



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 889 737 972  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: BEKKESTUA SENTER AS  
Forretningsadresse: Munkedamsveien 45  
0250 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2019 - 31.12.2019

### 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: NEWSEC BASALE AS  
Dato for fastsettelse av årsregnskapet: 18.08.2020

### Grunnlag for avgivelse

År 2019: Årsregnskapet er elektronisk innlevert  
År 2018: Tall er hentet fra elektronisk innlevert årsregnskap fra 2019

*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, 13.05.2021



### Resultatregnskap

Beløp i: NOK	Note	2019	2018
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		39 844 742	41 383 528
Other operating income			115 000
<b>Sum inntekter</b>		<b>39 844 742</b>	<b>41 498 528</b>
<b>Kostnader</b>			
Depreciation of operating and intangible assets	1	14 506 800	14 340 400
Other operating expenses	3	10 811 247	9 367 957
<b>Sum kostnader</b>		<b>25 318 047</b>	<b>23 708 357</b>
<b>Driftsresultat</b>		<b>14 526 696</b>	<b>17 790 171</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		20 355	8 172
Other financial income		670	58 830
<b>Sum finansinntekter</b>		<b>21 025</b>	<b>67 002</b>
Rentekostnad til foretak i samme konsern	6	4 998 672	5 146 258
Annen rentekostnad		22 352	18 202
Other financial expenses		81 298	40 375
<b>Sum finanskostnader</b>		<b>5 102 322</b>	<b>5 204 835</b>
<b>Netto finans</b>		<b>-5 081 297</b>	<b>-5 137 833</b>
<b>Ordinært resultat før skattekostnad</b>		<b>9 445 399</b>	<b>12 652 338</b>
Tax on ordinary result	4	2 302 870	2 726 048
<b>Ordinært resultat etter skattekostnad</b>		<b>7 142 529</b>	<b>9 926 290</b>
<b>Årsresultat</b>		<b>7 142 529</b>	<b>9 926 290</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>7 142 529</b>	<b>9 926 290</b>
<b>Totalresultat</b>		<b>7 142 529</b>	<b>9 926 290</b>
<b>Overføringer og disponeringer</b>			



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
Konsernbidrag	2	10 901 739	5 852 000
Allocated to other equity	2		4 074 290
Transferred from other equity	2	-3 759 210	
<b>Sum overføringer og disponeringer</b>		<b>7 142 529</b>	<b>9 926 290</b>



## Balanse

Beløp i: NOK	Note	2019	2018
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	4	115 535	
<b>Sum immaterielle eiendeler</b>		<b>115 535</b>	
<b>Varige driftsmidler</b>			
Buildings and land	1	323 738 811	338 245 611
<b>Sum varige driftsmidler</b>		<b>323 738 811</b>	<b>338 245 611</b>
<b>Finansielle anleggsmidler</b>			
Other long-term receivables	5	3 781 529	4 953 785
<b>Sum finansielle anleggsmidler</b>		<b>3 781 529</b>	<b>4 953 785</b>
<b>Sum anleggsmidler</b>		<b>327 635 875</b>	<b>343 199 396</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		2 059 030	1 925 911
Other short-term receivables		1 659 999	1 635 854
Receivables from group companies	6		251 382
<b>Sum fordringer</b>		<b>3 719 029</b>	<b>3 813 147</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and bank deposits		84 417 204	68 145 753
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>84 417 204</b>	<b>68 145 753</b>
<b>Sum omløpsmidler</b>		<b>88 136 233</b>	<b>71 958 900</b>
<b>SUM EIENDELER</b>		<b>415 772 107</b>	<b>415 158 295</b>

## BALANSE - EGENKAPITAL OG GJELD



### Balanse

Beløp i: NOK	Note	2019	2018
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	2	172 511 000	172 511 000
Overkurs	2	39 068 942	39 068 942
<b>Sum innskutt egenkapital</b>		<b>211 579 942</b>	<b>211 579 942</b>
<b>Opptjent egenkapital</b>			
Other equity	2	5 975 624	9 734 834
<b>Sum opptjent egenkapital</b>		<b>5 975 624</b>	<b>9 734 834</b>
<b>Sum egenkapital</b>		<b>217 555 566</b>	<b>221 314 776</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	4		656 444
<b>Sum avsetninger for forpliktelser</b>			<b>656 444</b>
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	6	181 550 000	181 550 000
<b>Sum annen langsiktig gjeld</b>		<b>181 550 000</b>	<b>181 550 000</b>
<b>Sum langsiktig gjeld</b>		<b>181 550 000</b>	<b>182 206 444</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		949 284	414 530
Tax payable	4		1 546 925
Public duties payable		794 683	840 517
Utbytte	6		
Short term liabilities to group companies	6	14 390 811	7 949 786
Other current debt		531 763	885 316
<b>Sum kortsiktig gjeld</b>		<b>16 666 541</b>	<b>11 637 075</b>
<b>Sum gjeld</b>		<b>198 216 541</b>	<b>193 843 519</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>415 772 107</b>	<b>415 158 295</b>



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## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Bekkestua Senter AS

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Bekkestua Senter AS, which comprise the balance sheet as at 31 December 2019, 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 have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2019 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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 management for the financial statements

The Board of Directors (management) is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (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.

As part of an audit in accordance with law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from

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- fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
  - ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
  - ▶ conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
  - ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on other legal and regulatory requirements

### Opinion on registration and documentation

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

Oslo, August 26<sup>th</sup> 2020  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Kristin Hagland  
State Authorized Public Accountant (Norway)

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Independent auditor's report – Bekkestua Senter AS

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## Kristin Hagland

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5992-4-2545274

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# **Annual Report 2019 Bekkestua Senter AS**

**Revenue statement  
Balance sheet  
Notes to the Accounts**

**Org.no.: 889 737 972**



## Revenue statement

Bekkestua Senter AS

Operating income and operating expenses	Note	2019	2018
Revenue		39 844 742	41 383 528
Other operating income		0	115 000
<b>Total operating income</b>		<b>39 844 742</b>	<b>41 498 528</b>
Depreciation of operating and intangible assets	1	14 506 800	14 340 400
Other operating expenses	3	10 811 247	9 367 957
<b>Total operating expenses</b>		<b>25 318 047</b>	<b>23 708 357</b>
<b>Operating profit</b>		<b>14 526 696</b>	<b>17 790 171</b>
<b>Financial income and expenses</b>			
Other interest income		20 355	8 172
Other financial income		670	58 830
Interest expense to group companies	6	4 998 672	5 146 258
Other interest expenses		22 352	18 202
Other financial expenses		81 298	40 375
<b>Net financial items</b>		<b>5 081 297</b>	<b>5 137 833</b>
Operating result before tax		9 445 399	12 652 338
Tax on ordinary result	4	2 302 870	2 726 048
<b>Ordinary result after tax</b>		<b>7 142 529</b>	<b>9 926 290</b>
<b>Annual net profit</b>		<b>7 142 529</b>	<b>9 926 290</b>
<b>Brought forward</b>			
Given intra-group contribution	2	10 901 739	5 852 000
Allocated to other equity	2	0	4 074 290
Transferred from other equity	2	3 759 210	0
<b>Net brought forward</b>		<b>7 142 529</b>	<b>9 926 290</b>

Bekkestua Senter AS

Side 2



**Balance sheet**

Bekkestua Senter AS

<b>Assets</b>	<b>Note</b>	<b>2019</b>	<b>2018</b>
<b>Fixed assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	4	115 535	0
<b>Total intangible assets</b>		<u>115 535</u>	<u>0</u>
<b>Tangible assets</b>			
Buildings and land	1	323 738 811	338 245 611
<b>Total tangible assets</b>		<u>323 738 811</u>	<u>338 245 611</u>
<b>Financial fixed assets</b>			
Other long-term receivables	5	3 781 529	4 953 785
<b>Total financial fixed assets</b>		<u>3 781 529</u>	<u>4 953 785</u>
<b>Total fixed assets</b>		<u>327 635 875</u>	<u>343 199 396</u>
<b>Current assets</b>			
<b>Debtors</b>			
Accounts receivables		2 059 030	1 925 911
Other short-term receivables		1 659 999	1 635 854
Receivables from group companies	6	0	251 382
<b>Total receivables</b>		<u>3 719 029</u>	<u>3 813 147</u>
<b>Investments</b>			
Cash and bank deposits		84 417 204	68 145 753
<b>Total current assets</b>		<u>88 136 233</u>	<u>71 958 900</u>
<b>Total assets</b>		<u>415 772 107</u>	<u>415 158 295</u>



### Balance sheet

Bekkestua Senter AS


Equity and liabilities	Note	2019	2018
<b>Paid-up equity</b>			
Share capital	2	172 511 000	172 511 000
Share premium	2	39 068 942	39 068 942
<b>Total paid-up equity</b>		<b>211 579 942</b>	<b>211 579 942</b>
<b>Retained earnings</b>			
Other equity	2	5 975 624	9 734 834
<b>Total retained earnings</b>		<b>5 975 624</b>	<b>9 734 834</b>
<b>Total equity</b>		<b>217 555 566</b>	<b>221 314 776</b>
<b>Liabilities</b>			
<b>Provisions for liabilities</b>			
Deferred tax	4	0	656 444
<b>Total provisions</b>		<b>0</b>	<b>656 444</b>
<b>Other long-term liabilities</b>			
Long term liabilities to group companies	6	181 550 000	181 550 000
<b>Total of other long term liabilities</b>		<b>181 550 000</b>	<b>181 550 000</b>
<b>Current debt</b>			
Trade creditors		949 284	414 530
Short term liabilities to group companies	6	14 390 811	7 949 786
Tax payable	4	0	1 546 925
Public duties payable		794 683	840 517
Other current debt		531 763	885 316
<b>Total current debt</b>		<b>16 666 541</b>	<b>11 637 075</b>
<b>Total liabilities</b>		<b>198 216 541</b>	<b>193 843 519</b>
<b>Total equity and liabilities</b>		<b>415 772 107</b>	<b>415 158 295</b>



18. August 2020

**Balance sheet**

Bekkestua Senter AS  
The board of Bekkestua Senter AS

  
Astrid Markert  
chairman of the board

  
Hendrik Höppler  
member of the board



## **Accounting principles**

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

The company owns and manages real estate, specifically Gamle Ringeriksvei 34 in Oslo.

Pursuant to the requirements of Norwegian Accounting Act §3-3, it is confirmed that the requirements for the going concern assumption have been met and that the annual accounts have been prepared on this basis.

### **Foreign currency**

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

### **Operating revenues**

Income from rent 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.

### **Pension liabilities**

Pension liabilities financed over operations are calculated and entered on the balance sheet under the provision for liabilities. Pension schemes financed through insured schemes are not entered on the balance sheet. The pension premium is treated in these cases as a pension cost and classified together with wage costs.



## Note 1 Fixed assets

	Buildings and Fixed technical tenant improvements	Installations	Land	Total
Acquisition cost as at 01.01.2019	279 510 236	85 726 904	32 678 152	397 915 292
Acquisition cost 31.12.2019	279 510 236	85 726 904	32 678 152	397 915 292
Accumulated depreciation 31.12	33 965 925	40 210 556	0	74 176 481
Book value 31.12	245 544 311	45 516 348	32 678 152	323 738 811
Current year depreciation	5 874 000	8 632 800	0	14 506 800
Total current year impairment/depreciation	5 874 000	8 632 800	0	14 506 800
Economic lifetime	7-50 years	10-20 years		

## Note 2 Share capital, share premium, contribution and equity

The share capital in Bekkestua Senter AS as of 31/12/2019 consists of:

	Number of	Nominal amount	Carrying value
Ordinary shares	167	1 033 000,00	172 511 000

	Share capital	Share premium	Other equity	Total equity
As at 01.01.2019	172 511 000	39 068 942	9 734 834	221 314 776
Result for the year			7 142 529	7 142 529
Group contributions made			-10 901 739	-10 901 739
As at 31.12.2019	172 511 000	39 068 942	5 975 624	217 555 566

The company is 100% owned by Wtss Norway Holding AS, which is 100% owned by the fund WestInvest TargetSelect Shopping. The fund is owned by an investment company, which is owned 100% by DekaBank Deutsche Girozentrale. The company is a real estate fund managed by Deka Immobilien Investment and all returns in the company is for the investors.



**Note 3 Benefits, remuneration to the chief executive, board and auditor**

In 2019 the company had no employees. No loan has been granted to the CEO, the Chairman of the Board or other related parties.

**Auditor**

In 2019 the company expensed NOK 155 316 for statutory audit and NOK 10 595 regarding other services provided by the auditor (amounts include non-deductible VAT).



**Note 4 Tax**

This year's tax expense	<b>2019</b>	<b>2018</b>
Entered tax on ordinary profit/loss:		
Payable tax on this year's result	0	1 546 925
Tax on given group contribution	3 074 849	1 748 000
Changes in deferred tax	-771 979	-568 877
<b>Tax expense on ordinary profit/loss</b>	<b>2 302 870</b>	<b>2 726 048</b>

Taxable income:

Ordinary profit/loss before tax	9 445 399	12 652 338
Permanent differences	1 022 194	419
Changes temporary differences	3 508 995	2 343 643
Provided Group contribution	-13 976 588	-7 600 000
Cut interest deduction	0	-670 639
<b>Taxable income</b>	<b>0</b>	<b>6 725 760</b>

Payable tax in the balance:

Payable tax on this year's result	3 074 849	3 294 925
Payable tax on provided Group contribution	-3 074 849	-1 748 000
<b>Total payable tax in the balance</b>	<b>0</b>	<b>1 546 925</b>

Calculation of effective tax rate

Profit before tax	9 445 399	12 652 338
Calculated tax on profit before tax	2 077 988	2 910 038
Tax effect of permanent differences	224 883	96
Tax effect of cut off interest	0	-154 247
Effect of change in tax rate	0	-29 838
<b>Total</b>	<b>2 302 870</b>	<b>2 726 049</b>
<b>Effective tax rate</b>	<b>24,4 %</b>	<b>21,5 %</b>

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

	<b>2019</b>	<b>2018</b>	<b>Difference</b>
Tangible fixed assets	4 943 125	8 631 326	3 688 201
Accounts receivable	661 603	2 014 867	1 353 264
Profit and loss account	-6 129 886	-7 662 356	-1 532 470
<b>Total</b>	<b>-525 158</b>	<b>2 983 837</b>	<b>3 508 995</b>

<b>Basis for calculation of deferred tax</b>	<b>-525 158</b>	<b>2 983 837</b>	<b>3 508 995</b>
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Deferred tax (22 %)	-115 535	656 444	771 979
Effect of change in tax rate	0	-29 838	



**Note 5 Receivables and liabilities**

	2019	2018
<b>Receivables with a maturity later than one year</b>		
Other receivables	3 781 529	4 953 785
<b>Total</b>	<b>3 781 529</b>	<b>4 953 785</b>

**Note 6 Related party balances**

	2019	2018
<b>Receivables</b>		
Other short-term receivables within the group	0	251 382
Bank balance DEKA bank	3 717 298	5 925 297
<b>Total</b>	<b>3 717 298</b>	<b>6 176 679</b>
<b>Short term liabilities</b>		
Accrued loan interest	414 223	349 786
Group contribution	13 976 588	7 600 000
<b>Total</b>	<b>14 390 811</b>	<b>7 949 786</b>
<b>Long term liabilities</b>		
Loans from group entities	181 550 000	181 550 000
<b>Total</b>	<b>181 550 000</b>	<b>181 550 000</b>

Amount due later than 5 years from the balance date is NOK 0 and the maturity date on the loan is 31.12.2024.

Interest on related party debt	4 988 630	5 146 258
Booked value on assets used to secure borrowings		
Building	323 738 811	338 245 611



**Note 7 Events after the balance sheet date**

The breakout of the coronavirus has caused a considerable derating of the economy both in Norway and internationally and the subsidiary company has received requests from some of their tenants regarding postponement and reduction of rent. This can affect the company in the short term and in worst case tenants can go bankrupt.

The Board recognizes that there is considerable uncertainty related to the effects of the virus outbreak in the long term, and that it may also affect the activity of the company, but the company has good liquidity, so the Board of Directors considers that as of the date of signing of the balance sheet there is no significantly higher risk that the assumption of going concern is not present.



## Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold Skovholt	27.10.2017	09.11.2017
Telefon	Deres referanse	Vår referanse
90076012	Hilke Rognes	2017/1144466

NEWSEC BASALE AS  
Postboks 5666 Torgarden  
7484 TRONDHEIM

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

Vi viser til deres brev av 27. oktober 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskap:

- WTSS Holding AS, org.nr. 914 429 250
- Bekkestua Senter AS, org.nr. 889 737 972
- Bekkestua Eiendomsutvikling AS, org.nr. 997 790 294
- Wiiv Norway Holding AS, org.nr. 915 659 500
- Stortingsgata 6 ll AS, org.nr. 916 122 810.

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

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

### Bakgrunn

Fra søknaden gjengis:

*Selskapene eies av det tyske selskapet Westinvest Gesellschaft Für Investmentfonds GmbH.*

*Bakgrunnen for søknaden er at selskapene er registrert i Tyskland. All korrespondanse mellom selskapene i konsernet er på engelsk. Selskapene må følgelig benytte engelsk språk 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 eiendommene samt dialog mot kunder er delegert til eiendomsforvalter Newsec Basale AS. Arbeidsspråket mellom forvalter og selskapet er engelsk.*

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Postadresse	Besøksadresse:	Sentralbord
Postboks 9200 Grønland	Se <a href="http://www.skatteetaten.no">www.skatteetaten.no</a>	800 80 000
0134 Oslo	Org.nr: 996250318	Telefaks
	E-post:	22 17 08 60
	<a href="mailto:skatteetaten.no/sendepost">skatteetaten.no/sendepost</a>	



### Skattedirektoratets vurdering

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

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

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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er eid av et utenlandsk selskap. Eierkretsen er begrenset. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. Det forutsettes at ingen øvrige regnskapsbrukere blir vesentlig negativt berørt av at årsregnskap og årsberetning utarbeides på engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt



Kopi til:

BEKKESTUA SENTER AS	Postboks 5666 Torgarden	7484	TRONDHEIM
BEKKESTUA	c/o Newsec Basale Postboks 5666	7484	TRONDHEIM
EIENDOMSUTVIKLING AS	Torgarden		
WTSS NORWAY HOLDING AS	Postboks 5666 Torgarden	7484	TRONDHEIM
WIIV NORWAY HOLDING AS	Postboks 5666 Torgarden	7484	TRONDHEIM
STORTINGSGATA 6 II AS	Postboks 5666 Torgarden	7484	TRONDHEIM

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