



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 914 741 157
Organisasjonsform: Aksjeselskap
Foretaksnavn: SØRENGA 8 NÆRING AS
Forretningsadresse: c/o Malling & Co Forvaltning AS
Dronning Mauds gate 15
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Carl Erik Krefting
Dato for fastsettelse av årsregnskapet: 26.04.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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

Brønnøysundregistrene, 12.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue			1 450
Rental income		4 088 398	3 908 844
Other operating income		350	97 304
Sum inntekter		4 088 748	4 007 598
Kostnader			
Depreciation	1	1 439 475	1 470 372
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	542 350	408 273
Sum kostnader		1 981 824	1 878 645
Driftsresultat		2 106 924	2 128 953
Finansinntekter og finanskostnader			
Annen renteinntekt	3		
Financial income	3	890 197	341 776
Sum finansinntekter		890 197	341 776
Annen rentekostnad	3		
Financial expenses	3		
Netto finans		890 197	341 776
Ordinært resultat før skattekostnad		2 997 120	2 470 729
Income tax expense	4	659 367	543 561
Ordinært resultat etter skattekostnad		2 337 753	1 927 168
Årsresultat		2 337 753	1 927 168
Årsresultat etter minoritetsinteresser		2 337 753	1 927 168
Totalresultat		2 337 753	1 927 168
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Other equity		2 337 753	1 927 168
Sum overføringer og disponeringer	5	2 337 753	1 927 168



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Research & development			14 224
Utsatt skattefordel	4		
Sum immaterielle eiendeler			14 224
Varige driftsmidler			
Property, plant and equipment	1, 6	32 533 457	34 021 430
Other operating assets	1		
Equipment	1		
Sum varige driftsmidler	1	32 533 457	34 021 430
Finansielle anleggsmidler			
Lån til foretak i samme konsern	7	16 113 114	11 202 293
Sum finansielle anleggsmidler		16 113 114	11 202 293
Sum anleggsmidler		48 646 571	45 237 946
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	6		13 235
Accounts receivables from group companies	7		
Other current receivables		3 161 242	3 818 658
Konsernfordringer	7		
Sum fordringer		3 161 242	3 831 894
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		638 354	309 036
Sum bankinnskudd, kontanter og lignende		638 354	309 036
Sum omløpsmidler		3 799 596	4 140 930
SUM EIENDELER		52 446 167	49 378 876



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 8	1 000 000	1 000 000
Beholdning av egne aksjer	5		
Overkurs	5	41 007 761	41 007 761
Annen innskutt egenkapital	5		
Sum innskutt egenkapital		42 007 761	42 007 761
Opptjent egenkapital			
Other equity	5	6 120 635	5 904 256
Udekket tap	5		
Sum opptjent egenkapital		6 120 635	5 904 256
Sum egenkapital		48 128 395	47 912 017
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	1 013 347	952 317
Sum avsetninger for forpliktelser		1 013 347	952 317
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		1 013 347	952 317
Kortsiktig gjeld			
Leverandørgjeld	7	54 022	78 349
Tax payable	4		
Public duties payable			167 359
Kortsiktig konserngjeld	7	2 903 825	
Other current liabilities		346 578	268 834
Sum kortsiktig gjeld		3 304 424	514 542
Sum gjeld		4 317 771	1 466 859



Balanse

Beløp i: NOK	Note	2023	2022
SUM EGENKAPITAL OG GJELD		52 446 167	49 378 876



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 604713

Enheten

Organisasjonsnummer: 914 741 157
Organisasjonsform: Aksjeselskap
Foretaksnavn: SØRENGA 8 NÆRING AS
Forretningsadresse: c/o Malling & Co Forvaltning AS
Dronning Mauds gate 15
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Carl Erik Krefting
Dato for fastsettelse av årsregnskapet: 26.04.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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

Brønnøysundregistrene, 09.07.2024

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 914 741 157
SØRENGA 8 NÆRING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue			1 450
Rental income		4 088 398	3 908 844
Other operating income		350	97 304
Sum inntekter		4 088 748	4 007 598
Kostnader			
Depreciation	1	1 439 475	1 470 372
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	542 350	408 273
Sum kostnader		1 981 824	1 878 645
Driftsresultat		2 106 924	2 128 953
Finansinntekter og finanskostnader			
Annen renteinntekt	3		
Financial income	3	890 197	341 776
Sum finansinntekter		890 197	341 776
Annen rentekostnad	3		
Financial expenses	3		
Netto finans		890 197	341 776
Ordinært resultat før skattekostnad			
Income tax expense	4	659 367	543 561
Ordinært resultat etter skattekostnad		2 337 753	1 927 168
Årsresultat		2 337 753	1 927 168
Årsresultat etter minoritetsinteresser			
		2 337 753	1 927 168
Totalresultat		2 337 753	1 927 168
Overføringer og disponeringer			
Other equity		2 337 753	1 927 168
Sum overføringer og disponeringer	5	2 337 753	1 927 168



Organisasjonsnr: 914 741 157
SØRENGA 8 NÆRING AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Research & development			14 224
Utsatt skattefordel	4		
Sum immaterielle eiendeler			14 224
Varige driftsmidler			
Property, plant and equipment	1, 6	32 533 457	34 021 430
Other operating assets	1		
Equipment	1		
Sum varige driftsmidler	1	32 533 457	34 021 430
Finansielle anleggsmidler			
Lån til foretak i samme konsern	7	16 113 114	11 202 293
Sum finansielle anleggsmidler		16 113 114	11 202 293
Sum anleggsmidler		48 646 571	45 237 946
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	6		13 235
Accounts receivables from group companies	7		
Other current receivables		3 161 242	3 818 658
Konsernfordringer	7		
Sum fordringer		3 161 242	3 831 894
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		638 354	309 036
Sum bankinnskudd, kontanter og lignende		638 354	309 036
Sum omløpsmidler		3 799 596	4 140 930
SUM EIENDELER		52 446 167	49 378 876

BALANSE - EGENKAPITAL OG GJELD

Egenkapital
Innskutt egenkapital



Share capital	5, 8	1 000 000	1 000 000
Beholdning av egne aksjer	5		
Overkurs	5	41 007 761	41 007 761
Annen innskutt egenkapital	5		
Sum innskutt egenkapital		42 007 761	42 007 761
Opptjent egenkapital			
Other equity	5	6 120 635	5 904 256
Udekket tap	5		
Sum opptjent egenkapital		6 120 635	5 904 256
Sum egenkapital		48 128 395	47 912 017
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	1 013 347	952 317
Sum avsetninger for forpliktelseser		1 013 347	952 317
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		1 013 347	952 317
Kortsiktig gjeld			
Leverandørgjeld	7	54 022	78 349
Tax payable	4		
Public duties payable			167 359
Kortsiktig konserngjeld	7	2 903 825	
Other current liabilities		346 578	268 834
Sum kortsiktig gjeld		3 304 424	514 542
Sum gjeld		4 317 771	1 466 859
SUM EGENKAPITAL OG GJELD		52 446 167	49 378 876



Organisasjonsnr: 914 741 157
SØRENGA 8 NÆRING 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.



Annual Report 2023

Sørenga 8 Næring AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Org.no.: 914 741 157



Income Statement

Sørenga 8 Næring AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		0	1 450
Rental income		4 088 398	3 908 844
Other operating income		350	97 304
Total income		4 088 748	4 007 598
Depreciation	1	1 439 475	1 470 372
Other operating expenses	2	542 350	408 273
Total expenses		1 981 824	1 878 645
Operating profit/loss		2 106 924	2 128 953
Financial income and expenses			
Financial income	3	890 197	341 776
Net financial items		890 197	341 776
Profit before income tax		2 997 120	2 470 729
Income tax expense	4	659 367	543 561
Profit for the year		2 337 753	1 927 168
Attributable to			
Other equity		2 337 753	1 927 168
Total	5	2 337 753	1 927 168



Balance Sheet
Sørenga 8 Næring AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Research & development		0	14 224
Total intangible assets		0	14 224
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 6	32 533 457	34 021 430
Total property, plant and equipment	1	32 533 457	34 021 430
<i>Non-current financial assets</i>			
Loan to group companies	7	16 113 114	11 202 293
Total non-current financial assets		16 113 114	11 202 293
Total non-current assets		48 646 571	45 237 946
Current assets			
<i>Receivables</i>			
Accounts receivables	6	0	13 235
Other current receivables		3 161 242	3 818 658
Total receivables		3 161 242	3 831 894
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		638 354	309 036
Total cash and cash equivalents		638 354	309 036
Total current assets		3 799 596	4 140 930
Total assets		52 446 167	49 378 876



Balance Sheet
Sørenga 8 Næring AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid-in equity</i>			
Share capital	5, 8	1 000 000	1 000 000
Share premium	5	41 007 761	41 007 761
Total paid-in equity		42 007 761	42 007 761
<i>Other equity</i>			
Other equity	5	6 120 635	5 904 256
Total other equity		6 120 635	5 904 256
Total equity		48 128 395	47 912 017
Liabilities			
<i>Provisions</i>			
Deferred tax	4	1 013 347	952 317
Total provisions		1 013 347	952 317
<i>Current liabilities</i>			
Accounts payable		54 022	78 349
Public duties payable		0	167 359
Liabilities to group companies	7	2 903 825	0
Other current liabilities		346 578	268 834
Total current liabilities		3 304 424	514 542
Total liabilities		4 317 771	1 466 859
Total equity and liabilities		52 446 167	49 378 876

Oslo,
The board of Sørenga 8 Næring AS

Carl Erik Krefting
Chairman of the board

Caroline Brun-Lie Krefting
Member of the board

Carey Joseph Flaherty
Member of the board

Ola M Abdelrahman
Member of the board



Notes to the financial statements 2023

Accounting principles

The financial statements have been prepared in compliance with the Norwegian Accounting Act and generally accepted accounting principles. The accounts have been prepared on the going concern assumption.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies.

Revenue

Rental income is recognised on a linear basis over the rental period. Possible costs in the form of rent rebates, compensation payments or the likes are distributed over the duration of the lease so that the income is recognised on a linear basis.

Classification and assessment of balance sheet items

Assets intended for long-term ownership and use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalments on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Fixed assets

Tangible fixed assets are capitalised and depreciated linearly down to the residual value over the expected useful economic life of the assets. When the depreciation plan is changed, the effect is distributed over the remaining depreciation period. Maintenance of operating equipment is expensed on an ongoing basis. Upgrades or improvements are added to the acquisition cost of the asset and depreciated in line with the asset. The difference between maintenance and upgrade/improvement is assessed based on the condition of the asset when purchased. Plots and land are not depreciated.

Costs related to leases of fixed assets are expensed over the lease period. Prepayments are reflected in the balance sheet as a prepaid expense, and are distributed over the rental period.

Impairment of fixed assets

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent ingoing cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and the value in use (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the value in use.

Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Receivables

Accounts receivables and other receivables are recorded in the balance sheet at face value after deduction of provisions for expected loss. Provisions for losses are made on the basis of individual assessments of the individual receivables.

Additionally, for accounts receivables, an unspecified provision is made to cover expected losses.

Taxes

The income tax expense in the income statement consists of tax payable and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forwards at the end of the accounting year. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and tax losses varied forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.



Notes to the financial statements 2023

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of acquisition cost or booked directly to equity, are booked directly against tax in the balance sheet (offset against tax payable if the group contribution has affected tax payable, and offset against deferred taxes if the group contribution has affected deferred taxes).

Comparison figures

In the event of a change in the classification of accounting items, the comparative figures have been restated accordingly. Comparable amounts have been prepared (best estimate) in accordance with the Accounting Act.

Note 1 Fixed assets

	Buildings	Technical Installations	Plant Under Construction	Land	Total
Acquisition cost 01.01.	25 603 081	8 246 752	62 722	8 652 261	42 564 815
Additions	0	0	0	0	0
Disposals	0	0	-62 722	0	-62 722
Acquisition cost 31.12.	25 603 081	8 246 752	0	8 652 261	42 502 093
Acc. Deprec. 31.12.2023	4 204 030	5 764 606	0	0	9 968 636
Book value 31.12.	21 399 050	2 482 146	0	8 652 261	32 533 457
Deprec. and write down	600 576	824 675	0	0	1 425 251
Deprec. plan	Linear	Linear			
Economic useful life (years)	50	10			

Tenant improvements are recognized in the following asset groups: buildings, fixed technical installations and equipment. Depreciation is calculated on a straight line basis. Economic useful life is set to reflect the rent period for the tenant.

Note 2 Personnel expenses, number of employees, remuneration, loan to employees

No remuneration have been paid to senior executives or members of the board in 2023.

No loans/sureties have been granted to the general manager, the Board chairman or other related parties.

OTP (Statutory occupational pension)

The company does not have employees, consequently it has not been necessary to establish a statutory occupational pension in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").



Notes to the financial statements 2023

Note 3 Items that are aggregated in the accounts

Financial income	2023	2022
Interest income from companies in the same group	859 922	323 309
Interest income	30 275	18 467
Total financial income	890 197	341 776

Note 4 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	598 337	0
Changes in deferred tax	61 030	543 561
Tax expense on ordinary profit/loss	659 367	543 561
Taxable income:		
Result before tax	2 997 120	2 470 729
Permanent differences	0	0
Changes in temporary differences	549 136	462 726
Provided intra-group contribution	-2 719 712	0
Allocation of loss to be brought forward	-826 545	-2 933 455
Taxable income	0	0
Payable tax in the balance:		
Payable tax on this year's result	598 337	0
Payable tax on provided Group contribution	-598 337	0
Total payable tax in the balance	0	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	1 474 320	1 654 985	180 665
Other differences	3 131 801	3 500 272	368 471
Total	4 606 121	5 155 257	549 136
Accumulated loss to be brought forward	0	-826 545	-826 545
Basis for deferred tax	4 606 121	4 328 712	-277 409
Deferred tax (22 %)	1 013 347	952 317	-61 030

Note 5 Equity

	Share capital	Share premium	Other equity	Total equity
Equity 01.01	1 000 000	41 007 761	5 904 256	47 912 017
Group contribution			-2 121 375	-2 121 375
Annual profit of the year			2 337 753	2 337 753
Equity 31.12	1 000 000	41 007 761	6 120 635	48 128 395



Notes to the financial statements 2023

Note 6 Debtors, liabilities, pledged assets and guarantees etc.

Balance sheet value of assets pledged as security	2023	2022
Property, plant and equipment	32 533 457	34 021 430
Accounts receivables	0	13 235
Total	32 533 457	34 034 665

The property and receivables are pledged as security for a loan of NOK 1 595 985 000 in Oslo Bay District AS.

DnB and Danske Bank has a first-priority pledge on property, plant and equipment.

Note 7 Inter-company items between companies in the same group

	2023	2022
Receivables		
Loans to group companies	16 113 114	11 202 293
Total	16 113 114	11 202 293
Liabilities		
Short term debts to group companies	2 903 825	167 359
Total	2 903 825	167 359

Loans and debts to group companies are carried out on market terms.
There is no agreed repayment period for the loans.

Note 8 Shareholders

The share capital in Sørenga 8 Næring AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	6 661 986	0,1501	1 000 000
Total	6 661 986		1 000 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Sørenga Portfolio AS	6 661 986	100	100,0

The company has only one class of shares and all shares come with full voting rights.

Sørenga 8 Næring AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein Sørenga 8 Næring AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



Sørenga 8 Næring AS 25

Name

Date

Carey J. Flaherty

2024-04-26



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato 04.05.2023	Din/Deres dato 20.03.2023	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR542895984	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5155688	Postadresse Postboks 9200 Grønland 0134 OSLO

CARUCEL EIENDOM AS
c/o Malling & Co Forvaltning AS, Postboks 1883 Vika
0124 OSLO

Att. Frederik M. Waaler

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev mottatt 20. mars 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Oslo Bay District AS	org.nr. 920 035 175
B6A Bispekaia Fbk AS	org.nr. 928 125 203
Barcode 104 AS	org.nr. 928 124 835
Barcode 113 AS	org.nr. 928 124 754
Barcode 116 AS	org.nr. 828 124 692
Barcode 122 AS	org.nr. 928 124 738
Barcode 124 AS	org.nr. 828 124 722
Barcode 132 AS	org.nr. 928 125 343
Barcode 135 AS	org.nr. 928 125 238
Barcode Portfolio AS	org.nr. 920 035 221
Bispevika Portfolio AS	org.nr. 820 035 232
D1A Næring AS	org.nr. 999 122 957
Dronninglunden Fbk AS	org.nr. 928 125 092
Eufemia Fbk AS	org.nr. 928 124 983
Eufemia Fbk Syd AS	org.nr. 928 124 908
Eufemias Hage Fbk AS	org.nr. 928 124 878
Munch Brygge AS	org.nr. 920 035 213
Munch Brygge Eiendom AS	org.nr. 916 354 711
Oslobukta Promotion AS	org.nr. 915 014 895
Sørenga 1 Næring AS	org.nr. 917 415 897
Sørenga 5 Næring AS	org.nr. 914 741 246
Sørenga 51 Næring AS	org.nr. 914 740 991
Sørenga 7 Næring AS	org.nr. 914 741 041
Sørenga 8 Næring AS	org.nr. 914 741 157
Sørenga Parkering AS	org.nr. 914 219 167
Sørenga Portfolio AS	org.nr. 920 035 191



Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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. De regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Oslo Bay District AS er morselskap i et konsern hvor de øvrige selskapene inngår som datterselskaper mv. Eierstrukturen fremgår av vedlegg til søknaden. 50 % av investorene i Oslo Bay District AS er utenlandske. Selskapene er enten holdingselskaper eller driver virksomhet innen kjøp og utleie av forretningseiendommer. All kommunikasjon, skriftlig og muntlig, foregår på engelsk. Flere av styremedlemmene i selskapene er utenlandske.

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 selskapene inngår i et



konsern hvor morselskapet har utenlandske investorer som eier 50 % av selskapet. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



BDO AS
Munkedamsveien 45
PO Box 1704 Vika
0121 Oslo
Norway

Independent Auditor's Report

To the General meeting of Sørenga 8 Næring AS

Opinion

We have audited the financial statements of Sørenga 8 Næring AS.

The financial statements
comprise:

- The balance sheet as at 31 December 2023
- The income statement for 2023
- Notes to the financial statements, including a summary of significant accounting policies

In our opinion:

- The financial statements comply with applicable statutory requirements, and
- The financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance 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 relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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 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 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 the 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>

BDO AS

Fredrik Bratt Rebne
State Authorised Public Accountant
(This document is signed electronically)

Penneo document key: FEOAP-KO41C-SDV43-1GWS8-74QZ-21YMH



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."

Rebne, Fredrik Bratt

Partner

On behalf of: BDO AS

Serial number: no_bankid:9578-5999-4-2119704

IP: 188.95.xxx.xxx

2024-04-29 15:51:40 UTC



Penneo document key: TEOAP-KO41C-SDV43-1GWS8-74QZ-21YMH

This document is digitally signed using **Penneo.com**. The digital signature data within the document is secured and validated by the computed hash value of the original document. The document is locked and timestamped with a certificate from a trusted third party. All cryptographic evidence is embedded within this PDF, for future validation if necessary.

How to verify the originality of this document

This document is protected by an Adobe CDS certificate. When you open the

document in Adobe Reader, you should see, that the document is certified by **Penneo e-signature service <penneo@penneo.com>**. This guarantees that the contents of the document have not been changed.

You can verify the cryptographic evidence within this document using the Penneo validator, which can be found at <https://penneo.com/validator>



Annual Report 2023

Sørenga 8 Næring AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Org.no.: 914 741 157



Income Statement

Sørenga 8 Næring AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		0	1 450
Rental income		4 088 398	3 908 844
Other operating income		350	97 304
Total income		4 088 748	4 007 598
Depreciation	1	1 439 475	1 470 372
Other operating expenses	2	542 350	408 273
Total expenses		1 981 824	1 878 645
Operating profit/loss		2 106 924	2 128 953
Financial income and expenses			
Financial income	3	890 197	341 776
Net financial items		890 197	341 776
Profit before income tax		2 997 120	2 470 729
Income tax expense	4	659 367	543 561
Profit for the year		2 337 753	1 927 168
Attributable to			
Other equity		2 337 753	1 927 168
Total	5	2 337 753	1 927 168



Balance Sheet
Sørenga 8 Næring AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Research & development		0	14 224
Total intangible assets		0	14 224
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 6	32 533 457	34 021 430
Total property, plant and equipment	1	32 533 457	34 021 430
<i>Non-current financial assets</i>			
Loan to group companies	7	16 113 114	11 202 293
Total non-current financial assets		16 113 114	11 202 293
Total non-current assets		48 646 571	45 237 946
Current assets			
<i>Receivables</i>			
Accounts receivables	6	0	13 235
Other current receivables		3 161 242	3 818 658
Total receivables		3 161 242	3 831 894
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		638 354	309 036
Total cash and cash equivalents		638 354	309 036
Total current assets		3 799 596	4 140 930
Total assets		52 446 167	49 378 876



Balance Sheet
Sørenga 8 Næring AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid-in equity</i>			
Share capital	5, 8	1 000 000	1 000 000
Share premium	5	41 007 761	41 007 761
Total paid-in equity		42 007 761	42 007 761
<i>Other equity</i>			
Other equity	5	6 120 635	5 904 256
Total other equity		6 120 635	5 904 256
Total equity		48 128 395	47 912 017
Liabilities			
<i>Provisions</i>			
Deferred tax	4	1 013 347	952 317
Total provisions		1 013 347	952 317
<i>Current liabilities</i>			
Accounts payable		54 022	78 349
Public duties payable		0	167 359
Liabilities to group companies	7	2 903 825	0
Other current liabilities		346 578	268 834
Total current liabilities		3 304 424	514 542
Total liabilities		4 317 771	1 466 859
Total equity and liabilities		52 446 167	49 378 876

Oslo,
The board of Sørenga 8 Næring AS

Carl Erik Krefting
Chairman of the board

Caroline Brun-Lie Krefting
Member of the board

Carey Joseph Flaherty
Member of the board

Ola M Abdelrahman
Member of the board



Notes to the financial statements 2023

Accounting principles

The financial statements have been prepared in compliance with the Norwegian Accounting Act and generally accepted accounting principles. The accounts have been prepared on the going concern assumption.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies.

Revenue

Rental income is recognised on a linear basis over the rental period. Possible costs in the form of rent rebates, compensation payments or the likes are distributed over the duration of the lease so that the income is recognised on a linear basis.

Classification and assessment of balance sheet items

Assets intended for long-term ownership and use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalments on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Fixed assets

Tangible fixed assets are capitalised and depreciated linearly down to the residual value over the expected useful economic life of the assets. When the depreciation plan is changed, the effect is distributed over the remaining depreciation period. Maintenance of operating equipment is expensed on an ongoing basis. Upgrades or improvements are added to the acquisition cost of the asset and depreciated in line with the asset. The difference between maintenance and upgrade/improvement is assessed based on the condition of the asset when purchased. Plots and land are not depreciated.

Costs related to leases of fixed assets are expensed over the lease period. Prepayments are reflected in the balance sheet as a prepaid expense, and are distributed over the rental period.

Impairment of fixed assets

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent ingoing cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and the value in use (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the value in use.

Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Receivables

Accounts receivables and other receivables are recorded in the balance sheet at face value after deduction of provisions for expected loss. Provisions for losses are made on the basis of individual assessments of the individual receivables.

Additionally, for accounts receivables, an unspecified provision is made to cover expected losses.

Taxes

The income tax expense in the income statement consists of tax payable and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forwards at the end of the accounting year. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and tax losses varied forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.



Notes to the financial statements 2023

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of acquisition cost or booked directly to equity, are booked directly against tax in the balance sheet (offset against tax payable if the group contribution has affected tax payable, and offset against deferred taxes if the group contribution has affected deferred taxes).

Comparison figures

In the event of a change in the classification of accounting items, the comparative figures have been restated accordingly. Comparable amounts have been prepared (best estimate) in accordance with the Accounting Act.

Note 1 Fixed assets

	Buildings	Technical Installations	Plant Under Construction	Land	Total
Acquisition cost 01.01.	25 603 081	8 246 752	62 722	8 652 261	42 564 815
Additions	0	0	0	0	0
Disposals	0	0	-62 722	0	-62 722
Acquisition cost 31.12.	25 603 081	8 246 752	0	8 652 261	42 502 093
Acc. Deprec. 31.12.2023	4 204 030	5 764 606	0	0	9 968 636
Book value 31.12.	21 399 050	2 482 146	0	8 652 261	32 533 457
Deprec. and write down	600 576	824 675	0	0	1 425 251
Deprec. plan	Linear	Linear			
Economic useful life (years)	50	10			

Tenant improvements are recognized in the following asset groups: buildings, fixed technical installations and equipment. Depreciation is calculated on a straight line basis. Economic useful life is set to reflect the rent period for the tenant.

Note 2 Personnel expenses, number of employees, remuneration, loan to employees

No remuneration have been paid to senior executives or members of the board in 2023.

No loans/sureties have been granted to the general manager, the Board chairman or other related parties.

OTP (Statutory occupational pension)

The company does not have employees, consequently it has not been necessary to establish a statutory occupational pension in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").



Notes to the financial statements 2023

Note 3 Items that are aggregated in the accounts

Financial income	2023	2022
Interest income from companies in the same group	859 922	323 309
Interest income	30 275	18 467
Total financial income	890 197	341 776

Note 4 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	598 337	0
Changes in deferred tax	61 030	543 561
Tax expense on ordinary profit/loss	659 367	543 561
Taxable income:		
Result before tax	2 997 120	2 470 729
Permanent differences	0	0
Changes in temporary differences	549 136	462 726
Provided intra-group contribution	-2 719 712	0
Allocation of loss to be brought forward	-826 545	-2 933 455
Taxable income	0	0
Payable tax in the balance:		
Payable tax on this year's result	598 337	0
Payable tax on provided Group contribution	-598 337	0
Total payable tax in the balance	0	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	1 474 320	1 654 985	180 665
Other differences	3 131 801	3 500 272	368 471
Total	4 606 121	5 155 257	549 136
Accumulated loss to be brought forward	0	-826 545	-826 545
Basis for deferred tax	4 606 121	4 328 712	-277 409
Deferred tax (22 %)	1 013 347	952 317	-61 030

Note 5 Equity

	Share capital	Share premium	Other equity	Total equity
Equity 01.01	1 000 000	41 007 761	5 904 256	47 912 017
Group contribution			-2 121 375	-2 121 375
Annual profit of the year			2 337 753	2 337 753
Equity 31.12	1 000 000	41 007 761	6 120 635	48 128 395



Notes to the financial statements 2023

Note 6 Debtors, liabilities, pledged assets and guarantees etc.

Balance sheet value of assets pledged as security	2023	2022
Property, plant and equipment	32 533 457	34 021 430
Accounts receivables	0	13 235
Total	32 533 457	34 034 665

The property and receivables are pledged as security for a loan of NOK 1 595 985 000 in Oslo Bay District AS.

DnB and Danske Bank has a first-priority pledge on property, plant and equipment.

Note 7 Inter-company items between companies in the same group

	2023	2022
Receivables		
Loans to group companies	16 113 114	11 202 293
Total	16 113 114	11 202 293
Liabilities		
Short term debts to group companies	2 903 825	167 359
Total	2 903 825	167 359

Loans and debts to group companies are carried out on market terms.
There is no agreed repayment period for the loans.

Note 8 Shareholders

The share capital in Sørenga 8 Næring AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	6 661 986	0,1501	1 000 000
Total	6 661 986		1 000 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Sørenga Portfolio AS	6 661 986	100	100,0

The company has only one class of shares and all shares come with full voting rights.

Sørenga 8 Næring AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein Sørenga 8 Næring AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



Sørenga 8 Næring AS 25

Name	Date
Carl Erik Krefting	2024-04-26

Name	Date
Ola Abdelrahman	2024-04-26

Name	Date
Carey J. Flaherty	2024-04-25

Name	Date
Caroline Brun-Lie Krefting	2024-04-26



This document contains electronic signatures using EU-compliant PAdES - PDF Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))