



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 994 910 949
Organisasjonsform: Aksjeselskap
Foretaksnavn: SI OSL 05.2 AS
Forretningsadresse: c/o STACK Infrastructure Norway AS
Ulvenveien 82E
0581 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: 27.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 30.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Rental income	3	200 000	276 000
Sum inntekter		200 000	276 000
Kostnader			
Depreciation	5	426 000	426 000
Other expenses	4	353 000	300 000
Sum kostnader		779 000	727 000
Driftsresultat		-579 000	-451 000
Finansinntekter og finanskostnader			
Income from associated companies	6		
Renteinntekt fra foretak i samme konsern	6	386 000	386 000
Sum finansinntekter		386 000	386 000
Netto finans		386 000	386 000
Resultat før skattekostnad		-194 000	-65 000
Income tax expense/(benefit)	7	-57 000	-14 000
Årsresultat		-137 000	-51 000
Årsresultat etter minoritetsinteresser		-137 000	-51 000
Totalresultat		-137 000	-51 000
Overføringer og disponeringer			
Transferred from other equity		-137 000	-51 000
Sum overføringer og disponeringer		-137 000	-51 000



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Buildings and land	5	11 837 000	11 696 000
Sum varige driftsmidler		11 837 000	11 696 000
Finansielle anleggsmidler			
Lån til foretak i samme konsern	6		
Sum anleggsmidler		11 837 000	11 696 000
Omløpsmidler			
Varer			
Fordringer			
Trade and other receivables	8		356 000
Other short-term receivables	8	72 000	
Konsernfordringer	6, 8	636 000	
Sum fordringer		708 000	356 000
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	8, 9	11 000	494 000
Sum bankinnskudd, kontanter og lignende		11 000	494 000
Sum omløpsmidler		718 000	850 000
SUM EIENDELER		12 555 000	12 547 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	10	523 000	523 000



Balanse

Beløp i: NOK	Note	2024	2023
Sum innskutt egenkapital		523 000	523 000
Opptjent egenkapital			
Other equity		6 536 000	6 672 000
Sum opptjent egenkapital		6 536 000	6 672 000
Sum egenkapital		7 059 000	7 196 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	7	761 000	818 000
Sum avsetninger for forpliktelser		761 000	818 000
Annen langsiktig gjeld			
Langsiktig konserngjeld	6, 8	3 995 000	3 653 000
Other non-current liabilities	8		331 000
Sum annen langsiktig gjeld		3 995 000	3 984 000
Sum langsiktig gjeld		4 756 000	4 802 000
Kortsiktig gjeld			
Leverandørgjeld	8	172 000	22 000
Tax payable	7		
Public duties payable	8		3 000
Kortsiktig konserngjeld	6, 8	546 000	524 000
Other current liabilities	8	22 000	
Sum kortsiktig gjeld		740 000	549 000
Sum gjeld		5 496 000	5 351 000
SUM EGENKAPITAL OG GJELD		12 555 000	12 547 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 659443

Enheten

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0581 OSLO

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Morselskap i konsern: Nei

Regnskapsregler

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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: 27.05.2025

Revisjon

Selskapet har besluttet at årsregnskapet ikke skal revideres: 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

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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, 29.07.2025

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: 994 910 949
SI OSL 05.2 AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Rental income	3	200 000	276 000
Sum inntekter		200 000	276 000
Kostnader			
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Driftsresultat		-579 000	-451 000
Finansinntekter og finanskostnader			
Income from associated companies	6		
Renteinntekt fra foretak i samme konsern	6	386 000	386 000
Sum finansinntekter		386 000	386 000
Netto finans		386 000	386 000
Resultat før skattekostnad		-194 000	-65 000
Income tax expense/ (benefit)	7	-57 000	-14 000
Årsresultat		-137 000	-51 000
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Overføringer og disponeringer			
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Sum overføringer og disponeringer		-137 000	-51 000



Organisasjonsnr: 994 910 949
SI OSL 05.2 AS

BALANSE

Beløp i: NOK Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Buildings and land 5 11 837 000 11 696 000
Sum varige driftsmidler 11 837 000 11 696 000

Finansielle anleggsmidler

Lån til foretak i samme
konsern 6
Sum anleggsmidler 11 837 000 11 696 000

Omløpsmidler

Varer

Fordringer

Trade and other receivables 8 356 000
Other short-term
receivables 8 72 000
Konsernfordringer 6, 8 636 000
Sum fordringer 708 000 356 000

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 8, 9 11 000 494 000
Sum bankinnskudd,
kontanter og lignende 11 000 494 000

Sum omløpsmidler 718 000 850 000

SUM EIENDELER 12 555 000 12 547 000

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 10 523 000 523 000
Sum innskutt egenkapital 523 000 523 000

Opptjent egenkapital

Other equity 6 536 000 6 672 000
Sum opptjent egenkapital 6 536 000 6 672 000

Sum egenkapital 7 059 000 7 196 000



Gjeld			
Langsiktig gjeld			
Utsatt skatt	7	761 000	818 000
Sum avsetninger for forpliktelses		761 000	818 000
Annen langsiktig gjeld			
Langsiktig konserngjeld	6, 8	3 995 000	3 653 000
Other non-current liabilities	8		331 000
Sum annen langsiktig gjeld		3 995 000	3 984 000
Sum langsiktig gjeld		4 756 000	4 802 000
Kortsiktig gjeld			
Leverandørgjeld	8	172 000	22 000
Tax payable	7		
Public duties payable	8		3 000
Kortsiktig konserngjeld	6, 8	546 000	524 000
Other current liabilities	8	22 000	
Sum kortsiktig gjeld		740 000	549 000
Sum gjeld		5 496 000	5 351 000
SUM EGENKAPITAL OG GJELD		12 555 000	12 547 000



Organisasjonsnr: 994 910 949
SI OSL 05.2 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.



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Profit and Loss Statement			
Si Osl 05.2 AS			
Operating income and expenses	Note	2024	2023
Amounts in NOK '000.			
Rental income	3	200	276
Total income		200	276
Other expenses	4	353	300
Operating profit/(loss)		-153	-24
Depreciation	5	426	426
Operating profit		-579	-451
Financial income and expenses			
Finance income from group companies	6	386	386
Net financial items		386	386
Profit / (loss) before taxes		-194	-65
Income tax expense/(benefit)	7	-57	-14
Net profit after tax		-137	-51
Annual net profit /(loss)		-137	-51
Total comprehensive income/(loss) for the year		-137	-51
Brought forward			
Transferred from other equity		137	51
Net brought forward		-137	-51
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Balance sheet as at 31 December			
Si Osl 05.2 AS			
Amounts in NOK '000.			
Assets	Note	2024	2023
Tangible assets			
Buildings and land	5	<u>11 837</u>	<u>11 696</u>
Total tangible assets		11 837	11 696
Total non-current assets		11 837	11 696
Current assets			
Trade and other receivables	8	0	356
Receivables from group companies	6, 8	636	0
Other short-term receivables	8	72	0
Cash and cash equivalents	8, 9	<u>11</u>	<u>494</u>
Total current assets		718	850
Total assets		12 555	12 547

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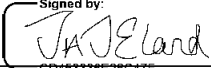
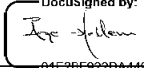
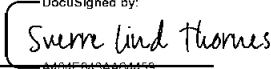


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Balance sheet as at 31 December			
Si Osl 05.2 AS			
Equity and liabilities	Note	2024	2023
Equity			
Paid-in capital			
Share capital	10	523	523
Total paid-up equity		523	523
Earned equity			
Other equity		6 536	6 672
Total earned equity		6 536	6 672
Total equity		7 059	7 196
Liabilities			
Provisions			
Deferred tax	7	761	818
Total provisions		761	818
Other non-current liabilities			
Other non-current liabilities	8	0	331
Liabilities to group companies	6, 8	3 995	3 653
Total non-current liabilities		3 995	3 984
Current liabilities			
Trade payables	8	172	22
Liabilities to group companies	6, 8	546	524
Public duties payable	8	0	3
Other current liabilities	8	22	0
Total current liabilities		740	549
Total liabilities		5 496	5 351
Total equity and liabilities		12 555	12 547
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Balance sheet as at 31 December	
Si Osl 05.2 AS	
Oslo, 27.05.2025	
<p>Signed by:  John Andrew Jackson Eland Member of the board</p>	<p>DocuSigned by:  Age Hellem Chairman of the board</p>
<p>DocuSigned by:  Sverre Lind Thornes Member of the board/General Manager</p>	
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Statement of cash flow

Amounts in NOK '000.	Note	2024	2023
Cash flows from operating activities			
Profit before income tax		- 194	- 65
Adjusted for:			
Depreciation and amortisation	5	426	426
Financial activities		- 386	- 386
Change in trade and other receivables		284	644
Change in trade and other payables		- 140	- 661
Net cash from operating activities		- 9	- 41
Cash flows from investing activities			
Purchase of property, plant and equipment	5	- 567	0
Issue of loan to related party	6	- 636	0
Interest received	6	386	386
Net cash from investing activities		- 817	386
Cash flows from financing activities			
Net issue/repayment of loan from related party	6	342	608
Received/Given group contribution		0	- 524
Net cash from financing activities		342	84
Net change in cash and cash equivalents		- 484	429
Carried forward cash and cash equivalents		494	65
Cash and cash equivalents on closing date	9	11	494
Of which restricted cash and cash equivalents	9	0	0



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Statement of changes in equity

Amounts in NOK '000.

	Share capital	Retained earnings	Total equity
Balance at 1 January 2024	523	6 672	7 196
Profit/(loss) for the period	0	- 137	- 137
Total comprehensive income for the period	0	- 137	- 137
Transactions with owners in their capacity as owners:			
Group contribution	0	0	0
Balance at 31 December 2024	523	6 536	7 059
Balance at 1 January 2023	523	7 132	7 655
Profit/(loss) for the period	0	- 51	- 51
Total comprehensive income for the period	0	- 51	- 51
Transactions with owners in their capacity as owners:			
Group contribution	0	- 409	- 409
Balance at 31 December 2023	523	6 672	7 196



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Notes to the Financial Statement

Note 1 General information

SI OSL 05.2 AS ("the Company") is a Norwegian private limited liability company incorporated on 3 July 2013 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 912 189 287, and its registered business address is Heiaveien 9, 1900 Fetsund, Norway. The Company was acquired in 2020 and have a property that is rented out to an external part. Going forward, the Company plans to design, build and operate sustainable and secure data centres.

The financial statements 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 05.2 AS for the year ended 31 December 2024 were authorised for issue by the Board of Directors on 27.05.2024. The financial statements will be approved by the shareholders meeting on 27.05.2024. The financial statements are presented in thousand Norwegian Kroner (NOK '000).

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 was acquired in 2020 and have a property that is rented out to an external part. The Company recognises income when it is earned and prepaid revenue is booked as debt. Going forward, the Company plans to design, build and operate sustainable and secure data centres.

Segment reporting

The Company has identified one segment; Warehouse rental, and one geographical segment;

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.

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 receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Losses on receivables are presented as operating expenses.

Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents includes cash in hand and deposits held at call with banks.

Borrowings

Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost using the effective interest method. Any differences between the proceeds (net of transaction costs) and the redemption value is recognised in the income statement over the duration of the borrowings.



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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.

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.

Every component of the asset is depreciated separately.

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.



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Financial risk management

(f) 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. Given the customers dependability of the services provided by the Company, there is a low collection risk, demonstrated through immaterial overdue accounts receivable at year end. Credit risk related to bank insolvency is closely monitored.

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.

Year ended 31 December 2024

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.	Deposit from customers	Shareholder loan
< 1 year	0	0
1 - 3 years	0	0
3 - 5 years	0	0
> 5 years	0	3 995
Expected cash flow as at 31 December 2024	0	3 995
Book value as at 31 December 2024	0	3 995



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Note 3 - Segment reporting

Amounts in NOK '000.

Segment	2024	2023
Warehouse rental	200	276
Geographic segment	2024	2023
Norway	200	276

Note 4 - Payroll expenses, number of employees, remunerations, loans to employees, etc.

Amounts in NOK '000.

The company had no employees in 2024, and has therefore not established a pension arrangement.

Neither the CEO, nor the chairman of the board or any other individual related parties have received loans during 2024.

The Company is not required nor have elected auditor for 2024.

Note 5 - Property, plant and equipment

Amounts in NOK '000.	Assets under construction	Land	Plant and equipment	Total
As at 1 January 2024				
Accumulated cost	0	2 662	12 793	15 456
Accumulated depreciation	0	0	- 3 759	- 3 759
Net book value	0	2 662	9 034	11 697
Year ended 31 December 2024				
Opening net book value	0	2 662	9 034	11 697
Additions	567	0	0	567
Depreciation charge	0	0	- 426	- 426
Closing net book value	567	2 662	8 608	11 837
As at 31 December 2024				
Accumulated cost	567	2 662	12 793	16 022
Accumulated depreciation	0	0	- 4 185	- 4 185
Net book value	567	2 662	8 608	11 837
As at 1 January 2023				
Accumulated cost	0	2 662	12 793	15 456
Accumulated depreciation	0	0	- 3 333	- 3 333
Net book value	0	2 662	9 461	12 123
Year ended 31 December 2023				
Opening net book value	0	2 662	9 461	12 123
Depreciation charge	0	0	- 426	- 426
Closing net book value	0	2 662	9 034	11 696
As at 31 December 2023				
Accumulated cost	0	2 662	12 793	15 456
Accumulated depreciation	0	0	- 3 759	- 3 759
Net book value	0	2 662	9 034	11 696
Depreciation plan	None	None	Straight line	
Expected useful life			10-50 years	



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Note 6 - Related party disclosure

Amounts in NOK '000.

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

The Annual Report of SI OSL 05.2 AS is consolidated in Infrastructure Nordics 1, S.å r.l.

Request of Consolidated Financial Statement can be directed to Infrastructure Nordics 4 AS, Ulvenveien 82E, 0581 Oslo, Norway.

The following transactions were carried out with related parties:

Interest received from group companies	2024	2023
Infrastructure Nordics 2, S.å r.l.	386	386
Other long term receivables	2024	2023
Infrastructure Nordics 2, S.å r.l.	386	0
SI OSL 05.1 AS	250	0
Short term liabilities	2024	2023
SI OSL 03.2 AS	17	0
Infrastructure Nordics 4 AS	524	0
Infrastructure Nordics 3 AS	5	0
Other long term liabilities	2024	2023
SI OSL 05.1 AS	3 995	3 653

Other long term receivables to Infrastructure Nordics 2, S.å r.l. relates to guarantee income which is not interest bearing and will be settled once a year until the guarantee period is due in 2026.

Other long term liabilities to SI OSL 05.1 AS are non-interest bearing loan.



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Note 7 - Income tax

<i>Amounts in NOK '000.</i>	2024	2023
Tax payable	0	0
Change in deferred tax	57	- 14
Income tax expense	57	- 14

Basis for tax payable

Profit before income tax	- 194	- 65
Change in temporary differences	194	130
Group contribution	0	- 65
Basis for tax payable	- 0	- 0
Tax rate for calculation of tax payable	22 %	22 %
Calculated tax payable	- 0	- 0

Temporary differences

Non-current assets	3 502	3 651
Total temporary differences	3 502	3 651
Tax loss to carry forward	- 45	0
Group contribution	0	65
Basis for deferred tax asset in the balance sheet	3 457	3 716
Tax rate for calculation of deferred tax / deferred tax asset	22 %	22 %
Calculated deferred tax / deferred tax asset	761	818
Recognised deferred tax / deferred tax asset	761	818

Net deferred tax positions

Non-current assets	770	803
Group contribution tax	0	14
Net at 31 December	770	818

Calculation of effective tax rate

Profit before income tax	- 194	- 65
Tax calculated using nominal tax rate	- 43	- 14
Effect of temporary differences	- 57	- 29
Tax on group contribution	0	14
Income tax expense/(benefit)	- 57	- 14
Effective tax rate	29.4 %	22.0 %

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 8 - 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 Companys balance sheet and income statement, and are classified in different categories in accordance with their accounting treatment..

At 31 December 2024	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Trade and other receivables (non interest bearing)	708	0	0	708
Cash and cash equivalents	11	0	0	11
Total financial assets	718	0	0	718

At 31 December 2023	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Trade and other receivables (non interest bearing)	356	0	0	356
Cash and cash equivalents	494	0	0	494
Total financial assets	850	0	0	850

At 31 December 2024	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Loan from related party	4 541	0	0	4 541
Trade and other payables (non interest bearing)	172	0	0	172
Other current liabilities (non interest bearing)	22	0	0	22
Accrued public taxes (non interest bearing)	761	0	0	761
Total financial liabilities	5 496	0	0	5 496

At 31 December 2023	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Loan from parent party	4 177	0	0	4 177
Trade and other payables (non interest bearing)	22	0	0	22
Other current liabilities (non interest bearing)	3	0	0	3
Deposits (non interest bearing)	331	0	0	331
Total financial liabilities	4 533	0	0	4 533

Note 9 - Bank deposits

Amounts in NOK '000.

Bank deposits	2024	2023
Short term cash equivalents	11	494
Total bank deposits	11	494



Skatteetaten

Vår dato
20.07.2022

Din/Deres dato
29.06.2022

Saksbehandler
Vibeke Horne

800 80 000
Skatteetaten.no

Din/Deres referanse
AR496268594

Telefon
90518192

Org.nr
974761076

Vår referanse
2022/5629400

Postadresse
Postboks 9200 Grønland
0134 OSLO

SI OSL 05.2 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 05.2 AS, org.nr. 994 910 949

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 05.2 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering SI OSL 05.2 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 05.2 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.