



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 919 366 842
Organisasjonsform: Aksjeselskap
Foretaksnavn: WIIS NORWAY HOLDING AS
Forretningsadresse: c/o Newsec Basale AS
Munkedamsveien 45D
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2019 - 31.12.2019

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: NEWSEC BASALE AS
Dato for fastsettelse av årsregnskapet: 17.08.2020

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 06.07.2021



Resultatregnskap

Beløp i: NOK	Note	2019	2018
RESULTATREGNSKAP			
Kostnader			
Personnel expenses	2		
Other operating expenses	2	249 196	159 794
Sum kostnader		249 196	159 794
Driftsresultat		-249 196	-159 794
Finansinntekter og finanskostnader			
Income from subsidiaries		5 000 000	5 000 000
Annen renteinntekt		76 107	29 551
Other financial income			4 920
Sum finansinntekter		5 076 107	5 034 471
Annen rentekostnad		6 588 189	5 630 172
Other financial expenses		172 296	171 833
Sum finanskostnader		6 760 485	5 802 005
Netto finans		-1 684 378	-767 535
Ordinært resultat før skattekostnad	1	-1 933 574	-927 329
Tax on ordinary result	3		
Ordinært resultat etter skattekostnad		-1 933 574	-927 329
Årsresultat		-1 933 574	-927 329
Årsresultat etter minoritetsinteresser		-1 933 574	-927 329
Totalresultat		-1 933 574	-927 329
Overføringer og disponeringer			
Udekket tap	1	-1 933 574	-927 329
Sum overføringer og disponeringer		-1 933 574	-927 329



Balanse

Beløp i: NOK	Note	2019	2018
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Finansielle anleggsmidler			
Investering i datterselskap	6	591 616 929	591 573 796
Investments in shares	6		
Other long-term receivables	4		
Sum finansielle anleggsmidler		591 616 929	591 573 796
Sum anleggsmidler		591 616 929	591 573 796
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables			10 500
Other short-term receivables	4	842 500	1 016 791
Konsernfordringer	5	5 000 000	5 000 000
Sum fordringer		5 842 500	6 027 291
Investeringer			
Aksjer og andeler i foretak i samme konsern	6		
Markedsbaserte aksjer	6		
Marketable bonds	6		
Andre markedsbaserte finansielle instrumenter	6		
Bankinnskudd, kontanter og lignende			
Cash and bank deposits		10 460 476	11 080 494
Sum bankinnskudd, kontanter og lignende		10 460 476	11 080 494
Sum omløpsmidler		16 302 976	17 107 785
SUM EIENDELER		607 919 905	608 681 581



Balanse

Beløp i: NOK	Note	2019	2018
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	1	5 000 000	5 000 000
Overkurs	1	405 085 660	405 085 660
Sum innskutt egenkapital		410 085 660	410 085 660
Opptjent egenkapital			
Udekket tap	1	3 373 823	1 440 250
Sum opptjent egenkapital		-3 373 823	-1 440 250
Sum egenkapital		406 711 837	408 645 410
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	4	200 000 000	200 000 000
Other long term liabilities	4		
Sum annen langsiktig gjeld		200 000 000	200 000 000
Sum langsiktig gjeld		200 000 000	200 000 000
Kortsiktig gjeld			
Leverandørgjeld			36 171
Tax payable	3		
Public duties payable			
Other current debt		1 208 068	
Sum kortsiktig gjeld		1 208 069	36 171
Sum gjeld		201 208 069	200 036 171
SUM EGENKAPITAL OG GJELD		607 919 905	608 681 581



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Statsautoriserte revisorer
Ernst & Young AS

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Postboks 1156 Sentrum, NO-0107 Oslo

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Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of WIIS Norway Holding AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of WIIS Norway Holding AS, which comprise the balance sheet as at 31 December 2019, the income statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2019 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



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

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

Report on other legal and regulatory requirements

Opinion on registration and documentation

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

Oslo, August 12th 2020
ERNST & YOUNG AS

The auditor's report is signed electronically

Kristin Hagland
State Authorized Public Accountant (Norway)

Pennco Dokumentnøkkel: Q2YUJ-Z0616-04VEN-SDUUN-QG8YI-EQS4M



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

Kristin Hagland

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5992-4-2545274

IP: 51.175.xxx.xxx

2020-08-12 13:10:50Z



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Annual Report 2019 Wiis Norway Holding AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 919 366 842



Income statement

Wii Norway Holding AS

Operating income and operating expenses	Note	2019	2018
Other operating expenses	2	249 196	159 794
Total operating expenses		249 196	159 794
Operating profit		-249 196	-159 794
Financial income and expenses			
Income from subsidiaries		5 000 000	5 000 000
Other interest income		76 107	29 551
Other financial income		0	4 920
Other interest expenses		6 588 189	5 630 172
Other financial expenses		172 296	171 833
Net financial items		-1 684 378	-767 535
Operating result before tax	1	-1 933 574	-927 329
Ordinary result after tax		-1 933 574	-927 329
Annual net profit		-1 933 574	-927 329
Brought forward			
Loss brought forward	1	1 933 574	927 329
Net brought forward		-1 933 574	-927 329

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Balance sheet

Wiis Norway Holding AS

Assets	Note	2019	2018
Fixed assets			
Financial fixed assets			
Investments in subsidiaries	6	591 616 929	591 573 796
Total financial fixed assets		591 616 929	591 573 796
Total fixed assets		591 616 929	591 573 796
Current assets			
Debtors			
Accounts receivables		0	10 500
Other short-term receivables	4	842 500	1 016 791
Receivables from group companies	5	5 000 000	5 000 000
Total receivables		5 842 500	6 027 291
Investments			
Cash and bank deposits		10 460 476	11 080 494
Total current assets		16 302 976	17 107 785
Total assets		607 919 905	608 681 581

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**Balance sheet**

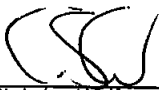
Wiis Norway Holding AS

Equity and liabilities	Note	2019	2018
Equity			
Paid-up equity			
Share capital	1	5 000 000	5 000 000
Share premium reserve	1	405 085 660	405 085 660
Total paid-up equity		410 085 660	410 085 660
Retained earnings			
Uncovered loss	1	-3 373 823	-1 440 250
Total retained earnings		-3 373 823	-1 440 250
Total equity		406 711 837	408 645 410
Liabilities			
Provisions for liabilities			
Other long-term liabilities			
Liabilities to financial institutions	4	200 000 000	200 000 000
Total of other long term liabilities		200 000 000	200 000 000
Current debt			
Trade creditors		0	36 171
Other current debt		1 208 068	0
Total current debt		1 208 069	36 171
Total liabilities		201 208 069	200 036 171
Total equity and liabilities		607 919 905	608 681 581


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7. August 2020

The board of Wiis Norway Holding AS


Christian Wolfgang Ströher
chairman of the board


Astrid Markert
member of the board


Isabel Renate Schüssler
member of the board



Accounting principles

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

The company owns 100% of the shares in Vika Utvikling AS, which owns and manages Cort Adellers gate 33 in Oslo.

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

Foreign currency

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

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. Deferred tax assets are not capitalized in accordance with generally accepted accounting principles for Small Companies.

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Shares in subsidiaries

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



Note 1: Share capital, shareholder information and equity

The share capital in Wiis Norway Holding AS as of 31/12/2019 consists of:

	Number of	Nominal amount	Carrying value
Ordinary shares	300	16 666,67	5 000 000

Shareholder

	Ordinary shares	Stake
WestInvest Gesellschaft Für Investmentfonds GmbH	300,00	100,00 %
Total number of shares	300,00	100,00 %

	Share capital	Share premium	Uncovered loss	Total equity
As at 01.01.2019	5 000 000	405 085 660	-1 440 250	408 645 410
Result for the year			-1 933 574	-1 933 574
As at 31.12.2019	5 000 000	405 085 660	-3 373 823	406 711 837

The company is 100% owned by the fund WestInvest InterSelect. The fund is owned by an investment company, which is owned 100% by DekaBank Deutsche Girozentrale. The company is a real estate fund managed by Deka Immobilien and all returns in the company is for the investors.

Note 2: Benefits, remuneration to the chief executive, board and auditor

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

Auditor

In 2019 the company expensed NOK 32 948 for statutory audit and NOK 52 500 regarding other services provided by the auditor (amounts include non-deductible VAT).



Note 3 Tax

This year's tax expense	2019	2018
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary profit/loss before tax	-1 933 574	-927 320
Permanent differences	-5 000 000	-5 000 000
Taxable income	-6 933 574	-5 927 320
Payable tax in the balance:		
Payable tax on this year's result	0	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:

	2019	2018	Difference
Accumulated loss to be brought forward	-13 373 823	-6 440 250	6 933 574
Not included in the deferred tax calculation	13 373 823	6 440 250	-6 933 573
Basis for calculation of deferred tax	0	0	1
Deferred tax assets (22 %)	0	0	0

Note 4 Receivables and liabilities

	2019	2018
Receivables with a maturity later than one year		
Other receivables	842 500	1 014 100
Total	842 500	1 014 100
Long-term debt with a maturity later than 5 years		
Debt to credit institutions	0	200 000 000
Other long-term debt	0	0
Total	0	200 000 000

Mortgaged debt amounts to NOK 200 000 000.
Maturity date is 17.11.2024

The property owned by the subsidiary Vika Utvikling AS is secured as collateral against the loan to SEB.
The property's booked value as of 31.12.19 is NOK 329 973 633.



Note 5 Related party balances

	2019	2018
Receivables		
Dividend	5 000 000	5 000 000
Bank balance DEKA bank	10 460 476	10 692 749
Total	15 460 476	15 692 749

Note 6 Investments in subsidiaries

Company	Registered office	Ownership share	Profit/loss latest financial statement	Equity latest financial statement	Acquisition cost	Book value
Vika Utvikling AS Oslo		100%	4 080 334	252 949 401	591 616 929	591 616 929

The investments are valued according to the cost method.

Note 7 Going concern

The breakout of the coronavirus has caused a considerable derating of the economy both in Norway and internationally, but it has so far not affected the company or subsidiary to any significant extent. The Board recognizes that there is considerable uncertainty related to the effects of the virus outbreak in the long term, and that it may also affect the activity of the company, but the company has solid liquidity, so the Board of Directors considers that as of the date of signing of the balance sheet there is no significantly higher risk that the assumption of going concern is not present.



Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold Skovholt	08.12.2017	21.12.2017
Telefon	Deres referanse	Vår referanse
90076012	Hilke Rognes	2017/1281350

NEWSEC BASALE AS
Postboks 5666 Torgarden
7484 TRONDHEIM

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 8. desember 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskap:

- 1. WIIS Norway Holding AS (morselskap) org.nr. 919 366 842
- 2. Vika Utvikling AS (datterselskap) org.nr. 994 921 193

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

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

Bakgrunn

Fra søknaden gjengis:

Selskapene eies av det tyske selskapet WestInvest Gesellschaft Für Investmentfonds GmbH.

Bakgrunnen for søknaden er at selskapet er registrert i Tyskland. All korrespondanse mellom selskapene i konsernet er på engelsk. Selskapene må følgelig benytte engelsk språk for at eierne skal forstå regnskapet og årsrapporten.

Selskapenes virksomhet består i å eie og drive fast eiendom og naturlig tilhørende virksomhet, utelukkende på bedriftsmarkedet.

Forvaltning av eiendommene samt dialog mot kunder er delegert til eiendomsforvalter Newsec Basale AS. Arbeidsspråket mellom forvalter og selskapet er engelsk.

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

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."

Postadresse	Besøksadresse:	Sentralbord
Postboks 9200 Grønland	Se www.skatteetaten.no	800 80 000
0134 Oslo	Org.nr: 996250318	Telefaks
	E-post:	22 17 08 60
	skatteetaten.no/sendepost	



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

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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at det norske underkonsernet er eid av et utenlandsk selskap. Eierkretsen er begrenset. Selskapene opererer i en internasjonal bransje. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Jeanette Munkvold Skovholt

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer