



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 997 515 730
Organisasjonsform: Aksjeselskap
Foretaksnavn: PARKFERIE AS
Forretningsadresse: c/o Tusenfryd AS
Fryds vei 25
1407 VINTERBRO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Iver Fyksen
Dato for fastsettelse av årsregnskapet: 10.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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

Brønnøysundregistrene, 26.07.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	2		
Other expenses	2	43 198	54 231
Sum kostnader		43 198	54 231
Driftsresultat		-43 198	-54 231
Finansinntekter og finanskostnader			
Other financial income		84	5 046
Sum finansinntekter		84	5 046
Other financial expenses		5 316	55 595
Sum finanskostnader		5 316	55 595
Netto finans		-5 232	-50 549
Ordinært resultat før skattekostnad		-48 430	-104 780
Income tax expense	3	-10 654	-23 052
Ordinært resultat etter skattekostnad		-37 776	-81 728
Årsresultat		-37 776	-81 728
Årsresultat etter minoritetsinteresser		-37 775	-81 728
Overføringer og disponeringer			
Other equity	5	-37 775	-81 728
Sum overføringer og disponeringer		-37 775	-81 728



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		27 982
Sum immaterielle eiendeler			27 982
Sum anleggsmidler		0	27 982
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		180 799	6 022
Sum fordringer		180 799	6 022
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	4	145 669	198 256
Sum bankinnskudd, kontanter og lignende		145 669	198 256
Sum omløpsmidler		326 468	204 278
SUM EIENDELER		326 468	232 260
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	100 000	100 000
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Other equity	5, 6	20 839	-78 369
Sum opptjent egenkapital		20 839	-78 369
Sum egenkapital		120 839	21 631



Balanse

Beløp i: NOK	Note	2021	2020
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	3		
Other current liabilities		205 629	210 629
Sum kortsiktig gjeld		205 629	210 629
Sum gjeld		205 629	210 629
SUM EGENKAPITAL OG GJELD		326 468	232 260



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 718136

Enheten

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Brønnøysundregistrene, 27.07.2022



Organisasjonsnr: 997 515 730
PARKFERIE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
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Sum kostnader		43 198	54 231
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BALANSE

Beløp i: NOK **Note** **2021** **2020**

BALANSE - EIENDELER

Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		27 982
Sum immaterielle eiendeler			27 982
Sum anleggsmidler		0	27 982
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		180 799	6 022
Sum fordringer		180 799	6 022
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	4	145 669	198 256
Sum bankinnskudd, kontanter og lignende		145 669	198 256
Sum omløpsmidler		326 468	204 278
SUM EIENDELER		326 468	232 260

BALANSE - EGENKAPITAL OG GJELD

Egenkapital			
Innskutt egenkapital			
Share capital	5	100 000	100 000
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Other equity	5, 6	20 839	-78 369
Sum opptjent egenkapital		20 839	-78 369
Sum egenkapital		120 839	21 631
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			



Tax payable	3		
Other current liabilities		205 629	210 629
Sum kortsiktig gjeld		205 629	210 629
Sum gjeld		205 629	210 629
SUM EGENKAPITAL OG GJELD		326 468	232 260



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PARKFERIE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Annual Report 2021

Parkferie AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 997 515 730



Income Statement

Parkferie AS

Operating income and operating expenses	Note	01.01.21-31.12.21	01.01.20-31.12.20
Other expenses	2	43 198	54 231
Total expenses		43 198	54 231
Operating profit		-43 198	-54 231
Financial income and expenses			
Other financial income		84	5 046
Other financial expenses		5 316	55 595
Net financial items		-5 231	-50 549
Net profit before tax		-48 429	-104 780
Income tax expense	3	-10 654	-23 052
Net profit after tax		-37 775	-81 728
Extraordinary income and expenses			
Net profit or loss		-37 775	-81 728
Attributable to			
Other equity	5	-37 775	-81 728
Total		-37 775	-81 728



Balance Sheet

Parkferie AS

Assets	Note	31.12.2021	31.12.2020
Current assets			
Intangible assets			
Deferred tax assets	3	0	27 982
Total intangible assets		<u>0</u>	<u>27 982</u>
Total non-current assets		<u>0</u>	<u>27 982</u>
Current assets			
Debtors			
Other short-term receivables		180 799	6 022
Total receivables		<u>180 799</u>	<u>6 022</u>
Cash and cash equivalents	4	145 669	198 256
Total current assets		<u>326 468</u>	<u>204 278</u>
Total assets		<u>326 468</u>	<u>232 260</u>




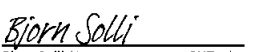
Balance Sheet


Parkferie AS


Equity and liabilities	Note	31.12.2021	31.12.2020
Paid-in capital			
Share capital	5	100 000	100 000
Total paid-up equity		100 000	100 000
Retained earnings			
Other equity	5, 6	20 839	-78 369
Total retained earnings		20 839	-78 369
Total equity		120 839	21 631
Liabilities			
Provisions			
Current liabilities			
Other current liabilities		205 629	210 629
Total current liabilities		205 629	210 629
Total liabilities		205 629	210 629
Total equity and liabilities		326 468	232 260

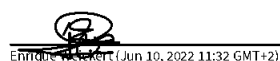
The board of Parkferie AS


Hans Aksel Pedersen
Chairman of the board


Bjørn Solli (Jun 10, 2022 11:27 GMT+2)
Bjørn Håvard Solli
Member of the Board/General Manager


Iver Fykken
Member of the Board


Juan Jose Lopez Taracena
Member of the Board


Enrique Weickert (Jun 10, 2022 11:32 GMT+2)
Enrique Weickert Molina
Member of the board



Parkferie AS

Note 1 Accounting principles

The financial statements are prepared by the company's Board of Directors and Management.

The financial statements, which have been presented in compliance with the Norwegian Companies Act, the Norwegian Accounting Act and Norwegian generally accepted accounting principles for small firms in effect as of 31 December 2021, consist of the income statement, the balance sheets and the notes. In order to simplify the understanding of the balance sheet and the profit & loss account, certain items are presented at an aggregate level. The necessary specifications have been provided in the notes, thus making the notes an integrated part of the financial statements.

The financial statements have been prepared based on the fundamental principles governing historical cost accounting, comparability, going concern, congruence and prudence. Transactions are recorded at their value at the time of the transaction. Income is recognised when it is earned, and costs are expensed in the same period as the income to which they relate. When actual figures are not available at the time of the financial statements being issued, management shall calculate best estimates for use in the income statement and the balance sheet according to generally accepted accounting principles. Differences may therefore occur between estimated and actual figures.

Assets/liabilities related to current business activities and items which fall due within one year after the balance-sheet day, are classified as current assets/short-term liabilities. Current assets/short-term liabilities are recorded at the lowest/highest value of acquisition cost and fair value. The definition of fair value is the estimated future sales price reduced by expected sales costs. Other assets are classified as fixed assets.

Accounting principles for material items

Cost recognition/matching

Expenses are matched with and expensed in the same period as the income to which they relate, is recognised. Expenses that cannot be directly related to the income, are to be expensed as incurred.

Deferred tax and tax expense

Deferred tax is calculated based on temporary differences between book values and values according to the tax basis for assets and liabilities at year end. For the purposes of calculating deferred tax, nominal tax rates are used. Positive and negative differences are offset to the extent they reverse within the same time-frame. Temporary differences that will constitute a future tax deduction give rise to a deferred tax asset. This year's tax is comprised of changes in deferred tax liabilities and deferred tax assets, together with tax payable for the fiscal year adjusted for errors in previous year's tax calculations.

Accounts receivable

Accounts receivable are recognized in the balance at face value with deductions for depositing for expected loss.

Items for foreign currencies

Items in foreign currency are recognised at the exchange rate at the balance-sheet date. Transactions in the income statement are recorded at the relevant exchange rate at the time of the transaction.



Parkferie AS

Note 2 Salaries / Number of employees / Remuneration / Pension

The company has no employees per 31st of December 2021. Administrative services are purchased from the parent company.

Auditor

Charged expenses in 2021 to the company's auditor amounts to NOK 26 875.- excl. VAT, and is distributed as follows:

Statutory audit	26 875
Other services	0
Tax consultancy	0
Total	26 875



Parkferie AS

Note 3 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Too much/little allocated previous years	0	0
Changes in deferred tax assets	-10 654	-23 052
Tax expense on ordinary profit/loss	-10 654	-23 052
Taxable income:		
Ordinary result before tax	-48 429	-104 780
Permanent differences	0	0
Received intra-group contribution	175 619	0
Allocation of loss to be brought forward	-127 190	0
Taxable income	0	-104 780
Payable tax in the balance:		
Payable tax on this year's result	-38 636	0
Payable tax on received Group contribution	38 636	0
Total payable tax in the balance	0	0

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

	2021	2020	Difference
Accumulated loss to be brought forward	0	-127 190	-127 190
Basis for deferred tax assets	0	-127 190	-127 190
Deferred tax assets (22 %)	0	-27 982	-27 982

Note 4 Cash and cash equivalents

In addition to cash, the entity has in disposal a credit limit of 75 million NOK.

The credit limit has been taken up by the parent company on behalf of its subsidiaries. Tusenfryd AS and Bø Sommarland AS guarantees for the agreement.



Parkferie AS

Note 5 Equity and shareholder information

Equity	Share capital	Other equity	Total
Total equity as at 31.12.2020	100 000	-78 369	21 631
Group contribution received (net of tax)	0	136 983	136 983
This year's result	0	-37 775	-37 775
Total equity as at 31.12.2021	100 000	20 839	120 839

The company is consolidated into the Parques Reunidos group. Consolidated financial statements can be obtained by contacting the company's head office.

Ownership structure	Numb. stocks	Face value	Owner share	Vote share
Tusenfyrd AS	1 000	100	100 %	100 %

All shares have the same rights.

Note 6 Going concern

The result for 2021 shows a loss of NOK -37 775 after tax, against NOK -81 728 in 2020. The company has discontinued the business and the board assesses the company's future. The company have received group contribution to maintain the solidity.



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To the General Meeting of Parkferie AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Parkferie AS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

KPMG AS, a Norwegian limited liability company and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Statse autoriserte revisorer - medlemmer av Den norske Revisorforening

Offices in:

Oslo	Elverum	Mo i Rana	Stord
Ålesund	Finnesnes	Molde	Strømsø
Bergen	Hamar	Ski	Tromsø
Bodø	Haugesund	Sandnessjøen	Trondheim
Drammen	Kristiansand	Stavanger	Tynset
			Ålesund

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- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We 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 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 a true and fair view.

We communicate with the Board of Directors 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.

Drammen, 10 June 2022
KPMG AS

Kjetil Kristoffersen
State Authorized Public Accountant
(This document is signed electronically)

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PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Kjetil Kristoffersen

State Authorized Public Accountant

Serial number: 9578-5998-4-1007631

IP: 80.232.xxx.xxx

2022-06-10 13:33:23 UTC



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Annual Report 2021

Parkferie AS

Revenue statement
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Org.no.: 997 515 730



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Other equity	5	-37 775	-81 728
Total		-37 775	-81 728



Balance Sheet

Parkferie AS

Assets	Note	31.12.2021	31.12.2020
Current assets			
Intangible assets			
Deferred tax assets	3	0	27 982
Total intangible assets		<u>0</u>	<u>27 982</u>
Total non-current assets		<u>0</u>	<u>27 982</u>
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Debtors			
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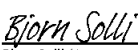
Balance Sheet


Parkferie AS


Equity and liabilities	Note	31.12.2021	31.12.2020
Paid-in capital			
Share capital	5	100 000	100 000
Total paid-up equity		100 000	100 000
Retained earnings			
Other equity	5, 6	20 839	-78 369
Total retained earnings		20 839	-78 369
Total equity		120 839	21 631
Liabilities			
Provisions			
Current liabilities			
Other current liabilities		205 629	210 629
Total current liabilities		205 629	210 629
Total liabilities		205 629	210 629
Total equity and liabilities		326 468	232 260

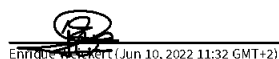
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Chairman of the board


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Bjørn Håvard Solli
Member of the Board/General Manager


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Expenses are matched with and expensed in the same period as the income to which they relate, is recognised. Expenses that cannot be directly related to the income, are to be expensed as incurred.

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Deferred tax is calculated based on temporary differences between book values and values according to the tax basis for assets and liabilities at year end. For the purposes of calculating deferred tax, nominal tax rates are used. Positive and negative differences are offset to the extent they reverse within the same time-frame. Temporary differences that will constitute a future tax deduction give rise to a deferred tax asset. This year's tax is compromised of changes in deferred tax liabilities and deferred tax assets, together with tax payable for the fiscal year adjusted for errors in previous year's tax calculations.

Accounts receivable

Accounts receivable are recognized in the balance at face value with deductions for depositing for expected loss.

Items for foreign currencies

Items in foreign currency are recognised at the exchange rate at the balance-sheet date. Transactions in the income statement are recorded at the relevant exchange rate at the time of the transaction.



Parkferie AS

Note 2 Salaries / Number of employees / Remuneration / Pension

The company has no employees per 31st of December 2021. Administrative services are purchased from the parent company.

Auditor

Charged expenses in 2021 to the company's auditor amounts to NOK 26 875.- excl. VAT, and is distributed as follows:

Statutory audit	26 875
Other services	0
Tax consultancy	0
Total	26 875



Parkferie AS

Note 3 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Too much/little allocated previous years	0	0
Changes in deferred tax assets	-10 654	-23 052
Tax expense on ordinary profit/loss	-10 654	-23 052
Taxable income:		
Ordinary result before tax	-48 429	-104 780
Permanent differences	0	0
Received intra-group contribution	175 619	0
Allocation of loss to be brought forward	-127 190	0
Taxable income	0	-104 780
Payable tax in the balance:		
Payable tax on this year's result	-38 636	0
Payable tax on received Group contribution	38 636	0
Total payable tax in the balance	0	0

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

	2021	2020	Difference
Accumulated loss to be brought forward	0	-127 190	-127 190
Basis for deferred tax assets	0	-127 190	-127 190
Deferred tax assets (22 %)	0	-27 982	-27 982

Note 4 Cash and cash equivalents

In addition to cash, the entity has in disposal a credit limit of 75 million NOK.

The credit limit has been taken up by the parent company on behalf of its subsidiaries. Tusenfryd AS and Bø Sommarland AS guarantees for the agreement.



Parkferie AS

Note 5 Equity and shareholder information

Equity	Share capital	Other equity	Total
Total equity as at 31.12.2020	100 000	-78 369	21 631
Group contribution received (net of tax)	0	136 983	136 983
This year's result	0	-37 775	-37 775
Total equity as at 31.12.2021	100 000	20 839	120 839

The company is consolidated into the Parques Reunidos group. Consolidated financial statements can be obtained by contacting the company's head office.

Ownership structure	Numb. stocks	Face value	Owner share	Vote share
Tusenfyrd AS	1 000	100	100 %	100 %

All shares have the same rights.

Note 6 Going concern

The result for 2021 shows a loss of NOK -37 775 after tax, against NOK -81 728 in 2020. The company has discontinued the business and the board assesses the company's future. The company have received group contribution to maintain the solidity.



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To the General Meeting of Parkferie AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Parkferie AS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

KPMG AS, a Norwegian limited liability company and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Statse autoriserte revisorer - medlemmer av Den norske Revisorforning

Offices in:

Oslo	Elverum	Mo i Rana	Stord
Ålesund	Finnesnes	Molde	Strømsø
Arendal	Hamar	Skiens	Tromsø
Bergen	Haugesund	Sandnessjøen	Trondheim
Bodø	Kragerø	Stavanger	Tynset
Drammen	Kristiansand		Ålesund

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- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We 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 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 a true and fair view.

We communicate with the Board of Directors 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.

Drammen, 10 June 2022
KPMG AS

Kjetil Kristoffersen
State Authorized Public Accountant
(This document is signed electronically)

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PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Kjetil Kristoffersen

State Authorized Public Accountant

Serial number: 9578-5998-4-1007631

IP: 80.232.xxx.xxx

2022-06-10 13:33:23 UTC



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Annual Report 2021

Parkferie AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 997 515 730



Income Statement

Parkferie AS

Operating income and operating expenses	Note	01.01.21-31.12.21	01.01.20-31.12.20
Other expenses	2	43 198	54 231
Total expenses		43 198	54 231
Operating profit		-43 198	-54 231
Financial income and expenses			
Other financial income		84	5 046
Other financial expenses		5 316	55 595
Net financial items		-5 231	-50 549
Net profit before tax		-48 429	-104 780
Income tax expense	3	-10 654	-23 052
Net profit after tax		-37 775	-81 728
Extraordinary income and expenses			
Net profit or loss		-37 775	-81 728
Attributable to			
Other equity	5	-37 775	-81 728
Total		-37 775	-81 728



Balance Sheet

Parkferie AS

Assets	Note	31.12.2021	31.12.2020
Current assets			
Intangible assets			
Deferred tax assets	3	0	27 982
Total intangible assets		<u>0</u>	<u>27 982</u>
Total non-current assets		<u>0</u>	<u>27 982</u>
Current assets			
Debtors			
Other short-term receivables		180 799	6 022
Total receivables		<u>180 799</u>	<u>6 022</u>
Cash and cash equivalents	4	145 669	198 256
Total current assets		<u>326 468</u>	<u>204 278</u>
Total assets		<u>326 468</u>	<u>232 260</u>



Balance Sheet

Parkferie AS

Equity and liabilities	Note	31.12.2021	31.12.2020
Paid-in capital			
Share capital	5	100 000	100 000
Total paid-up equity		100 000	100 000
Retained earnings			
Other equity	5, 6	20 839	-78 369
Total retained earnings		20 839	-78 369
Total equity		120 839	21 631
Liabilities			
Provisions			
Current liabilities			
Other current liabilities		205 629	210 629
Total current liabilities		205 629	210 629
Total liabilities		205 629	210 629
Total equity and liabilities		326 468	232 260

The board of Parkferie AS

Hans Aksel Pedersen
Chairman of the board

Bjørn Håvard Solli
Member of the Board/General Manager

Iver Fykse
Member of the Board

Juan Jose Lopez Taracena
Member of the Board

Enrique Weickert Molina
Member of the board



Parkferie AS

Note 1 Accounting principles

The financial statements are prepared by the company's Board of Directors and Management.

The financial statements, which have been presented in compliance with the Norwegian Companies Act, the Norwegian Accounting Act and Norwegian generally accepted accounting principles for small firms in effect as of 31 December 2021, consist of the income statement, the balance sheets and the notes. In order to simplify the understanding of the balance sheet and the profit & loss account, certain items are presented at an aggregate level. The necessary specifications have been provided in the notes, thus making the notes an integrated part of the financial statements.

The financial statements have been prepared based on the fundamental principles governing historical cost accounting, comparability, going concern, congruence and prudence. Transactions are recorded at their value at the time of the transaction. Income is recognised when it is earned, and costs are expensed in the same period as the income to which they relate. When actual figures are not available at the time of the financial statements being issued, management shall calculate best estimates for use in the income statement and the balance sheet according to generally accepted accounting principles. Differences may therefore occur between estimated and actual figures.

Assets/liabilities related to current business activities and items which fall due within one year after the balance-sheet day, are classified as current assets/short-term liabilities. Current assets/short-term liabilities are recorded at the lowest/highest value of acquisition cost and fair value. The definition of fair value is the estimated future sales price reduced by expected sales costs. Other assets are classified as fixed assets.

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Parkferie AS

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 22.09.2017	Vår dato 29.09.2017
Telefon 22078139	Deres referanse Iver Fykse	Vår referanse 2017/1005775

TUSENFRYD AS
Fryds vei 25
1407 VINTERBRO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til brev av 22. september 2017 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Tusenfryd AS	org.nr. 991 474 447
Bø Sommarland AS	org.nr. 936 387 136
Parkferie AS	org.nr. 997 515 730

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper tillatelse til å utarbeide årsregnskap og årsberetning på engelsk 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:

Tusenfryd AS er morselskap og 100 % eier av Bø Sommarland AS og Parkferie AS.

Tusenfryd AS er igjen 100 % eiet av Centaur Holding 2. B.V i Nederland. Alle selskapene er en del av det internasjonale konsernet Parques Reunidos, som er notert på børsen i Madrid (Bolsa de Madrid) og som driver fornøyles- og fritidsparker over hele verden.

Selskapene opererer med avvikende regnskapsår med årsavslutning 30. september.

Tusenfryd AS' virksomhet består av drift av en fornøylespark, mens Bø Sommarland AS' virksomhet består av drift av en vannaktivitetspark. Parkferie AS har ingen ansatte, og virksomheten består av salg av pakkereiser til Tusenfryd AS og Bø Sommarland AS via internett.

De tre norske selskapene har identisk styresammensetning, som kun består av interne ansatte, med en hovedvekt av utenlandske medlemmer (3 av 5). Styreleder og 2 styremedlemmer er lokalisert ved konsernets internasjonale hovedkontor i Madrid (alle med

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Postboks 9200 Grønland
0134 Oslo

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

Sentralbord
800 80 000
Telefaks
22 17 08 60



spansk nasjonalitet), mens 2 styremedlemmer er ansatt i Tusenfryd AS (begge med norsk nasjonalitet).

Arbeidsspråket i selskapene er engelsk og kommunikasjonen med sentrale funksjoner på konsernets hovedkontor foregår på engelsk.

Årsregnskapene og årsberetningene til de tre norske selskapene sendes internt i konsernet og brukes i kommunikasjon eksternt, blant annet med konsernets långivere. Selskapenes funksjon innenfor finans er sentralisert på konsernets hovedkontor i Madrid, Spania.

Skattedirektoratets vurdering

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

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

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

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

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

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene inngår i et utenlandsk konsern. Eierkretsen er begrenset. Styrene har en hovedvekt av utenlandske medlemmer. Videre er det lagt vekt på at arbeidsspråket i selskapene er engelsk og kommunikasjonen med sentrale funksjoner på konsernets hovedkontor foregår på engelsk. Det anses at øvrige brukere av regnskapsinformasjonen ikke blir negativt berørt av at årsregnskapet og årsberetningen utarbeides på engelsk språk.



2017/1005775 Side 3 av 3

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer