lund, Stig Arild	BANKID	2024-05-08 10:27

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**Kongsgård Allé 20 AS**

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## **Annual report 2023**

- Annual accounts**
- **Income statement**
  - **Balance sheet**
  - **Notes**



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## Kongsgård Allé 20 AS

### Income statement

Amounts in NOK thousands	Note	2023	2022
<b>Revenue</b>			
Other operating income		23 796	21 998
Total revenue		<u>23 796</u>	<u>21 998</u>
<b>Operating expenses</b>			
Depreciation of tangible and intangible fixed assets	2	8 253	7 924
Other operating expenses	3, 4	7 783	10 797
Total operating expenses		<u>16 036</u>	<u>18 721</u>
Operating result		<u>7 760</u>	<u>3 277</u>
<b>Financial income and expenses</b>			
Other financial income		0	36
Other financial expenses		78	19
Net financial items		<u>-78</u>	<u>17</u>
Ordinary result before tax		<u>7 682</u>	<u>3 294</u>
Tax on ordinary result	5	<u>1 690</u>	<u>724</u>
<b>Net profit or loss for the year</b>		<u>5 992</u>	<u>2 570</u>
<b>Allocated as follows</b>			
Transferred to other equity		5 992	2 570



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## Kongsgård Allé 20 AS

### Balance sheet as of December 31

Amounts in NOK thousands

	Note	2023	2022
<b>Fixed assets</b>			
<i>Tangible assets</i>			
Land, buildings and other real property	2	401 496	400 347
Plant and machinery under construction	2	3 439	0
Total tangible assets		<u>404 935</u>	<u>400 347</u>
Total fixed assets		<u>404 935</u>	<u>400 347</u>
<b>Current assets</b>			
<i>Receivables</i>			
Trade receivables		1 226	794
Other receivables		<u>221</u>	<u>130</u>
Total accounts receivable		<u>1 447</u>	<u>924</u>
Cash and cash equivalents		<u>3 085</u>	<u>3 806</u>
Total current assets		<u>4 532</u>	<u>4 730</u>
Total assets		<u>409 467</u>	<u>405 077</u>



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## Kongsgård Allé 20 AS

### Balance sheet as of December 31

Amounts in NOK thousands

	Note	2023	2022
<b>Equity</b>			
<i>Paid-in capital</i>			
Share capital	6	700	657
Share premium reserve	7	85 713	76 756
Other paid-in capital	7	2 068	2 068
Total paid-in capital		<u>88 481</u>	<u>79 481</u>
<i>Retained earnings</i>			
Other equity	7	248 048	250 753
Total equity	7	<u>336 529</u>	<u>330 234</u>
<b>Liabilities</b>			
<i>Provisions</i>			
Deferred tax liability	5	63 539	64 311
<i>Current liabilities</i>			
Trade creditors		2 003	3 315
Tax payable	5	10	4
Public duties payable		-1 366	-1 009
Other short-term liabilities		460	243
Liabilities to companies in the same group	8	8 292	7 979
Total current liabilities		<u>9 399</u>	<u>10 532</u>
Total liabilities		<u>72 938</u>	<u>74 843</u>
Total equity and liabilities		<u>409 467</u>	<u>405 077</u>

8 May 2024

DocuSigned by:

Anne-Douwe Tigchelaar

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Anne-Douwe Tigchelaar  
Chairman of the Board

DocuSigned by:

Lars Ole Spitalen

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Lars Ole Spitalen  
Board member

DocuSigned by:

Erwin Aguilar Basilio

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Erwin Aguilar Basilio  
Board member

DocuSigned by:

Isabel June Gossling

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Isabel June Gossling  
Board member



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## Kongsgård Allé 20 AS

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### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note - 1 General information

Kongsgård Allé 20 AS is a private limited company incorporated and domiciled in Norway, with its main office in Asker. The Company's business is rental of commercial buildings. At the time being the Company owns a property in Kristiansand.

The company does not prepare a consolidated annual financial report, since a consolidated report is prepared by the Company's ultimate parent company, Aviva Investors CELLS SCSp, 2 rue du fort Bourdon, L-1249 Luxembourg. The report is available on request to the parent company.

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles for small companies.

#### *Sales revenue*

Rental income is recognized as income is earned

#### *Balance sheet classification*

Net current assets comprise creditors due within one year. Other entries are classified as non-current.

Receivables are recognised at fair value plus any transaction costs.

Non-current liabilities are recognized at nominal value. If the transaction costs are material the costs will be amortised over the expected duration of the loan.

#### *Foreign currency translation*

Foreign currency transactions are translated into the functional currency using the exchange rates at the transaction date. Monetary balances in foreign currencies are translated into the functional currency at the exchange rates on the balance sheet date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

#### *Property, plant and equipment*

Property, plant and equipment are stated at historic cost less accumulated depreciation and any impairment loss, and are depreciated on a straight-line basis over expected useful life. If individual parts of property, plant and equipment have different useful lives they are accounted for and depreciated separately. There is no depreciation of plant under construction until completion and no depreciation of site area.

At the end of each reporting period, the Company reviews the carrying amounts of its tangible assets to determine whether any indication of impairment exists. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognized immediately in the income statement. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in the income statement.



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## **Kongsgård Allé 20 AS**

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### **Notes to the accounts for 2023**

Amounts in NOK thousands

#### *Income tax*

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

To what extent group contribution not is registered in the profit and loss, the tax effect of group contribution is posted directly against the investment in the balance.



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## Kongsgård Allé 20 AS

### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note 2 - Property, plant and equipment

Amounts in NOK thousands

	Site area	Commercial building	Under construction	Total
Acquisition cost 01.01.	108 869	338 871	0	447 740
Additions	0	9 402	3 439	12 841
Acquisition cost 31.12.	108 869	348 273	3 439	460 581
Acc.depreciation 31.12.	0	-55 646	0	-55 646
Net carrying amount at 31.12.	108 869	292 627	3 439	404 935
Depreciation for the year	0	8 253	0	8 253
Depreciation	Saldo	Saldo	Saldo	
Depreciation rate		2-10%		

#### Note 3 - Salaries and remuneration to auditor

Amounts in NOK thousands

The total number of employees in the company during the year: 0 labour year.

The company has no employees and has therefore no statutory pension plan according to "lov om obligatorisk tjenestepensjon". Neither the Board nor the CEO has received any remuneration. The company has as at 31 December not issued any loans or guarantees in favour of any employees or members of the Board.

#### Management remuneration

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

#### Auditor fee has been divided as follows

	2023	2022
Audit fee	142	102
Other services	186	97
Total	327	199

VAT is not included in the auditor fees.



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## Kongsgård Allé 20 AS

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### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note 4 - Transactions with group companies

Amounts in NOK thousands

	2023	2022
Management fee	997	1 177

#### Note 5 - Tax

Amounts in NOK thousands

<i>Income tax expenses</i>	2023	2022
Tax payable	2 463	1 544
Change in deferred tax	-773	-820
Total income tax expense	<u>1 690</u>	<u>725</u>

<i>Tax base estimation</i>	2023	2022
Ordinary result before tax	7 682	3 294
Permanent differences	0	0
Change in temporary differences	3 512	3 725
General income	<u>11 194</u>	<u>7 020</u>
Group contribution	<u>-11 150</u>	<u>-7 000</u>
Tax base	<u>44</u>	<u>20</u>
Tax payable	10	4

<i>Temporary differences outlined</i>	2023	2022
Fixed assets	288 534	291 977
Gains and losses	278	348
Basis for tax liability/(asset)	<u>288 812</u>	<u>292 324</u>

Deferred income tax liability (22%)	63 539	64 311
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<i>Effective tax rate</i>	2023
Expected income taxes, statutory tax rate 22%	1 690
Permanent differences (22%)	0
Income tax expense	<u>1 690</u>
Effective tax rate	22 %



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## Kongsgård Allé 20 AS

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### Notes to the accounts for 2023

Amounts in NOK thousands

#### Note 6 - Share capital and shareholder information

Amounts in NOK thousands

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	1	700 000	700

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
Aviva Investors Cells E-Reli Norway AS	1	100 %	100 %

#### Note 7 - Equity

Amounts in NOK thousands

	Share capital	Other paid-in capital	Other equity	Total
Owners equity 01.01.	657	78 824	250 753	330 234
Profit for the year	0	0	5 992	5 992
Issued capital	43	8 957	0	9 000
Group contribution	0	0	-8 697	-8 697
Owners equity 31.12.	700	87 781	248 048	336 529

#### Note 8 - Balances with group companies

Amounts in NOK thousands

<i>Liabilities to group companies</i>	2023	2022
Other current liabilities	8 292	7 979

#### Note 9 - Going concern

In accordance with the Private Limited Liability Act § 3-5, the Board confirm that the financial statement have been prepared under the assumption of going concern.

#### Note 10 - Events after the reporting period

The board is not aware of any material events after the reporting period.