



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 990 650 330  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HELSFYR ATRIUM DRIFT AS  
Forretningsadresse: c/o Newsec Basale AS  
Beddingen 10  
7042 TRONDHEIM

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### 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: Kristine Otre  
Dato for fastsettelse av årsregnskapet: 08.09.2021

### Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert  
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

*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, 15.07.2022



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income	2	7 595 875	8 662 413
Other operating income	2	22 947 764	23 713 556
<b>Sum inntekter</b>		<b>30 543 639</b>	<b>32 375 969</b>
<b>Kostnader</b>			
Depreciation and amortisation expense	4		191 853
Other operating expenses	3, 7	31 969 430	31 676 470
<b>Sum kostnader</b>		<b>31 969 430</b>	<b>31 868 323</b>
<b>Driftsresultat</b>		<b>-1 425 791</b>	<b>507 646</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	7	3 135	23 286
Annen renteinntekt			2 424
Other financial income		201	268
<b>Sum finansinntekter</b>		<b>3 336</b>	<b>25 977</b>
Annen rentekostnad		4 166	2 469
Other financial expenses		487	
<b>Sum finanskostnader</b>		<b>4 653</b>	<b>2 469</b>
<b>Netto finans</b>		<b>-1 317</b>	<b>23 509</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-1 427 108</b>	<b>531 155</b>
Tax on ordinary result	8	-313 723	111 415
<b>Ordinært resultat etter skattekostnad</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Årsresultat</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Totalresultat</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Overføringer og disponeringer</b>			



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Ordinært utbytte	6		
Udekket tap	6		
Allocated to other equity	6	-1 113 385	419 740
<b>Sum overføringer og disponeringer</b>		<b>-1 113 385</b>	<b>419 740</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	8	30 494	38 113
<b>Sum immaterielle eiendeler</b>		<b>30 494</b>	<b>38 113</b>
<b>Varige driftsmidler</b>			
Equipment and other movables	4	75 140	75 140
<b>Sum varige driftsmidler</b>		<b>75 140</b>	<b>75 140</b>
<b>Sum anleggsmidler</b>		<b>105 634</b>	<b>113 253</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		49 493	1 631 928
Receivables to group entities	7	3 960 647	
Other short-term receivables		599 763	23 286
<b>Sum fordringer</b>		<b>4 609 903</b>	<b>1 655 214</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and bank deposits		1 015 787	2 480 386
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 015 787</b>	<b>2 480 386</b>
<b>Sum omløpsmidler</b>		<b>5 625 690</b>	<b>4 135 601</b>
<b>SUM EIENDELER</b>		<b>5 731 324</b>	<b>4 248 854</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 6	100 000	100 000
Annen innskutt egenkapital	6	3 650 677	1 011 372



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Sum innskutt egenkapital</b>		<b>3 750 677</b>	<b>1 111 372</b>
<b>Opptjent egenkapital</b>			
Other equity	6	-514 756	598 629
Udekket tap	6		
<b>Sum opptjent egenkapital</b>		<b>-514 756</b>	<b>598 629</b>
<b>Sum egenkapital</b>		<b>3 235 921</b>	<b>1 710 002</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		185 026	490 563
Tax payable	8		149 528
Public duties payable			235 097
Utbytte	7		
Liabilities to group entities	7		
Other current debt		2 310 376	1 663 664
<b>Sum kortsiktig gjeld</b>		<b>2 495 402</b>	<b>2 538 851</b>
<b>Sum gjeld</b>		<b>2 495 402</b>	<b>2 538 851</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>5 731 324</b>	<b>4 248 854</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 826460

#### Enheten

Organisasjonsnummer: 990 650 330  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HELSFYR ATRIUM DRIFT AS  
Forretningsadresse: c/o Newsec Basale AS  
Beddingen 10  
7042 TRONDHEIM

#### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

#### 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: Kristine Otre  
Dato for fastsettelse av årsregnskapet: 08.09.2021

#### 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 2020: Årsregnskap er elektronisk innlevert.  
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

*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, 16.10.2021

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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: 990 650 330  
HELSEFYR ATRIUM DRIFT AS

## RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2020</u>	<u>2019</u>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income	2	7 595 875	8 662 413
Other operating income	2	22 947 764	23 713 556
<b>Sum inntekter</b>		<b>30 543 639</b>	<b>32 375 969</b>
<b>Kostnader</b>			
Depreciation and amortisation expense	4		191 853
Other operating expenses	3, 7	31 969 430	31 676 470
<b>Sum kostnader</b>		<b>31 969 430</b>	<b>31 868 323</b>
<b>Driftsresultat</b>		<b>-1 425 791</b>	<b>507 646</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	7	3 135	23 286
Annen renteinntekt			2 424
Other financial income		201	268
<b>Sum finansinntekter</b>		<b>3 336</b>	<b>25 977</b>
Annen rentekostnad		4 166	2 469
Other financial expenses		487	
<b>Sum finanskostnader</b>		<b>4 653</b>	<b>2 469</b>
<b>Netto finans</b>		<b>-1 317</b>	<b>23 509</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-1 427 108</b>	<b>531 155</b>
Tax on ordinary result	8	-313 723	111 415
<b>Ordinært resultat etter skattekostnad</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Årsresultat</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Totalresultat</b>		<b>-1 113 385</b>	<b>419 740</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte	6		
Udekket tap	6		
Allocated to other equity	6	-1 113 385	419 740
<b>Sum overføringer og disponeringer</b>		<b>-1 113 385</b>	<b>419 740</b>



Organisasjonsnr: 990 650 330  
HELSFYR ATRIUM DRIFT AS

## BALANSE

**Beløp i: NOK** **Note** **2020** **2019**

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel 8 30 494 38 113  
Sum immaterielle eiendeler 30 494 38 113

##### Varige driftsmidler

Equipment and other  
movables 4 75 140 75 140  
Sum varige driftsmidler 75 140 75 140

Sum anleggsmidler 105 634 113 253

#### Omløpsmidler

##### Varer

##### Fordringer

Accounts receivables 49 493 1 631 928  
Receivables to group  
entities 7 3 960 647  
Other short-term  
receivables 599 763 23 286  
Sum fordringer 4 609 903 1 655 214

##### Bankinnskudd, kontanter og lignende

Cash and bank deposits 1 015 787 2 480 386  
Sum bankinnskudd,  
kontanter og lignende 1 015 787 2 480 386

Sum omløpsmidler 5 625 690 4 135 601

SUM EIENDELER 5 731 324 4 248 854

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital 5, 6 100 000 100 000  
Annen innskutt egenkapital 6 3 650 677 1 011 372  
Sum innskutt egenkapital 3 750 677 1 111 372

##### Opptjent egenkapital

Other equity 6 -514 756 598 629  
Udekket tap 6  
Sum opptjent egenkapital -514 756 598 629



<b>Sum egenkapital</b>		<b>3 235 921</b>	<b>1 710 002</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		185 026	490 563
Tax payable	8		149 528
Public duties payable			235 097
Utbytte	7		
Liabilities to group entities	7		
Other current debt		2 310 376	1 663 664
<b>Sum kortsiktig gjeld</b>		<b>2 495 402</b>	<b>2 538 851</b>
<b>Sum gjeld</b>		<b>2 495 402</b>	<b>2 538 851</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>5 731 324</b>	<b>4 248 854</b>



Organisasjonsnr: 990 650 330  
HELSEFYR ATRIUM DRIFT AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



To the General Meeting of Helsfyr Atrium Drift AS

## *Independent Auditor's Report*

### *Report on the Audit of the Financial Statements*

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#### *Opinion*

We have audited the financial statements of Helsfyr Atrium Drift AS, which comprise the balance sheet as at 31 December 2020, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, 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.

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#### *Basis for Opinion*

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 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.

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#### *Other Matters*

The company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

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

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including a true and fair view of the financial statements 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

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PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo  
T: 02316, org. no.: 987 009 713 VAT, www.pwc.no  
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and authorised accounting firm



Independent Auditor's Report - Helsfyr Atrium Drift AS



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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*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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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>

*Report on Other Legal and Regulatory Requirements*

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*Opinion on Registration and Documentation*

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 8 September 2021  
**PricewaterhouseCoopers AS**

Anne Kristin Huuse  
State Authorised Public Accountant

(This document is signed electronically)

(2)



 Securely signed with Brevio

Auditor's report

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Huuse, Anne Kristin	BANKID_MOBILE	2021-09-10 23:41

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- 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.



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<b>Income Statement</b>			
Helsfyr Atrium Drift AS			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Rental income	2	7 595 875	8 662 413
Other operating income	2	22 947 764	23 713 556
Total operating income		<u>30 543 639</u>	<u>32 375 969</u>
Depreciation and amortisation expense	4	0	191 853
Other operating expenses	3, 7	31 969 430	31 676 470
Total operating expenses		<u>31 969 430</u>	<u>31 868 323</u>
Operating profit		<u>-1 425 791</u>	<u>507 646</u>
<b>Financial income and expenses</b>			
Interest received from group entities	7	3 135	23 286
Interest income		0	2 424
Other financial income		201	268
Interest expense		4 166	2 469
Other financial expenses		487	0
Net financial items		<u>-1 317</u>	<u>23 509</u>
Profit/Loss before tax		<u>-1 427 108</u>	<u>531 155</u>
Tax on ordinary result	8	-313 723	111 415
Profit/Loss		<u>-1 113 385</u>	<u>419 740</u>
<b>Brought forward</b>			
Allocated to other equity	6	-1 113 385	419 740
Net brought forward		<u>-1 113 385</u>	<u>419 740</u>

Helsfyr Atrium Drift AS

Side 1



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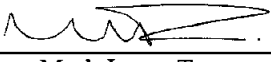
<b>Balance Sheet as of 31.12</b>			
Helsfyr Atrium Drift AS			
<b>Assets</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Intangible assets</b>			
Deferred tax assets	8	30 494	38 113
Total intangible assets		<u>30 494</u>	<u>38 113</u>
<b>Tangible assets</b>			
Equipment and other movables	4	75 140	75 140
Total tangible assets		<u>75 140</u>	<u>75 140</u>
Total fixed assets		<u>105 634</u>	<u>113 253</u>
<b>Current assets</b>			
<b>Debtors</b>			
Accounts receivables		49 493	1 631 928
Receivables to group entities	7	3 960 647	0
Other short-term receivables		599 763	23 286
Total receivables		<u>4 609 903</u>	<u>1 655 214</u>
Cash and bank deposits		1 015 787	2 480 386
Total current assets		<u>5 625 690</u>	<u>4 135 601</u>
Total assets		<u>5 731 324</u>	<u>4 248 854</u>




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<b>Balance Sheet as of 31.12</b>			
<b>Helsfyr Atrium Drift AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Paid-in equity</b>			
Share capital	5, 6	100 000	100 000
Other paid-in equity	6	<u>3 650 677</u>	<u>1 011 372</u>
Total paid-in equity		<u>3 750 677</u>	<u>1 111 372</u>
<b>Retained earnings</b>			
Other equity	6	<u>-514 756</u>	<u>598 629</u>
Total retained earnings		<u>-514 756</u>	<u>598 629</u>
Total equity		<u>3 235 921</u>	<u>1 710 002</u>
<b>Liabilities</b>			
<b>Current debt</b>			
Trade creditors		185 026	490 563
Tax payable	8	0	149 528
Public duties payable		0	235 097
Other current debt		<u>2 310 376</u>	<u>1 663 664</u>
Total current debt		<u>2 495 402</u>	<u>2 538 851</u>
Total liabilities		<u>2 495 402</u>	<u>2 538 851</u>
Total equity and liabilities		<u>5 731 324</u>	<u>4 248 854</u>

Oslo, 08.09.2021  
The board of Helsfyr Atrium Drift AS

 Yves Barthels Chairman of the board	 Mark James Terry Member of the board
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DocuSigned by:  
  
Nicholas Buchanan Laird  
Member of the board

Helsfyr Atrium Drift AS Page 3



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## Helsfyrr Atrium Drift AS

### Notes to the accounts, year ended 31 December 2020

#### Note 1 Accounting policies

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for small entities in Norway.

##### Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

##### Revenue

Operating revenue consists of rental income and income from shared costs invoicing.

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

##### Receivables

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

##### Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

##### Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

##### Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

##### Group

CCP 5 Long-Life LP is the parent company of a group of companies. The consolidated accounts can be obtained by writing to Tristan Capital Partners, Berkeley Square House, 8th Floor, Berkeley Square, London, W1J 6DB.



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## Note 2 Operating income

Per area of operation:	2 020	2 019
Rental income	7 595 875	8 662 413
Administration fee	544 312	633 139
Common cost settlement	22 403 452	23 080 417
<b>Total</b>	<b>30 543 639</b>	<b>32 375 969</b>

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

	2 020	2 019
Average number of employees during the year	-	-

The Managing Director is employed in Anvil Asset Advisors AS.  
The Board of Directors and Managing Director are not entitled to bonuses or pay after termination of employment.

The Board members receives no compensation for their duty in 2020.  
There are no loans or guarantees to Managing Directors, members of the Board and general assembly, employees or other related parties.

The company is not required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon").

**Auditor**  
Remuneration to PwC Norge and their associates is as follows (excluding VAT):

	2 020	2 019
Statutory audit	30 804	30 199
Other assurance services	-	-
Tax counselling	-	10 000
<b>Total</b>	<b>30 804</b>	<b>40 199</b>

## Note 4 Property, plant and equipment

	Fittings and fixtures	Total
Cost at 1 January 2020	1 711 893	1 711 893
Additions, purchased	-	-
Disposals	-	-
Cost at 31 December 2020	1 711 893	1 711 893
Acc. depreciation at 31 Dec. 2020	1 636 753	1 636 753
Net accumulated and reserved impairment at 31 December 2020	-	-
Accumulated depreciation and impairment at 31 Dec. 2020	1 636 753	1 636 753
<b>Balance at 31 December 2020</b>	<b>75 140</b>	<b>75 140</b>
Current year amortisation charge	-	-
Current year impairment charge	-	-
Current year reversal of impairment charges	-	-
Economic life	0-10 years	0-10 years
Depreciation method	Straight-line	Straight-line



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## Note 5 Share capital and shareholder information

The share capital in the company at 31 December 2020 consists of the following classes:

	Number	Nominal amount	Share capital
Ordinary shares	100	1 000	100 000
<b>Total</b>	<b>100</b>	<b>1 000</b>	<b>100 000</b>

### Ownership structure

Largest shareholders as of 31 December 2020:

	Ordinary shares	Ordinary shares
Helsfyr Atrium AS	100	100 %
<b>Total number of shares</b>	<b>100</b>	<b>100 %</b>

## Note 6 Equity

	Share capital	Other paid-in equity	Other equity	Sum
<b>Total equity</b>				
Equity at 1 January 2020	100 000	1 011 372	598 629	1 710 001
<u>This year's change in equity:</u>				
Profit/(loss) for the year	-	-	-1 113 385	-1 113 385
*Given dividend based on 2018 accounts	-	-1 000 000	-	-1 000 000
Received/given group contribution	-	1 139 305	-	-
Received/given group contribution based on 2019 accounts	-	2 500 000	-	2 500 000
<b>Equity at 31 December 2020</b>	<b>100 000</b>	<b>3 650 677</b>	<b>-514 756</b>	<b>3 235 920</b>

\*Material error in the 2019 financial statements.

An additional dividend of NOK 1 000 000 was distributed based on the 2018 financial statements as per board decision on 25 May 2020 before the Financial statement for 2019 was approved. By mistake the dividend was not included in the 2019 financial statement. The amount was paid in 2020, hence the adjustment in other paid-in equity

## Note 7 Related party transactions and balances

### Related party transactions, profit and loss

Transaction/transaction type	Belongs to P&L line	Counterpart	Relationship to the counterpart	2 020	2 019
Interest income - intergroup loan	Interest income	CCP 5 Glasses AS	Subsidiary	3 135	23 286
<b>Total income</b>				<b>3 135</b>	<b>23 286</b>
Rental expenses - parking spaces	Operating expenses	Helsfyr Atrium AS	Subsidiary	7 665 966	7 647 584
Common costs	Operating expenses	Helsfyr Atrium AS	Subsidiary	6 392 836	11 877 245
<b>Total expenses</b>				<b>14 058 802</b>	<b>19 524 829</b>

### Related party balance items

Counterpart	Relationship to the counterpart	2 020	Other receivables
Helsfyr Atrium AS	Subsidiary	3 960 647	-
<b>Total</b>		<b>3 960 647</b>	<b>-</b>

Counterpart	Relationship to the counterpart	2 020	Other current liabilities
Helsfyr Atrium AS	Subsidiary	-	-
CCP 5 Glasses AS	Subsidiary	-	-
<b>Total</b>		<b>-</b>	<b>-</b>



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## Note 8 Income tax expense

	2 020	2 019	
<b>Specification of income tax expense:</b>			
Current income tax payable	-	149 530	
Tax on received group contribution	-321 342	-	
Changes in deferred tax	7 620	-38 114	
Effect of changes in tax rules	-	-	
<b>Income tax expense</b>	<b>-313 723</b>	<b>111 416</b>	
<b>Reconciliation from nominal to real income tax rate:</b>			
Profit/(loss) before taxation	-1 427 108	531 155	
Estimated income tax according to nominal tax rate	22 %	-313 964	
Income tax expense	-313 723	111 416	
Difference	-241	5 438	
The tax effect of the following items:			
Permanent differences	1 093	-	
Effect of changes in tax rules and rates	-	-	
Other items	-852	-5 438	
Total tax effects	241	-5 438	
<b>Effective income tax rate</b>	<b>22 %</b>	<b>21 %</b>	
<b>Calculation of income tax payable:</b>			
Profit before tax	-1 427 108	531 155	
Permanent differences	1 093	-	
<b>Calculation basis of income tax expense</b>	<b>-1 426 015</b>	<b>531 155</b>	
Changes in temporary differences	-34 632	148 526	
<b>Calculation basis of income tax payable</b>	<b>-1 460 647</b>	<b>679 680</b>	
+/- Give/received group contribution	1 460 647	-	
Cut off from deduction of interest rate expenses	-	-	
<b>Profit for tax purposes before loss of carry-forwards</b>	<b>-</b>	<b>679 680</b>	
This year's use of carry forwards	-	-	
<b>Profit for tax purposes</b>	<b>-</b>	<b>679 680</b>	
Tax rate	22 %	22 %	
<b>Tax payable on the balance sheet</b>	<b>-</b>	<b>149 530</b>	
<b>Specification of the tax effect of temporary differences and losses carried forward:</b>			
	2 020	2 019	Changes
Fixed assets	-138 607	-173 259	-34 652
Accounts receivable	-	20	20
<b>Net temporary difference</b>	<b>-138 607</b>	<b>-173 239</b>	<b>-34 632</b>
Losses carried forward	-	-	-
Cut off from deduction of interest rate expenses carried forward	-	-	-
<b>Total</b>	<b>-138 607</b>	<b>-173 246</b>	<b>-34 632</b>
<b>Deferred benefit/liability</b>	<b>-30 494</b>	<b>-38 114</b>	<b>-7 620</b>
Deferred benefit not accounted for in the balance sheet	-	-	-
<b>Net deferred benefit/liability in the balance sheet</b>	<b>-30 494</b>	<b>-38 114</b>	<b>-7 619</b>

## Note 9 Incidents after balance date

Through 2020 there was restless times in the market due to the spread of the corona virus ( COVID 19) in several countries. During the finalization of this financial statement the situation is more stabilized. The health authorities through the whole world is focused on mass vaccination. But in general the measures to counteract the virus affects the market and the economy negatively.

There has been a reduction in the companies earnings related due to the effects of the virus. The situation is being followed up closely and the overall outlook remains positive for the future.

The daily operations at the property remains ongoing despite the necessary precautions and adjustments due to the virus.

This financial statement is made under the assumption that the company will keep operating.



Skatteetaten

Vår dato 20.03.2019	Din/Deres dato 02.01.2019	Saksbehandler Henning Stokke
800 80 000 Skatteetaten.no	Din/Deres referanse Kjersti Hasfjord	Telefon 800 80 000
Org.nr 974761076	Vår referanse 2019/5205246	Postadresse Postboks 9200 Grønland 0134 OSLO

NEWSEC BASALE AS  
Postboks 5666 Torgarden  
7484 TRONDHEIM

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

Vi viser til deres brev av 2. januar 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

- CCP Glasses AS org.nr. 921 351 305
- Helsefy Atrium AS org.nr. 968 230 212
- Helsefy Atrium Drift AS org.nr. 990 650 330

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

### Bakgrunn

Fra søknaden gjengis:

*Bakgrunnen for søknaden er at CCP Glasses AS er heleid av Tristan Capital Partners som er registrert i Storbritannia. All korrespondanse mellom selskapene i konsernet er på engelsk. Selskapet må følgelig bruke engelsk for at eierne skal forstå regnskapet og årsrapporten. CCP Glasses AS og datterselskapenes virksomhet består i å eie og drive fast eiendom og naturlig tilhørende virksomhet, utelukkende på bedriftsmarkedet. Forvaltning av eiendom samt dialog mot kunder er delegert til eiendomsforvalter Newsec Basale AS. Arbeidsspråket mellom forvalter og selskapet er engelsk.*

### Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:



*”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”*

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til *”informative regnskaper for ulike grupper av regnskapsbrukere”*. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er hhv. heleid og indirekte eid av et utenlandsk selskap. I tillegg opererer selskapene i en internasjonal bransje, og arbeidsspråket i konsernet er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Inger Helene Iversen  
seniorrådgiver  
Juridisk avdeling  
Skattedirektoratet

Henning Stokke

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