



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 997 755 537
Organisasjonsform: Aksjeselskap
Foretaksnavn: MARTIN LINGES VEI 33 AS
Forretningsadresse: Haakon VII's gate 5
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Helle Landsverk
Dato for fastsettelse av årsregnskapet: 01.04.2022

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, 01.07.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Tenant's alterations (accrued over the lease period)		1 361 000	1 361 000
Rental income		233 229 000	230 065 000
Sum inntekter		234 590 000	231 427 000
Kostnader			
Depreciation and amortisation expenses	4	67 403 000	67 403 000
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other expenses	2	11 728 000	6 076 000
Sum kostnader		79 131 000	73 479 000
Driftsresultat		155 460 000	157 947 000
Finansinntekter og finanskostnader			
Annen renteinntekt		158 000	219 000
Sum finansinntekter		158 000	219 000
Annen rentekostnad		99 680 000	99 680 000
Sum finanskostnader		99 680 000	99 680 000
Netto finans		-99 522 000	-99 461 000
Ordinært resultat før skattekostnad			
Income tax expense	3	17 420 000	17 245 000
Ordinært resultat etter skattekostnad		38 518 000	41 241 000
Årsresultat	6	38 518 000	41 241 000
Årsresultat etter minoritetsinteresser		38 518 000	41 241 000
Totalresultat		38 518 000	41 241 000
Overføringer og disponeringer			
Ordinært utbytte	6	38 518 000	41 241 000
Sum overføringer og disponeringer		38 518 000	41 241 000



Resultatregnskap

Beløp i: NOK	Note	2021	2020
---------------------	-------------	-------------	-------------



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3	6 555 000	23 975 000
Sum immaterielle eiendeler		6 555 000	23 975 000
Varige driftsmidler			
Buildings and land	4, 8	2 504 163 000	2 571 566 000
Machinery and equipment	4		
Ships	4		
Equipment and other movables	4		
Sum varige driftsmidler		2 504 163 000	2 571 566 000
Finansielle anleggsmidler			
Other long term receivables	5	26 372 000	30 999 000
Sum finansielle anleggsmidler		26 372 000	30 999 000
Sum anleggsmidler		2 537 090 000	2 626 540 000
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		4 422 000	
Other short-term receivables	5	596 000	718 000
Krav på innbetaling av selskapskapital	10	14 413 000	
Sum fordringer		19 430 000	718 000
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		128 870 000	63 957 000
Sum bankinnskudd, kontanter og lignende		128 870 000	63 957 000
Sum omløpsmidler		148 299 000	64 675 000
SUM EIENDELER		2 685 390 000	2 691 215 000



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 9	1 000 000	1 000 000
Overkurs	6		65 775 000
Sum innskutt egenkapital		1 000 000	66 775 000
Opptjent egenkapital			
Other equity	6	211 079 000	212 248 000
Sum opptjent egenkapital		211 079 000	212 248 000
Sum egenkapital		212 079 000	279 023 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Obligasjonslån	7, 8	2 240 000 000	2 240 000 000
Gjeld til kredittinstitusjoner	5		
Other non-current liabilities	5	18 551 000	21 614 000
Sum annen langsiktig gjeld		2 258 551 000	2 261 614 000
Sum langsiktig gjeld		2 258 551 000	2 261 614 000
Kortsiktig gjeld			
Accrued interest	8	94 696 000	94 696 000
Leverandørgjeld			54 000
Tax payable	3		
Public duties payable		14 470 000	
Utbytte	10	38 518 000	41 241 000
Kortsiktig konserngjeld	10		14 169 000
Other current liabilities		67 075 000	418 000
Sum kortsiktig gjeld		214 760 000	150 578 000
Sum gjeld		2 473 311 000	2 412 192 000



Balanse

Beløp i: NOK	Note	2021	2020
SUM EGENKAPITAL OG GJELD		2 685 390 000	2 691 215 000



RSM Norge AS

Ruseløkkveien 30, 0251 Oslo
Pb 1312 Vika, 0112 Oslo
Org.nr: 982 316 588 MVA

T +47 23 11 42 00
F +47 23 11 42 01

www.rsmnorge.no

To the General Meeting of Martin Linges Vei 33 AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Martin Linges Vei 33 AS (the Company) showing a profit of NOK 38 518 000. The financial statements comprise the balance sheet as at 31 December 2021, the income statement and cash flow 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 and its cash flows 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.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable legal requirements.

Responsibilities of Management for the Financial Statements

Management is 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

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Norge AS is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Norge AS er medlem av/is a member of Den norske Revisorforening.



Independent Auditor's Report 2021 for Martin Linges Vei 33 AS



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.

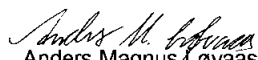
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise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

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 18 February 2022
RSM Norge AS


Anders Magnus Løvaas
State Authorised Public Accountant



Annual Report 2021

Martin Linges Vei 33 AS

Directors' Report
Revenue statement
Balance sheet
Cash flows
Notes to the Accounts

Org.no.: 997 755 537



Directors' report 2021

Martin Linges Vei 33 AS

THE COMPANY

Martin Linges vei 33 AS was incorporated 16 December 2011 and the company is located in Oslo.

The business

The company owns a new office building totaling 65 768 sqm in Martin Linges vei 33 in Bærum municipality and the company owns a new underground parking facility underneath Martin Linges vei 33 in Bærum. Equinor ASA leases all the 829 parking lots. The entire building is leased to Equinor with a duration of 15 years.

Going concern

In accordance with the Accounting Act § 3-3a, the board confirms that the financial statements have been prepared under the assumption of going concern. This assumption is based on profit forecasts for the year 2022 and the company's long-term strategic forecasts. The company's economic and financial position is sound.

Development in results and position

The annual accounts of Martin Linges vei 33 AS show a profit of NOK 38,5 million. The board has proposed the net profit to be attributed to:

Dividend	38,5 million
Total allocated	38,5 million

It is the opinion of the board that the annual accounts presented for the accounting year 2021 and associated notes provide a fair view of the company's position and the results from its business. The board is not aware of any other matters material to an assessment of the company, other than what is set out in the annual accounts. Similarly, no matters have occurred since the end of the accounting year that are material to an assessment of the company.

Valuations have been prepared of the company's properties by external advisers. These show that at the end of 2021, the values were in excess of book values.

Employees

The company has no employees.

FINANCIAL RISK

The company is exposed to financial risk in different areas, especially risk in the property market. The goal is to reduce the financial risk to an acceptable level, and the different risk factors are continuously assessed by the board.

Market risk

The company is exposed to effects related to macroeconomic cycles. This could lead to changes in rent levels, occupancy rate and value of the properties. The company is not exposed to changes in interest rates.

Total bonds of NOK 2 240,0 million is fixed with a rate of 4.45 % .

Credit risk

The company has risk associated with tenant on the property. The tenants financial solidity and liquidity, and hence its ability to serve the rent, has great significance for the risk associated with the loss of rental income. The risk of vacancy and rental value of the land are important factors and depends largely on market conditions. The company has assessed its credit risk to be low. The company has a single lessee, Equinor ASA, which is a large corporation with good credit history and solid credit ratings and cash balances are held in financial institutions with solid credit ratings.

Liquidity risk

The Board considers the company's liquidity as satisfactory, and it is not decided to introduce measures to change the liquidity risk.



ENVIRONMENTAL REPORT

The company has prepared and follows its own environmental plan in its work regarding zoning, planning, construction and operation. The company's plan is based on Bærum municipality's Environmental Follow-up Program for Fomebu, and thematically sets subsidiary targets and operative measures for the fulfilment of the Environmental Follow-up Program.

DIRECTORS AND OFFICERS LIABILITY INSURANCE

The company has a Director and Officers liability insurance in Ryan Specialty Group Sweden AB. The insurance covers all members of the board and management who can incur an independent responsibility in board and management positions for the company. The insurance has a coverage of NOK 20 million.

EQUAL OPPORTUNITIES

The board consists of five men.

Oslo, 18.02.2022


The board of Martin Linges Vei 33 AS


Kenneth Frode Goovaerts Bem

Member of the board



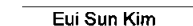
Erik Olger Jacobsen
Member of the board


Anders Christopher Garmann
Wilhelmsen

Member of the board


Anthony Donghun Kang

Chairman of the board


Eui Sun Kim
Member of the board



ENVIRONMENTAL REPORT

The company has prepared and follows its own environmental plan in its work regarding zoning, planning, construction and operation. The company's plan is based on Bærum municipality's Environmental Follow-up Program for Fornebu, and thematically sets subsidiary targets and operative measures for the fulfilment of the Environmental Follow-up Program.

DIRECTORS AND OFFICERS LIABILITY INSURANCE

The company has a Director and Officers liability insurance. in Ryan Specialty Group Sweden AB. The insurance covers all members of the board and management who can incur an independent responsibility in board and management positions for the company. The insurance has a coverage of NOK 20 million.

EQUAL OPPORTUNITIES

The board consists of five men.

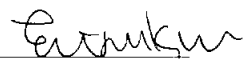
Oslo, 18.02.2022
The board of Martin Linges Vei 33 AS

Kenneth Frode Goovaerts Bern
Member of the board

Anders Christopher Garmann
Wilhelmsen
Member of the board

Anthony Donghun Kang
Chairman of the board

Erik Olger Jacobsen
Member of the board



Eui Sun Kim
Member of the board



ENVIRONMENTAL REPORT

The company has prepared and follows its own environmental plan in its work regarding zoning, planning, construction and operation. The company's plan is based on Bærum municipality's Environmental Follow-up Program for Fornebu, and thematically sets subsidiary targets and operative measures for the fulfilment of the Environmental Follow-up Program.

DIRECTORS AND OFFICERS LIABILITY INSURANCE

The company has a Director and Officers liability insurance. in Ryan Specialty Group Sweden AB. The insurance covers all members of the board and management who can incur an independent responsibility in board and management positions for the company. The insurance has a coverage of NOK 20 million.

EQUAL OPPORTUNITIES

The board consists of five men.

Oslo, 18.02.2022
The board of Martin Linges Vei 33 AS

Kenneth Frode Goovaerts Bem
Member of the board

Anders Christopher Garmann
Wilhelmsen
Member of the board



Anthony Donghun Kang
Chairman of the board

Erik Olger Jacobsen
Member of the board

Eui Sun Kim
Member of the board



Revenue statement

Martin Linges Vei 33 AS

Values in 1000 NOK

Operating income and operating expenses	Note	2021	2020
Tenant's alterations (accrued over the lease period)		1 361	1 361
Rental income		233 229	230 065
Total income		234 590	231 427
Depreciation and amortisation expenses	4	67 403	67 403
Other expenses	2	11 728	6 076
Total expenses		79 131	73 479
Operating profit		155 460	157 947
Financial income and expenses			
Other interest income		158	219
Other interest expenses		99 680	99 680
Net financial items		-99 522	-99 461
Net profit before tax		55 938	58 486
Income tax expense	3	17 420	17 245
Net profit after tax		38 518	41 241
Net profit or loss	6	38 518	41 241
Disposition of annual result			
Ordinary dividend	6	38 518	41 241
Total allocated		38 518	41 241



Balance sheet

Martin Linges Vei 33 AS

Values in 1000 NOK

Assets	Note	2021	2020
Non-current assets			
Intangible assets			
Deferred tax assets	3	6 555	23 975
Total intangible assets		6 555	23 975
Property, plant and equipment			
Buildings and land	4, 8	2 504 163	2 571 566
Total property, plant and equipment		2 504 163	2 571 566
Non-current financial assets			
Other long term receivables	5	26 372	30 999
Total non-current financial assets		26 372	30 999
Total non-current assets		2 537 090	2 626 540
Current assets			
Debtors			
Accounts receivables		4 422	0
Other short-term receivables	5	596	718
Short term receivables to group companies	10	14 413	0
Total receivables		19 430	718
Cash and cash equivalents		128 870	63 957
Total current assets		148 299	64 675
Total assets		2 685 390	2 691 215



Balance sheet

Martin Linges Vei 33 AS

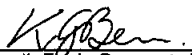
Equity and liabilities	Note	2021	2020
Paid-in capital			
Share capital	6, 9	1 000	1 000
Share premium	6	0	65 775
Total paid-up equity		1 000	66 775
Retained earnings			
Other equity	6	211 079	212 248
Total retained earnings		211 079	212 248
Total equity		212 079	279 023
Liabilities			
Other non-current liabilities			
Bonds	7, 8	2 240 000	2 240 000
Other non-current liabilities	5	18 551	21 614
Total non-current liabilities		2 258 551	2 261 614
Current liabilities			
Accrued interest	8	94 696	94 696
Trade payables		0	54
Public duties payable		14 470	0
Dividends- ML 33 Holding AS	10	38 518	41 241
Other current liabilities		67 075	418
Liabilities to group companies	10	0	14 169
Total current liabilities		214 760	150 578
Total liabilities		2 473 311	2 412 192
Total equity and liabilities		2 685 390	2 691 215



Balance sheet

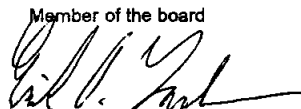
Martin Linges Vei 33 AS
Oslo, 18.02.2022

The board of Martin Linges Vei 33 AS


Kenneth Fløde Goovaerts Bern
Member of the board

Anthony Donghun Kang
Chairman of the board


Anders Christopher Garmann Wilhelmsen
Member of the board


Erik Olger Jacobsen
Member of the board

Eui Sun Kim
Member of the board



Balance sheet

Martin Linges Vei 33 AS

Oslo, 18.02.2022

The board of Martin Linges Vei 33 AS

Kenneth Frode Goovaerts Bern

Member of the board

Anthony Donghun Kang

Chairman of the board

Anders Christopher Garmann Wilhelmsen

Member of the board

Erik Olger Jacobsen

Member of the board

Eui Sun Kim

Member of the board



Balance sheet

Martin Linges Vei 33 AS
Oslo, 18.02.2022

The board of Martin Linges Vei 33 AS

Kenneth Frode Goovaerts Bern

Member of the board

Anders Christopher Garmann Wilhelmsen


Member of the board

Anthony Donghun Kang

Chairman of the board

Erik Olger Jacobsen

Member of the board



Eui Sun Kim

Member of the board



Indirect cash flow

Martin Linges Vei 33 AS

Values in 1000 NOK

	Note	2021	2020
Cash flows from operating activities			
Profit/loss before tax		55 938	58 486
Ordinary depreciation		67 403	67 403
Change in accounts receivable		-4 422	4 302
Change in accounts payable		-54	-100
Change in other accrual items		54 233	15 449
Net cash flows from operating activities		173 098	145 540
Cash flows from financing activities			
Payment of dividend		108 185	130 942
Net cash flows from financing activities		-108 185	-130 942
Net change in cash and cash equivalents		64 913	14 598
Cash and cash equivalents at the start of the period		63 957	49 359
Cash and cash equivalents at the end of the period		128 870	63 957



General information and accounting principles

The financial statements comprise the income statement, balance sheet and notes and are prepared in accordance with accounting, company law and generally accepted accounting principles in Norway. The financial statements are based on the basic principles of historical cost, comparability, continued operation, congruence and caution. Transactions are booked at the value of the consideration on the transaction date. Revenue is recognized when earned and expenses are matched with earned income. Conditional losses that are probable and quantifiable are expensed.

Accounting period

The profit and loss account contains figures from the accounts from 01.01.2021 to 31.12.2021.

Revenues

Rental income is accrued and recognized in line with the rental period. Interest income is recognized as it accrues.

Classification and valuation of balance sheet items

Current assets and short-term debt include items that fall due for payment within one year of the date of acquisition. Current assets are valued at the lowest of acquisition cost and fair value. Short-term debt is capitalized at the nominal amount at the time of borrowing.

Other items are classified as fixed assets/long-term liabilities. Fixed assets are valued at acquisition cost. Other fixed assets than operating assets are written down to fair value in the event of a decrease in value that is not expected to be temporary. Long-term operating assets are capitalized and written down over the economic life of the asset. Long-term debt is capitalized at the nominal amount at the time of establishment.

Tangible fixed assets

Land is not depreciated. Long-term assets are capitalized and written down on a straight line basis over the assets' expected lifetime. Maintenance and operating costs are charged as an expense as they incur. Additions or improvements are added to the operating asset's cost price and depreciated in line with the asset. The difference between maintenance and additions/improvements is determined in relation to the asset's condition on purchase of the asset. Costs on leasing of operating assets are expensed. Prepayments are capitalized as a prepaid cost and apportioned over the lease period.

Write-down of fixed assets

In the event of an indication that the capitalized value of a fixed asset is higher than fair value, a test is made for a fall in value. The test is made for the lowest level of fixed assets that have independent cash flows. If the balance sheet value is higher than both the sales value and the recoverable amount (present value of continued use/ownership) a write-down is made to the highest of the sales value and the recoverable amount. Previous write-downs, with the exception of write-downs of goodwill, are reversed if the conditions for the write-down are no longer present.

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.

Tenants' adaptations

Tenants' adaptations that are paid for by the tenant, but which revert to the company on expiry of the lease period, are calculated as long-term operating assets in the balance sheet against a contra item under other short-term liabilities for accrual as lease income during the lease period.



Tax

The tax charge in the profit and loss account covers the tax payable for the period and the change in deferred tax. Deferred tax is calculated as 22 % of the difference between accounting and tax values, together with 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. The net deferred tax receivable is capitalized to the extent it is likely that it can be utilized. To the extent that group transfers are not posted to the profit and loss account, the tax effect of group transfers is entered directly against the investment in the balance sheet.



Note 2 Salaries, fees and other operating costs

The company has no employees, and no salaries or remuneration have been paid to the board as at 31.12. The company does not fall within the mandatory service pension (MSP) rules therefore. No loans or guarantees have been provided to the board or other connected persons.

Other operating costs	2021	2020
Audit fee	28	34
Audit fee. assistance	1	29
Property management fee	587	578
Lawyer fee	9	0
Nordic Trustee	179	176
Accrued broker fee	2 840	2 840
Insurance fee	603	645
Other fees - Newsec	14	14
Other fees - Europark	1 033	918
Expenses related to property	6 361	781
Other operating costs	73	62
Total other operating costs	11 728	6 076

Note 3 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	17 420	17 245
Tax expense on ordinary profit/loss	17 420	17 245

Taxable income:		
Ordinary result before tax	55 938	58 486
Permanent differences	0	0
Changes in temporary differences	24 474	20 728
Allocation of loss to be brought forward	-80 411	-79 215
Taxable income	0	0

This year's tax expense	2021	2020
Calculation of effective tax rate		
Profit before tax	55 938	58 486
Calculated tax on profit before tax	12 306	12 867
Effect of change in tax rate	0	0
Other	5 113	7 947
Total	17 420	20 814
Effective tax rate	22,0 %	22,0 %

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
Tangible assets	1 324 321	1 347 564	23 243
Profit and loss account	-6 436	-8 045	-1 609
Other differences	16 091	18 931	2 840
Total	1 333 976	1 358 449	24 474
Accumulated loss to be brought forward	-39 452	-119 863	-80 411
Not included in the deferred tax calculation	-1 324 321	-1 347 564	-23 243
Basis for deferred tax	-29 797	-108 978	-79 181
Deferred tax (22 %)	-6 555	-23 975	-17 420
Effect of change in tax rate	0	0	



Note 4 Fixed assets

	Buildings	Art	Land	Total plant and equipment
Acquisition cost 01.01.2021	2 732 877	20	235 737	2 968 633
Acquisition cost 31.12.2021	2 732 877	20	235 737	2 968 633
Accumulated depreciation 31.12.2021	464 470	0	0	464 470
Book value as at 31.12.2021	2 268 406	20	235 737	2 504 163
The year's depreciation	67 403			67 403
Depreciation rates	2-3 %			

The company holds the title to the property.

Note 5 Long and short term receivables and liabilities

Short term receivables	2021	2020
ML 33 Invest AS	14 413	0
ML 33 Holding AS	0	0
Accounts receivables	4 422	0
Other short-term receivables	596	718
Total	19 430	718

Long term receivables	2021	2020
Broker fee (accrued over the lease period)	16 091	18 931
Bonus to the lessee (accrued over the lease period)	10 281	12 068
Total	26 372	30 999

Short term liabilities	2021	2020
ML 33 Invest AS	0	-14 169
ML 33 Holding AS	0	0
Dividend - ML 33 Holding AS	-38 518	-41 241
Other current liabilities	-5 282	0
Prepaid income	-61 793	0
Accrued interest	-94 696	0
Public duties payable	-14 470	0
Total	-214 760	-55 410

Long-term liabilities	2021	2020
Lessee-paid tenants alterations (accrued over the lease period)	-18 551	-21 614
Total	-18 551	-21 614

Note 6 Changes in equity

	Share capital	Share premium	Other equity	Total equity capital
As at 01.01.2021	1 000	65 775	212 248	279 023
Result for the year			38 518	38 518
Dividend		0	-38 518	-38 518
Paid dividend		-65 775	-1 169	-66 944
As at 31.12.2021	1 000	0	211 079	212 079



Note 7 Bond loans

	Currency	Carrying value	Interest rate	Maturity
Bond loan	NOK	2 240 000	4,45%	18/01/2023

Bond financing of MNOK 2,080 was issued 18 January 2013. On 18 January 2015 the company increased its bond financing with MNOK 160 to MNOK 2,240. The loan agreement include clauses which imposes the company to hold financial ratios within certain levels. Loan-to-value must stay within 70%.

Note 8 Collateral and guaranties

Company's book value of debt to credit institutions	2021	2020
Loan	2 240 000	2 240 000
Accrued interest	94 696	94 696
Total	2 334 696	2 334 696

Book value of assets provided as security	2021	2020
Land, buildings and other real estate	2 504 163	2 571 566
Total	2 504 163	2 571 566

Note 9 Shareholders

The company`s share capital is NOK 100 000 divided into 1 000 shares of NOK 1 000 par value.

Ownership structure

	Total	Owner interest	Share of votes
ML 33 Holding AS	1 000	100 %	100 %
Total number of shares	1 000	100 %	100 %

Members of the board indirectly own the following shares:

Name	Position	Interest
Kenneth Frode Goovaerts Bem	Member of the board	1 %
Erik Olger Jacobsen	Member of the board	1 %
Anders Christopher Garmann Wilhelmsen	Member of the board	3 %
Anthony Donghun Kang	Chairman of the board	14 %
Eui Sun Kim	Member of the board	14 %
Total		19 %

Note 10 Intercompany items between companies in the same group

Receivables	2021	2020
Loans to companies in the same group	14 413	0
Other short-term receivables within the group	0	0
Total	14 413	0

Liabilities	2021	2020
Loans from companies in the same group	0	14 169
Other short-term liabilities within the group	38 518	41 241
Total	38 518	55 410



Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold Skovhott	23.01.2017	26.01.2017
Telefon	Deres referanse	Vår referanse
90076012	Kristian Nordtømme	2017/78562

Arctic Business Management AS
PB 1833 Vika
0123 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Martin Linges vei 33 AS, org.nr. 997 755 537, med datterselskaper

Vi viser til deres brev av 23. januar 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Martin Linges vei 33 AS, org.nr. 997 755 537, med datterselskapene
Campus B AS, org.nr. 993 061 239
Campus P2 AS, org.nr. 994 564 552

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Martin Linges vei 33 AS med datterselskaper 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

Martin Linges vei 33 AS med datterselskaper har tidligere vært heleid av et utenlandsk selskap, og har vært omfattet av en dispensasjon fra å rapportere på norsk. Selskapene er nå kjøpt opp av ML 33 Holding AS. ML 33 Holding AS har i brev av 12. januar 2017 fått dispensasjon fra å rapportere på norsk. I den forbindelse søkes det om fortsatt dispensasjon for Martin Linges vei 33 AS med datterselskaper, av hensiktsmessige grunner når det gjelder konsolideringsformål. ML 33 Holding AS er den primære regnskapsbruker, og rapporterer sitt konsernregnskap til Oslo Børs på engelsk. Andre regnskapsbrukere vil hovedsaklig være leietaker Statoil AS. Andre kunder og leverandører anses som beskjedne regnskapsbrukere.

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 mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

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



”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 særlig vekt på at konsernet er eid av et selskap som selv utarbeider årsregnskap og årsberetning på engelsk etter dispensasjon. Skattedirektoratet legger videre til grunn at ingen av de øvrige regnskapsbrukerne blir negativt berørt av en dispensasjon da konsernet allerede utarbeider årsregnskap og årsberetning på engelsk siden tidligere eier var et utenlandsk selskap.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Jeanette Munkvold Skovholt

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer