



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 807 617
Organisasjonsform: Aksjeselskap
Foretaksnavn: SI OSL 06 AS
Forretningsadresse: c/o STACK Infrastructure Norway AS
Ulvenveien 82E
0581 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Camilla Stikbakke Hårberg
Dato for fastsettelse av årsregnskapet: 31.05.2024

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, 11.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	3	180 000	137 000
Sum kostnader		180 000	137 000
Driftsresultat		-180 000	-137 000
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	4	155 000	155 000
Annen renteinntekt		24 000	17 000
Other financial income			5 000
Sum finansinntekter		179 000	177 000
Other financial expenses			5 000
Sum finanskostnader			5 000
Netto finans		179 000	172 000
Ordinært resultat før skattekostnad		-2 000	35 000
Taxes	5		8 000
Ordinært resultat etter skattekostnad		-2 000	28 000
Årsresultat		-4 000	55 000
Årsresultat etter minoritetsinteresser		-2 000	28 000
Totalresultat		-2 000	28 000
Overføringer og disponeringer			
Allocated to uncovered loss/other equity		2 000	28 000
Sum overføringer og disponeringer		2 000	28 000



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		
Varige driftsmidler			
Buildings and land	6	73 654 000	68 095 000
Sum varige driftsmidler		73 654 000	68 095 000
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4, 7		213 000
Sum finansielle anleggsmidler			213 000
Sum anleggsmidler		73 654 000	68 309 000
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables	7	1 273 000	11 000
Konsernfordringer	4, 7		
Sum fordringer		1 273 000	11 000
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7, 8	1 202 000	3 061 000
Sum bankinnskudd, kontanter og lignende		1 202 000	3 061 000
Sum omløpsmidler		2 475 000	3 072 000
SUM EIENDELER		76 129 000	71 381 000

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Share capital	9	30 000	30 000
Annen innskutt egenkapital		-6 000	-6 000
Sum innskutt egenkapital		24 000	24 000
Opptjent egenkapital			
Other equity		1 000	-1 000
Result brought forward (aut)		-4 000	
Sum opptjent egenkapital		-3 000	-1 000
Sum egenkapital		22 000	24 000
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	4, 7	75 582 000	71 300 000
Sum annen langsiktig gjeld		75 582 000	71 300 000
Sum langsiktig gjeld		75 582 000	71 300 000
Kortsiktig gjeld			
Leverandørgjeld	7	522 000	57 000
Kortsiktig konserngjeld	4, 7		
Other current liabilities	7		
Sum kortsiktig gjeld		522 000	58 000
Sum gjeld		76 103 000	71 358 000
SUM EGENKAPITAL OG GJELD		76 125 000	71 381 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 602130

Enheten

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Organisasjonsform: Aksjeselskap
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Forretningsadresse: c/o STACK Infrastructure Norway AS
Ulvenveien 82E
0581 OSLO

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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Camilla Stikbakke Hårberg
Dato for fastsettelse av årsregnskapet: 31.05.2024

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, 09.07.2024

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: 926 807 617
SI OSL 06 AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
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Organisasjonsnr: 926 807 617
SI OSL 06 AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
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Egenkapital			
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SUM EGENKAPITAL OG GJELD		76 125 000	71 381 000



Organisasjonsnr: 926 807 617
SI OSL 06 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

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.



To the General Meeting of Si Osl 06 AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Si Osl 06 AS (the Company), which comprise the balance sheet as at 31 December 2023, the profit and loss statement, statement of comprehensive income/(loss), statement of changes in equity and statement of cash flow 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 2023, and its financial performance and its cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

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 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.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with simplified application of International Accounting Act section 3-9, 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 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/revisionsberetninger>

OSLO, 05 June 2024
PricewaterhouseCoopers AS

Chris Håvard Jakobsen
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Jakobsen, Chris Håvard	BANKID	2024-06-05 19:44

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- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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Profit and Loss Statement			
Si Osl 06 AS			
Operating income and operating expenses	Note	2023	2022
Amounts in NOK '000			
Other expenses	3	180	137
Total expenses		180	137
Operating profit/(loss)		-180	-137
Finance income from group companies	4	155	155
Other interest income		24	17
Other financial income		0	5
Other interest expenses		-4	0
Other financial expenses		0	5
Finance- net		183	172
Profit / (loss) before taxes		2	35
Taxes	5	0	8
Ordinary profit / (loss)		2	28
Net profit or loss		2	28
Statement of comprehensive income/(loss)			
Other comprehensive income		0	0
Total comprehensive income		2	28
Brought forward			
Allocated to uncovered loss/other equity		2	28
Total transfers and allocations		2	28
Si Osl 06 AS		Page 1	



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Balance sheet			
Si Osl 06 AS			
Amounts in NOK '000			
Assets	Note	2023	2022
Intangible assets			
Property, plant and equipment			
Buildings and land	6	<u>73 654</u>	<u>68 095</u>
Total property, plant and equipment		73 654	68 095
Non-current financial assets			
Loan to group companies	4, 7	<u>0</u>	<u>213</u>
Total non-current financial assets		0	213
Total non-current assets		73 654	68 309
Current assets			
Other short-term receivables	7	1 273	11
Cash and cash equivalents	7, 8	<u>1 202</u>	<u>3 061</u>
Total receivables		2 475	3 072
Total current assets		2 475	3 072
Total assets		76 129	71 381
Si Osl 06 AS		Page 2	



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Balance sheet			
Si Osl 06 AS			
Equity and liabilities	Note	2023	2022
Equity			
Paid-in capital			
Share capital	9	30	30
Other paid-up equity		-6	-6
Total paid-up equity		24	24
Retained earnings			
Other equity		1	-1
Total retained earnings		1	-1
Total equity		26	24
Liabilities			
Other non-current liabilities			
Shareholder loan	4, 7	75 582	71 300
Total non-current liabilities		75 582	71 300
Current liabilities			
Trade payables	7	522	57
Total current liabilities		522	58
Total liabilities		76 103	71 358
Total equity and liabilities		76 129	71 381

Oslo, 31.05.2024
The board of Si Osl 06 AS

<p>DocuSigned by: C02071E2-122C-4472</p> <p>John Andrew Jackson Eland Member of the board</p>	<p>DocuSigned by: D82071E2-122C-4472</p> <p>Halvor Bjerke Chairman of the board/General Manager</p>
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Si Osl 06 AS Page 3



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Statement of cash flow

Amounts in NOK '000.	Note	2023	2022
Cash flows from operating activities			
Profit before income tax		2	35
Adjusted for:			
Depreciation and amortisation	6	0	0
Financial activities		- 155	- 172
Changes in inventories		0	0
Change in trade and other receivables	7	164	2 489
Change in trade and other payables	7	464	- 75
Net cash from operating activities		476	2 276
Cash flows from investing activities			
Purchase of property, plant and equipment	6	- 6 771	- 10 422
Issue of loan to related party	4	0	- 155
Interest received		155	177
Net cash from investing activities		- 6 616	- 10 399
Cash flows from financing activities			
Net issue/repayment of loan from related party	4	4 282	10 131
Interests paid		0	- 5
Net cash from financing activities		4 282	10 126
Net change in cash and cash equivalents		- 1 859	2 003
Carried forward cash and cash equivalents		3 061	1 058
Cash and cash equivalents on closing date	8	1 202	3 061
Of which restricted cash and cash equivalents	8	0	0



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Statement of changes in equity

Amounts in NOK '000.

	Share capital	Share premium reserve	Retained earnings	Total equity
Balance at 1 January 2023	30	- 6	- 1	24
Profit/(loss) for the period	0	0	2	2
Incorporation costs	0	0	0	0
Total comprehensive income for the period	0	0	2	2
Balance at 31 December 2023	30	- 6	1	26
Balance at 1 January 2022	30	- 6	- 28	- 4
Profit/(loss) for the period	0	0	28	28
Incorporation costs	0	0	0	0
Total comprehensive income for the period	0	0	28	28
Transactions with owners in their capacity as owners:				
Dividends paid	0	0	0	0
Balance at 31 December 2022	30	- 6	- 1	24



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Notes to the Financial Statement

Note 1 General information

SI OSL 06 AS ("the Company") is a Norwegian private limited liability company incorporated on 31 December 2020 and regulated by the Norwegian Private Limited Liability Companies Act and supplementing Norwegian laws and regulations. The Company is registered in the Norwegian Companies Registry with company registration number 926 807 617, its registered address is Ulvenveien 82E, 0581 Oslo. The Company acquired land in 2021 in Ringerike. Going forward, the Company plans to design, build and operate sustainable and secure data centres.

The company accounts have been prepared in accordance with the Accounting Act § 3-9 and Regulations on simplified application of international accounting standards laid down by the Ministry of Finance on 07 February 2022. This mainly means that recognition and measurement follow international accounting standards (IFRS) and presentation and note information are in accordance with Norwegian accounting law and good accounting practice.

The financial statements of SI OSL 06 AS for the year ended 31 December 2023 were authorised for issue by the Board of Directors on 31 May 2024. The financial statements will be approved by the shareholders meeting on 31 May 2024. The financial statements are presented in thousand Norwegian Kroner (NOK).

The financial statements have been prepared on a going concern basis.



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Notes to the Financial Statement

Note 2 Summary of significant accounting principles

Revenue recognition

The Company acquired land in 2021 at Land no.87, title no.7, Ringerike. Going forward, the Company plans to design, build and operate sustainable and secure data centres. For 2023, there were no revenues reported.

Segment reporting

The Company is not yet operational, and thus the Company has not yet defined any operating segments.

Classification and valuation of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Receivables are classified as current assets if they are recoverable within one year after the transaction date. Similar criteria apply to liabilities.

Current assets are valued at the lower of purchase cost and net realisable value. Short term liabilities are reflected in the balance sheet at nominal value on the establishment date.

Tangible assets

Tangible assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Depreciation is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives. Depreciation time and asset composition are following the same evaluations as for the group, in accordance with paragraph 3-2 in the Regulations on simplified application of international accounting standards.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement for the period.

Debtors

Trade debtors and other debtors are reflected in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Foreign currencies

Monetary items in foreign currencies are translated at the exchange rate on the balance sheet date.

Tax

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences which exist between accounting and tax values, and any carry forward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. Deferred tax and tax benefits which may be shown in the balance sheet are presented on a net basis. The Company capitalises the deferred tax asset.



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Property, plant and equipment

Fixed assets are reflected in the balance sheet, initially measured at cost, and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date. Depreciation is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement for the period.

Cash Flow Statement

The Cash Flow Statement is prepared using the indirect method. Cash available includes petty cash, deposits on bank accounts and other short term placements which can be transformed to cash within a short time.

Financial risk management

(i) Credit risk

Credit risk arises from cash and cash equivalents and deposits with banks, as well as credit exposures to loans to related parties, including outstanding receivables and committed transactions. Management assesses the credit quality of the related parties, taking into account its financial position, past experience and other factors. Credit risk related to bank insolvency is closely monitored.

(ii) Financial instruments

Regular purchases and sales of financial assets are recognised on the transaction date and financial liabilities are recognised at the settlement date. On initial recognition of a financial asset or liability, it is measured at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss.

Financial assets are derecognised when the contractual rights to cash flows from the financial asset expire or when the group transfers the financial asset in a transaction where all or virtually all risk and opportunities for profit related to ownership of the asset are transferred. Financial liabilities are derecognised from the balance sheet when they have ceased to apply – in other words, when the obligation specified in the contract is fulfilled, cancelled or expired.

The group classifies financial instruments in the categories at fair value through profit and loss and at amortised cost. The classification depends on the purpose the instrument, and the group assesses the classification of financial instruments on their acquisition.

(iii) Liquidity risk

The Group's finance department monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs, while maintaining sufficient headroom at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. This is presented as Shareholder loan in the balance sheet.

Amounts in NOK '000.

	Shareholder loan (interest free)
< 1 year	0
1 - 3 years	0
3 - 5 years	0
> 5 years	75 582
Expected cash flow as at 31 December 2023	75 583
Book value as at 31 December 2023	75 582



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Note 3 - Payroll expenses, number of employees, remunerations, loans to employees, etc.
Amounts in NOK '000.

The company had no employees in 2023, and has therefore not established pension arrangements.

Neither the CEO, nor the chairman of the board or any other individual related parties have received loans during 2023.

Auditor remuneration (all amounts are excluding VAT)	2023	2022
Statutory audit	57	116
Total auditor remuneration (excluding VAT)	57	116

Note 4 - Related party disclosure
Amounts in NOK '000.

The Company is controlled by Infrastructure Nordics 1, S.a.r.l.

The Annual Report of SI OSL 06 AS is consolidated in Infrastructure Nordics 1, S.a.r.l.
Request of Consolidated Financial Statement can be directed to SI NOR Holding 1 AS, Ulvenveien 82E, 0581 Oslo, Norway.

The following transactions were carried out with related parties:

Other long term receivables	2023	2022
Infrastructure Nordics 2, S.a.r.l.	0	213
Trade creditors	2023	2022
SI 03.1 AS	0	7
Other long term liabilities (Shareholder loan)	2023	2022
Infrastructure Nordics 3 AS	71 300	71 300
Infrastructure Nordics 4 AS	4 282	0
Financial income from group companies	2023	2022
Infrastructure Nordics 2, S.a.r.l.	155	155

Other long term liabilities to Infrastructure Nordics 3 AS is a non-interest bearing shareholder loan.



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Note 5 - Income tax

Amounts in NOK '000.	2023	2022
Tax payable	0	0
Change in deferred tax	0	8
Income tax expense	0	8
Basis for tax payable		
Profit before income tax	2	35
Change in temporary differences	-	0
Group contribution	(1)	0
Change in tax losses carry forward	(1)	- 35
Basis for tax payable	-	-
Tax rate for calculation of tax payable	22 %	22 %
Calculated tax payable	0	0
Temporary differences		
Non-current assets	0	0
Total temporary differences	0	0
Tax loss carry forward	0	- 1
Basis for deferred tax asset in the balance sheet	0	- 1
Tax rate for calculation of deferred tax / deferred tax asset	22 %	22 %
Calculated deferred tax / deferred tax asset (-)	-	- 0
Recognised deferred tax / deferred tax asset (-)	-	- 0
Net deferred tax positions		
Non-current assets	0	0
Tax loss carry forward	0	- 0
Net at 31 December	- 0	- 0
Calculation of effective tax rate		
Profit before income tax	2	35
Tax calculated using nominal tax rate	1	8
Tax on group contribution	(0)	0
Income tax expense	0	8
Effective tax rate	22 %	22 %

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax base used in the calculation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised.



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Note 6 - Property, plant and equipment

	Land	Assets under construction	Total
<i>Amounts in NOK '000.</i>			
As at 1 January 2023			
Accumulated cost	63 939	4 156	68 095
Accumulated depreciation	0	0	0
Net book value	63 939	4 156	68 095
Year ended 31 December 2023			
Opening net book value	63 939	4 156	68 095
Additions	5 284	274	5 558
Depreciation charge	0	0	0
Reclassification from AuC	0	0	0
Closing net book value	69 223	4 431	73 654
As at 31 December 2023			
Accumulated cost	69 223	4 431	73 654
Accumulated depreciation	0	0	0
Net book value	69 223	4 431	73 654
As at 1 January 2022			
Accumulated cost	36 270	21 404	57 674
Accumulated depreciation	0	0	0
Net book value	36 270	21 404	57 674
Year ended 31 December 2022			
Opening net book value	36 270	21 404	57 674
Additions	8 492	1 930	10 422
Depreciation charge	0	0	0
Reclassification from AuC	19 177	- 19 177	0
Closing net book value	63 939	4 156	68 095
As at 31 December 2022			
Accumulated cost	63 939	4 156	68 095
Accumulated depreciation	0	0	0
Net book value	63 939	4 156	68 095



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Note 7 - Financial instruments

Amounts in NOK '000.

Financial assets represent contractual rights for the Company to receive cash or other financial assets in the future. Financial liabilities correspondingly represent contractual obligations for the Company to make future payments. Financial instruments are included in several accounting lines in the Company's balance sheet and income statement, and are classified in different categories in accordance with their accounting treatment.

At 31 December 2023	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Other receivables (non interest bearing)	1 213	0	0	1 213
Cash and cash equivalents	1 202	0	0	1 202
Total financial assets	2 415	0	0	2 415

At 31 December 2022	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Other receivables (non interest bearing)	225	0	0	225
Cash and cash equivalents	3 061	0	0	3 061
Total financial assets	3 286	0	0	3 286

At 31 December 2023	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Shareholder loan (non interest bearing)	75 582	0	0	75 582
Trade payables and other current liabilities (non interest bearing)	522	0	0	522
Total financial liabilities	76 104	0	0	76 104

At 31 December 2022	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Shareholder loan (non interest bearing)	71 300	0	0	71 300
Trade payables and other current liabilities (non interest bearing)	57	0	0	57
Total financial liabilities	71 358	0	0	71 358

Note 8 - Bank deposits

Amounts in NOK '000.

Bank deposits	2023	2022
Short term cash equivalents	1 202	3 061
Total bank deposits	1 202	3 061

Note 9 - Share capital and shareholder information

The share capital of NOK 30 000 consists of 30 000 shares at a par value of NOK 1 each. All shares have equal rights.

Shareholders	No. of shares	Percentage ownership
Infrastructure Nordics 4 AS	30 000	100 %
Total	30 000	100 %

Note 10 - Events after balance sheet date

There have been no material events after the balance sheet date that might significantly affect the 2023 financial statements.



Skatteetaten

Vår dato
20.07.2022

Din/Deres dato
29.06.2022

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR496268732

Telefon
90518192

Org.nr
974761076

Vår referanse
2022/5629403

Postadresse
Postboks 9200 Grønland
0134 OSLO

SI OSL 06 AS
c/o SI NOR Holding 1 AS, Ulvenveien 82E
0581 OSLO

Att. Åge Hellem

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for SI OSL 06 AS, org.nr. 926 807 617

Vi viser til deres brev av 29. juni 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for SI OSL 06 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering SI OSL 06 AS 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

SI OSL 06 AS er eid av et norsk selskap som er eid av et utenlandsk selskap. Selskapet er en del av STACK Nordics-gruppen, og har som formål å utvikle, utbygge og operere datasenter for internasjonale selskaper i et internasjonalt marked. Selskapet har engelsk som arbeidsspråk. Styrets leder er utenlandsk.

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 selskapet er eid av et norsk selskap som er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.