



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 879 557 372  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: NEDRE SLOTTSGT 23 NÆRING AS  
Forretningsadresse: c/o Promenaden Management AS  
Nedre Slottsgate 8  
0157 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### 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: Haron Ascanio Cazzaniga  
Dato for fastsettelse av årsregnskapet: 08.06.2021

### Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert  
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

*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, 24.06.2022



## Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income		3 294 714	4 021 624
<b>Sum inntekter</b>		<b>3 294 714</b>	<b>4 021 624</b>
<b>Kostnader</b>			
Depreciation	2	2 485 465	2 311 088
Other operating expenses		2 579 192	5 399 929
<b>Sum kostnader</b>		<b>5 064 657</b>	<b>7 711 017</b>
<b>Driftsresultat</b>		<b>-1 769 943</b>	<b>-3 689 393</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	3		
Annen renteinntekt			12 124
Andre finansinntekter		-21	
<b>Sum finansinntekter</b>		<b>-21</b>	<b>12 124</b>
Rentekostnad til foretak i samme konsern	3	943 332	863 804
Annen rentekostnad		14 003	192
<b>Sum finanskostnader</b>		<b>957 335</b>	<b>863 996</b>
<b>Netto finans</b>		<b>-957 355</b>	<b>-851 872</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-2 727 298</b>	<b>-4 541 265</b>
Tax on ordinary result	5	-615 967	-609 250
<b>Ordinært resultat etter skattekostnad</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Årsresultat</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Totalresultat</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Overføringer og disponeringer</b>			
To / (from) other equity		-2 111 331	-3 932 015



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Sum overføringer og disponeringer	6	-2 111 331	-3 932 015



## Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	5	1 085 540	469 573
<b>Sum immaterielle eiendeler</b>		<b>1 085 540</b>	<b>469 573</b>
<b>Varige driftsmidler</b>			
Land and buildings	2	21 234 372	22 053 749
Machinery and equipment	2		
Skip, rigger o.l	2		
Maskiner, inventar o. l.	2		
<b>Sum varige driftsmidler</b>	2	<b>21 234 372</b>	<b>22 053 749</b>
<b>Sum anleggsmidler</b>		<b>22 319 911</b>	<b>22 523 322</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Receivables from Group companies	3	9 483 976	3 196 814
Other short-term receivables		-458 995	655 610
<b>Sum fordringer</b>		<b>9 024 981</b>	<b>3 852 423</b>
<b>Sum omløpsmidler</b>		<b>9 024 981</b>	<b>3 852 423</b>
<b>SUM EIENDELER</b>		<b>31 344 892</b>	<b>26 375 745</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4, 6	100 000	100 000
Overkurs		8 000 000	3 000 000
<b>Sum innskutt egenkapital</b>		<b>8 100 000</b>	<b>3 100 000</b>



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Opptjent egenkapital</b>			
Other equity	6	-4 724 516	-2 613 184
<b>Sum opptjent egenkapital</b>		<b>-4 724 516</b>	<b>-2 613 184</b>
<b>Sum egenkapital</b>		<b>3 375 484</b>	<b>486 816</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5		
<b>Annen langsiktig gjeld</b>			
Liabilities to Group companies	3	27 919 343	20 976 011
<b>Sum annen langsiktig gjeld</b>		<b>27 919 343</b>	<b>20 976 011</b>
<b>Sum langsiktig gjeld</b>		<b>27 919 343</b>	<b>20 976 011</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		2 935	1 041 179
Tax payable	5		
Debt to group companies			3 706 934
Other short term liabilities		47 131	164 806
<b>Sum kortsiktig gjeld</b>		<b>50 066</b>	<b>4 912 919</b>
<b>Sum gjeld</b>		<b>27 969 408</b>	<b>25 888 929</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>31 344 892</b>	<b>26 375 745</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 621636

#### Enheten

Organisasjonsnummer: 879 557 372  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: NEDRE SLOTTSGT 23 NÆRING AS  
Forretningsadresse: c/o Promenaden Management AS  
Nedre Slottsgate 8  
0157 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

#### 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: Haron Ascanio Cazzaniga  
Dato for fastsettelse av årsregnskapet: 08.06.2021

#### Revisjon

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 2020: Årsregnskap er elektronisk innlevert.  
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

*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, 17.08.2021



Organisasjonsnr: 879 557 372  
NEDRE SLOTTSGT 23 NÆRING AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income		3 294 714	4 021 624
<b>Sum inntekter</b>		<b>3 294 714</b>	<b>4 021 624</b>
<b>Kostnader</b>			
Depreciation	2	2 485 465	2 311 088
Other operating expenses		2 579 192	5 399 929
<b>Sum kostnader</b>		<b>5 064 657</b>	<b>7 711 017</b>
<b>Driftsresultat</b>		<b>-1 769 943</b>	<b>-3 689 393</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern	3		
Annen renteinntekt			12 124
Andre finansinntekter		-21	
<b>Sum finansinntekter</b>		<b>-21</b>	<b>12 124</b>
Rentekostnad til foretak i samme konsern	3	943 332	863 804
Annen rentekostnad		14 003	192
<b>Sum finanskostnader</b>		<b>957 335</b>	<b>863 996</b>
<b>Netto finans</b>		<b>-957 355</b>	<b>-851 872</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-2 727 298</b>	<b>-4 541 265</b>
Tax on ordinary result	5	-615 967	-609 250
<b>Ordinært resultat etter skattekostnad</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Årsresultat</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Totalresultat</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Overføringer og disponeringer</b>			
To / (from) other equity		-2 111 331	-3 932 015
<b>Sum overføringer og disponeringer</b>	6	<b>-2 111 331</b>	<b>-3 932 015</b>



Organisasjonsnr: 879 557 372  
NEDRE SLOTTSGT 23 NÆRING AS

## BALANSE

Beløp i: NOK	Note	2020	2019
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### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel	5	1 085 540	469 573
<b>Sum immaterielle eiendeler</b>		<b>1 085 540</b>	<b>469 573</b>

##### Varige driftsmidler

Land and buildings	2	21 234 372	22 053 749
Machinery and equipment	2		
Skip, rigger o.l	2		
Maskiner, inventar o. l.	2		
<b>Sum varige driftsmidler</b>	<b>2</b>	<b>21 234 372</b>	<b>22 053 749</b>

<b>Sum anleggsmidler</b>		<b>22 319 911</b>	<b>22 523 322</b>
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#### Omløpsmidler

##### Varer

##### Fordringer

Receivables from Group companies	3	9 483 976	3 196 814
Other short-term receivables		-458 995	655 610
<b>Sum fordringer</b>		<b>9 024 981</b>	<b>3 852 423</b>

<b>Sum omløpsmidler</b>		<b>9 024 981</b>	<b>3 852 423</b>
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<b>SUM EIENDELER</b>		<b>31 344 892</b>	<b>26 375 745</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital	4, 6	100 000	100 000
Overkurs		8 000 000	3 000 000
<b>Sum innskutt egenkapital</b>		<b>8 100 000</b>	<b>3 100 000</b>

##### Opptjent egenkapital

Other equity	6	-4 724 516	-2 613 184
<b>Sum opptjent egenkapital</b>		<b>-4 724 516</b>	<b>-2 613 184</b>

<b>Sum egenkapital</b>		<b>3 375 484</b>	<b>486 816</b>
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#### Gjeld

##### Langsiktig gjeld

Utsatt skatt	5		
<b>Annen langsiktig gjeld</b>			



Liabilities to Group companies	3	27 919 343	20 976 011
<b>Sum annen langsiktig gjeld</b>		<b>27 919 343</b>	<b>20 976 011</b>
<b>Sum langsiktig gjeld</b>		<b>27 919 343</b>	<b>20 976 011</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		2 935	1 041 179
Tax payable	5		3 706 934
Debt to group companies			
Other short term liabilities		47 131	164 806
<b>Sum kortsiktig gjeld</b>		<b>50 066</b>	<b>4 912 919</b>
<b>Sum gjeld</b>		<b>27 969 408</b>	<b>25 888 929</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>31 344 892</b>	<b>26 375 745</b>



Organisasjonsnr: 879 557 372  
NEDRE SLOTTSGT 23 NÆRING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



**KPMG AS**  
Sarkedalsveien 6  
Postboks 7000 Majorstuen  
0306 Oslo

Telephone +47 45 40 40 63  
Fax  
Internet [www.kpmg.no](http://www.kpmg.no)  
Enterprise 935 174 627 MVA

To the General Meeting of Nedre Slottsgate 23 Næring AS

## Independent auditor's report

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Nedre Slottsgate 23 Næring AS showing a loss of NOK 2 111 331. The financial statements comprise the balance sheet as at 31 December 2020, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, 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 as required by laws and regulations, 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 in accordance with law and regulations, including a true and fair view 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. 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted 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. We design and perform audit procedures responsive to those risks, and obtain audit

#### Offices in:

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

Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Stord
Ållå	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

Penneo Dokumentno.kket: YZU5-X7PWY-HEYCF-B3QWV-AMOF1-UE8Y7



Nedre Slottsgate 23 Næring AS

evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

## 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 produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 10 June 2021  
KPMG AS

Ole Christian Fongaard  
*State Authorised Public Accountant*  
(This document is signed electronically)

Penneo Dokumentno.kkei: YZU5-X7PWY-HEYCF-B3QWV-AMOF1-UE8Y7



# PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".  
De signerende parter sin identitet er registrert, og er listet nedenfor.

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

## Ole Christian Fongaard

Partner

På vegne av: KPMG AS

Serienummer: 9578-5997-4-274114

IP: 80.232.xxx.xxx

2021-06-10 12:44:39Z



Penneo Dokumentnokket: YZU5-X7PWY-HEYCF-B3QWV-AMOF1-UE8Y7

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# **Annual Report 2020**

## **Nedre Slottsgt 23 Næring AS**

**Revenue statement**  
**Balance sheet**  
**Notes to the Accounts**

**Org.no.: 879 557 372**



Nedre Slottsgt 23 Næring AS

## Income statement for the year ended 31.12.2020

Operating income and operating expenses	Note	2020	2019
Rental income		3 294 714	4 021 624
<b>Total operating income</b>		<b>3 294 714</b>	<b>4 021 624</b>
Depreciation	2	2 485 465	2 311 088
Other operating expenses		2 579 192	5 399 929
<b>Total operating expenses</b>		<b>5 064 657</b>	<b>7 711 017</b>
<b>Operating profit/loss</b>		<b>-1 769 943</b>	<b>-3 689 393</b>
<b>Financial income and expenses</b>			
Other interest income		0	12 124
Andre finansinntekter		-21	0
Interest expense to Group companies	3	943 332	863 804
Other interest expenses		14 003	192
<b>Net financial items</b>		<b>-957 355</b>	<b>-851 872</b>
<b>Result before tax</b>		<b>-2 727 298</b>	<b>-4 541 265</b>
Tax on ordinary result	5	-615 967	-609 250
<b>Ordinary result after tax</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Result after tax</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Brought forward</b>			
To / (from) other equity		-2 111 331	-3 932 015
<b>Total brought forward</b>	6	<b>-2 111 331</b>	<b>-3 932 015</b>



Nedre Slottsgt 23 Næring AS

## Balance sheet for the year ended 31.12.2020

	Note	2020	2019
<b>Assets</b>			
<b>Fixed assets</b>			
Deferred tax assets	5	1 085 540	469 573
<b>Total intangible assets</b>		<b>1 085 540</b>	<b>469 573</b>
<b>Tangible assets</b>			
Land and buildings	2	21 234 372	22 053 749
<b>Total tangible assets</b>	2	<b>21 234 372</b>	<b>22 053 749</b>
<b>Total fixed assets</b>		<b>22 319 911</b>	<b>22 523 322</b>
<b>Current assets</b>			
<b>Debtors</b>			
Receivables from Group companies	3	9 483 976	3 196 814
Other short-term receivables		-458 995	655 610
<b>Total receivables</b>		<b>9 024 981</b>	<b>3 852 423</b>
<b>Total current assets</b>		<b>9 024 981</b>	<b>3 852 423</b>
<b>Total assets</b>		<b>31 344 892</b>	<b>26 375 745</b>



Nedre Slottsgt 23 Næring AS

## Balance sheet for the year ended 31.12.2020

	Note	2020	2019
<b>Equity and liabilities</b>			
<b>Equity</b>			
<b>Paid-up equity</b>			
Share capital	4, 6	100 000	100 000
Share premium reserve		8 000 000	3 000 000
<b>Total paid-up equity</b>		<b>8 100 000</b>	<b>3 100 000</b>
<b>Retained earnings</b>			
Other equity	6	-4 724 516	-2 613 184
<b>Total retained earnings</b>		<b>-4 724 516</b>	<b>-2 613 184</b>
<b>Total equity</b>		<b>3 375 484</b>	<b>486 816</b>
<b>Liabilities</b>			
<b>Other long-term liabilities</b>			
Liabilities to Group companies	3	27 919 343	20 976 011
<b>Total of other long term liabilities</b>		<b>27 919 343</b>	<b>20 976 011</b>
<b>Current debt</b>			
Accounts payable		2 935	1 041 179
Debt to group companies		0	3 706 934
Other short term liabilities		47 131	164 806
<b>Total current debt</b>		<b>50 066</b>	<b>4 912 919</b>
<b>Total liabilities</b>		<b>27 969 408</b>	<b>25 888 929</b>
<b>Total equity and liabilities</b>		<b>31 344 892</b>	<b>26 375 745</b>

Oslo, \_\_\_\_\_, 08.06.2021  
The board of Nedre Slottsgt 23 Næring AS

\_\_\_\_\_  
Annette Eriksrud Lund  
Member of the board

\_\_\_\_\_  
Mark Peter Gamble  
Chairman of the board



## **Nedre Slottsgt 23 Næring AS**

### **Notes to the financial statements for the year ended 31.12.2020**

#### **Accounting principles**

The annual accounts have been prepared in accordance with the Accounting Act and Norwegian generally accepted accounting principles.

#### **Taxes**

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

#### **Classification of balance sheet items**

Assets intended for long term ownership or use have been classified as fixed assets. Fixed assets are stated at acquisition cost, net of accumulated depreciation. The depreciation period depends on the expected useful life of the respective item. The straight-line method of depreciation is applied. Fixed assets are written down to recoverable value in the event of impairment that is not expected to be temporary. The recoverable amount is the higher of net realizable value and value in use.

Current assets and current liabilities include items falling due within one year of the balance sheet date, and items related to the business cycle. Current assets are valued at the lower of cost and net realizable value.

#### **Revenue and expenses**

Rental income is recognised on the accruals basis. Operating and interest expenses are also recognised when they are incurred.



## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 1 Payroll expenses, number of employees, remuneration, loans to employees etc.

The company had no employees in 2020. There have been no directors' fees accrued or paid.0  
The company is not required to follow the Act on Mandatory Occupational Pensions.

<b>Auditor's fees (ex. VAT)</b>	<b>2020</b>	<b>2019</b>
Audit	11 500	11 000
Preparation of tax. return	27 972	33 972
<b>Total auditor's fees</b>	<b>39 472</b>	<b>44 972</b>

#### Note 2 Fixed assets

	<b>Buildings</b>	<b>Work in progress</b>	<b>Modifications, fixtures, fittings and equipment</b>
Purchase cost as of 01.01.20	21 633 251	1 127 527	9 645 484
+ Inflow purchased fixed assets		1 666 088	
<b>= Acquisition cost 31.12.20</b>	<b>21 633 251</b>	<b>2 793 615</b>	<b>9 645 484</b>
Accumulated depreciation 31.12.20	7 786 062		6 051 816
<b>= Book value 31.12.20</b>	<b>13 847 189</b>	<b>2 793 615</b>	<b>3 593 668</b>
This year's ordinary depreciations	432 841		2 052 524
Economic life	50 years	No depreciation	5 years
Depreciation plan	Straight line		Straight line

	<b>Land</b>	<b>Total</b>
Purchase cost as of 01.01.20	1 000 000	33 406 262
+ Inflow purchased fixed assets		1 666 088
<b>= Acquisition cost 31.12.20</b>	<b>1 000 000</b>	<b>35 072 350</b>
Accumulated depreciation 31.12.20		13 837 878
<b>= Book value 31.12.20</b>	<b>1 000 000</b>	<b>21 234 472</b>
This year's ordinary depreciations		2 485 365
Economic life		No depreciation
Depreciation plan		



## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 3 Liabilities / assets pledged as security, guarantees etc.

	<b>2020</b>	<b>2019</b>
Short term receivables from Group companies	6 483 976	3 196 814
Long term liabilities to Group companies	27 919 343	20 976 011
Short term liabilities to Group companies	0	3 706 934

The company's property is used as security for a loan of NOK 1 825 000 000 owned by Group company Promenaden Highstreet AS to its bank. The security is limited at a value of NOK 165 000 000

The net book value of assets pledge as security is NOK 21 234 372.

The company has access to Promenaden Property group cash pool. The net balance of the cash pool cannot be negative. Each company in the cash pool has access to an overdraft facility. Any positive cash balance accruing to companies in the cash pool arrangement are used as security for overdrawn positions.

#### Note 4 Share capital, shareholders etc.

The company's share capital is NOK 100 000 consisting of 100 shares each with a par value of NOK 1 000

<b>Company shareholders:</b>	<b>Ownership (%)</b>	<b>Numbers of shares</b>
Promenaden High Street AS	100 %	100

Consolidated financial statements have been prepared by MARK Tomahawk AS.  
These are available at the company's premises at Nedre Slottsgate 8, 0157 Oslo.



## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 5 Tax

<b>This year's tax expense</b>	<b>2020</b>	<b>2019</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Too much/little allocated previous years	0	0
Changes in deferred tax assets	-615 967	-609 250
<b>Tax expense on ordinary profit/loss</b>	<b>-615 967</b>	<b>-609 250</b>

Taxable income:		
Ordinary result before tax	-2 727 298	-4 541 265
Permanent differences	0	2 698
Changes in temporary differences	2 860 311	1 294 945
Allocation of loss to be brought forward	-133 012	0
<b>Taxable income</b>	<b>0</b>	<b>-3 243 621</b>

Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	<b>2020</b>	<b>2019</b>	<b>Difference</b>
Tangible assets	-2 410 198	-610 050	1 800 148
Accounts receivable	-1 110 163	-50 000	1 060 163
<b>Total</b>	<b>-3 520 361</b>	<b>-660 050</b>	<b>2 860 311</b>
Accumulated loss to be brought forward	-3 110 609	-3 243 621	-133 012
Not included in the deferred tax calculation	1 696 696	1 769 248	72 552
<b>Basis for deferred tax assets</b>	<b>-4 934 274</b>	<b>-2 134 423</b>	<b>2 799 850</b>
<b>Deferred tax assets (22 %)</b>	<b>-1 085 540</b>	<b>-469 573</b>	<b>615 967</b>



## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 6 Shareholders' equity

	Share capital	Retained earnings	Share premium reserve	Total
Equity 01.01	100 000	-2 613 184	3 000 000	486 816
Profit for the year		-2 111 331	0	-2 111 331
Group contribution		0	5 000 000	5 000 000
<b>Equity 31.12</b>	<b>100 000</b>	<b>-4 724 516</b>	<b>8 000 000</b>	<b>3 375 484</b>

#### Note 7 Continued operations / events after the balance sheet date

The World Health Organization declared corona outbreaks a global pandemic on March 11, 2020. The authorities have implemented comprehensive measures to prevent the spread.

At the same time, the authorities have implemented cost- and liquidity-saving measures to alleviate business and employees in relation to the challenges that arise as a consequence of the spread of infection measures.

The management of the company has implemented measures to limit the financial consequences on the company's assets, revenues, costs and financing, in order to ensure the company's continued operations.

To prevent the spread and disease-related costs, the management has implemented internal routines in accordance with the authorities' requirements.

As the board assesses the consequences of the situation and the effects of the measures now, there is a basis for basing continued operations on the presentation of the annual accounts for 2020.

In accordance with the Accounting Act § 3-3a, it is confirmed that the preconditions for continued operations are present.



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# **Annual Report 2020**

## **Nedre Slottsgt 23 Næring AS**

**Revenue statement**  
**Balance sheet**  
**Notes to the Accounts**

**Org.no.: 879 557 372**



DocuSign Envelope ID: 0C7E8C2F-BB14-4363-9790-119A7FD1D660

Nedre Slottsgt 23 Næring AS

## Income statement for the year ended 31.12.2020

Operating income and operating expenses	Note	2020	2019
Rental income		3 294 714	4 021 624
<b>Total operating income</b>		<b>3 294 714</b>	<b>4 021 624</b>
Depreciation	2	2 485 465	2 311 088
Other operating expenses		2 579 192	5 399 929
<b>Total operating expenses</b>		<b>5 064 657</b>	<b>7 711 017</b>
<b>Operating profit/loss</b>		<b>-1 769 943</b>	<b>-3 689 393</b>
<b>Financial income and expenses</b>			
Other interest income		0	12 124
Andre finansinntekter		-21	0
Interest expense to Group companies	3	943 332	863 804
Other interest expenses		14 003	192
<b>Net financial items</b>		<b>-957 355</b>	<b>-851 872</b>
<b>Result before tax</b>		<b>-2 727 298</b>	<b>-4 541 265</b>
Tax on ordinary result	5	-615 967	-609 250
<b>Ordinary result after tax</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Result after tax</b>		<b>-2 111 331</b>	<b>-3 932 015</b>
<b>Brought forward</b>			
To / (from) other equity		-2 111 331	-3 932 015
<b>Total brought forward</b>	6	<b>-2 111 331</b>	<b>-3 932 015</b>



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Nedre Slottsgt 23 Næring AS

## Balance sheet for the year ended 31.12.2020

	Note	2020	2019
<b>Assets</b>			
<b>Fixed assets</b>			
Deferred tax assets	5	1 085 540	469 573
<b>Total intangible assets</b>		<b>1 085 540</b>	<b>469 573</b>
<b>Tangible assets</b>			
Land and buildings	2	21 234 372	22 053 749
<b>Total tangible assets</b>	2	<b>21 234 372</b>	<b>22 053 749</b>
<b>Total fixed assets</b>		<b>22 319 911</b>	<b>22 523 322</b>
<b>Current assets</b>			
<b>Debtors</b>			
Receivables from Group companies	3	9 483 976	3 196 814
Other short-term receivables		-458 995	655 610
<b>Total receivables</b>		<b>9 024 981</b>	<b>3 852 423</b>
<b>Total current assets</b>		<b>9 024 981</b>	<b>3 852 423</b>
<b>Total assets</b>		<b>31 344 892</b>	<b>26 375 745</b>



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Nedre Slottsgt 23 Næring AS

## Balance sheet for the year ended 31.12.2020

	Note	2020	2019
<b>Equity and liabilities</b>			
<b>Equity</b>			
<b>Paid-up equity</b>			
Share capital	4, 6	100 000	100 000
Share premium reserve		8 000 000	3 000 000
<b>Total paid-up equity</b>		<b>8 100 000</b>	<b>3 100 000</b>
<b>Retained earnings</b>			
Other equity	6	-4 724 516	-2 613 184
<b>Total retained earnings</b>		<b>-4 724 516</b>	<b>-2 613 184</b>
<b>Total equity</b>		<b>3 375 484</b>	<b>486 816</b>
<b>Liabilities</b>			
<b>Other long-term liabilities</b>			
Liabilities to Group companies	3	27 919 343	20 976 011
<b>Total of other long term liabilities</b>		<b>27 919 343</b>	<b>20 976 011</b>
<b>Current debt</b>			
Accounts payable		2 935	1 041 179
Debt to group companies		0	3 706 934
Other short term liabilities		47 131	164 806
<b>Total current debt</b>		<b>50 066</b>	<b>4 912 919</b>
<b>Total liabilities</b>		<b>27 969 408</b>	<b>25 888 929</b>
<b>Total equity and liabilities</b>		<b>31 344 892</b>	<b>26 375 745</b>

Oslo, 08.06.2021

The board of Nedre Slottsgt 23 Næring AS

DocuSigned by:  
*Annette Lund*  
FDAE00A188094B2  
Annette Eriksrud Lund  
Member of the board

DocuSigned by:  
*Mark Gamble*  
FE31582C3CCA41E  
Mark Peter Gamble  
Chairman of the board



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## **Nedre Slottsgt 23 Næring AS**

### **Notes to the financial statements for the year ended 31.12.2020**

#### **Accounting principles**

The annual accounts have been prepared in accordance with the Accounting Act and Norwegian generally accepted accounting principles.

#### **Taxes**

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

#### **Classification of balance sheet items**

Assets intended for long term ownership or use have been classified as fixed assets. Fixed assets are stated at acquisition cost, net of accumulated depreciation. The depreciation period depends on the expected useful life of the respective item. The straight-line method of depreciation is applied. Fixed assets are written down to recoverable value in the event of impairment that is not expected to be temporary. The recoverable amount is the higher of net realizable value and value in use.

Current assets and current liabilities include items falling due within one year of the balance sheet date, and items related to the business cycle. Current assets are valued at the lower of cost and net realizable value.

#### **Revenue and expenses**

Rental income is recognised on the accruals basis. Operating and interest expenses are also recognised when they are incurred.



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## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 1 Payroll expenses, number of employees, remuneration, loans to employees etc.

The company had no employees in 2020. There have been no directors' fees accrued or paid.0  
The company is not required to follow the Act on Mandatory Occupational Pensions.

<b>Auditor's fees (ex. VAT)</b>	<b>2020</b>	<b>2019</b>
Audit	11 500	11 000
Preparation of tax. return	27 972	33 972
<b>Total auditor's fees</b>	<b>39 472</b>	<b>44 972</b>

#### Note 2 Fixed assets

	<b>Buildings</b>	<b>Work in progress</b>	<b>Modifications, fixtures, fittings and equipment</b>
Purchase cost as of 01.01.20	21 633 251	1 127 527	9 645 484
+ Inflow purchased fixed assets		1 666 088	
<b>= Acquisition cost 31.12.20</b>	<b>21 633 251</b>	<b>2 793 615</b>	<b>9 645 484</b>
Accumulated depreciation 31.12.20	7 786 062		6 051 816
<b>= Book value 31.12.20</b>	<b>13 847 189</b>	<b>2 793 615</b>	<b>3 593 668</b>
This year's ordinary depreciations	432 841		2 052 524
Economic life	50 years	No depreciation	5 years
Depreciation plan	Straight line		Straight line

	<b>Land</b>	<b>Total</b>
Purchase cost as of 01.01.20	1 000 000	33 406 262
+ Inflow purchased fixed assets		1 666 088
<b>= Acquisition cost 31.12.20</b>	<b>1 000 000</b>	<b>35 072 350</b>
Accumulated depreciation 31.12.20		13 837 878
<b>= Book value 31.12.20</b>	<b>1 000 000</b>	<b>21 234 472</b>
This year's ordinary depreciations		2 485 365
Economic life		No depreciation
Depreciation plan		



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## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 3 Liabilities / assets pledged as security, guarantees etc.

	<b>2020</b>	<b>2019</b>
Short term receivables from Group companies	6 483 976	3 196 814
Long term liabilities to Group companies	27 919 343	20 976 011
Short term liabilities to Group companies	0	3 706 934

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#### Note 4 Share capital, shareholders etc.

The company's share capital is NOK 100 000 consisting of 100 shares each with a par value of NOK 1 000

<b>Company shareholders:</b>	<b>Ownership (%)</b>	<b>Numbers of shares</b>
Promenaden High Street AS	100 %	100

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## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 5 Tax

<b>This year's tax expense</b>	<b>2020</b>	<b>2019</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Too much/little allocated previous years	0	0
Changes in deferred tax assets	-615 967	-609 250
<b>Tax expense on ordinary profit/loss</b>	<b>-615 967</b>	<b>-609 250</b>

Taxable income:		
Ordinary result before tax	-2 727 298	-4 541 265
Permanent differences	0	2 698
Changes in temporary differences	2 860 311	1 294 945
Allocation of loss to be brought forward	-133 012	0
<b>Taxable income</b>	<b>0</b>	<b>-3 243 621</b>

Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

Calculation of effective tax rate		
Profit before tax	-2 727 298	-4 541 265
Calculated tax on profit before tax	-600 006	-999 078
Tax effect of permanent differences	0	594
<b>Total</b>	<b>-600 006</b>	<b>-998 485</b>
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

	<b>2020</b>	<b>2019</b>	<b>Difference</b>
Tangible assets	-2 410 198	-610 050	1 800 148
Accounts receivable	-1 110 163	-50 000	1 060 163
<b>Total</b>	<b>-3 520 361</b>	<b>-660 050</b>	<b>2 860 311</b>
Accumulated loss to be brought forward	-3 110 609	-3 243 621	-133 012
Not included in the deferred tax calculation	1 696 696	1 769 248	72 552
<b>Basis for deferred tax assets</b>	<b>-4 934 274</b>	<b>-2 134 423</b>	<b>2 799 850</b>
<b>Deferred tax assets (22 %)</b>	<b>-1 085 540</b>	<b>-469 573</b>	<b>615 967</b>



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## Nedre Slottsgt 23 Næring AS

### Notes to the financial statements for the year ended 31.12.2020

#### Note 6 Shareholders' equity

	Share capital	Retained earnings	Share premium reserve	Total
Equity 01.01	100 000	-2 613 184	3 000 000	486 816
Profit for the year		-2 111 331	0	-2 111 331
Group contribution		0	5 000 000	5 000 000
<b>Equity 31.12</b>	<b>100 000</b>	<b>-4 724 516</b>	<b>8 000 000</b>	<b>3 375 484</b>

#### Note 7 Continued operations / events after the balance sheet date

The World Health Organization declared corona outbreaks a global pandemic on March 11, 2020. The authorities have implemented comprehensive measures to prevent the spread.

At the same time, the authorities have implemented cost- and liquidity-saving measures to alleviate business and employees in relation to the challenges that arise as a consequence of the spread of infection measures.

The management of the company has implemented measures to limit the financial consequences on the company's assets, revenues, costs and financing, in order to ensure the company's continued operations.

To prevent the spread and disease-related costs, the management has implemented internal routines in accordance with the authorities' requirements.

As the board assesses the consequences of the situation and the effects of the measures now, there is a basis for basing continued operations on the presentation of the annual accounts for 2020.

In accordance with the Accounting Act § 3-3a, it is confirmed that the preconditions for continued operations are present.



**Skattedirektoratet**

Saksbehandler Torstein Klinden Helleland	Deres dato 21.01.2016	Vår dato 28.01.2016
Telefon 22078130	Deres referanse Bente Sletten	Vår referanse 2016/52646

BDO AS  
Postboks 1704 Vikå  
0121 OSLO

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk**

- Vi viser til deres brev av 21. januar 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Akersgata 16 Eiendom ANS	org. nr. 984 073 968
Akersgata 16 Invest AS	org. nr. 984 074 018
Akersgata 16 Invest KS	org. nr. 984 073 992
Akersgt. 16 AS	org. nr. 970 915 249
AS Kvadraturen Eiendom	org. nr. 960 999 118
Dronningensgate 15 Eiendom AS	org. nr. 992 741 600
Dronningensgate 15 Oslo AS	org. nr. 981 379 195
Eger Magasin råd AS	org. nr. 992 890 304
Egertorget Invest AS	org. nr. 988 989 428
HFS Øvre Slottsgate 18-20 ANS	org. nr. 944 944 176
High Street Shopping AS	org. nr. 996 806 693
HSS Karl Johans gate 16 AS	org. nr. 814 213 102
HSS Steen & Strøm AS	org. nr. 976 770 986
Karl Johan Eiendom 23 B ANS	org. nr. 884 516 072
KD Forvaltning AS	org. nr. 921 781 164
Kirkegaten 20 Eiendom AS	org. nr. 992 741 503
MB Tomahawk AS	org. nr. 915 526 276
Nedre Slottsgate 15 ANS	org. nr. 953 297 361
Nedre Slottsgate 23 Næring AS	org. nr. 879 557 372
Prinsegaarden AS	org. nr. 992 935 464
Prinsen Invest AS	org. nr. 995 654 393
Promenaden Classic AS	org. nr. 915 264 026
Promenaden Drift AS	org. nr. 987 993 502
Promenaden NSG 13 AS	org. nr. 912 383 385
Promenaden Oslo AS	org. nr. 996 338 940
Promenaden Property AS	org. nr. 911 965 658
Promenaden Trend AS	org. nr. 915 263 763
Rosenkrantzgate 11 Eiendom ANS	org. nr. 986 669 140

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

Besøksadresse:  
Se [www.skattetaten.no](http://www.skattetaten.no)  
Org.nr: 996250318  
E-post: [skattetaten.no@ndepost](mailto:skattetaten.no@ndepost)

Sentralbord  
800 80 000  
Telefax  
22 17 08 60



Rosenkrantzgate 11 Invest AS	org. nr. 986 709 541
Steen og Strøm Drift AS	org. nr. 963 747 365
Søylen Akersgata 16 AS	org. nr. 989 770 349
Søylen Egertorget AS	org. nr. 990 507 821
Søylen Grensen 17 AS	org. nr. 989 795 244
Søylen Nedre Slottsgate 23 AS	org. nr. 990 041 873
Søylen Øvre Slottsgate 18-20 AS	org. nr. 990 192 715
Tollbugaten 17 Eiendom AS	org. nr. 992 741 562
ØS 10 Eiendom AS	org. nr. 913 494 415
Øvre Slottsgate 18-20 AS	org. nr. 887 872 252

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de ovennevnte selskapene 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

Alle selskapene er direkte eller indirekte eiet av MB Tomahawk Lux S.A.R.L. som er hjemmehørende i Luxembourg. Konsernet driver med utvikling og utleie av eiendom i Norge. Eiendomsmassen er næringsseiendom, som omfatter både handels- og kontorlokaler. Arbeidsspråket er engelsk og all konsernrapportering skjer på engelsk. I tillegg er enkelte av styremedlemmene engelskspråklige. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter 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."

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 skjøvt 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 inngår i et utenlandsk konsern. Eierkretsen er begrenset. Arbeidsspråket er engelsk og at all konsernrapportering skjer på engelsk. Videre er det vektlagt at enkelte av styremedlemmene er engelskspråklige.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad  
*seniorrådgiver*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Torstein Kinden Helleland

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer*