



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 756 659
Organisasjonsform: Aksjeselskap
Foretaksnavn: CARUCEL SENTRUM HOLDING AS
Forretningsadresse: Fridtjof Nansens plass 4
0160 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Mørselskap i konsern: Ja
Konsernregnskap lagt ved: Ja

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Carl Eruj Jrefting
Dato for fastsettelse av årsregnskapet: 29.04.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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

Brønnøysundregistrene, 12.08.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	1	473 719	428 293
Sum kostnader		473 719	428 293
Driftsresultat		-473 719	-428 293
Finansinntekter og finanskostnader			
Financial income	2,3	11 038 895	11 834 041
Sum finansinntekter		11 038 895	11 834 041
Financial expense	2,3,4	46 171 415	19 852 949
Sum finanskostnader		46 171 415	19 852 949
Netto finans		-35 132 520	-8 018 908
Ordinært resultat før skattekostnad		-35 606 239	-8 447 201
Income tax expense	5	-2 333 372	-1 858 384
Ordinært resultat etter skattekostnad		-33 272 867	-6 588 817
Årsresultat		-33 272 867	-6 588 817
Overføringer og disponeringer			
Udekket tap		-33 272 867	-6 588 817
Sum overføringer og disponeringer	6	-33 272 867	-6 588 817



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	8 717 357	6 383 958
Sum immaterielle eiendeler		8 717 357	6 383 958
Finansielle anleggsmidler			
Investering i datterselskap	4	313 655 062	338 655 062
Lån til foretak i samme konsern	3	55 688 132	41 720 343
Other receivables		4 891 131	8 804 035
Sum finansielle anleggsmidler		374 234 325	389 179 440
Sum anleggsmidler		382 951 682	395 563 398
Omløpsmidler			
Varer			
Fordringer			
Othercurrent receivables		29 885	28 115
Konsernfordringer	3	8 478 249	10 595 554
Sum fordringer		8 508 134	10 623 669
Bankinnskudd, kontanter og lignende			
Cash and Cash equivalents		131 518	10 067 974
Sum bankinnskudd, kontanter og lignende		131 518	10 067 974
Sum omløpsmidler		8 639 652	20 691 643
SUM EIENDELER		391 591 334	416 255 041
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share Capital	6,7	1 000 000	800 000



Balanse

Beløp i: NOK	Note	2023	2022
Overkurs	6	20 800 000	
Annen innskutt egenkapital	6		10 000 000
Sum innskutt egenkapital		21 800 000	10 800 000
Opptjent egenkapital			
Udekket tap	6	60 317 835	27 044 968
Sum opptjent egenkapital		-60 317 835	-27 044 968
Sum egenkapital		-38 517 835	-16 244 968
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Obligasjonslån	4	423 000 000	423 000 000
Sum annen langsiktig gjeld		423 000 000	423 000 000
Sum langsiktig gjeld		423 000 000	423 000 000
Kortsiktig gjeld			
Leverandørgjeld		23 953	
Kortsiktig konserngjeld	3	3 184 216	5 523 404
Other current liabilities		3 901 000	3 976 632
Sum kortsiktig gjeld		7 109 169	9 500 036
Sum gjeld		430 109 169	432 500 036
SUM EGENKAPITAL OG GJELD		391 591 334	416 255 068



Konsernets resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Leieinntekter	1	26 037 870	21 476 809
Salgsinntekter		54 990	
Annen driftsinntekt		53 088	-6 056
Sum inntekter		26 145 948	21 470 753
Kostnader			
Avskrivning av driftsmidler og immaterielle eiendeler	2	6 037 812	5 161 505
Nedskrivning av varige driftsmidler og immaterielle eiendeler		42 000 000	
Annen driftskostnad	2,3	11 111 114	7 033 191
Sum kostnader		59 148 926	12 194 696
Driftsresultat		-33 002 978	9 276 057
Finansinntekter og finanskostnader			
Annen renteinntekt	4,5	473 081	252 267
Annen finansinntekt	4,5	267	2 779
Sum finansinntekter		473 348	255 046
Annen rentekostnad	4,5	16 873 000	19 563 904
Annen finanskostnad	4,6	4 057 427	136 841
Sum finanskostnader		20 930 427	19 700 745
Netto finans		-20 457 079	-19 445 699
Ordinært resultat før skattekostnad		-53 460 057	-10 169 642
Skattekostnad på ordinært resultat	6	-11 690 114	-2 144 641
Ordinært resultat etter skattekostnad		-41 769 943	-8 025 001
Årsresultat		-41 769 943	-8 025 001
Overføringer og disponeringer			
Overføringer fra annen egenkapital	7	-41 769 943	-8 025 001
Sum overføringer og disponeringer		-41 769 943	-8 025 001



Konsernets balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Goodwill	2	17 969 852	18 355 555
Sum immaterielle eiendeler		17 969 852	18 355 555
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	2,8	379 471 182	410 725 482
Sum varige driftsmidler		379 471 182	410 725 482
Finansielle anleggsmidler			
Andre langsiktige fordringer	10	4 891 131	8 804 035
Sum finansielle anleggsmidler		4 891 131	8 804 035
Sum anleggsmidler		402 332 165	437 885 072
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	8	824 824	306 559
Andre kortsiktige fordringer		2 181 525	2 174 313
Sum fordringer		3 006 349	2 480 872
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l		12 198 520	20 476 964
Sum bankinnskudd, kontanter og lignende		12 198 520	20 476 964
Sum omløpsmidler		15 204 869	22 957 836
SUM EIENDELER		417 537 034	460 842 908

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Konsernets balanse

Beløp i: NOK	Note	2023	2022
Innskutt egenkapital			
Aksjekapital	7,11	1 000 000	80 000
Sum innskutt egenkapital		1 000 000	80 000
Opptjent egenkapital			
Annen egenkapital	7,13,1 4	-53 150 616	-22 180 669
Sum opptjent egenkapital		-53 150 616	-22 180 669
Sum egenkapital		-52 150 616	-22 100 669
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6	38 384 216	50 074 329
Sum avsetninger for forpliktelser		38 384 216	50 074 329
Annen langsiktig gjeld			
Obligasjonslån	8,12	423 000 000	423 000 000
Sum annen langsiktig gjeld		423 000 000	423 000 000
Sum langsiktig gjeld		461 384 216	473 074 329
Kortsiktig gjeld			
Leverandørgjeld		1 430 324	793 064
Skyldig offentlige avgifter		432 917	-517 999
Kortsiktig konserngjeld	5	1	
Annen kortsiktige gjeld		6 440 192	8 874 186
Sum kortsiktig gjeld		8 303 434	9 149 251
Sum gjeld		469 687 650	482 223 580
SUM EGENKAPITAL OG GJELD		417 537 034	460 122 911



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 498532

Enheten

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Organisasjonsform: Aksjeselskap
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Forretningsadresse: Fridtjof Nansens plass 4
0160 OSLO

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler
Benyttet ved utarbeidelsen av
årsregnskapet til konsernet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Carl Eruj Jrefting
Dato for fastsettelse av årsregnskapet: 29.04.2024

Revisjon

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

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 22.06.2024

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: 924 756 659
CARUCEL SENTRUM HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
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Sum finansinntekter		11 038 895	11 834 041
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Sum finanskostnader		46 171 415	19 852 949
Netto finans		-35 132 520	-8 018 908
Ordinært resultat før skattekostnad		-35 606 239	-8 447 201
Income tax expense	5	-2 333 372	-1 858 384
Ordinært resultat etter skattekostnad		-33 272 867	-6 588 817
Årsresultat		-33 272 867	-6 588 817
Overføringer og disponeringer			
Udekket tap		-33 272 867	-6 588 817
Sum overføringer og disponeringer	6	-33 272 867	-6 588 817



Organisasjonsnr: 924 756 659
CARUCEL SENTRUM HOLDING AS

BALANSE

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Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	8 717 357	6 383 958
Sum immaterielle eiendeler		8 717 357	6 383 958
Finansielle anleggsmidler			
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Other receivables		4 891 131	8 804 035
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Varer			
Fordringer			
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BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share Capital	6,7	1 000 000	800 000
Overkurs	6	20 800 000	
Annen innskutt egenkapital	6		10 000 000
Sum innskutt egenkapital		21 800 000	10 800 000
Opptjent egenkapital			
Udekket tap	6	60 317 835	27 044 968
Sum opptjent egenkapital		-60 317 835	-27 044 968



Sum egenkapital		-38 517 835	-16 244 968
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Obligasjonslån	4	423 000 000	423 000 000
Sum annen langsiktig gjeld		423 000 000	423 000 000
Sum langsiktig gjeld		423 000 000	423 000 000
Kortsiktig gjeld			
Leverandørgjeld		23 953	
Kortsiktig konserngjeld	3	3 184 216	5 523 404
Other current liabilities		3 901 000	3 976 632
Sum kortsiktig gjeld		7 109 169	9 500 036
Sum gjeld		430 109 169	432 500 036
SUM EGENKAPITAL OG GJELD		391 591 334	416 255 068



Organisasjonsnr: 924 756 659
CARUCEL SENTRUM HOLDING AS

KONSERNRESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Leieinntekter	1	26 037 870	21 476 809
Salgsinntekter		54 990	
Annen driftsinntekt		53 088	-6 056
Sum inntekter		26 145 948	21 470 753
Kostnader			
Avskrivning av driftsmidler og immaterielle eiendeler	2	6 037 812	5 161 505
Nedskrivning av varige driftsmidler og immaterielle eiendeler		42 000 000	
Annen driftskostnad	2,3	11 111 114	7 033 191
Sum kostnader		59 148 926	12 194 696
Driftsresultat		-33 002 978	9 276 057
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Annen renteinntekt	4,5	473 081	252 267
Annen finansinntekt	4,5	267	2 779
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Annen rentekostnad	4,5	16 873 000	19 563 904
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Sum finanskostnader		20 930 427	19 700 745
Netto finans		-20 457 079	-19 445 699
Ordinært resultat før skattekostnad			
Skattekostnad på ordinært resultat	6	-11 690 114	-2 144 641
Ordinært resultat etter skattekostnad		-41 769 943	-8 025 001
Årsresultat		-41 769 943	-8 025 001
Overføringer og disponeringer			
Overføringer fra annen egenkapital	7	-41 769 943	-8 025 001
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Organisasjonsnr: 924 756 659
CARUCEL SENTRUM HOLDING AS

KONSERNBALANSE

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BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Goodwill	2	17 969 852	18 355 555
Sum immaterielle eiendeler		17 969 852	18 355 555
Varige driftsmidler			
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Sum varige driftsmidler		379 471 182	410 725 482
Finansielle anleggsmidler			
Andre langsiktige fordringer	10	4 891 131	8 804 035
Sum finansielle anleggsmidler		4 891 131	8 804 035
Sum anleggsmidler		402 332 165	437 885 072
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	8	824 824	306 559
Andre kortsiktige fordringer		2 181 525	2 174 313
Sum fordringer		3 006 349	2 480 872
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l		12 198 520	20 476 964
Sum bankinnskudd, kontanter og lignende		12 198 520	20 476 964
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BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	7,11	1 000 000	80 000
Sum innskutt egenkapital		1 000 000	80 000
Opptjent egenkapital			
Annen egenkapital	7,13,14	-53 150 616	-22 180 669



Sum opptjent egenkapital		-53 150 616	-22 180 669
Sum egenkapital		-52 150 616	-22 100 669
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6	38 384 216	50 074 329
Sum avsetninger for forpliktelses		38 384 216	50 074 329
Annen langsiktig gjeld			
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Kortsiktig gjeld			
Leverandørgjeld		1 430 324	793 064
Skyldig offentlige avgifter		432 917	-517 999
Kortsiktig konserngjeld	5	1	
Annen kortsiktige gjeld		6 440 192	8 874 186
Sum kortsiktig gjeld		8 303 434	9 149 251
Sum gjeld		469 687 650	482 223 580
SUM EGENKAPITAL OG GJELD		417 537 034	460 122 911



Organisasjonsnr: 924 756 659
CARUCEL SENTRUM HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Organisasjonsnr: 924 756 659
CARUCEL SENTRUM HOLDING AS

NOTEOPPLYSNINGER - KONSERN

- alle poster oppgitt i hele tall



BDO AS
Munkedamsveien 45
Postboks 1704 Vika
0121 Oslo

Independent Auditor's Report

To the General meeting of Carucel Sentrum Holding AS

Opinion

We have audited the financial statements of Carucel Sentrum Holding AS.

The financial statements comprise:

- The financial statements of the parent Company, which comprise the balance sheet as at 31 December 2023, the income statement and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and
- The financial statements of the Group, which comprise the balance sheet as at 31 December 2023, the income statement and cash flows 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.
- The accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.
- The accompanying financial statements give a true and fair view of the financial position of the Group as at 31 December 2023, and its financial performance and its cash flows 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 and the Group as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Board of Directors (management) is responsible for the other information. The other information comprises the Board of Directors' report. Our opinion on the financial statements does not cover the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with



the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on the Board of Directors' report

Based on our knowledge obtained in the audit, in our opinion the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable legal requirements.

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 and Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

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

BDO AS

Eivin A. Redbo
State Authorised Public Accountant
(This document is signed electronically)



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Redbo, Eivin Aleksander

Partner

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IP: 188.95.xxx.xxx

2024-04-29 16:31:06 UTC



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Carucel Sentrum Holding AS
Consolidated Financial Statements 2023
(all amounts in NOK thousand)



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The consolidated financial statement for Carucel Sentrum Holding AS consists of the following parts:

- * *Annual Report 2023*
- * *Income Statement*
- * *Balance Sheet*
- * *Cash Flow Statement*
- * *Notes*

CARUCEL



The Board of Directors' Report 2023 – Carucel Sentrum Holding AS

Operations and locations

Carucel Sentrum Holding AS ("the Company") is a holding company focused on real estate. Through its wholly-owned subsidiaries (collectively with the Company, the "Group"), the company owns a mix of residential and commercial properties centrally located in Oslo: Thereses Gate 51, Frognerveien 2, Frognerveien 9, and Vibes Gate 8. Carucel Living AS is the sole shareholder of the Company and the groups properties is managed by Carucel Management AS.

In addition to Carucel Sentrum Holding AS, the Group comprises the following subsidiaries:

- Theresesgate 51 AS
- Listia Eiendom AS
- Frognerveien 9b og c AS
- Vibes Gate 8 AS

The Company's operations are carried out in Oslo, and its headquarters are located in Oslo.

Financial Performance

The Group's revenue increased from 21.4 NOKm last year to 26 NOKm in 2023. The increase is attributed to the opening of Libertine and Kôd, both of which introduced higher rental rates compared to the previous tenants.

The Group's total operating expenses amounted to 11.1 NOKm, representing an increase compared to the 7 NOKm reported in 2022. This rise is primarily attributed to bad debt, capital expenditures classified as maintenance for accounting purposes, and the owner's share of common costs during periods of vacancy while refurbishing Frognerveien 2 and 9.

By year end 2023, the Group has decided, in accordance with external valuation reports, to make significant impairments to the book values of Frognerveien 9. The total depreciation in 2023 amounted to 48 NOKm, with impairment accounting for 42 NOKm.

The Group recorded a loss of NOK 41.7m in 2023, compared to a loss of NOK 8.0m in 2022.

The Group's total cash flow from operating activities amounted to a negative 2.8 NOKm, whereas the operating profit for the Group was a negative 33 NOKm. The difference is mainly explained by ordinary depreciation, net financial items, and timing differences in working capital. In 2023, the Group's total investments amounted to 16.4 NOKm, primarily related to improvements in Frognerveien 2 and 9. The net cash flow from financing activities was 11 NOKm, resulting from a share issue aimed at providing liquidity to the Group for the planned investments.

The Group's liquidity reserves were 12.2 NOKm as of December 31, 2023 and will receive additional liquidity if necessary. The Group's financial position is robust, and as of December 31, 2023, it has sufficient liquid assets to repay its short-term debt obligations.

Total capital at the end of the year was 417.5 NOKm, compared to 461.6 NOKm the previous year. The Group was established in 2020 without any change of control, requiring the transaction to be recorded at historical cost in accordance with the NGAAP accounting principle. Consequently, the Group was established with negative equity book value. The equity ratio as of December 31, 2023 was negative 12.6%, compared to negative 4.6% as of December 31, 2022.

The parent company, Carucel Sentrum Holding AS had an operating loss of 0.5 NOKm and profit for the year of 33.3 NOKm in 2023.



Future Development

The municipality has approved the commencement of property development, encompassing approximately 100 square meters of backyard area at Frognerveien 9. The Group has secured a contract with a suitable tenant for this space and is collaborating with them to develop the area. Groundwork for the property development began in the first quarter of 2024.

Financial Risk

Overview of objectives and strategy

The Group's activities entail financial risk mainly related to interest rates, credit, and liquidity. The Group manages the risk with the objective of ensuring the most predictable cash flows and ensuring sufficient liquidity to meet natural fluctuations in working capital requirements. Carucel AS, the ultimate parent company, has taken out a directors' and officers' liability insurance. The insurance covers members of the Board of Directors and senior executives with a broad coverage area and with an insurance amount that, in the Board's opinion, is sufficient to cover the Group's exposure.

Foreign exchange risk

The Group's revenues are in Norwegian kroner, mitigating any direct risk associated with currency fluctuations.

Credit risk

The group has stable operations with minor fluctuations in working capital. The risk of counterparties being unable to fulfill their obligations is considered moderate, as there have been historically few losses on receivables. The risk is sought to be mitigated by requiring deposits or bank guarantees from tenants, having good credit policies, and closely monitoring outstanding account receivables.

Interest rate risk

As of December 31, 2023, the group's external debt totaled NOK 423 million. The debt is based on fixed interest rate. This means that the group is not exposed to short-term risk associated with fluctuations in the interest rate market.

Going concern

Pursuant to the requirements of the Norwegian Accounting Act, the board confirms that the going concern assumption is realistic. The financial statements for 2023 have been prepared on that basis.

Equality and discrimination

There are no employees in the group. The company has a sole board member who is male, and for practical reasons, this will continue.

External Environment

The industry of the company is not considered to cause significant pollution or emissions that may harm the environment, and it is not regulated by licenses or other requirements. However, the company will continue to work towards reducing energy consumption and pollution from its properties and places a strong emphasis on creating value in a conscious and sustainable manner.

Enterprise Transparency

As per the new Transparency Act in Norway that focuses on promoting fundamental human rights and fair working conditions, the board is mandated to conduct and disclose a "human rights due diligence" report. This report involves evaluating potential risks that may have adverse impacts on human rights and decent working conditions within the supply chain. The board's official statement is available on the company's website, www.Carucel.no.

Oslo, 29.04.2024

Carl Erik Krefting

Chairman of the board (electronically signed)



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Parent		INCOME STATEMENT			Group	
2023	2022		Note	2023	2022	
		Operating income				
0	0	Rental income	1	26 038	21 477	
0	0	Sales revenue		55	0	
0	0	Other operating income		53	0	
0	0	Total operating income		26 146	21 477	
		Operating expenses				
0	0	Depreciation and amortisation	2	48 038	5 162	
474	428	Other operating expenses	2,3	11 111	7 039	
474	428	Total operating expenses		59 149	12 201	
(474)	(428)	Operating profit		(33 003)	9 276	
		Financial income and expenses				
11 039	11 834	Financial income	4, 5	473	255	
46 171	19 853	Financial expenses	4, 5	20 930	19 701	
(35 133)	(8 019)	Net financial items		(20 457)	(19 446)	
(35 606)	(8 447)	Profit before tax		(53 460)	(10 170)	
(2 333)	(1 858)	Tax expense	6	(11 690)	(2 145)	
(33 273)	(6 589)	Profit for the year		(41 770)	(8 025)	
		Disposition				
(33 273)	(6 589)	Other equity	7	(41 770)	(8 025)	
(33 273)	(6 589)	Total disposition		(41 770)	(8 025)	

CARUCEL



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Parent		BALANCE SHEET			Group	
2023	2022		Note	2023	2022	
ASSETS						
Fixed assets						
Intangible assets						
0	0	Goodwill (technical goodwill related to deferred tax)	2	17 970	18 356	
8 717	6 384	Deferred tax benefits	6	0	0	
8 717	6 384	Total intangible assets		17 970	18 356	
Tangible assets						
0	0	Property, plant and equipment	2,8	379 471	410 725	
0	0	Total tangible assets		379 471	410 725	
Financial fixed assets						
313 655	338 655	Investments in subsidiaries	9	0	0	
55 688	41 720	Loan to group companies	5	0	0	
4 891	8 804	Other long-term receivables	10	4 891	8 804	
374 234	389 179	Total financial fixed assets		4 891	8 804	
382 952	395 563	Total fixed assets		402 332	437 885	
Current assets						
Receivables						
0	0	Accounts receivables	8	825	307	
30	36	Other short-term receivables		2 182	2 956	
8 478	10 588	Receivables from group companies	5	0	0	
8 508	10 624	Total receivables		3 006	3 263	
132	10 068	Cash and cash equivalents		12 199	20 477	
8 640	20 692	Total current assets		15 205	23 740	
391 591	416 255	TOTAL ASSETS		417 537	461 625	

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Carucel Sentrum Holding AS
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Consolidated Financial Statements 2023
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Parent		BALANCE SHEET		Group	
2023	2022		Note	2023	2022
EQUITY AND LIABILITIES					
Equity					
Paid-in equity					
1 000	800	Share capital	7, 11	1 000	800
0	10 000	Unregistered share capital increase	7, 11	0	10 000
1 000	10 800	Total paid-up equity		1 000	10 800
Other equity					
(39 518)	(27 045)	Other equity	7, 13, 14	(53 151)	(32 181)
(39 518)	(27 045)	Total other equity		(53 151)	(32 181)
(38 518)	(16 245)	Total equity		(52 151)	(21 381)
Liabilities					
Provisions for liabilities					
0	0	Deferred tax	6	38 384	50 074
0	0	Total provisions		38 384	50 074
Other long-term liabilities					
423 000	423 000	Bond loans	8, 12	423 000	423 000
3 184	0	Liabilities to group companies		0	0
426 184	423 000	Total of other long-term liabilities		423 000	423 000
Current liabilities					
24	0	Accounts payable		1 430	793
0	0	Public duties payable		433	264
0	5 523	Debt to group companies	5	0	0
3 901	3 977	Other current debt		6 440	8 874
3 925	9 500	Total current liabilities		8 303	9 931
430 109	432 500	Total liabilities		469 688	483 005
391 591	416 255	TOTAL EQUITY AND LIABILITIES		417 537	461 625

Oslo, 29.04.2024
Carl Erik Krefting
Chairman of the Board

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Parent		CASH FLOW STATEMENT		Group	
2023	2022		Note	2023	2022
Cash flow from operating activities					
(35 606)	(8 447)	Profit before tax		(53 460)	(10 170)
0	0	Corporate tax paid		0	0
0	0	Loss (gain) on sale of fixed assets or shares		0	0
0	0	Income from associated companies		0	0
25 000	0	Depreciation and amortisation	2	48 038	5 162
0	0	Change in accounts receivables		(518)	841
24	(67)	Change in accounts payable		637	(352)
(69)	(17)	Change in other short-term items		2 423	1 467
(10 652)	(8 531)	Net cash flow from operating activities		(2 881)	(3 053)
Cash flow from investing activities					
0	0	Proceeds from sale of fixed assets	2	0	0
0	0	Payments for buying fixed assets	2	(16 398)	(36 546)
0	0	Proceeds from sale of shares in other companies		0	0
0	0	Payments from buying shares in other companies		0	0
0	0	Net proceeds from financial portfolio		0	0
3 913	(1 586)	Net proceeds from changes in long-term receivables		0	0
0	0	Payments on acquisitions of new group companies		0	0
3 913	(1 586)	Net cash flow from investing activities		(16 398)	(36 546)
Cash flow from financing activities					
0	0	Net proceeds from changes in other long-term debt		0	0
(14 198)	(30 202)	Net proceeds from changes in group company loans		0	0
0	0	Proceeds from share contributions		0	0
0	0	Payments related to facilitation of changes in bond loans and other financing		0	(1 586)
11 000	50 000	Payments from capital increase	7	11 000	50 000
(3 198)	19 798	Net cash flow from financing activities		11 000	48 414
(9 936)	9 680	Net change in liquidity reserve through the year		(8 278)	8 816
10 068	388	Liquidity reserve 1.1		20 477	11 661
132	10 068	Liquidity reserve 31.12		12 198	20 477

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ACCOUNTING PRINCIPLES

The consolidated financial statements consist of income statement, balance sheet, cash flow statement and notes to the financial statements. The consolidated financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles. There is no uncertainty regarding continued operations. The accounts have been prepared on the going concern assumption.

Basis for consolidation

The Group's consolidated financial statements comprise Carucel Sentrum Holding AS and companies in which Carucel Sentrum Holding AS has a controlling interest. A controlling interest is normally obtained when the Group owns more than 50% of the shares in the company and can exercise control over the company. Minority interests are included in the Group's equity. Transactions between group companies have been eliminated in the consolidated financial statement. The consolidated financial statement has been prepared in accordance with the same accounting principles for both parent and subsidiary.

The purchase method is applied when accounting for business combinations. Companies which have been bought or sold during the year are included in the consolidated financial statements from the date when control is achieved and until the date when control ceases.

A joint venture is a business entity created by two or more parties in a cooperative agreement for joint control over business activities. Joint control exists only when strategic, financial and operational decisions regarding the business require unanimity between the participants. The consolidated financial statements include the Group's share of the profits/losses from joint ventures, accounted for using the gross method of accounting, from the date when a joint venture is established. The gross method of accounting includes the Group's pro-rata share of the joint venture's consolidated financial statements on a line-by-line basis in the financial statements.

When the Group's share of a loss exceeds the Group's investment in an associate, the amount carried in the Group's balance sheet is reduced to zero and further losses are not recognised unless the Group has an obligation to cover any such loss.

Classification and assessment of balance sheet items:

Assets intended for long-term ownership have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and receivables are, however, not classified as short-term liabilities and current assets.

Tangible fixed assets are capitalized and depreciated linearly down to the residual value over the expected useful economic life of the assets. When the depreciation plan is changed, the effect is distributed over the remaining depreciation period. Maintenance of operating equipment is expensed on an ongoing basis. Upgrades or improvements are added to the acquisition cost of the asset and depreciated in line with the asset. The difference between maintenance and upgrade / improvement is assessed based on the condition of the asset when purchased. Plots and land are not depreciated. Costs related to leases of fixed assets are expensed over the lease period. Prepayments are reflected in the balance sheet as a prepaid expense and are distributed over the rental period.

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ACCOUNTING PRINCIPLES

Revenue recognition

Revenues from the sale of goods are recognised in the income statement once delivery has taken place and most of the risk and return has been transferred. Gains from the realization of real estate and other fixed assets are recognised as other operating income.

Rental income is recognised at the fair value of the consideration, net after deduction of VAT, discounts and other reductions. Rental income is recognized as income on a straight-line basis over the rental period. Rental discounts are accrued over the rental period so that the income is recognized on a straight-line basis. The recognized rental income is presented as an other short-term receivable in the balance sheet. Gains from the realization of real estate and other fixed assets are recognised as other operating income.

Income Tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22% percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

Inventories

Inventories are recognised at the lowest of cost and net selling price. The net selling price is the estimated selling price in the case of ordinary operations minus the estimated completion, marketing and distribution costs. The cost is arrived at using the FIFO method and includes the costs incurred in acquiring the goods and the costs of bringing the goods to their current state and location.

Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

Short term investments

Short term investments (stocks and shares seen as current assets) are valued at fair value. Dividends and other distributions are recognized as other financial income.

Use of estimates

The management has used estimates and assumptions that have affected assets, liabilities, incomes, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term, highly liquid investments with maturities of three months or less.

Comparative Information

In the event of a change in the classification of accounting items, the comparative figures have been restated accordingly. Comparable amounts for the consolidated income statement and the balance sheet have been prepared (best estimate) in accordance with the Accounting Act. The cash flow and some of the notes to the financial statement do not have comparable amounts, as such information is not sufficiently reliable.

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ACCOUNTING PRINCIPLES

Treatment of costs directly related to long-term debt

Costs that are directly attributable to the establishment of the bond loan are accrued on a straight-line basis over the term of the loan. The deferred expense recognition is presented as other long term receivables in the balance sheet.

Pensions

For pension schemes where an agreed subsidy is paid by the employer and where the pension funds are managed separately

Intangible assets

Intangible assets are capitalized when it is both expected to provide future income and where acquisition cost can be measured reliably. Depreciation is calculated on a straight-line basis over the assets' expected economic life.

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Note 1 - SEGMENT INFORMATION

The Group has operations only in Norway.

Note 2 - FIXED ASSETS

	Land/ Buildings	Goodwill*	2023
Acquisition cost 01.01.	453 441	19 834	473 275
Additions	16 398	0	16 398
Additions by acquisitions	0	0	0
Disposals	0	0	0
Acquisition costs 31.12	469 839	19 834	489 673
Acc. depreciation/impairment 31.12	90 367	1 865	92 232
Book value 31.12	379 471	17 970	397 441
Depreciation and impairment	(47 652)	(386)	(48 038)
Economic lifetime	0-100 år	50-100 år	
Depreciation plan	Lineær	Lineær	

* Technical goodwill is related to deferred tax liabilities on fixed assets and is depreciated with the same depreciation plan as the underlying asset.

Note 3 - PAYROLL, NO EMPLOYEES

No remuneration has been paid to senior executives or members of the board in 2023

No loans/sureties has been granted to the general manager, the chairman of the board or other related parties.

Note 4 - FINANCIAL ITEMS

Parent			Group	
2023	2022		2023	2022
109	87	Interest income	473	252
0	0	Other financial income	0	3
109	87	Total financial income	473	255
16 873	16 920	Interest expenses	16 873	16 920
29 057	2 781	Other financial expenses	4 057	2 781
45 930	19 701	Total financial expenses	20 930	19 701
0	0	Share of profit from associated companies	0	0
8 463	10 580	Income from subsidiaries	0	0
2 227	1 015	Net interests from group companies	0	0
(35 133)	(8 019)	Total net financial items	(20 457)	(19 446)

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Note 5 - RELATED PARTIES

Parent			Group	
2023	2022	Balances with group companies and related parties	2023	2022
Receivables				
55 688	41 720	Long-term receivables on group companies and related parties	0	0
8 478	10 588	Short-term receivables on group companies and related parties	0	0
64 166	52 308	Total receivables	0	0
Liabilities				
3 184	0	Long-term liabilities to group companies and related parties	0	0
0	5 523	Short-term liabilities to group companies and related parties	0	0
3 184	5 523	Total liabilities	0	0
60 982	46 785	Total net balances with group companies and related parties	0	0

All transactions between group companies takes place on normal commercial terms.

The Group's transactions with related parties:

2023	2022		2023	2022
0	0	Management fee	1 031	800
0	0	Rental fee	0	220
8	8	Account payable	366	56

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Note 6 - TAX

Parent			Group	
2023	2022		2023	2022
Income tax payable is calculated as follows:				
0	0	Tax payable	0	0
(2 333)	(1 858)	Changes in deferred tax	(11 690)	(2 145)
(2 333)	(1 858)	Income tax expense	(11 690)	(2 145)
Taxable income:				
(35 606)	(8 447)	Profit before tax	(53 460)	(10 170)
25 000	0	Permanent differences	308	421
3 913	(1 594)	Change in temporary differences	48 388	(9 687)
0	0	Change in loss carry-forwards	0	9 688
0	0	Group Contribution	0	0
(6 693)	(10 041)	Taxable income:	(4 764)	(9 748)
From nominal to actual tax rate:				
(35 606)	(8 447)	Profit before tax	(53 460)	(10 170)
(7 833)	(1 858)	Expected tax expense at nominal tax rate (22 %)	(11 761)	(2 237)
Tax-effect on the following items:				
5 500	0	Costs without deduction/income without tax liability	71	93
0	0	Other items	0	(0)
(2 333)	(1 858)	Tax expense	(11 690)	(2 145)
7 %	22 %	Effective tax rate	22 %	21 %
Specification of the tax effect of temporary differences and losses carried forward:				
2023	2022	Tax liability (-benefit)	2023	2022
0	0	Fixed assets	47 094	56 784
0	0	Current assets	0	0
0	2	Receivables	226	(73)
0	0	Profit- and loss accounts	0	0
0	0	Payables	0	0
(9 793)	(8 323)	Accumulated loss to be brought forward	(9 793)	(8 745)
1 076	1 937	Other temporary differences	1 004	2 258
0	0	Not included in the calculation of deferred tax	(147)	(150)
(8 717)	(6 384)	Deferred tax	38 384	50 074
Tax payable in the balance:				
0	0	Tax payable on this year's profit	0	0
0	0	Total tax payable in the balance	0	0

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Note 7 - EQUITY

Group

Equity:	Share capital	Unregistered share capital increase	Other equity	Total
Equity 01.01	800	10 000	(32 181)	(21 381)
<i>This years change in equity:</i>				
Profit for the year	0	0	(41 770)	(41 770)
Capital Increase	200	(10 000)	20 800	11 000
Equity 31.12	1 000	0	(53 151)	(52 151)

The fair values of the properties exceeds the book value. Consequently, the financial statements have been formulated based on the assumption of the entity's continued operation.

Parent

Equity:	Share capital	Unregistered share capital increase	Other equity	Total
Equity 01.01	800	10 000	(27 045)	(16 245)
<i>This years change in equity:</i>				
Profit for the year	0	0	(33 273)	(33 273)
Capital Increase	200	(10 000)	20 800	11 000
Equity 31.12	1 000	0	(39 518)	(38 518)

There are added value to the properties in the subsidiaries of Carucel Sentrum Holding AS. Hence the accounts have been prepared on the assumption of going concern.

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Note 8 - INTEREST-BEARING DEBT AND SECURED DEBT

Parent			Group	
2023	2022		2023	2022
423 000	423 000	Secured debt	423 000	423 000
423 000	423 000	Total	423 000	423 000

Parent			Group	
2023	2022	Pledged assets and book value:	2023	2022
0	0	Property, plant and equipment	379 471	410 725
0	0	Account receivables	825	307
313 655	338 655	Investments in subsidiaries	0	0
313 655	338 655	Total	380 296	411 032

Covenants in the group:

- Loan to value
- Requirements of minimum liquidity

Note 9 - SHARES IN SUBSIDIARIES

Group companies

Company	Business office	Shareholding/ voting rights
Listia Eiendom AS	Oslo	100 %
Thereses Gate 51 AS	Oslo	100 %
Frognerveien 9B og C AS	Oslo	100 %
Vibes Gate 8 AS	Oslo	100 %

Note 10 - RECEIVABLES

Receivables due more than one year after the end of fiscal year:

The group have receivables due by more than 1 year per 31.12.2023 of NOKt 4 891

Note 11 - SHARE CAPITAL AND SHAREHOLDER INFORMATION

Share capital Carucel Sentrum Holding AS consists of (in NOK):

	Face value	No of shares	Book value
Ordinary shares	10	100 000	1 000 000
Total		100 000	1 000 000

The company has the following shareholders

Name	Ordinary shares	Ownership	Voting rights
Carucel Living AS	100 000	100,00 %	100,00 %
Total	100 000	100,00 %	100,00 %

The consolidated financial statement can be obtained at Fridtjof Nansens Plass 4, 0160 Oslo

CARUCEL



Carucel Sentrum Holding AS
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(all amounts in NOK thousand)

Note 12 - OTHER LONG-TERM LIABILITIES

Debt due in more than five years per 31. December 2023:

The group has NOKm 0 debt due in more than five years per 31. December 2023

Note 13 - SIGNIFICANT TRANSACTIONS IN THE FINANCIAL YEAR

There are no significant transactions throughout the financial year.

Note 14 - SUBSEQUENT EVENTS

There are no material subsequent events after 31.12.

CARUCEL



Carucel Sentrum Holding A...nancial Statement 2023

Name Date
Krefting, Carl Erik 2024-04-29

Identification

 bankID Krefting, Carl Erik



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Skatteetaten

Vår dato 02.02.2024	Din/Deres dato 15.01.2024	Saksbehandler Lars Waalorp
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CARUCEL AS
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Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 15. januar 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for selskaper oppgitt i vedlegget til dette vedtaket.

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

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

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

Bakgrunn

Selskapene inngår i et konsern hvor det er både norske og utenlandske eiere. Selskapene er enten holdingselskaper eller driver virksomhet innen kjøp og utleie av eiendommer. Konsernet har flere obligasjoner, hvorav én er listet på børs i Tyskland. All rapportering og kommunikasjon tilknyttet konsernet og underkonsern foregår derfor på engelsk. Flere av styremedlemmene i selskapene er utenlandske.

Skattekontorets vurdering

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

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



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene inngår i et konsern som har både norske og utenlandske eiere. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Vedlegg - Oversikt over selskaper som omfattes av vedtaket

Selskap	Org.nr.
AS Bogstadveien 34	933 071 456
B6A Bispekaia Fbk AS	928 125 203
Barcode104 AS	928 124 835
Barcode113 AS	928 124 754
Barcode116 AS	828 124 692
Barcode122 AS	928 124 738
Barcode124 AS	828 124 722
Barcode132 AS	928 125 343
Barcode135 AS	928 125 238
Barcode Portfolio AS	920 035 221
Bispevika Portfolio AS	820 035 232
Bjørnstjerne Bjørnsons Gate 118-124 AS	923 227 954
Bogstadveien 30 Eiendom AS	990 554 323
Bogstadveien 58 AS	990 554 366
Bogstadveien Invest AS	918 192 271
Borettslaget Deichmannsgate 6	912 331 407
Bygdøy Allé 9 AS	925 322 857
Carucel AS	925 311 464
Carucel Eiendom AS	921 428 464
Carucel Finance AS	925 311 480
Carucel Front Holding AS	925 193 712
Carucel Helse AS	928 980 170
Carucel High Yield AS	928 980 243
Carucel Holding AS	925 311 499
Carucel Home AS	927 056 682
Orobe AS	927 020 572
Carucel Hylle 1 AS	927 823 470
Orobe Holding AS	927 823 527
Carucel Invest AS	923 814 396
Carucel Investor AS	920 017 401
Carucel Leisure AS	928 980 235
Carucel Living AS	928 980 308
Carucel Living HoldCo AS	929 375 629
Carucel Management AS	925 850 497
Carucel Property AS	925 988 413
Carucel Sentrum Holding AS	924 756 659
Carucel Stella AS	927 900 726
Carucel Urban Development AS	928 980 111
Carucel Urban Sub AS	929 047 699
Carucel Viken AS	920 596 444
D1A Næring AS	999 122 957
Dalsbergstien 2 AS	990 932 700
Deichmannsgate 6 AS	911 727 161
Dronninglunden Fbk AS	928 125 092
Eikringen 19 og 20 AS	915 096 158
Ekebergveien 235 AS	923 101 314



Eufemia Fbk AS	928 124 983
Eufemia Fbk Syd AS	928 124 908
Eufemias Hage Fbk AS	928 124 878
Frogner Plass AS	910 204 246
Frognerveien 9B og C AS	919 369 744
Frydenhaugveien 2 AS	912 402 495
Haslumhuset Holding AS	924 203 536
Haslumhuset Leiligheter 1 AS	921 146 256
Haslumhuset Næring AS	925 311 502
Hegdehaugsveien 12 AS	922 884 293
Hegdehaugsveien 23 AS	991 663 029
Heggelibakken 2 AS	828 425 412
Helgesens Gate 50 AS	916 541 066
Helsebolig AS	922 224 161
Home Eiendom ANS	979 227 477
Thorvald Meyers Gate 45 AS	914 653 266
Hurdal Eiendom AS	955 356 616
Hyggeligbakken AS	917 143 048
Karlstadsgaten 11 AS	991 289 135
Listia Eiendom AS	923 108 165
Lufthavnveien 17 Leknes AS	923 025 847
Munch Brygge AS	920 035 213
Munch Brygge Eiendom AS	916 354 711
Munthesgate 33 Eiendom AS	921 517 017
Neslia AS	922 122 253
Niels Juelsgate33 AS	925 311 537
Nordregate 18 AS	827 226 572
Nusfjord AS	965 070 672
Nusfjord Drift AS	912 890 651
Observatoriegaten 25 AS	989 231 413
Oslo Bay District AS	920 035 175
Oslobukta Promotion AS	915 014 895
Parkveien 6 AS	923 108 211
Posthallen AS	922 808 570
Skjeppsjøen Eiendom AS	824 205 442
Skovveien 15 AS	930 086 681
Stensbyhagen AS	899 038 452
Sørenga 1 Næring AS	917 415 897
Sørenga 5 Næring AS	914 741 246
Sørenga 51 Næring AS	914 740 991
Sørenga 7 Næring AS	914 741 041
Sørenga 8 Næring AS	914 741 157
Sørenga Parkering AS	914 219 167
Sørenga Portfolio AS	920 035 191
Søylen Eiendom AS	920 889 352
Tennisveien 23 Leilighet I AS	926 516 973
Thereses Gate 51 AS	821 146 232
Thorvald Meyers Gate 69 AS	917 386 854
Thorviks Rederi AS	930 481 459



Ullevålsveien 88A AS	990 932 670
Vibes Gate 8 AS	924 830 255
Olaf Ryes Plass 4 AS	931 523 287
Kirkegårdsgata 7 AS	931 523 309
Thorvald Meyers Gate 83 AS	931 523 244
Grüners Gate 1 AS	932 409 356
Olaf Ryes plass 9 AS	932 409 410
Olaf Ryes plass 10 AS	932 409 429
Holsts Gate 1 AS	932 409 372
Kirkegårdsgata 13 AS	932 409 402
Oslobukta Serveringssteder AS	931 565 362
Seilduksgata 19 AS	932 409 496
Skolebakken Kolbotn Næring AS	926 165 542
Steenstrups gate 1 AS	932 409 437