



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 999 018 254  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: KIRKEGATEN 17 HOLDING AS  
Forretningsadresse: c/o Malling & Co Forvaltning AS  
Dronning Mauds gate 15  
0250 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: MALLING & CO FORVALTNING AS

Dato for fastsettelse av årsregnskapet: 31.05.2022

### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 20.06.2023





### Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Employee benefits expense	1	28 525	27 524
Other expenses	1	144 130	83 364
<b>Sum kostnader</b>		<b>172 655</b>	<b>110 888</b>
<b>Driftsresultat</b>		<b>-172 655</b>	<b>-110 888</b>
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries	2	2 605 818	988 890
Annen renteinntekt			5 400
<b>Sum finansinntekter</b>		<b>2 605 818</b>	<b>994 290</b>
Annen rentekostnad	6	2 095 899	2 509 410
<b>Sum finanskostnader</b>		<b>2 095 899</b>	<b>2 509 410</b>
<b>Netto finans</b>		<b>509 919</b>	<b>-1 515 120</b>
<b>Ordinært resultat før skattekostnad</b>		<b>337 264</b>	<b>-1 626 007</b>
Income tax expense	3	74 198	258 067
<b>Ordinært resultat etter skattekostnad</b>		<b>263 066</b>	<b>-1 884 074</b>
<b>Årsresultat</b>	4	<b>263 066</b>	<b>-1 884 074</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>263 066</b>	<b>-1 884 074</b>
<b>Totalresultat</b>		<b>263 066</b>	<b>-1 884 074</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte	2, 4	4 000 000	8 000 000
Other equity	4		
Transferred from other equity/Share premium	4	-3 736 934	-9 884 074
<b>Sum overføringer og disponeringer</b>		<b>263 066</b>	<b>-1 884 074</b>



## Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3	996 444	1 779 270
<b>Sum immaterielle eiendeler</b>		<b>996 444</b>	<b>1 779 270</b>
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	5, 7	97 908 153	100 420 565
<b>Sum finansielle anleggsmidler</b>		<b>97 908 153</b>	<b>100 420 565</b>
<b>Sum anleggsmidler</b>		<b>98 904 597</b>	<b>102 199 835</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables	2	2 000 858	11 941
Konsernfordringer	2	5 826 858	7 287 931
<b>Sum fordringer</b>		<b>7 827 716</b>	<b>7 299 872</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		8 186 625	5 083 541
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>8 186 625</b>	<b>5 083 541</b>
<b>Sum omløpsmidler</b>		<b>16 014 341</b>	<b>12 383 412</b>
<b>SUM EIENDELER</b>		<b>114 918 938</b>	<b>114 583 247</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4	1 000 000	1 000 000
Overkurs	4	12 361 554	16 098 489
<b>Sum innskutt egenkapital</b>		<b>13 361 554</b>	<b>17 098 489</b>



## Balanse

Beløp i: NOK	Note	2021	2020
<b>Opptjent egenkapital</b>			
Other equity	4		
Udekket tap	4		
<b>Sum opptjent egenkapital</b>	4		
<b>Sum egenkapital</b>		<b>13 361 554</b>	<b>17 098 489</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	6, 7	95 285 000	95 285 000
<b>Sum annen langsiktig gjeld</b>		<b>95 285 000</b>	<b>95 285 000</b>
<b>Sum langsiktig gjeld</b>		<b>95 285 000</b>	<b>95 285 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld			13 476
Utbytte	2	4 000 000	2 000 000
Kortsiktig konserngjeld	2	2 000 000	
Other current liabilities		272 383	186 283
<b>Sum kortsiktig gjeld</b>		<b>6 272 383</b>	<b>2 199 758</b>
<b>Sum gjeld</b>		<b>101 557 383</b>	<b>97 484 758</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>114 918 938</b>	<b>114 583 247</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 616082

#### Enheten

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Organisasjonsform: Aksjeselskap  
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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: MALLING & CO FORVALTNING AS  
Dato for fastsettelse av årsregnskapet: 31.05.2022

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

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Brønnøysundregistrene, 11.07.2022

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



Organisasjonsnr: 999 018 254  
KIRKEGATEN 17 HOLDING AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
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KIRKEGATEN 17 HOLDING AS

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<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
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Organisasjonsnr: 999 018 254  
KIRKEGATEN 17 HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

0

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Omløpsmidler                      Startdato      Sluttdato      Endring

Skattemessig fremf.undersk. Startdato      Sluttdato      Endring

Kortsiktig gjeld                      Startdato      Sluttdato      Endring



<p>Dette dokumentet er utarbeidet både på norsk og engelsk. Dersom det skulle vise seg å være uoverensstemmelser mellom de to versjonene skal den norske versjonen ha forrang.</p>	<p>This document Has been prepared in both Norwegian and English. In case of any discrepancy between the two versions, the Norwegian version shall prevail.</p>
<p><b>FULLMAKT</b></p>	<p><b>POWER OF ATTORNEY</b></p>
<p>Undertegnede representerer Catella Real Estate AG som er eneaksjonær i det norske aksjeselskapet Kirkegaten 17 Holding AS (org.nr. 999 018 254) og gir herved fullmakt til styreleder Håvard Skogvoll i Kirkegaten 17 Holding AS til å representere eier av samtlige aksjer på selskapets ordinære generalforsamling i 2022 i Oslo.</p>	<p>The undersigned represents Catella Real Estate AG, which is the sole owner of the Norwegian Company Kirkegaten 17 Holding AS (org. nr. 999 018 254) and hereby grants the power of attorney to the Chairman of the Board, Mr. Håvard Skogvoll in Kirkegaten 17 Holding AS, to represent the sole owner of all shares in the general meeting to be held in 2022 in Oslo.</p>

München, 30. May/30 May 2022

Dr. Bernd Thalmeier

Olena Posiko



To the General Meeting of Kirkegaten 17 Holding AS

## *Independent Auditor's Report*

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### *Opinion*

We have audited the financial statements of Kirkegaten 17 Holding AS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### *Basis for Opinion*

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

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

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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.

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PricewaterhouseCoopers AS, Brattørkaia 17B, Postboks 6365 Torgard, NO-7492 Trondheim  
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



Independent Auditor's Report - Kirkegaten 17 Holding AS



*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

Trondheim, 27 May 2022  
**PricewaterhouseCoopers AS**

Henrik Granbo  
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Granbo, Henrik	BANKID_MOBILE	2022-05-27 15:09

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



## REFERAT FRA STYREMØTE I Kirkegaten 17 Holding AS

*Dette referatet er utarbeidet både på norsk og engelsk. Dersom det skulle vise seg å være uoverensstemmelser mellom de to versjonene, skal den norske versjonen ha forrang.*

Den 27.05.2022 ble det avholdt styremøte i Kirkegaten 17 Holding AS via sirkulasjon av denne protokollen.

Til stede var:

- Styreleder, Håvard Reigstad Skogvoll

Det var ingen innvendinger til innkalling eller agenda.

Følgende saker ble behandlet:

### 1. Regnskap 2021

Selskapets årsregnskap for 2021 ble godkjent.

### 2. Disponering av årets resultat

Styret diskuterte administrasjonens forslag til disponering av årets resultat og godkjente dette enstemmig.

### 3. Godtgjørelse til styrets medlemmer

Styret godkjente styreleders årlige honorar i henhold til slik avtale av 29. September 2015.

### 4. Revisors godtgjørelse

Godtgjørelse til Selskapets revisor for regnskapsåret 2021 godkjennes i henhold til regning.

### 5. Innkalling til ordinær generalforsamling

## MINUTES FROM THE DIRECTORS' MEETING IN Kirkegaten 17 Holding AS

*These minutes have been prepared in both Norwegian and English. In case of any discrepancies between the versions, the Norwegian version shall prevail.*

On 27.05.2022, a meeting of the Board of Directors was held in Kirkegaten 17 Holding AS by circulating this minutes.

Present:

- Chairman of the Board Håvard Reigstad Skogvoll

There were no objections to the summoning or the agenda.

The following agenda were process:

### 1. Annual accounts for 2021

The annual accounts for the company for 2021 was approved.

### 2. Allocation result for the year

The board discussed the administration's motion for allocating the result for the year and approved this unanimously.

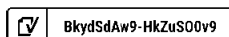
### 3. Remuneration to the members of the board

The board of directors approved the annual fee in accordance with the signed Agreement of 29<sup>th</sup> of September 2015.

### 4. Auditor fee

The fee to the Company's auditor for the financial year 2021 is approved according to the received invoice.

### 5. Summoning of the Ordinary General Meeting





Styret vedtok innkalling til ordinær generalforsamling den 27.05.2022 for behandling av styrets forslag.

The Board decided to summon the Ordinary General Meeting on 27.05.2022 to process the motion of the board.

\* \* \*

\* \* \*

Samtlige beslutninger var enstemmige.

All decisions were unanimous.


Ingen flere saker forelå til behandling og møtet ble hevet.

No further matters were discussed, and the meeting was adjourned.

Oslo 27.05.2022

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Håvard Reigstad Skogvoll  
(Styreleder/Chairman of the Board)

 BkydSdAw9-HkZuS00v9



## Document history

COMPLETED BY ALL:  
27.05.2022 20:04

SENT BY OWNER:  
Martine Røst Skjerve · 27.05.2022 17:59

DOCUMENT ID:  
HkZuS00v9

ENVELOPE ID:  
BkydSdAw9-HkZuS00v9

DOCUMENT NAME:  
2022-05-27 BOARD MEETING\_Kirkegaten 17 Holding AS.pdf  
2 pages

ALL ATTACHMENTS APPROVED:  
2022-05-27 BOARD MEETING\_Kirkegaten 17 Holding AS.pdf-pAdES  
-rkbtruCw9.pdf

### 🕒 Activity log

RECIPIENT	ACTION*	TIMESTAMP (CET)	METHOD	DETAILS
1. Håvard Reigstad Skogvoll hsk@clp.no	Signed Authenticated	27.05.2022 20:04 27.05.2022 20:03	eID Medium	Norwegian BankID (DOB: 1972/01/20) +4748012328

\* Action describes both the signing and authentication performed by each recipient. Authentication refers to the ID method used to access the document.

### 📄 Custom events

No custom events related to this document

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
eIDAS  
standard



PAdES  
sealed




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<p><b>PROTOKOLL FRA ORDINÆR GENERALFORSAMLING I KIRKEGATEN 17 HOLDING AS (ORG.NR. 999 018 254)</b></p>	<p><b>MINUTES FROM GENERAL MEETING IN KIRKEGATEN 17 HOLDING AS (ORG.NO. 999 018 254)</b></p>
<p>Den 31. mai 2022 ble det avholdt generalforsamling i Kirkegaten 17 Holding AS ("Selskapet") i Oslo.</p> <p>Til stede var eneksjonær Catella Real Estate AG representert ved Håvard Skogvoll i henhold til fullmakt.</p> <p>Samtlige aksjer og stemmer var dermed representert.</p>	<p>On 31th May 2022 a General Meeting was held in Kirkegaten 17 Holding AS ("The Company") in Oslo.</p> <p>The sole shareholder, Catella Real Estate AG, was present, represented by Mr. Håvard Skogvoll by proxy.</p> <p>All the shares and votes were thus present.</p>
<p><b>Til behandling forelå:</b></p> <p>Åpning av generalforsamlingen ved styreleder Håvard Skogvoll.</p> <p>Håvard Skogvoll ble valgt til møteleder.</p> <p>Aksjeloven § 5-7 gir anledning til å avholde forenklet generalforsamling dersom samtlige aksjeeiere samtykker. Catella Real Estate AG er eneksjonær i Selskapet og samtykker til at det avholdes forenklet generalforsamling etter aksjeloven § 5-7.</p> <p>Generalforsamlingen vedtok at bestemmelsene om forenklet generalforsamlingsbehandling i aksjeloven § 5-7 benyttes.</p> <p>Det fremkom ingen ytterligere merknader til innkallingen eller dagsorden som begge ble godkjent.</p>	<p><b>The following matters were discussed:</b></p> <p>Chairman of the Board Mr. Håvard Skogvoll opened the General Meeting.</p> <p>Mr. Håvard Skogvoll was elected to chair the meeting.</p> <p>The Norwegian private limited liability companies act section 5-7 gives the Company opportunity to choose a simplified process at the General Meeting if all shareholders approve. Catella Real Estate AG is the sole shareholder of the Company and approves hereby a simplified process at det General Meeting in accordance with the Norwegian private limited liability companies act section 5-7.</p> <p>The General Meeting approved the application of a simplified process at the General Meeting in accordance with the Norwegian private limited liability companies act section 5-7.</p> <p>There were no further comments to the notice to the General Meeting or the agenda which were both approved.</p>

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<p><b>Agenda:</b></p> <p><b>1. Årsregnskap for regnskapsåret 2021</b></p> <p>Årsregnskapet ble fremlagt og gjennomgått. Årsregnskapet ble godkjent, herunder forslaget til disponering av årets resultat.</p> <p>Årets underskudd på NOK 263 066 er disponert på følgende måte:</p> <p>NOK 3 736 934 overføres fra overkurs. NOK 4 000 000 avsettes til utbytte.</p> <p>Dette er i tråd med styrets forslag.</p> <p><b>2. Honorar til styret</b></p> <p>Generalforsamlingen godkjente styreleders årlige honorar i henhold til slik avtale av 29. september 2015.</p> <p><b>3. Honorar til Selskapets revisor</b></p> <p>Generalforsamlingen godkjente styrets forslag om honorar til revisor etter regning.</p> <p><b>4. Valg av styre</b></p> <p>Følgende styre ble valgt: Styreleder Håvard Skogvoll</p> <p><b>5. Valg av revisor</b></p> <p>PriceWaterhouseCoopers ble gjenvalgt som Selskapets revisor.</p> <p>***</p> <p>Alle vedtak var enstemmige.</p>	<p><b>Agenda:</b></p> <p><b>1. Annual accounts for the financial year 2021</b></p> <p>The annual accounts were presented. The annual accounts were approved thereunder the proposed disposition of the annual result.</p> <p>This year's net profit of NOK 263 066 is distributed as follows:</p> <p>NOK 3 736 934 is transferred from share premium. NOK 4 000 000 is distributed as dividend.</p> <p>This is in accordance with the proposal from the board of directors.</p> <p><b>2. Determination of the director's fees</b></p> <p>The General Meeting approved the board of director's annual fee in accordance with the signed Agreement of 29<sup>th</sup> of September 2015.</p> <p><b>3. Approval of the Company auditor's fee</b></p> <p>The General Meeting approved the auditor's fee to be invoiced based on hourly rates as proposed by the Board of Directors.</p> <p><b>4. Election of board of directors</b></p> <p>The following board of directors was elected: Mr. Håvard Skogvoll, chairperson of the board.</p> <p><b>5. Election of auditor</b></p> <p>PriceWaterhouseCoopers was re-elected as the Company's auditor.</p> <p>***</p> <p>All decisions were unanimous.</p>
<p>Oslo, 31. mai/May 31<sup>th</sup> 2022</p> <p>_____ Chairman of the Board Håvard Skogvoll</p>	

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## Document history

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31.05.2022 16:45

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2 pages

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### 🕒 Activity log

RECIPIENT	ACTION*	TIMESTAMP (CET)	METHOD	DETAILS
1. Håvard Reigstad Skogvoll hsk@clp.no	Signed	31.05.2022 16:45	eID	Norwegian BankID (DOB: 1972/01/20)
	Authenticated	31.05.2022 16:44	Medium	+4748012328

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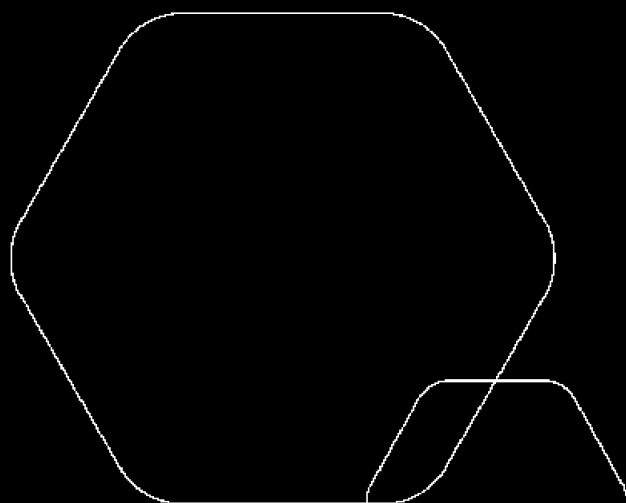
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# Annual Report 2021

## Kirkegaten 17 Holding AS

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 999 018 254

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## REVENUE STATEMENT

### KIRKEGATEN 17 HOLDING AS

OPERATING INCOME AND OPERATING EXPENSES	Notes	2021	2020
Employee benefits expense	1	28 525	27 524
Other expenses	1	144 130	83 364
<b>Total expenses</b>		<b>172 655</b>	<b>110 888</b>
<b>Operating profit</b>		<b>-172 655</b>	<b>-110 888</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Income from subsidiaries	2	2 605 818	988 890
Other interest income		0	5 400
Other interest expenses	6	2 095 899	2 509 410
<b>Net financial items</b>		<b>509 919</b>	<b>-1 515 120</b>
Net profit before tax		337 264	-1 626 007
Income tax expense	3	74 198	258 067
<b>Net profit after tax</b>		<b>263 066</b>	<b>-1 884 074</b>
<b>Net profit or loss</b>	4	<b>263 066</b>	<b>-1 884 074</b>
<b>ATTRIBUTABLE TO</b>			
Ordinary dividend	2, 4	4 000 000	8 000 000
Transferred from other equity/Share premium	4	3 736 934	9 884 074
<b>Net brought forward</b>		<b>-263 066</b>	<b>1 884 074</b>



### BALANCE SHEET

#### KIRKEGATEN 17 HOLDING AS

ASSETS	Notes	31.12.2021	31.12.2020
<b>INTANGIBLE ASSETS</b>			
Deferred tax assets	3	996 444	1 779 270
<b>Total intangible assets</b>		<b>996 444</b>	<b>1 779 270</b>
<b>NON-CURRENT FINANCIAL ASSETS</b>			
Investments in subsidiaries	5, 7	97 908 153	100 420 565
<b>Total non-current financial assets</b>		<b>97 908 153</b>	<b>100 420 565</b>
<b>Total non-current assets</b>		<b>98 904 597</b>	<b>102 199 835</b>
<b>CURRENT ASSETS</b>			
Receivables from subsidiaries	2	5 826 858	7 287 931
Other short-term receivables	2	2 000 858	11 941
<b>Total receivables</b>		<b>7 827 716</b>	<b>7 299 872</b>
Cash and cash equivalents		8 186 625	5 083 541
<b>Total current assets</b>		<b>16 014 341</b>	<b>12 383 412</b>
<b>Total assets</b>		<b>114 918 938</b>	<b>114 583 247</b>



## BALANCE SHEET

### KIRKEGATEN 17 HOLDING AS

EQUITY	Notes	31.12.2021	31.12.2020
<b>PAID-IN CAPITAL</b>			
Share capital	4	1 000 000	1 000 000
Share premium	4	12 361 554	16 098 489
<b>Total paid-in capital</b>		<b>13 361 554</b>	<b>17 098 489</b>
<b>Total equity</b>		<b>13 361 554</b>	<b>17 098 489</b>
<b>LIABILITIES</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
Liabilities to financial institutions	6, 7	95 285 000	95 285 000
<b>Total non-current liabilities</b>		<b>95 285 000</b>	<b>95 285 000</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		0	13 476
Short term loan from subsidiary	2	2 000 000	0
Dividends	2	4 000 000	2 000 000
Other current liabilities		272 383	186 283
<b>Total current liabilities</b>		<b>6 272 383</b>	<b>2 199 758</b>
<b>Total liabilities</b>		<b>101 557 383</b>	<b>97 484 758</b>
<b>Total equity and liabilities</b>		<b>114 918 938</b>	<b>114 583 247</b>

Oslo  
The board of Kirkegaten 17 Holding AS

Håvard Reigstad Skogvoll  
chairman of the board



KIRKEGATEN 17 HOLDING AS

999 018 254

## Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

## TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

## CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

## SHARES IN SUBSIDIARIES

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

## RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



KIRKEGATEN 17 HOLDING AS

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**Note 1 Salary costs and benefits, remuneration to the chief executive, board and auditor**

**SALARY COSTS**

	<b>2021</b>	<b>2020</b>
Salaries	25 000	25 000
Employment tax	3 525	2 524
<b>Total</b>	<b>28 525</b>	<b>27 524</b>

In 2021 the company employed 0 full-time equivalent. The company has no employees and does not need OTP.

**Note 2 Inter-company items between companies in the same group**

	<b>2021</b>	<b>2020</b>
<b>Receivables</b>		
Loans to companies in the same group	0	0
Customer receivables within the group	0	0
Other short-term receivables within the group	7 826 858	7 287 931
<b>Total</b>	<b>7 826 858</b>	<b>7 287 931</b>
<b>Liabilities</b>		
Loans from companies in the same group	0	0
Debt to suppliers within the group	0	0
Other short-term liabilities within the group	6 000 000	2 000 000
<b>Total</b>	<b>6 000 000</b>	<b>2 000 000</b>

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



KIRKEGATEN 17 HOLDING AS

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## Note 3 Tax

<b>This year's tax expense</b>	<b>2021</b>	<b>2020</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	74 198	258 067
<b>Tax expense on ordinary profit/loss</b>	<b>74 198</b>	<b>258 067</b>
Taxable income:		
Ordinary result before tax	337 264	-1 626 007
Permanent differences	0	0
Received intra-group contribution	3 221 040	2 799 041
Allocation of loss to be brought forward	-3 558 304	-1 173 034
<b>Taxable income</b>	<b>0</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	-1 281 909	-833 345
Payable tax on received Group contribution	1 281 909	833 345
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2021</b>	<b>2020</b>	<b>Difference</b>
Accumulated loss to be brought forward	-4 529 289	-8 087 592	-3 558 304
<b>Basis for deferred tax assets</b>	<b>-4 529 289</b>	<b>-8 087 592</b>	<b>-3 558 304</b>
<b>Deferred tax assets (22 %)</b>	<b>-996 443</b>	<b>-1 779 270</b>	<b>-782 827</b>



KIRKEGATEN 17 HOLDING AS

999 018 254

## Note 4 Equity capital

	Share capital	Share premium	Total equity capital
Pr. 31.12.2020	1 000 000	16 098 489	17 098 489
Result of the year		263 066	263 066
Dividend		-4 000 000	-4 000 000
<b>Pr 31.12.2021</b>	<b>1 000 000</b>	<b>12 361 554</b>	<b>13 361 554</b>

## Note 5 Shares and interests in other companies.

	Acquisition cost	Book value
<b>Current assets</b>		
Shares in Kirkegaten 17 Invest AS, Oslo	122 132 840	97 908 153
<b>Total</b>	<b>122 132 840</b>	<b>97 908 153</b>

## Note 6 Long-term liabilities

### Debt that falls due more than five years after the balance sheet date

	2021	2020
Debt to credit institutions	95 285 000	95 285 000
<b>Total</b>	<b>95 285 000</b>	<b>95 285 000</b>

All the company's non-current liabilities per 31/12/2021 is debt to Nordea Bank ASA. All non-current liabilities are secured by mortgage. Assets pledged as security is the property of Kirkegaten 17, Oslo, owned by subsidiary Kirkegaten 17 Invest AS. NOK 95 285 000 is due before 5 years after the balance date.

This years interest expenses on the non-current liabilities is NOK 2 095 899.



KIRKEGATEN 17 HOLDING AS 999 018 254

### Note 7 Charges and guarantees

	31.12.2021	31.12.2020
<b>Debt secured by charges, mortgages and guarantees</b>		
Long-term debt to credit institutions	-95 285 000	-95 285 000
Guarantees	0	0
Other charges	0	0
<b>Total</b>	<b>-95 285 000</b>	<b>-95 285 000</b>
<b>Book value of charged assets</b>		
1. pri. secured debt NOK 95 285 000, gnr. 207, bnr. 119, Oslo. (Kirkeveien 17, property owned by Kirkeveien 17 Invest AS)	141 104 819	130 855 769
<b>Total</b>	<b>141 104 819</b>	<b>130 855 769</b>



## Document history

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### Activity log

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1. Håvard Reigstad Skogvoll hsk@clp.no	Signed Authenticated	27.05.2022 15:35 27.05.2022 15:34	eID Low	Norwegian BankID (DOB: 1972/01/20) IP: 188.95.247.249

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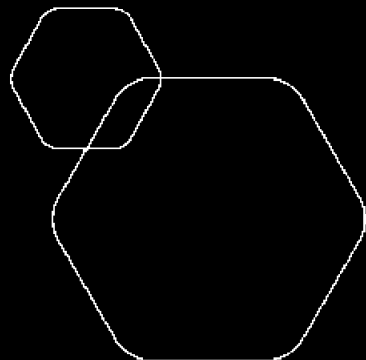
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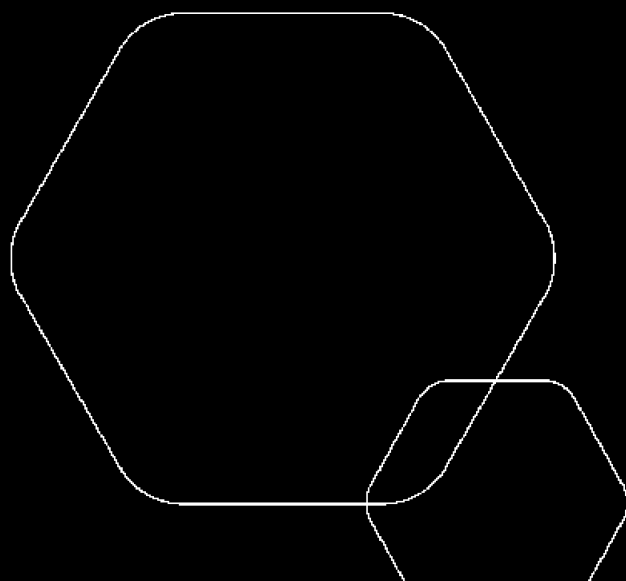


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**Annual Report 2021**  
**Kirkegaten 17 Holding AS**

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 999 018 254



## REVENUE STATEMENT

### KIRKEGATEN 17 HOLDING AS

OPERATING INCOME AND OPERATING EXPENSES	Notes	2021	2020
Employee benefits expense	1	28 525	27 524
Other expenses	1	144 130	83 364
<b>Total expenses</b>		<b>172 655</b>	<b>110 888</b>
<b>Operating profit</b>		<b>-172 655</b>	<b>-110 888</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Income from subsidiaries	2	2 605 818	988 890
Other interest income		0	5 400
Other interest expenses	6	2 095 899	2 509 410
<b>Net financial items</b>		<b>509 919</b>	<b>-1 515 120</b>
Net profit before tax		337 264	-1 626 007
Income tax expense	3	74 198	258 067
<b>Net profit after tax</b>		<b>263 066</b>	<b>-1 884 074</b>
<b>Net profit or loss</b>	4	<b>263 066</b>	<b>-1 884 074</b>
<b>ATTRIBUTABLE TO</b>			
Ordinary dividend	2, 4	4 000 000	8 000 000
Transferred from other equity/Share premium	4	3 736 934	9 884 074
<b>Net brought forward</b>		<b>-263 066</b>	<b>1 884 074</b>



## BALANCE SHEET

### KIRKEGATEN 17 HOLDING AS

ASSETS	Notes	31.12.2021	31.12.2020
<b>INTANGIBLE ASSETS</b>			
Deferred tax assets	3	996 444	1 779 270
<b>Total intangible assets</b>		<b>996 444</b>	<b>1 779 270</b>
<b>NON-CURRENT FINANCIAL ASSETS</b>			
Investments in subsidiaries	5, 7	97 908 153	100 420 565
<b>Total non-current financial assets</b>		<b>97 908 153</b>	<b>100 420 565</b>
<b>Total non-current assets</b>		<b>98 904 597</b>	<b>102 199 835</b>
<b>CURRENT ASSETS</b>			
Receivables from subsidiaries	2	5 826 858	7 287 931
Other short-term receivables	2	2 000 858	11 941
<b>Total receivables</b>		<b>7 827 716</b>	<b>7 299 872</b>
Cash and cash equivalents		8 186 625	5 083 541
<b>Total current assets</b>		<b>16 014 341</b>	<b>12 383 412</b>
<b>Total assets</b>		<b>114 918 938</b>	<b>114 583 247</b>



## BALANCE SHEET

### KIRKEGATEN 17 HOLDING AS

EQUITY	Notes	31.12.2021	31.12.2020
<b>PAID-IN CAPITAL</b>			
Share capital	4	1 000 000	1 000 000
Share premium	4	12 361 554	16 098 489
<b>Total paid-in capital</b>		<b>13 361 554</b>	<b>17 098 489</b>
<b>Total equity</b>		<b>13 361 554</b>	<b>17 098 489</b>
<b>LIABILITIES</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
Liabilities to financial institutions	6, 7	95 285 000	95 285 000
<b>Total non-current liabilities</b>		<b>95 285 000</b>	<b>95 285 000</b>
<b>CURRENT LIABILITIES</b>			
Trade payables		0	13 476
Short term loan from subsidiary	2	2 000 000	0
Dividends	2	4 000 000	2 000 000
Other current liabilities		272 383	186 283
<b>Total current liabilities</b>		<b>6 272 383</b>	<b>2 199 758</b>
<b>Total liabilities</b>		<b>101 557 383</b>	<b>97 484 758</b>
<b>Total equity and liabilities</b>		<b>114 918 938</b>	<b>114 583 247</b>

Oslo  
The board of Kirkegaten 17 Holding AS

Håvard Reigstad Skogvoll  
chairman of the board



**KIRKEGATEN 17 HOLDING AS**

**999 018 254**

## **Accounting principles**

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

## **TAX**

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

## **CLASSIFICATION AND VALUATION OF CURRENT ASSETS**

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

## **SHARES IN SUBSIDIARIES**

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

## **RECEIVABLES**

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



KIRKEGATEN 17 HOLDING AS

999 018 254

**Note 1 Salary costs and benefits, remuneration to the chief executive, board and auditor**

**SALARY COSTS**

	<b>2021</b>	<b>2020</b>
Salaries	25 000	25 000
Employment tax	3 525	2 524
<b>Total</b>	<b>28 525</b>	<b>27 524</b>

In 2021 the company employed 0 full-time equivalent. The company has no employees and does not need OTP.

**Note 2 Inter-company items between companies in the same group**

	<b>2021</b>	<b>2020</b>
<b>Receivables</b>		
Loans to companies in the same group	0	0
Customer receivables within the group	0	0
Other short-term receivables within the group	7 826 858	7 287 931
<b>Total</b>	<b>7 826 858</b>	<b>7 287 931</b>
<b>Liabilities</b>		
Loans from companies in the same group	0	0
Debt to suppliers within the group	0	0
Other short-term liabilities within the group	6 000 000	2 000 000
<b>Total</b>	<b>6 000 000</b>	<b>2 000 000</b>

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



KIRKEGATEN 17 HOLDING AS

999 018 254

### Note 3 Tax

<b>This year's tax expense</b>	<b>2021</b>	<b>2020</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	74 198	258 067
<b>Tax expense on ordinary profit/loss</b>	<b>74 198</b>	<b>258 067</b>
Taxable income:		
Ordinary result before tax	337 264	-1 626 007
Permanent differences	0	0
Received intra-group contribution	3 221 040	2 799 041
Allocation of loss to be brought forward	-3 558 304	-1 173 034
<b>Taxable income</b>	<b>0</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	-1 281 909	-833 345
Payable tax on received Group contribution	1 281 909	833 345
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2021</b>	<b>2020</b>	<b>Difference</b>
Accumulated loss to be brought forward	-4 529 289	-8 087 592	-3 558 304
<b>Basis for deferred tax assets</b>	<b>-4 529 289</b>	<b>-8 087 592</b>	<b>-3 558 304</b>
<b>Deferred tax assets (22 %)</b>	<b>-996 443</b>	<b>-1 779 270</b>	<b>-782 827</b>



KIRKEGATEN 17 HOLDING AS

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## Note 4 Equity capital

	Share capital	Share premium	Total equity capital
Pr. 31.12.2020	1 000 000	16 098 489	17 098 489
Result of the year		263 066	263 066
Dividend		-4 000 000	-4 000 000
<b>Pr 31.12.2021</b>	<b>1 000 000</b>	<b>12 361 554</b>	<b>13 361 554</b>

## Note 5 Shares and interests in other companies.

	Acquisition cost	Book value
<b>Current assets</b>		
Shares in Kirkegaten 17 Invest AS, Oslo	122 132 840	97 908 153
<b>Total</b>	<b>122 132 840</b>	<b>97 908 153</b>

## Note 6 Long-term liabilities

### Debt that falls due more than five years after the balance sheet date

	2021	2020
Debt to credit institutions	95 285 000	95 285 000
<b>Total</b>	<b>95 285 000</b>	<b>95 285 000</b>

All the company's non-current liabilities per 31/12/2021 is debt to Nordea Bank ASA. All non-current liabilities are secured by mortgage. Assets pledged as security is the property of Kirkegaten 17, Oslo, owned by subsidiary Kirkegaten 17 Invest AS. NOK 95 285 000 is due before 5 years after the balance date.

This years interest expenses on the non-current liabilities is NOK 2 095 899.



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Note 7 Charges and guarantees

	31.12.2021	31.12.2020
<b>Debt secured by charges, mortgages and guarantees</b>		
Long-term debt to credit institutions	-95 285 000	-95 285 000
Guarantees	0	0
Other charges	0	0
<b>Total</b>	<b>-95 285 000</b>	<b>-95 285 000</b>
<b>Book value of charged assets</b>		
1. pri. secured debt NOK 95 285 000, gnr. 207, bnr. 119, Oslo. (Kirkeveien 17, property owned by Kirkeveien 17 Invest AS)	141 104 819	130 855 769
<b>Total</b>	<b>141 104 819</b>	<b>130 855 769</b>



**Skattedirektoratet**

Saksbehandler Torstein Kinden Helleland	Deres dato 09.01.2013	Vår dato 19.02.2013
Telefon 22078139	Deres referanse 335839/EFO	Vår referanse 2013/34070

BASALE AS  
Postboks 5666, Sluppen  
7484 TRONDHEIM

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Kirkegaten 17 Holding AS, org. nr. 999 018 254**

Det vises til deres brev av 9. januar 2013 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Kirkegaten 17 Holding AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Kirkegaten 17 Holding AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

**Bakgrunn**

Kirkegaten 17 Holding AS er et 100 % eid datterselskap av Catella Real Estate Ag Kapitalanlagegesellschaft som er et tysk Public Limited Company. Eierne behersker ikke norsk og selskapets arbeidsspråk er engelsk. Selskapets virksomhet består i å eie og drive fast eiendom og naturlig tilhørende virksomhet, utelukkende på bedriftsmarkedet. Forvaltning av eiendom samt dialog mot kunder er delegert til eiendomsforvalter Basale AS. Arbeidsspråket mellom forvalter og selskapet er 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*

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*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 selskapet er datterselskap til et tysk selskap. Eierkretsen er således begrenset. Selskapets arbeidsspråk er engelsk og all kommunikasjon skjer på engelsk. Videre er det vektlagt at forvaltning av eiendom samt dialog mot kunder er delegert til norsk eiendomsforvalter.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Inger Johanne Stolt-Nielsen  
*underdirektør*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Torstein Kinden Helleland