



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 917 263 787
Organisasjonsform: Aksjeselskap
Foretaksnavn: D44 EIENDOM 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: 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, 17.05.2023



Brønnøysundregistrene

Brønnøysundregistrene Årsregnskap regnskapsåret 2021 for 917263787

Postadresse: 8910 Brønnøysund

Telefoner: Opplysningstelefonen 75 00 75 00 Telefaks 75 00 75 05

E-post: firmapost@brreg.no Internett: www.brreg.no

Organisasjonsnummer: 974 760 673



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Other income		20 551 727	20 405 184
Sum inntekter		20 551 727	20 405 184
Kostnader			
Employee benefits expense	1	28 525	27 525
Depreciation and amortisation expenses	2	6 671 385	6 665 832
Other expenses	1	1 056 979	1 036 107
Sum kostnader		7 756 889	7 729 464
Driftsresultat		12 794 838	12 675 720
Finansinntekter og finanskostnader			
Annen renteinntekt			84 318
Other financial income		356	159
Sum finansinntekter		356	84 477
Rentekostnad til foretak i samme konsern	3	3 973 180	3 984 065
Other financial expenses		1 062	8 836
Sum finanskostnader		3 974 242	3 992 901
Netto finans		-3 973 886	-3 908 424
Ordinært resultat før skattekostnad		8 820 952	8 767 296
Income tax expense	4	1 940 609	1 928 966
Ordinært resultat etter skattekostnad		6 880 343	6 838 330
Årsresultat	5	6 880 343	6 838 330
Årsresultat etter minoritetsinteresser		6 880 343	6 838 330
Totalresultat		6 880 343	6 838 330
Overføringer og disponeringer			
Ordinært utbytte	3, 5	15 000 000	22 000 000



Resultatregnskap

Beløp i: NOK	Note	2021	2020
Konsernbidrag	3, 5	2 054 254	2 267 452
Udekket tap	5		
Allocated from share premium	5	-10 173 911	-17 429 122
Sum overføringer og disponeringer		6 880 343	6 838 330



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	30 587 699	31 948 903
Sum immaterielle eiendeler		30 587 699	31 948 903
Varige driftsmidler			
Buildings and land	2, 7	72 294 858	78 910 798
Sum varige driftsmidler		72 294 858	78 910 798
Sum anleggsmidler		102 882 557	110 859 701
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables			144 250
Konsernfordringer	3		3 000 000
Sum fordringer			3 144 250
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		18 883 976	25 238 529
Sum bankinnskudd, kontanter og lignende		18 883 976	25 238 529
Sum omløpsmidler		18 883 976	28 382 778
SUM EIENDELER		121 766 533	139 242 479
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	19 206 880	19 206 880
Overkurs	5	12 707 533	22 881 444
Sum innskutt egenkapital		31 914 413	42 088 324



Balanse

Beløp i: NOK	Note	2021	2020
Opptjent egenkapital			
Other equity	5		
Udekket tap	5		
Sum egenkapital		31 914 413	42 088 324
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Other non-current liabilities	3, 6	71 250 000	71 250 000
Sum annen langsiktig gjeld		71 250 000	71 250 000
Sum langsiktig gjeld		71 250 000	71 250 000
Kortsiktig gjeld			
Leverandørgjeld		44 645	157 649
Tax payable	4		
Public duties payable		849 931	816 581
Utbytte		15 000 000	22 000 000
Kortsiktig konserngjeld	3	2 633 659	2 906 990
Other current liabilities		73 885	22 935
Sum kortsiktig gjeld		18 602 120	25 904 156
Sum gjeld		89 852 120	97 154 156
SUM EGENKAPITAL OG GJELD		121 766 533	139 242 480
POSTER UTENOM BALANSEN			
Garantistillelser	7		
Pantstillelser	7		



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 616024

Enheten

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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

Grunnlag for avgivelse

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Brønnøysundregistrene, 11.07.2022

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: 917 263 787
D44 EIENDOM AS

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Organisasjonsnr: 917 263 787
D44 EIENDOM AS

BALANSE

Beløp i: NOK Note 2021 2020

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 4 30 587 699 31 948 903
Sum immaterielle eiendeler 30 587 699 31 948 903

Varige driftsmidler

Buildings and land 2, 7 72 294 858 78 910 798
Sum varige driftsmidler 72 294 858 78 910 798

Sum anleggsmidler 102 882 557 110 859 701

Omløpsmidler

Varer

Fordringer

Other short-term receivables 144 250
Konsernfordringer 3 3 000 000
Sum fordringer 3 144 250

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 18 883 976 25 238 529
Sum bankinnskudd, kontanter og lignende 18 883 976 25 238 529

Sum omløpsmidler 18 883 976 28 382 778

SUM EIENDELER 121 766 533 139 242 479

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 5 19 206 880 19 206 880
Overkurs 5 12 707 533 22 881 444
Sum innskutt egenkapital 31 914 413 42 088 324

Opptjent egenkapital

Other equity 5
Udekket tap 5

Sum egenkapital 31 914 413 42 088 324

Gjeld

Langsiktig gjeld



Utsatt skatt	4		
Annen langsiktig gjeld			
Other non-current liabilities	3, 6	71 250 000	71 250 000
Sum annen langsiktig gjeld		71 250 000	71 250 000
Sum langsiktig gjeld		71 250 000	71 250 000
Kortsiktig gjeld			
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Pantstillelser	7		



Organisasjonsnr: 917 263 787
D44 EIENDOM 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



Skattedirektoratet

Saksbehandler Rune Tystad	Deres dato 09.11.2016	Vår dato 20.12.2016
Telefon 977 59 464	Deres referanse Kjersti Hasljord	Vår referanse 2016/1115946

OBOS BASALE AS
Postboks 5666, Sluppen
7484 TRONDHEIM

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for CSC D44 Holding AS og D44 Eiendom AS

- Vi viser til brev av 9. november 2016 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

CSC D44 Holding AS, org.nr. 917 284 865 og
D44 Eiendom AS, org.nr. 917 263 787.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskapene tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysninger 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

CSC D44 Holding AS er et heleid datterselskap av Catella Real Estate AG, som er et eiendomsfond registrert i Tyskland. D44 Eiendom AS er et datterselskap av CSC D44 Holding AS. All korrespondanse mellom selskapene i konsernet gjøres på engelsk. Selskapet må følgelig bruke engelsk for at eierne skal forstå regnskapet og årsrapporten. Selskapenes 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 Obos 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:

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



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 særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er eid av et utenlandsk eiendomsfond. Eierkretsen er således begrenset. Videre er det lagt vekt på at konsernets arbeidsspråk er engelsk og at arbeidsspråket mellom forvalter og selskapene er engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer



To the General Meeting of D44 Eiendom AS

Independent Auditor's Report

Opinion

We have audited the financial statements of D44 Eiendom 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

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

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.

PricewaterhouseCoopers AS, Brattørkaia 17B, Postboks 6365 Torgard, NO-7492 Trondheim
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - D44 Eiendom 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)

(2)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
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.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.



REFERAT FRA STYREMØTE I D44 EIENDOM 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 D44 EIENDOM 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 D44 EIENDOM 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 D44 EIENDOM 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 29th 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

 rkiBHdRv5-B12SSuRvc



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

Håvard Reigstad Skogvoll
(Styreleder/Chairman of the Board)

 rkiBHdRv5-B12SSuRvc



COMPLETED BY ALL:
27.05.2022 20:03

SENT BY OWNER:
Martine Røst Skjerve · 27.05.2022 17:58

DOCUMENT ID:
B12SSuRvc

ENVELOPE ID:
rkiBHdRv5-B12SSuRvc

Document history

DOCUMENT NAME:
2022-05-27 BOARD MEETING_D44 Eiendom AS.pdf
2 pages

ALL ATTACHMENTS APPROVED:
2022-05-27 BOARD MEETING_D44 Eiendom AS.pdf-pAdES-HJTUS
dAPc.pdf

🕒 Activity log

RECIPIENT	ACTION*	TIMESTAMP (OET)	METHOD	DETAILS
1. Håvard Reigstad Skogvoll hsk@clp.no	Signed Authenticated	27.05.2022 20:03 27.05.2022 20:02	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.

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
eIDAS
standard



PAdES
sealed




<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>PROTOKOLL FRA ORDINÆR GENERALFORSAMLING I D44 EIENDOM AS (ORG.NR. 917 263 787)</p>	<p>MINUTES FROM GENERAL MEETING IN D44 EIENDOM AS (ORG.NO. 917 263 787)</p>
<p>Den 31. mai 2022 ble det avholdt generalforsamling i D44 Eiendom AS ("Selskapet") i Oslo.</p> <p>Til stede var eneksjonær CSC D44 Holding AS representert ved Håvard Skogvoll.</p> <p>Samtlige aksjer og stemmer var dermed representert.</p>	<p>On 31th May 2022 a General Meeting was held in D44 Eiendom AS ("The Company") in Oslo.</p> <p>The sole shareholder, CSC D44 Holding AS, was present, represented by Mr. Håvard Skogvoll.</p> <p>All the shares and votes were thus present.</p>
<p>Til behandling forelå:</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. CSC D44 Holding AS 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>The following matters were discussed:</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. CSC D44 Holding AS 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>Agenda:</p> <p>1. Årsregnskap for regnskapsåret 2021</p> <p>Årsregnskapet ble fremlagt og gjennomgått.</p> <p>Årsregnskapet ble godkjent, herunder forslaget til disponering av årets resultat.</p> <p>Årets overskudd på NOK 6 880 343 er disponert på følgende måte:</p> <p>NOK 2 633 659 gis i konsernbidrag. NOK 10 173 910 tas fra overkurs. NOK 15 000 000 utdeles til utbytte.</p> <p>Dette er i tråd med styrets forslag.</p> <p>2. Honorar til styret</p> <p>Generalforsamlingen godkjente styreleders årlige honorar i henhold til slik avtale av 29. september 2015.</p> <p>3. Honorar til Selskapets revisor</p> <p>Generalforsamlingen godkjente styrets forslag om honorar til revisor etter regning.</p> <p>4. Valg av styre</p> <p>Følgende styre ble valgt: Styreleder Håvard Skogvoll</p> <p>5. Valg av revisor</p> <p>PriceWaterhouseCoopers ble gjenvalgt som Selskapets revisor.</p> <p>***</p> <p>Alle vedtak var enstemmige.</p>	<p>Agenda:</p> <p>1. Annual accounts for the financial year 2021</p> <p>The annual accounts were presented.</p> <p>The annual accounts were approved thereunder the proposed disposition of the annual result.</p> <p>This year's net profit of NOK 6 880 343 is distributed as follows:</p> <p>NOK 2 633 659 given intra-group contribution. NOK 10 173 910 is transferred from share premium. NOK 15 000 000 distributed as dividend.</p> <p>This is in accordance with the proposal from the board of directors.</p> <p>2. Determination of the director's fees</p> <p>The General Meeting approved the board of director's annual fee in accordance with the signed Agreement of 29th of September 2015.</p> <p>3. Approval of the Company auditor's fee</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>4. Election of board of directors</p> <p>The following board of directors was elected: Mr. Håvard Skogvoll, chairperson of the board.</p> <p>5. Election of auditor</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 31th 2022</p> <hr/> <p>Chairman of the Board Håvard Skogvoll</p>	

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Document history

COMPLETED BY ALL:
31.05.2022 16:43

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Martine Røst Skjerve · 31.05.2022 16:36

DOCUMENT ID:
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ENVELOPE ID:
HJXgdjQu5-HJmXe_s7d5

DOCUMENT NAME:
GF 31.05.2022 D44 Eiendom.pdf
3 pages

ALL ATTACHMENTS APPROVED:
GF 31.05.2022 D44 Eiendom.pdf-pAdES-HkZZOjQOc.pdf

🕒 Activity log

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	Authenticated	31.05.2022 16:42	Medium	+4748012328

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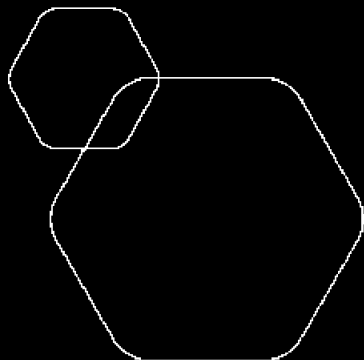
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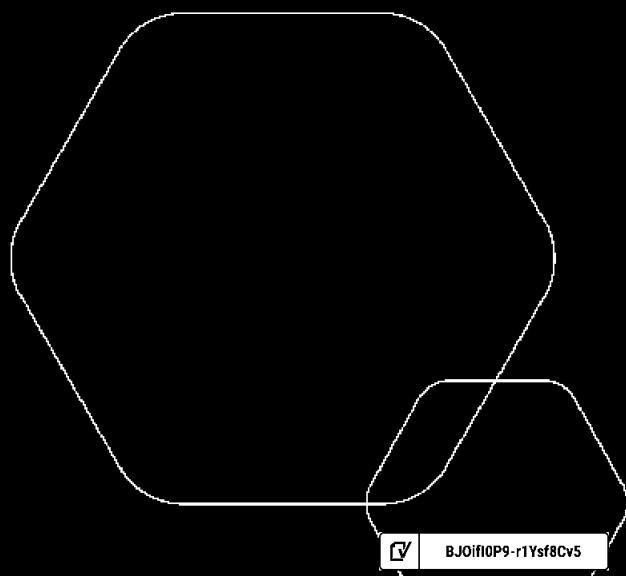
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Annual Report 2021

D44 Eiendom AS

Revenue statement
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Notes to the Accounts



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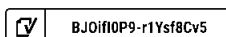
REVENUE STATEMENT

D44 EIENDOM AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2021	2020
Other income		20 551 727	20 405 184
Total income		20 551 727	20 405 184
Employee benefits expense	1	28 525	27 525
Depreciation and amortisation expenses	2	6 671 385	6 665 832
Other expenses	1	1 056 979	1 036 107
Total expenses		7 756 889	7 729 464
Operating profit		12 794 838	12 675 720
FINANCIAL INCOME AND EXPENSES			
Other interest income		0	84 318
Other financial income		356	159
Interest expense to group companies	3	3 973 180	3 984 065
Other financial expenses		1 062	8 836
Net financial items		-3 973 886	-3 908 424
Net profit before tax		8 820 952	8 767 296
Income tax expense	4	1 940 609	1 928 966
Net profit after tax		6 880 343	6 838 330
Net profit or loss	5	6 880 343	6 838 330
ATTRIBUTABLE TO			
Ordinary dividend	3, 5	15 000 000	22 000 000
Intra-group contribution given	3, 5	2 054 254	2 267 452
Allocated from share premium	5	10 173 911	17 429 122
Total		6 880 343	6 838 330

D44 EIENDOM AS

SIDE 2





BALANCE SHEET

D44 EIENDOM AS

ASSETS	Note	31.12.2021	31.12.2020
Fixed assets			
INTANGIBLE ASSETS			
Deferred tax assets	4	30 587 699	31 948 903
Total intangible assets		30 587 699	31 948 903
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	2, 7	72 294 858	78 910 798
Total property, plant and equipment		72 294 858	78 910 798
Total non-current assets		102 882 557	110 859 701
CURRENT ASSETS			
DEBTORS			
Other short-term receivables		0	144 250
Receivables from group companies	3	0	3 000 000
Total receivables		0	3 144 250
Cash and cash equivalents		18 883 976	25 238 529
Total current assets		18 883 976	28 382 778
Total assets		121 766 533	139 242 480

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BALANCE SHEET

D44 EIENDOM AS

EQUITY AND LIABILITIES	Note	31.12.2021	31.12.2020
EQUITY			
PAID-IN CAPITAL			
Share capital	5	19 206 880	19 206 880
Share premium reserve	5	12 707 533	22 881 444
Total paid-up equity		31 914 413	42 088 324
RETAINED EARNINGS			
Total equity		31 914 413	42 088 324
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Other non-current liabilities	3, 6	71 250 000	71 250 000
Total non-current liabilities		71 250 000	71 250 000
CURRENT LIABILITIES			
Trade payables		44 645	157 649
Public duties payable		849 931	816 581
Dividends		15 000 000	22 000 000
Liabilities to group companies	3	2 633 659	2 906 990
Other current liabilities		73 885	22 935
Total current liabilities		18 602 120	25 904 156
Total liabilities		89 852 120	97 154 156
Total equity and liabilities		121 766 533	139 242 480

Oslo
The board of D44 Eiendom AS

Håvard Reigstad Skogvoll
chairman of the board



D44 EIENDOM AS

917 263 787

Accounting principles

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

OPERATING REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

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 FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

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.

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.



D44 EIENDOM AS

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

SALARY COSTS

	2021	2020
Board of directors remuneration	25 000	25 000
Employment tax	3 525	2 525
Total	28 525	27 525

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

Note 2 Fixed assets

	Plant and equipment	Fixed technical installations	Land	Total
Acquisition cost 01.01.2021	157 902 499	4 014 757	12 558 165	174 475 422
Addition of plant and equipment purchased	0	55 445		55 445
Disposal of plant and equipment sold	0	0		0
Acquisition cost 31.12.2021	157 902 499	4 070 202	12 558 165	174 530 867
Capitalised borrowing costs	0	0	0	0
Accumulated depreciation	99 648 900	2 587 109	0	102 236 009
Accumulated write-downs	0	0	0	0
Reversed write-downs	0	0	0	0
Book value as at 31.12.2021	58 253 600	1 483 093	12 558 165	72 294 858
The year's depreciation	6 316 104	355 281	0	6 671 385
The year's write-downs	0	0	0	0
The year's reversed write- downs	0	0	0	0
Expected economic life time	25 years, linear	10 years, linear	N/A none	



D44 EIENDOM AS

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Note 3 Inter-company items between companies in the same group

	2021	2020
Receivables		
Loans to companies in the same group	0	0
Customer receivables within the group	0	0
Other short-term receivables within the group	0	3 000 000
Total	0	3 000 000
Liabilities		
Loans from companies in the same group	71 250 000	71 250 000
Debt to suppliers within the group	0	0
Short term liability, allocated to dividend	15 000 000	22 000 000
Other short-term liabilities within the group	2 633 659	2 906 990
Total	88 883 659	96 156 990

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

The Property Dyrskueveien 44 is posted as collateral for the bank loan, amount of NOK 150 000 000,-



D44 EIENDOM AS 917 263 787

Note 4 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	579 405	639 538
Changes in deferred tax assets	1 361 204	1 289 428
Tax expense on ordinary profit/loss	1 940 609	1 928 966
Taxable income:		
Ordinary result before tax	8 820 952	8 767 296
Permanent differences	0	732
Changes in temporary differences	-6 187 293	6 665 832
Provided intra-group contribution	-2 633 659	-2 906 990
Allocation of loss to be brought forward	0	-12 526 869
Taxable income	0	1
Payable tax in the balance:		
Payable tax on this year's result	579 405	639 538
Payable tax on provided Group contribution	-579 405	-639 538
Total payable tax in the balance	0	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2021	2020	Difference
Tangible assets	-139 034 994	-145 222 287	-6 187 293
Total	-139 034 994	-145 222 287	-6 187 293
Basis for deferred tax assets	-139 034 994	-145 222 287	-6 187 293
Deferred tax assets (22 %)	-30 587 699	-31 948 903	-1 361 205



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Note 5 Equity

	Share capital	Share premium	Other equity	Total equity capital
Pr. 31.12.2020	19 206 880	22 881 444	0	42 088 324
Result of the year			6 880 343	6 880 343
Dividend		-10 173 911	-4 826 089	-15 000 000
Group contributions made			-2 054 254	-2 054 254
Pr 31.12.2021	19 206 880	12 707 533	0	31 914 413

Note 6 Long-term liabilities

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

	2021	2020
Other long-term debt	71 250 000	71 250 000
Total	71 250 000	71 250 000

Note 7 Pledges, secured borrowings and guarantees

The parent company CSC D44 Holding AS has used the property Dyrskueveien 44 as collateral for the external mortgage loan Nordea Bank ASA. The mortgage claim amounts to NOK 150 000 000.



Document history

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27.05.2022 20:01

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DOCUMENT ID:
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🕒 Activity log

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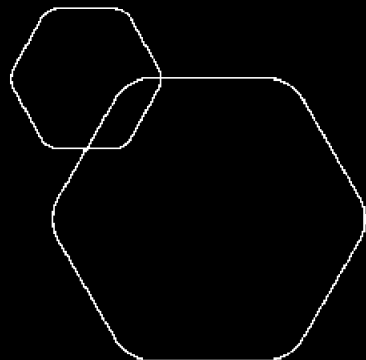
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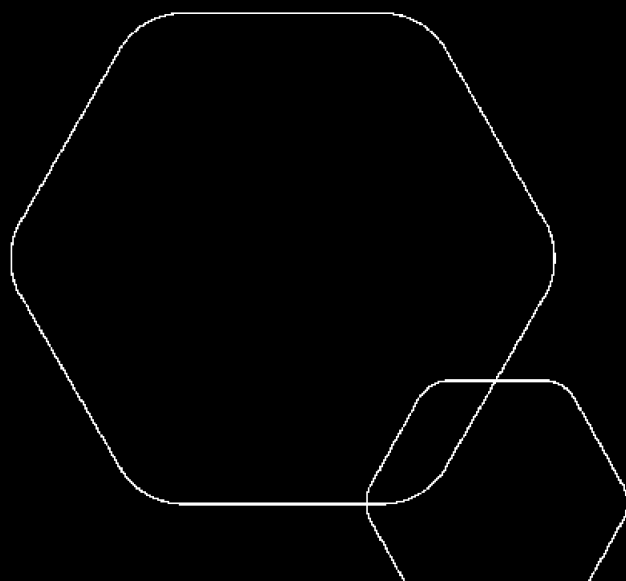
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Annual Report 2021

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Org.no.: 917 263 787



REVENUE STATEMENT

D44 EIENDOM AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2021	2020
Other income		20 551 727	20 405 184
Total income		20 551 727	20 405 184
Employee benefits expense	1	28 525	27 525
Depreciation and amortisation expenses	2	6 671 385	6 665 832
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Total expenses		7 756 889	7 729 464
Operating profit		12 794 838	12 675 720
FINANCIAL INCOME AND EXPENSES			
Other interest income		0	84 318
Other financial income		356	159
Interest expense to group companies	3	3 973 180	3 984 065
Other financial expenses		1 062	8 836
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Income tax expense	4	1 940 609	1 928 966
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Net profit or loss	5	6 880 343	6 838 330
ATTRIBUTABLE TO			
Ordinary dividend	3, 5	15 000 000	22 000 000
Intra-group contribution given	3, 5	2 054 254	2 267 452
Allocated from share premium	5	10 173 911	17 429 122
Total		6 880 343	6 838 330



BALANCE SHEET

D44 EIENDOM AS

ASSETS	Note	31.12.2021	31.12.2020
Fixed assets			
INTANGIBLE ASSETS			
Deferred tax assets	4	30 587 699	31 948 903
Total intangible assets		30 587 699	31 948 903
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	2, 7	72 294 858	78 910 798
Total property, plant and equipment		72 294 858	78 910 798
Total non-current assets		102 882 557	110 859 701
CURRENT ASSETS			
DEBTORS			
Other short-term receivables		0	144 250
Receivables from group companies	3	0	3 000 000
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Cash and cash equivalents		18 883 976	25 238 529
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Total assets		121 766 533	139 242 480



BALANCE SHEET

D44 EIENDOM AS

EQUITY AND LIABILITIES	Note	31.12.2021	31.12.2020
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PAID-IN CAPITAL			
Share capital	5	19 206 880	19 206 880
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Total paid-up equity		31 914 413	42 088 324
RETAINED EARNINGS			
Total equity		31 914 413	42 088 324
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Other non-current liabilities	3, 6	71 250 000	71 250 000
Total non-current liabilities		71 250 000	71 250 000
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Trade payables		44 645	157 649
Public duties payable		849 931	816 581
Dividends		15 000 000	22 000 000
Liabilities to group companies	3	2 633 659	2 906 990
Other current liabilities		73 885	22 935
Total current liabilities		18 602 120	25 904 156
Total liabilities		89 852 120	97 154 156
Total equity and liabilities		121 766 533	139 242 480

Oslo
The board of D44 Eiendom AS

Håvard Reigstad Skogvoll
chairman of the board



D44 EIENDOM AS

917 263 787

Accounting principles

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D44 EIENDOM AS

917 263 787

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

SALARY COSTS

	2021	2020
Board of directors remuneration	25 000	25 000
Employment tax	3 525	2 525
Total	28 525	27 525

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

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	Plant and equipment	Fixed technical installations	Land	Total
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Disposal of plant and equipment sold	0	0		0
Acquisition cost 31.12.2021	157 902 499	4 070 202	12 558 165	174 530 867
Capitalised borrowing costs	0	0	0	0
Accumulated depreciation	99 648 900	2 587 109	0	102 236 009
Accumulated write-downs	0	0	0	0
Reversed write-downs	0	0	0	0
Book value as at 31.12.2021	58 253 600	1 483 093	12 558 165	72 294 858
The year's depreciation	6 316 104	355 281	0	6 671 385
The year's write-downs	0	0	0	0
The year's reversed write-downs	0	0	0	0
Expected economic life time	25 years, linear	10 years, linear	N/A none	



D44 EIENDOM AS

917 263 787

Note 3 Inter-company items between companies in the same group

	2021	2020
Receivables		
Loans to companies in the same group	0	0
Customer receivables within the group	0	0
Other short-term receivables within the group	0	3 000 000
Total	0	3 000 000
Liabilities		
Loans from companies in the same group	71 250 000	71 250 000
Debt to suppliers within the group	0	0
Short term liability, allocated to dividend	15 000 000	22 000 000
Other short-term liabilities within the group	2 633 659	2 906 990
Total	88 883 659	96 156 990

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

The Property Dyrskueveien 44 is posted as collateral for the bank loan, amount of NOK 150 000 000,-



D44 EIENDOM AS 917 263 787

Note 4 Tax

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Tax expense on ordinary profit/loss	1 940 609	1 928 966
Taxable income:		
Ordinary result before tax	8 820 952	8 767 296
Permanent differences	0	732
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Taxable income	0	1
Payable tax in the balance:		
Payable tax on this year's result	579 405	639 538
Payable tax on provided Group contribution	-579 405	-639 538
Total payable tax in the balance	0	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2021	2020	Difference
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Total	-139 034 994	-145 222 287	-6 187 293
Basis for deferred tax assets	-139 034 994	-145 222 287	-6 187 293
Deferred tax assets (22 %)	-30 587 699	-31 948 903	-1 361 205



D44 EIENDOM AS 917 263 787

Note 5 Equity

	Share capital	Share premium	Other equity	Total equity capital
Pr. 31.12.2020	19 206 880	22 881 444	0	42 088 324
Result of the year			6 880 343	6 880 343
Dividend		-10 173 911	-4 826 089	-15 000 000
Group contributions made			-2 054 254	-2 054 254
Pr 31.12.2021	19 206 880	12 707 533	0	31 914 413

Note 6 Long-term liabilities

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

	2021	2020
Other long-term debt	71 250 000	71 250 000
Total	71 250 000	71 250 000

Note 7 Pledges, secured borrowings and guarantees

The parent company CSC D44 Holding AS has used the property Dyrskueveien 44 as collateral for the external mortgage loan Nordea Bank ASA. The mortgage claim amounts to NOK 150 000 000.