



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 968 230 212
Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSFYR ATRIUM AS
Forretningsadresse: c/o Newsec PAM AS
Beddingen 10
7042 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Renate Nygård
Dato for fastsettelse av årsregnskapet: 27.06.2024

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, 01.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Rental income	2	77 513 715	78 222 268
Sum inntekter		77 513 715	78 222 268
Kostnader			
Depreciation and amortisation expense	3	34 430 721	33 658 500
Nedskrivning av varige driftsmidler og immaterielle eiendeler	3		
Other expenses	4	9 036 485	14 751 981
Sum kostnader		43 467 205	48 410 481
Driftsresultat		34 046 510	29 811 787
Finansinntekter og finanskostnader			
Annen renteinntekt		46 073	
Other financial income		7 449	5 484
Sum finansinntekter		53 522	5 484
Impairment other financial fixed assets	5	296 414	2 462 373
Annen rentekostnad		47 317	14 540
Other financial expenses		66 758	54 142
Sum finanskostnader		410 489	2 531 054
Netto finans		-356 967	-2 525 571
Ordinært resultat før skattekostnad		33 689 543	27 286 217
Income tax expense	6	7 476 910	6 544 690
Ordinært resultat etter skattekostnad		26 212 633	20 741 527
Årsresultat	7	26 212 633	20 741 527
Årsresultat etter minoritetsinteresser		26 212 633	20 741 527
Totalresultat		26 212 633	20 741 527
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Konsernbidrag		37 999 543	28 445 072
Transferred from share premium		-11 786 910	-7 703 545
Sum overføringer og disponeringer		26 212 633	20 741 527



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6	11 712 241	8 383 824
Sum immaterielle eiendeler		11 712 241	8 383 824
Varige driftsmidler			
Building	3, 8	453 733 771	472 424 130
Land	3, 8	18 811 550	18 811 550
Machinery and equipment	3		
Ships	3		
Equipment and other movables	3	2 352 842	2 369 642
Sum varige driftsmidler	3	474 898 164	493 605 322
Finansielle anleggsmidler			
Investering i datterselskap	5, 8	3 288 681	3 274 841
Bonds and other receivables	9	9 221 664	7 066 723
Sum finansielle anleggsmidler		12 510 345	10 341 564
Sum anleggsmidler		499 120 749	512 330 710
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables			469 442
Receivables to group entities	10	10 500 000	19 968 041
Other short-term receivables		449 118	948 760
Sum fordringer		10 949 118	21 386 242
Investeringer			
Aksjer og andeler i foretak i samme konsern	5		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		5 641 302	7 010 670
Sum bankinnskudd, kontanter og lignende		5 641 302	7 010 670



Balanse

Beløp i: NOK	Note	2023	2022
Sum omløpsmidler		16 590 420	28 396 913
SUM EIENDELER		515 711 170	540 727 622
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 11	1 138 500	1 138 500
Overkurs	7	183 571 942	208 571 942
Annen innskutt egenkapital	7	218 639 200	218 639 200
Sum innskutt egenkapital		403 349 642	428 349 642
Opptjent egenkapital			
Other equity	7	58 850 977	70 637 887
Udekket tap	7		
Sum opptjent egenkapital		58 850 977	70 637 887
Sum egenkapital	7	462 200 619	498 987 529
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	8, 9		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		672 642	205 470
Tax payable	6		
Public duties payable		90 671	
Liabilities to group entities	10	51 294 189	39 647 106
Other current liabilities		1 453 049	1 887 517
Sum kortsiktig gjeld		53 510 551	41 740 093



Balanse

Beløp i: NOK	Note	2023	2022
Sum gjeld		53 510 551	41 740 093
SUM EGENKAPITAL OG GJELD		515 711 170	540 727 622



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 581856

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSFYR ATRIUM AS
Forretningsadresse: c/o Newsec Basale AS
Beddingen 10
7042 TRONDHEIM

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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Renate Nygård
Dato for fastsettelse av årsregnskapet: 27.06.2024

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

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Brønnøysundregistrene, 06.07.2024

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: 968 230 212
HELSFYR ATRIUM AS

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Organisasjonsnr: 968 230 212
HELSFYR ATRIUM AS

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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

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Sum egenkapital	7	462 200 619	498 987 529
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Gjeld

Langsiktig gjeld

Utsatt skatt	6		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	8, 9		
Sum langsiktig gjeld		0	0

Kortsiktig gjeld

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SUM EGENKAPITAL OG GJELD		515 711 170	540 727 622
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Organisasjonsnr: 968 230 212
HELSFYR ATRIUM AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Skatteetaten

Vår dato 20.03.2019	Din/Deres dato 02.01.2019	Saksbehandler Henning Stokke
800 80 000 Skatteetaten.no	Din/Deres referanse Kjersti Hasfjord	Telefon 800 80 000
Org.nr 974761076	Vår referanse 2019/5205246	Postadresse Postboks 9200 Grønland 0134 OSLO

NEWSEC BASALE AS
Postboks 5666 Torgarden
7484 TRONDHEIM

Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 2. januar 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

- CCP Glasses AS org.nr. 921 351 305
- Helsefy Atrium AS org.nr. 968 230 212
- Helsefy Atrium Drift AS org.nr. 990 650 330

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

Bakgrunn

Fra søknaden gjengis:

Bakgrunnen for søknaden er at CCP Glasses AS er heleid av Tristan Capital Partners som er registrert i Storbritannia. All korrespondanse mellom selskapene i konsernet er på engelsk. Selskapet må følgelig bruke engelsk for at eierne skal forstå regnskapet og årsrapporten. CCP Glasses AS og datterselskapenes virksomhet består i å eie og drive fast eiendom og naturlig tilhørende virksomhet, utelukkende på bedriftsmarkedet. Forvaltning av eiendom samt dialog mot kunder er delegert til eiendomsforvalter Newsec Basale AS. Arbeidsspråket mellom forvalter og selskapet er engelsk.

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 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.

Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er hhv. heleid og indirekte eid av et utenlandsk selskap. I tillegg opererer selskapene i en internasjonal bransje, og arbeidsspråket i konsernet er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Inger Helene Iversen
seniorrådgiver
Juridisk avdeling
Skattedirektoratet

Henning Stokke

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



BDO AS
Munkedamsveien 45
Postboks 1704 Vika
0121 Oslo

Independent Auditor's Report

To the General meeting of Helsefy Atrium AS

Opinion

We have audited the financial statements of Helsefy Atrium AS.

The financial statements comprise:

- The balance sheet as at 31 December 2023
- The income statement for 2023
- Statement of cash flows for the year that ended 31 December 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 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 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.

Other information

The Board of Directors (management) is responsible for the other information. The other information comprises the Board of Directors' report. Our opinion on the financial statements does not cover the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on the Board of Directors' report

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



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

Responsibilities of the Board of Directors 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 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 Dokumentnøkkel: 27JXT-AS03L-XG3TK-U4PEL-ASSBV-Y8OTU



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."

Rebne, Fredrik Bratt

Partner

På vegne av: BDO AS

Serienummer: no_bankid:9578-5999-4-2119704

IP: 188.95.xxx.xxx

2024-06-27 17:17:47 UTC



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Annual Report 2023

Helsfyr Atrium AS

Org. no: 968 230 212

The annual report is prepared by:

newsec 



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Annual report 2023 for Helsfyr Atrium AS

The type and location of the business

Helsfyr Atrium AS is a company whose business consists of rental of real estate. The company's postal address is in Trondheim municipality, whereas the property is located in Oslo.

Going concern

In accordance with § 3-3a of the Accounting Act it is confirmed that the going concern assumption is satisfied and this assumption has been applied in the preparation of the accounts.

Future development

The development of the company is according to its long term plans. The company has a sound financial position, and most of the property are fully leased. The company is expecting positive results in the years to come.

Report on the annual accounts

The board is not aware of any matters that are important for an assessment of the company's position and result that are not set out in the annual accounts. Similarly no matters have occurred after the end of the financial year that in the opinion of the board are material to an assessment of the accounts.

Financial risk

The company is subject credit risk through its ordinary business activities and manages towards an acceptable risk within these areas. The company does not have any external loans and have sufficient liquidity. The company has stable tenants with long leases, and have not been exposed to losses to a certain extent. The company is exposed to market risk in the form of changes in the market value of the property as well as general macroeconomic fluctuations.

Working environment, equal opportunity and discrimination

The company has no employees. The board consists of 3 persons, of whom 1 are women. The Board supports equal opportunity and diversity, and seeks equal treatment regardless of gender, age, ethnic origin and functional ability.

External environment

The company does not engage in operations that result in pollution of the external environment, and works systematically to reduce the impact on the natural environment from its property portfolio.

Research and development activities

Helsfyr Atrium AS does not engage in reserach and development activities.

Insurance for board members

Insurance has been taken out for the members of the board for their possible responsibility to the company and third parties. The insurance covers the legal liability of the board or board member incurred during exercise of directorship

The Transparency Act

The company will publish its account of the due diligence assessment according to the Transparency Act section 5 on its website www.helsfyraatrium.no within the deadline of 30th of June 2024.



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Annual result and allocations

In 2023 the company had a profit after tax of NOK 26 212 633 which is proposed to be allocated as follows:

Disposition	Amount
Allocation to group contribution	37 999 543
From share premium	-11 786 910

27.06.2024

The board of Helsfy Atrium AS

DocuSigned by:

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Anne-Julie Marie-France
Stephanie Bellaize
Chairman of the board

DocuSigned by:

0B74853853F5435...

Nicholas Buchanan Laird
Member of the board

DocuSigned by:

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Jean-Philippe Jean Jacques
Blangy
Member of the board



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Income statement

Helsfyr Atrium AS

Operating income and operating expenses	Note	2023	2022
Rental income	2	77 513 715	78 222 268
Operating income		77 513 715	78 222 268
Depreciation and amortisation expense	3	34 430 721	33 658 500
Other expenses	4	9 036 485	14 751 981
Operating expenses		43 467 205	48 410 481
Operating profit		34 046 510	29 811 787
Financial income and expenses			
Interest income		46 073	0
Other financial income		7 449	5 484
Impairment other financial fixed assets	5	296 414	2 462 373
Interest expense		47 317	14 540
Other financial expenses		66 758	54 142
Net financial income and expenses		-356 967	-2 525 571
Profit/loss before tax		33 689 543	27 286 217
Income tax expense	6	7 476 910	6 544 690
Profit/loss	7	26 212 633	20 741 527
Attributable to			
Group contribution		37 999 543	28 445 072
Transferred from share premium		-11 786 910	-7 703 545
Total		26 212 633	20 741 527



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Balance Sheet as of 31.12

Helsfyr Atrium AS

Assets	Note	2023	2022
Non-current assets			
Deferred tax assets	6	11 712 241	8 383 824
Total intangible assets		<u>11 712 241</u>	<u>8 383 824</u>
Property, plant and equipment			
Building	3, 8	453 733 771	472 424 130
Land	3, 8	18 811 550	18 811 550
Equipment and other movables	3	2 352 842	2 369 642
Total property, plant and equipment	3	<u>474 898 164</u>	<u>493 605 322</u>
Financial fixed assets			
Investments in subsidiaries	5, 8	3 288 681	3 274 841
Bonds and other receivables	9	9 221 664	7 066 723
Total non-current financial assets		<u>12 510 345</u>	<u>10 341 564</u>
Total fixed assets		<u>499 120 749</u>	<u>512 330 710</u>
Current assets			
Debtors			
Accounts receivables		0	469 442
Receivables to group entities	10	10 500 000	19 968 041
Other short-term receivables		449 118	948 760
Total debtors		<u>10 949 118</u>	<u>21 386 242</u>
Cash and cash equivalents		5 641 302	7 010 670
Total current assets		<u>16 590 420</u>	<u>28 396 913</u>
Total assets		<u>515 711 170</u>	<u>540 727 622</u>



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Balance Sheet as of 31.12

Helsfyr Atrium AS

Equity and liabilities	Note	2023	2022
Paid-in equity			
Share capital	7, 11	1 138 500	1 138 500
Share premium reserve	7	183 571 942	208 571 942
Other paid-in equity	7	218 639 200	218 639 200
Total paid-in equity		403 349 642	428 349 642
Retained earnings			
Other equity	7	58 850 977	70 637 887
Total retained earnings		58 850 977	70 637 887
Total equity	7	462 200 619	498 987 529
Liabilities			
Current liabilities			
Trade payables		672 642	205 470
Public duties payable		90 671	0
Liabilities to group entities	10	51 294 189	39 647 106
Other current liabilities		1 453 049	1 887 517
Total short term liabilities		53 510 551	41 740 093
Total liabilities		53 510 551	41 740 093
Total equity and liabilities		515 711 170	540 727 622

27.06.2024

The board of Helsfyr Atrium AS

DocuSigned by:

Anne-Julie Bellaize

E612A0C22F97488

Anne-Julie Marie-France Stephanie Bellaize
Chairman of the board

DocuSigned by:

Nicholas Buchanan Laird

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Nicholas Buchanan Laird
Member of the board

DocuSigned by:

Jean-Philippe Blangy

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Jean-Philippe Jean Jacques Blangy
Member of the board



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Indirect cash flow

Helsfyr Atrium AS

	Note	2023	2022
Cash flows from operating activities			
Profit/loss before tax		33 689 543	27 286 217
Taxation paid	6	0	-1 144 760
Ordinary depreciation	3	34 430 721	33 658 500
Impairment of fixed assets	5	296 414	2 462 373
Change in accounts receivable		469 442	-469 442
Change in accounts payable		467 172	-1 067 390
Change in other provisions		-1 999 096	-3 217 910
Net cash flows from operating activities		<u>67 354 195</u>	<u>57 507 588</u>
Cash flows from investment activities			
Purchase of fixed assets	3	-15 723 563	-11 742 325
Net cash flows from investment activities		<u>-15 723 563</u>	<u>-11 742 325</u>
Cash flows from financing activities			
Payment of dividend	7	-25 000 000	-31 000 000
Net changes in intercompany/group contribution balance		-28 000 000	-11 699 861
Net cash flows from financing activities		<u>-53 000 000</u>	<u>-42 699 861</u>
Net change in cash and cash equivalents		-1 369 368	3 065 402
Cash and cash equivalents at the start of the period		7 010 670	3 945 268
Cash and cash equivalents at the end of the period		<u>5 641 302</u>	<u>7 010 670</u>



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Helsfyr Atrium AS

Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles in Norway. The going concern assumption in accounting signifies the expectation that a company will continue to operate in the foreseeable future, maintaining sufficient resources to meet its obligations and achieve its objectives.

Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

Shares in subsidiaries

Shares in subsidiaries are carried at cost. A write-down to fair value will be performed if the impairment is not considered to be temporary, and an impairment charge is deemed necessary according to generally accepted accounting principles. Received dividends and group contributions are recognised as other financial income when the subsidiary have earned profit. When received dividends and group contributions exceeds earned profit it is recognised as a reduction of shares in subsidiary

Revenue

Operating revenue consists of rental income. Rental income encompasses the fair value of the payment received for services that fall within the ordinary activities of the company. Rental income is presented net of VAT, rebates and discounts. 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

Plant under construction

Construction is a process of constructing a building or infrastructure. Construction contracts are recognised at historical cost. The costs is added to the asset's carrying amount when it is probable that the future financial benefits attributable to the expenditures will flow to the company and the expenses can be measured reliable. Other maintenance costs are recognised through the income statement in the period in which they are incurred.

Receivables

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

Foreign currency

Foreign currency transactions are translated into NOK using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement

Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.



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Helsfyr Atrium AS

Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

Deferred tax is presented in the balance sheet due to the assumption of future taxable income.



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Helsfyr Atrium AS

Note 1 Group

The company's accounts are included in the consolidated accounts to group parent Curzon Capital Partners 5 Long-Life LP with business address 8th Floor Berkeley Square House, London.

Note 2 Operating income

	2023	2022
Per area of operation:		
Rental income	77 513 715	78 222 268
Total	77 513 715	78 222 268

Note 3 Fixed assets

	Land	Buildings and technical installations	Tenant improve- ment	Equipment and other moveables	Building under construciton	Total
Acquisition cost as at 01.01.2023	18 811 550	775 696 216	83 866 439	9 880 244	11 975 806	900 230 256
Addition of purchased fixed assets	0	2 738 089	3 329 946		9 655 528	15 723 563
Acquisition cost 31.12.2023	18 811 550	778 434 305	87 196 385	9 880 244	21 631 334	915 953 819
Depreciation and write-downs as at 01.01.2023		-334 631 909	-64 482 423	-7 510 602		-406 624 934
Ordinary deprecation for the year		-27 454 700	-6 959 221	-16 800		-34 430 721
Depreciation and write-downs as at 31.12.2023	0	-362 086 609	-71 441 644	-7 527 402		-441 055 655
Book value 01.01.2023	18 811 550	441 064 307	19 384 016	2 369 642	11 975 806	493 605 322
Additions in the year	0	0	0	0		0
The year's depreciation and write-downs		-27 454 700	-6 959 221	-16 800		-34 430 721
Book value 31.12.2023	18 811 550	416 347 696	15 754 741	2 352 842	21 631 334	474 898 164
Economic lifetime	No depr.	50-15 years	3-10 years	0-10 years	No depr.	



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Helsfyr Atrium AS

Note 4 Salary costs and benefits

Helsfyr Atrium AS hasn't had any salary costs or benefits in 2023 and there are no such obligations.

The Board of Directors are not entitled to bonuses or pay after termination of employment.

The Board members receives no compensation for their duty in 2023. There are no loans or guarantees to Managing Directors, members of the Board and general assembly, employees or other related parties.

The company is not required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon").

Audit fees expensed for 2023 amount to 43 371 incl. VAT not deductible.

Note 5 Shares and interests in other companies etc.

	Ownership interest	Date of Acquisition	Registered office	Equity latest financial statement	P/L latest financial statement	Book value
Fixed assets						
Helsfyr Atrium Drift AS	100 %	16.02.2008	Trondheim	3 288 681	-296 415	3 288 681
Sum	100		0	3 288 681	-296 415	3 288 681



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Helsfyr Atrium AS

Note 6 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	10 805 327	8 722 363
Changes in deferred tax assets	-3 328 417	-2 177 673
Tax expense on ordinary profit/loss	7 476 910	6 544 690
Taxable income:		
Ordinary result before tax	33 689 543	27 286 217
Permanent differences	296 414	2 462 373
Changes in temporary differences	15 129 167	9 898 516
Provided intra-group contribution	-49 115 124	-39 647 106
Taxable income	0	0
Payable tax in the balance:		
Payable tax on this year's result	10 805 327	8 722 363
Payable tax on provided Group contribution	-10 805 327	-8 722 363
Total payable tax in the balance	0	0
Calculation of effective tax rate		
Profit before tax	33 689 543	27 286 217
Calculated tax on profit before tax	7 411 699	6 002 968
Tax effect of permanent differences	65 211	541 722
Total	7 476 910	6 544 690
Effective tax rate	22,2 %	24,0 %

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	-62 459 124	-45 175 016	17 284 108
Accounts receivable (rental rebate/ brokerage fee)	9 221 664	7 066 723	-2 154 941
Total	-53 237 460	-38 108 292	15 129 167
Basis for deferred tax assets	-53 237 460	-38 108 292	15 129 167
Deferred tax assets (22 %)	-11 712 241	-8 383 824	3 328 417

Note 7 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2022	1 138 500	208 571 942	218 639 200	70 637 887	498 987 529
Result of the year				26 212 633	26 212 633
Dividend		-25 000 000		0	-25 000 000
Group contributions made				-37 999 543	-37 999 543
Pr 31.12.2023	1 138 500	183 571 942	218 639 200	58 850 977	462 200 619



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Helsfyr Atrium AS

Note 8 Secured borrowings and guarantees

As of 31.12.2023 the property is pledged in favor of bank loans in the Norwegian parent company CCP 5 Glasses AS.

Carrying amount of pledged assets	2023	2022
Buildings and land	474 784 301	491 235 679
Fittings and fixtures	113 862	2 369 643
Shares in subsidiaries	3 288 681	3 274 841
Recoverable receivables		256 485
Total	478 186 845	497 136 648

Note 9 Receivables and liabilities

	2023	2022
Receivables with a maturity later than one year		
Other short-term receivables (brokerage fee)	702 601	1 213 879
Other long-term receivables (rental rebate)	8 519 063	5 852 844
Total	9 221 664	7 066 723



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Helsfyr Atrium AS

Note 10 Inter-company items between companies in the same group

	2023	2022
Receivables		
Other short-term receivables from CCP 5 Glasses AS	10 500 000	19 968 041
Total	10 500 000	19 968 041
Liabilities		
Loans from companies in the same group - Helsfyr Atrium Drift AS	2 179 065	0
Group contribution to CCP Helsfyr Atrium Drift AS	397 761	3 179 065
Group contribution to CCP Glasses AS	48 717 363	36 468 041
Total	51 294 189	39 647 106

Related party transactions, profit and loss

	2023	2022
Transaction description		
Rental income - parking spaces to Helsfyr Atrium Drift AS	8 602 041	8 075 526
Rental income - rent premises canteen to Helsfyr Atrium Drift AS	6 193 230	6 521 876
Other rental income - Helsfyr Atrium Drift AS	1 138 128	
Total income	15 933 399	14 597 402

	2023	2022
Transaction description		
Management fee from CCP 5 Glasses Sarl	4 866 461	7 363 671
Total expenses	4 866 461	7 363 671

Note 11 Shareholders

The share capital in Helsfyr Atrium AS as of 31/12/2023 consists of:

	Total	Face value	Entered
Ordinary shares	990	1 150,0	1 138 500
Total	990		1 138 500

Ownership structure

	Total	Owner interest	Share of votes
CCP 5 Glasses AS	990	100,00	100,00
Total number of shares	990	100,00	100,00