



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 823 429 282
Organisasjonsform: Aksjeselskap
Foretaksnavn: SI OSL 04.2 AS
Forretningsadresse: c/o SI OSL 04 AS
Holtskogen 31
1825 TOMTER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Camilla Stikbakke Hårberg
Dato for fastsettelse av årsregnskapet: 27.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 11.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	3	202 000	101 000
Sum kostnader		202 000	101 000
Driftsresultat		-202 000	-101 000
Finansinntekter og finanskostnader			
Annen renteinntekt		2 000	
Other financial income			36 000
Sum finansinntekter		2 000	37 000
Other financial expenses		1 000	
Sum finanskostnader		1 000	
Netto finans		1 000	37 000
Resultat før skattekostnad		-200 000	-64 000
Income tax expense	4		
Årsresultat		-200 000	-64 000
Årsresultat etter minoritetsinteresser		-200 000	-64 000
Totalresultat		-200 000	-64 000
Overføringer og disponeringer			
Udekket tap		-200 000	-64 000
Sum overføringer og disponeringer		-200 000	-64 000



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Buildings and land	5	18 265 000	18 265 000
Sum varige driftsmidler		18 265 000	18 265 000
Sum anleggsmidler		18 265 000	18 265 000
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7	527 000	36 000
Sum bankinnskudd, kontanter og lignende		527 000	36 000
Sum omløpsmidler		527 000	36 000
SUM EIENDELER		18 793 000	18 301 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	8	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Udekket tap		674 000	474 000
Sum opptjent egenkapital		-674 000	-474 000
Sum egenkapital		-644 000	-444 000
Sum langsiktig gjeld		0	0



Balanse

Beløp i: NOK	Note	2024	2023
Kortsiktig gjeld			
Leverandørgjeld		8 000	36 000
Kortsiktig konserngjeld	7	19 429 000	18 709 000
Sum kortsiktig gjeld		19 437 000	18 745 000
Sum gjeld		19 437 000	18 745 000
SUM EGENKAPITAL OG GJELD		18 793 000	18 301 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 658681

Enheten

Organisasjonsnummer: 823 429 282
Organisasjonsform: Aksjeselskap
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Forretningsadresse: c/o SI OSL 04 AS
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1825 TOMTER

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Brønnøysundregistrene, 10.07.2025



Organisasjonsnr: 823 429 282
SI OSL 04.2 AS

RESULTATREGNSKAP

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RESULTATREGNSKAP			
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Other financial expenses		1 000	
Sum finanskostnader		1 000	
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Organisasjonsnr: 823 429 282
SI OSL 04.2 AS

BALANSE

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Sum opptjent egenkapital		-674 000	-474 000
Sum egenkapital		-644 000	-444 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		8 000	36 000
Kortsiktig konserngjeld	7	19 429 000	18 709 000
Sum kortsiktig gjeld		19 437 000	18 745 000
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SUM EGENKAPITAL OG GJELD		18 793 000	18 301 000



Organisasjonsnr: 823 429 282
SI OSL 04.2 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

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.



Skatteetaten

Vår dato
26.04.2023

Din/Deres dato
21.03.2023

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR543098647

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5155931

Postadresse
Postboks 9200 Grønland
0134 OSLO

SI OSL 04.2 AS
c/o SI NOR Holding 1 AS, Ulvenveien 82E
0581 OSLO

Att. Åge Hellem

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for SI OSL 04.2 AS, org.nr. 823 429 282

Vi viser til deres brev av 21. mars 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for SI OSL 04.2 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering SI OSL 04.2 AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

SI OSL 04.2 AS er eid av et norsk selskap og er en del av et internasjonalt konsern. Selskapet har som formål:

«Tilby tjenester knyttet til drift av datasenter for sikker drift av IT-utrustning (IT-housing), og inkluderer utbygging av nødvendig infrastruktur i et slikt senter, å eie og drive fast eiendom i tilknytning til slik virksomhet, samt å delta i andre selskaper med tilsvarende eller lignende virksomet.»

Selskapet opererer i en internasjonal bransje med engelsk som arbeidsspråk. Regnskapsinformasjon internt i selskapet utarbeides også på engelsk. Selskapet styreleder er utenlandsk.

Skattekontorets 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 mv., 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 skattekontorets 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 skattekontoret lagt særlig vekt på at selskapet kun har én eier og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



To the General Meeting of SI OSL 04.2 AS

Independent Auditor's Report

Opinion

We have audited the financial statements of SI OSL 04.2 AS (the Company), which comprise the balance sheet as at 31 December 2024, the profit and loss statement, statement of comprehensive income, statement of changes in equity and statement of cash flow 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 2024, 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 and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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, 27 May 2025

PricewaterhouseCoopers AS

Chris H. Jakobsen
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
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap





 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Jakobsen, Chris Håvard	BANKID	2025-06-05 09:45

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.



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of the document.



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Profit and Loss Statement			
Si Osl 04.2 AS			
Operating income and operating expenses	Note	2024	2023
Amounts in NOK '000			
Other expenses	3	202	101
Total expenses		202	101
Operating profit		-202	-101
Financial income and expenses			
Other interest income		2	0
Other financial income		0	36
Other financial expenses		1	0
Net financial items		1	37
Profit/(loss) before taxes		-200	-64
Income tax expense	4	0	0
Ordinary profit/(loss)		-200	-64
Net profit or loss		-200	-64
Statement of comprehensive income/(loss)			
Other comprehensive income		0	0
Total comprehensive income		-200	-64
Attributable to			
Loss brought forward		200	64
Total		-200	-64
Si Osl 04.2 AS		Side 1	



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Balance sheet			
Si Osl 04.2 AS			
Amounts in NOK '000			
Assets	Note	2024	2023
Non-current assets			
Property, plant and equipment			
Buildings and land	5	<u>18 265</u>	<u>18 265</u>
Total property, plant and equipment		<u>18 265</u>	<u>18 265</u>
Total non-current assets		<u>18 265</u>	<u>18 265</u>
Cash and cash equivalents			
Total current assets	7	<u>527</u>	<u>36</u>
		<u>527</u>	<u>36</u>
Total assets		<u>18 793</u>	<u>18 301</u>

Si Osl 04.2 AS

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Balance sheet			
Si Osl 04.2 AS			
Equity and liabilities	Note	2024	2023
Equity			
Paid-in capital			
Share capital	8	30	30
Total paid-up equity		30	30
Retained earnings			
Uncovered loss		-674	-474
Total retained earnings		-674	-474
Total equity		-644	-444
Liabilities			
Current liabilities			
Trade payables		8	36
Liabilities to group companies	7	19 429	18 709
Total current liabilities		19 437	18 745
Total liabilities		19 437	18 745
Total equity and liabilities		18 793	18 301

27.05.2025
The board of Si Osl 04.2 AS

<p>DocuSigned by: 01E2BE922DA449F</p> <p>Age Hellem Chairman of the board</p>	<p>DocuSigned by: A194E943A1AC4459</p> <p>Sverre Lind Thornes Member of the board/General Manager</p>	<p>Signed by: CD453226E28C47E</p> <p>John Andrew Jackson Eland Member of the board</p>
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Statement of cash flow

Amounts in NOK '000.	Note	2024	2023
Cash flows from operating activities			
Profit before income tax		- 200	- 64
Adjusted for:			
Financial activities		- 2	- 37
Change in trade and other payables	7	- 17	162
Net cash from operating activities		- 219	61
Cash flows from investing activities			
Purchase of property, plant and equipment	5	0	-61
Interest received		2	36
Net cash from investing activities		2	-25
Cash flows from financing activities			
Issue of loan from related party		709	0
Net cash from financing activities		709	0
Net change in cash and cash equivalents		492	36
Carried forward cash and cash equivalents		36	0
Cash and cash equivalents on closing date		527	36
Of which restricted cash and cash equivalents		0	0



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Statement of changes in equity

Amounts in NOK '000.

	Share capital	Share premium reserve	Retained earnings	Total equity
Balance at 1 January 2024	30	0	-474	-444
Profit/(loss) for the period	0	0	-200	-200
Other comprehensive income	0	0	0	0
Total comprehensive income for the period	0	0	-200	-200
Transactions with owners in their capacity as owners:				
Dividends received	0	0	0	0
Dividends paid	0	0	0	0
Balance at 31 December 2024	30	0	-674	-644
Balance at 1 January 2023	30	0	-409	-379
Profit/(loss) for the period	0	0	-64	-64
Other comprehensive income	0	0	0	0
Total comprehensive income for the period	0	0	-64	-64
Transactions with owners in their capacity as owners:				
Dividends received	0	0	0	0
Dividends paid	0	0	0	0
Balance at 31 December 2023	30	0	-473	-443

Although the Company's equity is negative on an accounting basis, a recent valuation indicates that the enterprise value remains intact NOK 31 million, supporting the assessment that the going concern assumption remains appropriate.



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Notes to the Financial Statement

Note 1 General information

SI OSL 04.2 AS ("the Company") is a Norwegian private limited liability company incorporated on 19 September 2019 and regulated by the Norwegian Private Limited Liability Companies Act and supplementing Norwegian laws and regulations. The Company is registered in the Norwegian Companies Registry with company registration number 823 429 282, its registered business address is Holtskogen 31, 1825 Tomter, Norway.

The company accounts have been prepared in accordance with the Accounting Act § 3-9 and Regulations on simplified application of international accounting standards laid down by the Ministry of Finance on 07 February 2022. This mainly means that recognition and measurement follow international accounting standards (IFRS) and presentation and note information are in accordance with Norwegian accounting law and good accounting practice.

The financial statements of SI OSL 04.3 AS for the year ended 31 December 2024 were authorised for issue by the Board of Directors on 27.05.2025. The financial statements will be approved by the shareholders meeting on 27.05.2025. The financial statements are presented in thousand Norwegian Kroner (NOK).

The financial statements have been prepared on a going concern basis.



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Notes to the Financial Statement

Note 2 Summary of significant accounting principles

Classification and valuation of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Receivables are classified as current assets if they are recoverable within one year after the transaction date. Similar criteria apply to liabilities.

Current assets are valued at the lower of purchase cost and net realisable value. Short term liabilities are reflected in the balance sheet at nominal value on the establishment date.

Tangible assets

Tangible assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Depreciation is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives. Depreciation time and asset composition are following the same evaluations as for the group, in accordance with paragraph 3-2 in the Regulations on simplified application of international accounting standards.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement for the period.

Debtors

Trade debtors and other debtors are reflected in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Foreign currencies

Monetary items in foreign currencies are translated at the exchange rate on the balance sheet date.

Tax

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences which exist between accounting and tax values, and any carry forward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. Deferred tax and tax benefits which may be shown in the balance sheet are presented on a net basis. The Company capitalises the deferred tax asset.

Property, plant and equipment

Fixed assets are reflected in the balance sheet, initially measured at cost, and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date. Depreciation is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement for the period.

Cash Flow Statement

The Cash Flow Statement is prepared using the indirect method. Cash available includes petty cash, deposits on bank accounts and other short term placements which can be transformed to cash within a short time.



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Financial risk management

(i) Credit risk

Credit risk arises from cash and cash equivalents and deposits with banks, as well as credit exposures to loans to related parties, including outstanding receivables and committed transactions. Management assesses the credit quality of the related parties, taking into account its financial position, past experience and other factors. Credit risk related to bank insolvency is closely monitored.

(ii) Financial instruments

Regular purchases and sales of financial assets are recognised on the transaction date and financial liabilities are recognised at the settlement date. On initial recognition of a financial asset or liability, it is measured at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss.

Financial assets are derecognised when the contractual rights to cash flows from the financial asset expire or when the group transfers the financial asset in a transaction where all or virtually all risk and opportunities for profit related to ownership of the asset are transferred. Financial liabilities are derecognised from the balance sheet when they have ceased to apply – in other words, when the obligation specified in the contract is fulfilled, cancelled or expired.

The group classifies financial instruments in the categories at fair value through profit and loss and at amortised cost. The classification depends on the purpose the instrument, and the group assesses the classification of financial instruments on their acquisition.

(iii) Liquidity risk

The Group's finance department monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs, while maintaining sufficient headroom at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. This is presented as Shareholder loan in the balance sheet.



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Note 3 - Payroll expenses, number of employees, remunerations, loans to employees, etc.

Amounts in NOK '000.

The company had no employees in 2024, and has therefore not established a pension arrangement. Neither the CEO, nor the chairman of the board or any other individual related parties have received loans during 2024.

Auditor remuneration (all amounts are excluding VAT)	2024	2023
Statutory audit	69	80
Total auditor remuneration (excluding VAT)	69	80

Note 4 - Income tax

Amounts in NOK '000.

	2024	2023
Tax payable	0	0
Change in deferred tax	0	0
Income tax expense	0	0

Basis for tax payable

Profit before income tax	- 200	- 64
Permanent differences	0	0
Basis for tax payable	- 200	- 64
Tax rate for calculation of tax payable	22 %	22 %
Calculated tax payable	0	0

Tax loss carry forward	- 312	- 111
Cut interest deduction	- 362	- 362
Not included in the defferd tax calculation	674	473
Basis for deferred tax asset in the balance sheet	0	0
Tax rate for calculation of deferred tax / deferred tax asset	22 %	22 %
Calculated deferred tax / deferred tax asset (-)	0	0
Recognised deferred tax / deferred tax asset (-)	0	0

Net deferred tax positions

Tax loss carry forward	- 312	- 111
Net at 31 December	- 312	- 111

Deferred tax not included in the balance sheet

Note 5 - Fixed assets

Amounts in NOK '000.

	Land	Assets under construction	Total
As at 1 January 2024			
Accumulated cost	13 302	4 963	18 265
Accumulated depreciation	0	0	0
Net book value	13 302	4 963	18 265
Year ended 31 December 2024			
Opening net book value	13 302	4 963	18 265
Additions	0	0	0
Closing net book value	13 302	4 963	18 265
As at 31 December 2024			
Accumulated cost	13 302	4 963	18 265
Accumulated depreciation	0	0	0
Net book value	13 302	4 963	18 265



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As at 1 January 2023			
Accumulated cost	13 302	4 963	18 265
Accumulated depreciation	0	0	0
Net book value	13 302	4 963	18 265
Year ended 31 December 2023			
Opening net book value	13 302	4 963	18 265
Additions	0	0	0
Reclassification from AuC	13 302	4 963	18 265
As at 31 December 2023			
Accumulated cost	13 302	4 963	18 265
Accumulated depreciation	0	0	0
Net book value	13 302	4 963	18 265

Note 6 - Inter-company items between companies in the same group

Amounts in NOK '000.

Liabilities	2024	2023
Other short-term liabilities within the group	19 429	18 709
Total	19 429	18 709

Note 7 - Financial instruments

Amounts in NOK '000.

Financial assets represent contractual rights for the Company to receive cash or other financial assets in the future. Financial liabilities correspondingly represent contractual obligations for the Company to make future payments. Financial instruments are included in several accounting lines in the Company's balance sheet and income statement, and are classified in different categories in accordance with their accounting treatment.

At 31 December 2024	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Cash and cash equivalents	527	0	0	527
Total financial assets	527	0	0	527

At 31 December 2023	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Cash and cash equivalents	36	0	0	36
Total financial assets	36	0	0	36



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At 31 December 2024	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Shareholder loan (non interest bearing)	19 429	0	0	19 429
Trade payables and other current liabilities (non interest bearing)	8	0	0	8
Total financial liabilities	19 437	0	0	19 437

At 31 December 2023	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Shareholder loan (non interest bearing)	18 709	0	0	18 709
Trade payables and other current liabilities (non interest bearing)	36	0	0	36
Total financial liabilities	18 745	0	0	18 745

Note 8 - Share capital and shareholder information

The share capital of NOK 30 002 consists of 1 shares at a par value of NOK 30 002 each. All shares have equal rights.

Shareholders	No. of shares	Percentage ownership
Infrastructure Norway I AS	1	100 %
Total	1	100 %

Note 9 - Events after balance sheet date

There have been no material events after the balance sheet date that might significantly affect the 2024 financial statements.