



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 889 737 972  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: BEKKESTUA SENTER AS  
Forretningsadresse: Munkedamsveien 45  
0250 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: NEWSEC BASALE AS  
Dato for fastsettelse av årsregnskapet: 20.04.2021

### 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, 13.05.2021



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		36 952 050	39 844 742
<b>Sum inntekter</b>		<b>36 952 050</b>	<b>39 844 742</b>
<b>Kostnader</b>			
Depreciation of operating and intangible assets	1	14 506 800	14 506 800
Other operating expenses	3	10 893 620	10 811 247
<b>Sum kostnader</b>		<b>25 400 420</b>	<b>25 318 047</b>
<b>Driftsresultat</b>		<b>11 551 630</b>	<b>14 526 696</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		54 337	20 355
Other financial income		775	670
<b>Sum finansinntekter</b>		<b>55 113</b>	<b>21 025</b>
Rentekostnad til foretak i samme konsern	6	5 023 763	4 998 672
Annen rentekostnad		30 713	22 352
Other financial expenses		673 271	81 298
<b>Sum finanskostnader</b>		<b>5 727 748</b>	<b>5 102 322</b>
<b>Netto finans</b>		<b>-5 672 635</b>	<b>-5 081 297</b>
<b>Ordinært resultat før skattekostnad</b>		<b>5 878 995</b>	<b>9 445 399</b>
Tax on ordinary result	4	1 286 520	2 302 870
<b>Ordinært resultat etter skattekostnad</b>		<b>4 592 475</b>	<b>7 142 529</b>
<b>Årsresultat</b>		<b>4 592 475</b>	<b>7 142 529</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>4 592 475</b>	<b>7 142 529</b>
<b>Totalresultat</b>		<b>4 592 475</b>	<b>7 142 529</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag	2	6 098 871	10 901 739



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Allocated to other equity	2		
Transferred from other equity	2	-1 506 396	-3 759 210
<b>Sum overføringer og disponeringer</b>		<b>4 592 475</b>	<b>7 142 529</b>



## Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	4	549 209	115 535
<b>Sum immaterielle eiendeler</b>		<b>549 209</b>	<b>115 535</b>
<b>Varige driftsmidler</b>			
Buildings and land	1, 6	309 232 011	323 738 811
<b>Sum varige driftsmidler</b>		<b>309 232 011</b>	<b>323 738 811</b>
<b>Finansielle anleggsmidler</b>			
Other long-term receivables	5	2 609 273	3 781 529
<b>Sum finansielle anleggsmidler</b>		<b>2 609 273</b>	<b>3 781 529</b>
<b>Sum anleggsmidler</b>		<b>312 390 493</b>	<b>327 635 875</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		2 020 362	2 059 030
Other short-term receivables		1 459 571	1 659 999
Receivables from group companies	6		
<b>Sum fordringer</b>		<b>3 479 933</b>	<b>3 719 029</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and bank deposits	6	92 532 795	84 417 204
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>92 532 795</b>	<b>84 417 204</b>
<b>Sum omløpsmidler</b>		<b>96 012 727</b>	<b>88 136 233</b>
<b>SUM EIENDELER</b>		<b>408 403 220</b>	<b>415 772 107</b>

## BALANSE - EGENKAPITAL OG GJELD



### Balanse

Beløp i: NOK	Note	2020	2019
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	2	172 511 000	172 511 000
Overkurs	2	39 068 942	39 068 942
<b>Sum innskutt egenkapital</b>		<b>211 579 942</b>	<b>211 579 942</b>
<b>Opptjent egenkapital</b>			
Other equity	2	4 469 228	5 975 624
<b>Sum opptjent egenkapital</b>		<b>4 469 228</b>	<b>5 975 624</b>
<b>Sum egenkapital</b>		<b>216 049 170</b>	<b>217 555 566</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	4		
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	6	181 550 000	181 550 000
<b>Sum annen langsiktig gjeld</b>		<b>181 550 000</b>	<b>181 550 000</b>
<b>Sum langsiktig gjeld</b>		<b>181 550 000</b>	<b>181 550 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		318 304	949 284
Tax payable	4		
Public duties payable		893 367	794 683
Utbytte	6		
Short term liabilities to group companies	6	8 079 287	14 390 811
Other current debt		1 513 092	531 763
<b>Sum kortsiktig gjeld</b>		<b>10 804 050</b>	<b>16 666 541</b>
<b>Sum gjeld</b>		<b>192 354 050</b>	<b>198 216 541</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>408 403 220</b>	<b>415 772 107</b>



# **Annual Report 2020 Bekkestua Senter AS**

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

**Org.no.: 889 737 972**



## Revenue statement

Bekkestua Senter AS

<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Revenue		36 952 050	39 844 742
<b>Total operating income</b>		<b>36 952 050</b>	<b>39 844 742</b>
Depreciation of operating and intangible assets	1	14 506 800	14 506 800
Other operating expenses	3	10 893 620	10 811 247
<b>Total operating expenses</b>		<b>25 400 420</b>	<b>25 318 047</b>
<b>Operating profit</b>		<b>11 551 630</b>	<b>14 526 696</b>
<b>Financial income and expenses</b>			
Other interest income		54 337	20 355
Other financial income		775	670
Interest expense to group companies	6	5 023 763	4 998 672
Other interest expenses		30 713	22 352
Other financial expenses		673 271	81 298
<b>Net financial items</b>		<b>5 672 635</b>	<b>5 081 297</b>
Operating result before tax		5 878 995	9 445 399
Tax on ordinary result	4	1 286 520	2 302 870
<b>Ordinary result after tax</b>		<b>4 592 475</b>	<b>7 142 529</b>
<b>Annual net profit</b>		<b>4 592 475</b>	<b>7 142 529</b>
<b>Brought forward</b>			
Given intra-group contribution	2	6 098 871	10 901 739
Transferred from other equity	2	1 506 396	3 759 210
<b>Net brought forward</b>		<b>4 592 475</b>	<b>7 142 529</b>



### Balance sheet

Bekkestua Senter AS

<b>Assets</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Fixed assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	4	549 209	115 535
<b>Total intangible assets</b>		<b>549 209</b>	<b>115 535</b>
<b>Tangible assets</b>			
Buildings and land	1, 6	309 232 011	323 738 811
<b>Total tangible assets</b>		<b>309 232 011</b>	<b>323 738 811</b>
<b>Financial fixed assets</b>			
Other long-term receivables	5	2 609 273	3 781 529
<b>Total financial fixed assets</b>		<b>2 609 273</b>	<b>3 781 529</b>
<b>Total fixed assets</b>		<b>312 390 493</b>	<b>327 635 875</b>
<b>Current assets</b>			
<b>Debtors</b>			
Accounts receivables		2 020 362	2 059 030
Other short-term receivables		1 459 571	1 659 999
<b>Total receivables</b>		<b>3 479 933</b>	<b>3 719 029</b>
<b>Investments</b>			
Cash and bank deposits	6	92 532 795	84 417 204
<b>Total current assets</b>		<b>96 012 727</b>	<b>88 136 233</b>
<b>Total assets</b>		<b>408 403 220</b>	<b>415 772 107</b>




### Balance sheet

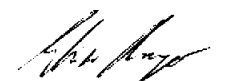
Bekkestua Senter AS

Equity and liabilities	Note	2020	2019
<b>Paid-up equity</b>			
Share capital	2	172 511 000	172 511 000
Share premium	2	39 068 942	39 068 942
<b>Total paid-up equity</b>		<b>211 579 942</b>	<b>211 579 942</b>
<b>Retained earnings</b>			
Other equity	2	4 469 228	5 975 624
<b>Total retained earnings</b>		<b>4 469 228</b>	<b>5 975 624</b>
<b>Total equity</b>		<b>216 049 170</b>	<b>217 555 566</b>
<b>Liabilities</b>			
<b>Provisions for liabilities</b>			
<b>Other long-term liabilities</b>			
Long term liabilities to group companies	6	181 550 000	181 550 000
<b>Total of other long term liabilities</b>		<b>181 550 000</b>	<b>181 550 000</b>
<b>Current debt</b>			
Trade creditors		318 304	949 284
Short term liabilities to group companies	6	8 079 287	14 390 811
Public duties payable		893 367	794 683
Other current debt		1 513 092	531 763
<b>Total current debt</b>		<b>10 804 050</b>	<b>16 666 541</b>
<b>Total liabilities</b>		<b>192 354 050</b>	<b>198 216 541</b>
<b>Total equity and liabilities</b>		<b>408 403 220</b>	<b>415 772 107</b>

The board of Bekkestua Senter AS

  
Hendrik Høpøner  
chairman of the board

  
Jelena Hartmane  
member of the board

  
Eliseo Drago  
member of the board

20.04.2021

Bekkestua Senter AS

Page 4



## Accounting principles

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

The company owns and manages real estate, specifically Gamle Ringeriksvei 34 in Oslo.

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

## Foreign currency

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

## Operating revenues

Income from rent is recognised on the date of delivery. Services are posted to income as they are delivered.

## Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

## Classification and valuation of fixed assets

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

## Classification and valuation of current assets

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

## Receivables

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

## Pension liabilities

Pension liabilities financed over operations are calculated and entered on the balance sheet under the provision for liabilities. Pension schemes financed through insured schemes are not entered on the balance sheet. The pension premium is treated in these cases as a pension cost and classified together with wage costs.



## Note 1 Fixed assets

	Buildings and Fixed technical tenant improvements	Fixed technical installations	Land	Total
Acquisition cost as at 01.01.2020	279 510 236	85 726 904	32 678 152	397 915 292
<b>Acquisition cost 31.12.2020</b>	<b>279 510 236</b>	<b>85 726 904</b>	<b>32 678 152</b>	<b>397 915 292</b>
Accumulated depreciation 31.12	39 839 925	48 843 356	0	88 683 281
<b>Book value 31.12</b>	<b>239 670 311</b>	<b>36 883 548</b>	<b>32 678 152</b>	<b>309 232 011</b>
Current year depreciation	5 874 000	8 632 800	0	14 506 800
<b>Total current year impairment/depreciation</b>	<b>5 874 000</b>	<b>8 632 800</b>	<b>0</b>	<b>14 506 800</b>
Economic lifetime	7-50 years	10-20 years		

## Note 2 Share capital, shareholder information and equity

The share capital in Bekkestua Senter AS as of 31/12/2020 consists of:

	Number of	Nominal amount	Carrying value
Ordinary shares	167	1 033 000,00	172 511 000

	Share capital	Share premium	Other equity	Total equity
As at 01.01.2020	172 511 000	39 068 942	5 975 624	217 555 566
Result for the year			4 592 475	4 592 475
Group contributions made			-6 098 871	-6 098 871
<b>As at 31.12.2020</b>	<b>172 511 000</b>	<b>39 068 942</b>	<b>4 469 228</b>	<b>216 049 170</b>

The company is 100% owned by Wtss Norway Holding AS, which is 100% owned by the fund WestInvest TargetSelect Shopping. The fund is owned by an investment company, which is owned 100% by DekaBank Deutsche Girozentrale.

The company is a real estate fund managed by Deka Immobilien Investment and all returns in the company is for the investors.

## Note 3 Benefits, remuneration to the chief executive, board and auditor

In 2020 the company had no employees. No loan has been granted to the CEO, the Chairman of the Board or other related parties.

### Auditor

In 2020 the company expensed NOK 181 913 for statutory audit and NOK 0 regarding other services provided by the auditor (amounts include non-deductible VAT).



## Note 4 Tax

This year's tax expense	<b>2020</b>	<b>2019</b>	
Entered tax on ordinary profit/loss:			
Payable tax on this years result	0	0	
Tax on given group contribution	1 720 194	1 748 000	
Changes in deferred tax assets	-433 674	-771 979	
<b>Tax expense on ordinary profit/loss</b>	<b>1 286 520</b>	<b>976 021</b>	
Taxable income:			
Ordinary profit/loss before tax	5 878 995	9 445 399	
Permanent differences	-31 176	1 022 194	
Changes temporary differences	1 971 247	3 508 995	
Provided Group contribution	-7 819 065	-13 976 588	
<b>Taxable income</b>	<b>0</b>	<b>0</b>	
Payable tax in the balance:			
Payable tax on this year's result	1 720 194	3 074 849	
Payable tax on provided Group contribution	-1 720 194	-3 074 849	
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>	
Calculation of effective tax rate			
Profit before tax	5 878 995	9 445 399	
Calculated tax on profit before tax	1 293 379	2 077 988	
Tax effect of permanent differences	-6 859	224 883	
Tax effect of cut off interest	0	-154 247	
<b>Total</b>	<b>1 286 520</b>	<b>2 148 623</b>	
<b>Effective tax rate</b>	<b>21,9 %</b>	<b>22,7 %</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 fixed assets	550 564	4 943 125	4 392 561
Accounts receivable	1 856 940	661 603	-1 195 337
Profit and loss account	-4 903 909	-6 129 886	-1 225 977
<b>Total</b>	<b>-2 496 405</b>	<b>-525 158</b>	<b>1 971 247</b>
<b>Basis for calculation of deferred tax</b>	<b>-2 496 405</b>	<b>-525 158</b>	<b>1 971 247</b>
Deferred tax assets (22 %)	-549 209	-115 535	433 674



### Note 5 Receivables and liabilities

	2020	2019
<b>Receivables with a maturity later than one year</b>		
Other receivables	2 609 273	3 781 529
<b>Total</b>	<b>2 609 273</b>	<b>3 781 529</b>

### Note 6 Related party balances

	2020	2019
<b>Receivables</b>		
Bank balance DEKA bank	57 936 092	3 717 298
<b>Total</b>	<b>57 936 092</b>	<b>3 717 298</b>
<b>Short term liabilities</b>		
Accrued loan interest	260 222	414 223
Group contribution	7 819 065	13 976 588
<b>Total</b>	<b>8 079 287</b>	<b>14 390 811</b>
<b>Long term liabilities</b>		
Loans from group entities	181 550 000	181 550 000
<b>Total</b>	<b>181 550 000</b>	<b>181 550 000</b>

Amount due later than 5 years from the balance date is NOK 0 and the maturity date on the loan is 31.12.2024.

Interest on related party debt	5 023 763	4 988 630
<b>Booked value on assets used to secure borrowings</b>		
Building	309 232 011	323 738 811



Statsautoriserte revisorer  
Ernst & Young AS

Dronning Eufemias gate 6A, NO-0191 Oslo  
Postboks 1156 Sentrum, NO-0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Bekkestua Senter AS

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Bekkestua Senter AS, which 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 financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of management for the financial statements

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

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

#### Auditor's responsibilities for the audit of the financial statements

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

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

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

A member firm of Ernst & Young Global Limited

Pennco Dokumentnr: GYXLM-6LVZL-QOF2P-11EA-LQ2EU-746D



Building a better  
working world

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

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

## Report on other legal and regulatory requirements

### Opinion on registration and documentation

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

Oslo, April 22<sup>nd</sup> 2021  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Kristin Hagland  
State Authorised Public Accountant (Norway)

Penneo Dokumentnr: GYXLM-6LVZL-QOF2P-11EAH-LQ2EU-7H6D



## 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."

**Kristin Hagland**

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5992-4-2545274

IP: 51.175.xxx.xxx

2021-04-22 06:55:12Z



Penneo Dokumentnøkkel: GYXLM-6LVZL-QOF2P-1IEH-LQ2EU-7H6D

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

#### Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>



**Skattedirektoratet**

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold Skovholt	27.10.2017	09.11.2017
Telefon	Deres referanse	Vår referanse
90076012	Hilke Rognes	2017/1144466

NEWSEC BASALE AS  
Postboks 5666 Torgarden  
7484 TRONDHEIM

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

Vi viser til deres brev av 27. oktober 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskap:

- WTSS Holding AS, org.nr. 914 429 250
- Bekkestua Senter AS, org.nr. 889 737 972
- Bekkestua Eiendomsutvikling AS, org.nr. 997 790 294
- Wiiv Norway Holding AS, org.nr. 915 659 500
- Stortingsgata 6 II AS, org.nr. 916 122 810.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering ovenstående selskap dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen 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:

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

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

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

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

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

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

Besøksadresse:  
Se [www.skatteetaten.no](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-post:  
[skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Sentralbord  
800 80 000  
Telefaks  
22 17 08 60



### 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.

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 eid av et utenlandsk selskap. Eierkretsen er begrenset. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. Det forutsettes at ingen øvrige regnskapsbrukere blir vesentlig negativt berørt av at årsregnskap og årsberetning utarbeides på engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt



Kopi til:

BEKKESTUA SENTER AS	Postboks 5666 Torgarden	7484	TRONDHEIM
BEKKESTUA	c/o Newsec Basale Postboks 5666	7484	TRONDHEIM
EIENDOMSUTVIKLING AS	Torgarden		
WTSS NORWAY HOLDING AS	Postboks 5666 Torgarden	7484	TRONDHEIM
WIIV NORWAY HOLDING AS	Postboks 5666 Torgarden	7484	TRONDHEIM
STORTINGSGATA 6 II AS	Postboks 5666 Torgarden	7484	TRONDHEIM

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