



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Kristine Otre
Dato for fastsettelse av årsregnskapet: 08.09.2021

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, 15.07.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rental income	2	67 322 138	73 180 008
Other operating income	2		1 321 023
Sum inntekter		67 322 138	74 501 031
Kostnader			
Depreciation and amortisation expense	4	31 876 992	33 600 202
Other operating expenses	3, 8	10 274 901	9 506 356
Sum kostnader		42 151 893	43 106 557
Driftsresultat		25 170 245	31 394 474
Finansinntekter og finanskostnader			
Annen renteinntekt			9 178
Other financial income		19 176	6 900
Sum finansinntekter		19 176	16 078
Rentekostnad til foretak i samme konsern			164 420
Annen rentekostnad			43 338
Other financial expenses		53 120	49 028
Sum finanskostnader		53 120	256 786
Netto finans		-33 944	-240 708
Ordinært resultat før skattekostnad		25 136 301	31 153 766
Tax on ordinary result	9	5 529 986	6 862 986
Ordinært resultat etter skattekostnad		19 606 315	24 290 780
Årsresultat	7	19 606 315	24 290 780
Årsresultat etter minoritetsinteresser		19 606 315	24 290 780
Totalresultat		19 606 315	24 290 780
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2020	2019
Konsernbidrag		20 344 612	20 110 011
Additional dividend			20 000 000
To other equity			4 180 768
Transferred from share premium		-738 298	-20 000 000
Sum overføringer og disponeringer	7	19 606 315	24 290 780



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	9	3 632 745	697 362
Sum immaterielle eiendeler		3 632 745	697 362
Varige driftsmidler			
Building		504 606 026	522 255 193
Land		18 811 550	18 811 550
Equipment and other movables		2 238 980	2 238 980
Sum varige driftsmidler	4	525 656 556	543 305 723
Finansielle anleggsmidler			
Investering i datterselskap	5	3 929 566	1 290 261
Bonds and other receivables		4 325 310	1 807 157
Sum finansielle anleggsmidler		8 254 876	3 097 418
Sum anleggsmidler		537 544 177	547 100 503
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		256 485	
Receivables to group entities	8	26 082 836	25 782 066
Other short-term receivables		1 875 892	1 796 702
Sum fordringer		28 215 213	27 578 768
Bankinnskudd, kontanter og lignende			
Cash and bank deposits		2 377 086	6 914 493
Sum bankinnskudd, kontanter og lignende		2 377 086	6 914 493
Sum omløpsmidler		30 592 299	34 493 261
SUM EIENDELER		568 136 476	581 593 764



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		1 118 700	1 089 000
Overkurs		238 091 742	276 121 442
Annen innskutt egenkapital		178 460 111	152 377 274
Sum innskutt egenkapital	7	417 670 553	429 587 717
Opptjent egenkapital			
Other equity		84 082 671	84 820 968
Sum opptjent egenkapital		84 082 671	84 820 968
Sum egenkapital	7	501 753 224	514 408 685
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		939 912	
Tax payable	9	2 405 803	3 097 369
Utbytte		31 500 000	13 000 000
Liabilities to group entities	8	30 207 904	45 946 487
Other current liabilities		1 329 634	5 141 223
Sum kortsiktig gjeld		66 383 253	67 185 079
Sum gjeld		66 383 253	67 185 079
SUM EGENKAPITAL OG GJELD		568 136 476	581 593 764



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2020
Helsfyr Atrium AS
Report of the Board of Directors

Operations and Location

The company owns and manages real estate, specifically Innspurten 15 in Oslo. The company's business address is Beddingen 10 in Trondheim.

Going Concern

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

Work Environment

The company has no employees. The Board supports equal opportunity and diversity, and seeks equal treatment regardless of gender, age, ethnic origin and functional ability.

	Women	Men
Board members	0	3

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.

Operations do not include research and development.

Income Statement, Balance Sheet and Cash Flow

The Board declares to the best of its knowledge that the information presented in the financial statement gives a true and fair view of the assets, liabilities, financial position and results of the company.

The variance in profit from 2019 to 2020 is primarily related to lower income. The company has distributed a group contribution of mNOK 26,08 to CCP 5 Glasses AS.

The variance in the cash flow from 2019 to 2020 is related to activities from operations, investments and financing.

The Company has a sound financial position, and sufficient liquidity. It is primarily financed by equity.

	2020	2019	Variance (NOK)	Variance (%)
Rental Income	67 322 138	74 501 031	-7 178 893	-9,6 %
Profit/Loss	19 606 315	24 290 780	-4 684 465	-19,3 %
Total Capital	588 136 476	581 593 764	-13 457 288	-2,3 %
Equity (NOK)	501 753 223	527 408 685	-25 655 462	-4,9 %
Equity-Capital Ratio (%)	88,3 %	90,7 %	-2,4 %	

Risk Factors and Future Development

The Company owns and manages real estate. The Company is part of a Group, and is subject to the Group's main risk factors, which are mainly financial, related to changes in interest rates, counterparty credit and liquidity, and market related factors.

Interest rate development: Changes in the interest rate impact the Group's cash flow, financial result and equity. To counteract risk related to changes in the interest rate, swap agreements have been entered into.

Counterparty credit risk: The risk that tenants are unable to pay the contractual rent. The property portfolio is generally let to a diverse mix of tenants with strong credit. The Group monitors and continuously follows up tenants, and has previously experienced limited losses.

Liquidity risk: The Board are considering the company's liquidity as satisfactory. The Group has a moderate debt level, and has entered into long-term loan agreements.

Market values: The Company's financial performance is exposed to changes in the market value of its property portfolio. The Company achieves stable and predictable cash flows through long-term lease agreements.

Incidents after balance date: The Coronavirus (COVID-19) outbreak has caused extensive disruptions to businesses. While real estate also will be impacted in the short term, particularly retail, the overall outlook remains positive.

Profit/Loss and Allocations

This Profit (Loss) in 2020 is NOK 19 606 315

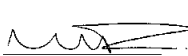
The Board of Directors proposes that the profit be distributed as follows:

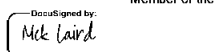
Additional dividend	
Transferred from share premium	-738 298
To other equity	
Group contribution	20 344 612
Allocated to dividend	
Total brought forward	19 606 315

Oslo, 8th. September 2021

The Board of Helsfyr Atrium AS


Yves Barthels
Chairman of the Board


Mark James Terry
Member of the board

DocuSigned by:

Nicholas Buchanan Laird
Member of the board



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Income statement			
Helsfyr Atrium AS			
Operating income and operating expenses	Note	2020	2019
Rental income	2	67 322 138	73 180 008
Other operating income	2	0	1 321 023
Operating income		<u>67 322 138</u>	<u>74 501 031</u>
Depreciation and amortisation expense	4	31 876 992	33 600 202
Other operating expenses	3, 8	10 274 901	9 506 356
Operating expenses		<u>42 151 893</u>	<u>43 106 557</u>
Operating profit		<u>25 170 245</u>	<u>31 394 474</u>
Financial income and expenses			
Interest income		0	9 178
Other financial income		19 176	6 900
Interest paid to group entities		0	164 420
Interest expense		0	43 338
Other financial expenses		53 120	49 028
Net financial income and expenses		<u>-33 944</u>	<u>-240 708</u>
Profit/loss before tax		<u>25 136 301</u>	<u>31 153 766</u>
Tax on ordinary result	9	5 529 986	6 862 986
Profit/loss	7	<u>19 606 315</u>	<u>24 290 780</u>
Brought forward			
Additional dividend		0	20 000 000
Group contribution		20 344 612	20 110 011
To other equity		0	4 180 768
Transferred from share premium		-738 298	-20 000 000
Net brought forward	7	<u>19 606 315</u>	<u>24 290 780</u>


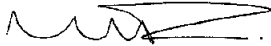



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Balance Sheet as of 31.12			
Helsfyr Atrium AS			
Assets	Note	2020	2019
Fixed assets			
Deferred tax assets	9	3 632 745	697 362
Tangible assets			
Building		504 606 026	522 255 193
Land		18 811 550	18 811 550
Equipment and other movables		2 238 980	2 238 980
Total tangible assets	4	<u>525 656 556</u>	<u>543 305 723</u>
Financial fixed assets			
Investments in subsidiaries	5	3 929 566	1 290 261
Bonds and other receivables		4 325 310	1 807 157
Total financial fixed assets		<u>8 254 876</u>	<u>3 097 418</u>
Total fixed assets		<u>537 544 177</u>	<u>547 100 503</u>
Current assets			
Debtors			
Accounts receivables		256 485	0
Receivables to group entities	8	26 082 836	25 782 066
Other short-term receivables		1 875 892	1 796 702
Total debtors		<u>28 215 213</u>	<u>27 578 768</u>
Cash and bank deposits		2 377 086	6 914 493
Total current assets		<u>30 592 299</u>	<u>34 493 261</u>
Total assets		<u>568 136 476</u>	<u>581 593 764</u>



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Balance Sheet as of 31.12			
Helsfyr Atrium AS			
Equity and liabilities	Note	2020	2019
Paid-in equity			
Share capital		1 118 700	1 089 000
Share premium reserve		238 091 742	276 121 442
Other paid-in equity		<u>178 460 111</u>	<u>152 377 274</u>
Total paid-in equity	7	<u>417 670 552</u>	<u>429 587 716</u>
Retained earnings			
Other equity		<u>84 082 671</u>	<u>84 820 968</u>
Total retained earnings		<u>84 082 671</u>	<u>84 820 968</u>
Total equity	7	<u>501 753 223</u>	<u>514 408 684</u>
Liabilities			
Total provisions		<u>0</u>	<u>0</u>
Current liabilities			
Trade creditors		939 912	0
Tax payable	9	2 405 803	3 097 369
Dividend		31 500 000	13 000 000
Liabilities to group entities	8	30 207 904	45 946 487
Other current liabilities		<u>1 329 634</u>	<u>5 141 223</u>
Total short term liabilities		<u>66 383 253</u>	<u>67 185 079</u>
Total liabilities		<u>66 383 253</u>	<u>67 185 079</u>
Total equity and liabilities		<u>568 136 476</u>	<u>581 593 764</u>
Oslo, 08.09.2021			
The board of Helsfyr Atrium AS			
			
Yves Barthels		Mark James Terry	
Chairman of the board		Member of the board	
			
		Nicholas Buchanan Laird	
		Member of the board	
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Helsfyr Atrium AS

Statement of cash flows 1 January to 31 December

	2020	2019
Cash flow from operations		
Profit before income taxes	25 136 301	31 153 766
Paid taxes	-3 097 369	-10 596 595
Depreciation	31 876 992	33 600 202
Change in trade creditors	1 044 225	-132 642
Change in trade debtors	-3 199 808	4 821 421
Change in other provisions	-3 569 921	-3 193 014
Net cash flow from operations	48 190 419	55 653 138
Cash flow from investments		
Repayment of claims from group company	-20 000 000	10 393 039
Pro contra settlement	0	-414 067
Purchase of fixed assets	-14 227 826	-6 055 936
Net cash flow from investments	-34 227 826	3 923 036
Cash flow from financing		
Repayment of equity	22 000 000	0
Settlement of dividends	-40 500 000	-47 000 000
Payment of group contribution	0	-8 525 976
Net cash flow from financing	-18 500 000	-55 525 976
Exchange gains / (losses) on cash and cash equivalents		
Net change in cash and cash equivalents	-4 537 407	4 050 198
Cash and cash equivalents at the beginning of the period	6 914 493	2 864 296
Cash and cash equivalents at the end of the period	2 377 086	6 914 493



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Helsfyr Atrium AS

Notes to the accounts, year ended 31 December 2020

Note 1 Accounting policies

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles in Norway.

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.

Revenue

Rental income

Operating revenue consists of rental income and operating revenue.

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.

Shared costs

Shared costs are capitalised alongside payments on account from tenants. The effect of income statement is only related to owner's share of shared costs.

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.

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.

Cash flow statement

The statement of cash flows is prepared using the indirect method. This means that the statement is based on the company's profit before tax in order to present cash flows from operating, investing and financing activities respectively. Dividends paid to shareholders are presented under financing activities.



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Note 2 Operating income

Per area of operation:	2 020	2 019
Rental income	67 322 138	73 180 008
Other income	-	1 321 023
Total	67 322 138	74 501 031

Note 3 Payroll costs, number of employees, benefits, loans to employees etc.

	2 020	2 019
Average number of employees during the year	-	-

The Managing Director is employed in Anvil Asset Advisors AS.
The Board of Directors and Managing Director are not entitled to bonuses or pay after termination of employment.

The Board members receives no compensation for their duty in 2020.

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 gjestepensjon").

Auditor

Remuneration to PwC Norge and their associates is as follows (excluding VAT):
The company changed auditor due to new ownership of the company 17th October 2018.

	2 020	2 019
Statutory audit	63 428	90 200
Other assurance services	-	-
Tax counselling	-	20 100
Total	63 428	110 300

Note 4 Property, plant and equipment

	Land	Buildings	Tenant improvements	Fixed technical installations
Cost at 1 January 2020	18 811 550	526 530 020	63 040 409	233 933 254
Additions, purchased	-	-	6 439 889	718 814
Disposals	-	-	-	-
Cost at 31 December 2020	18 811 550	526 530 020	69 480 298	234 652 068
Acc. depreciation at 31 Dec 2020	-	113 349 309	53 794 114	167 642 700
Net accumulated and reserved impairment at 31 December 2020	-	-	-	-
Accumulated depreciation and impairment at 31 Dec 2020	-	113 349 309	53 794 114	167 642 700
Balance at 31 December 2020	18 811 550	413 180 711	15 686 184	67 009 368
Current year amortisation charge	-	10 531 200	5 694 192	15 651 600
Current year impairment charge	-	-	-	-
Current year reversal of impairment charges	-	-	-	-
Economic life	0 years	50 years	3-10 years	15 years
Depreciation method	-	straight-line	straight-line	straight-line
		Equipment and other moveables	Plant under construction	Total
Cost at 1 January 2020		9 717 382	1 660 642	853 693 256
Additions, purchased		-	14 227 825	21 386 529
Transfers		-	7 158 704	7 158 704
Cost at 31 December 2020		9 717 382	8 729 763	867 921 081
Acc. depreciation at 31 Dec 2020		7 478 402	-	342 264 526
Net accumulated and reserved impairment at 31 December 2020		-	-	-
Accumulated depreciation and impairment at 31 Dec 2020		7 478 402	-	342 264 526
Balance at 31 December 2020		2 238 980	8 729 763	525 656 556
Current year amortisation charge		-	-	31 876 992
Current year impairment charge		-	-	-
Current year reversal of impairment charges		-	-	-
Economic life		0-10 years	0 years	
Depreciation method		straight-line	-	



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Note 5 Investments in subsidiaries

Company	Date of acquisition	Registered office	Voting and ownership share	Equity latest financial statements	Profit/loss latest financial statements	Book value
Helslyr Alnum Drift AS	16.02.2008	Trondheim	100 %	3 235 920	-1 113 385	3 929 566
Total				3 235 920	-1 113 385	3 929 566

Note 6 Share capital and shareholder information

The share capital in the company at 31 December 2020 consists of the following classes:

	Number	Nominal amount	Carrying value
Ordinary shares	990	1 130	1 118 700
Total	990	1 130	1 118 700

Ownership structure

Largest shareholders as of 31 December 2020:

	Ordinary shares	Ownership and voting share
CCP 5 Glasses AS	990	100 %
Total number of shares	990	100 %

Note 7 Equity

	Share capital	Share premium*	Other paid-in equity	Other equity	Total equity
Total equity					
Equity at 1 January 2020	1 089 000	289 121 442	152 377 274	84 820 969	527 408 685
*Adjustment error prior year		-13 000 000			
Adjusted equity 1 January 2020	1 089 000	276 121 442	152 377 274	84 820 969	514 408 685
This year's change in equity:					
Capital increase/reduction	29 700	21 970 300	-	-	22 000 000
Profit/(loss) for the year	-	-	-	19 606 314	19 606 314
Additional dividends based on 2019 accounts given during 2021	-	-31 500 000	-	-	-31 500 000
Additional dividends based on 2019 accounts given during 2020	-	-28 500 000	-	-	-28 500 000
Received/given group contribution	-	-	26 082 836	-20 344 612	5 738 224
Equity at 31 December 2020	1 118 700	238 091 742	178 460 110	84 082 671	501 753 223

*Correction of material error when compared to the approved 2019 financial statement.

An additional dividend of NOK 13 000 000 was distributed based on the 2018 financial statements per board decision on 25th may 2020, prior to the approval of the 2019 financial statement.

The amount was distributed in 2020, hence the adjustment in Share premium as of 1 January 2020. Further there has accordingly been an adjustment in current liabilities - dividend of NOK 13 000 000.

To conclude the 2019 comparative numbers has been updated with a reduction of NOK 13 000 000 in equity and increase of NOK 13 000 000 in debt.

Note 8 Related party transactions and balances

Related party transactions, profit and loss

Transaction/transaction type	Belongs to P&L line	Counterpart	Relationship to the counterpart	2 020	2 019
Rental income - parking spaces	Rental income	Helslyr Alnum Drift AS	Subsidiary	7 665 965	7 647 584
Income common cost	Rental income	Helslyr Alnum Drift AS	Subsidiary	6 392 836	6 834 664
Total income				14 058 801	14 482 248
Management fee	Other operating expenses	CCP 5 Glasses Holding Sarl	Parent	6 920 615	-
Total expenses				6 920 615	-

Related party balance items

Counterpart	Relationship to the counterpart	Other receivables	Other current liabilities
CCP 5 Glasses AS	Subsidiary	26 082 836	26 247 256
Helslyr Alnum Drift AS	Subsidiary	-	3 950 647
Total		26 082 836	30 207 903
CCP 5 Glasses AS	Subsidiary	25 782 066	45 946 486
Helslyr Alnum Drift AS	Subsidiary	-	-
Total		25 782 066	45 946 486



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Note 9 Income tax expense

	2 020	2 019
Specification of income tax expense:		
Current income tax payable	8 465 369	8 763 424
Changes in deferred tax	-2 935 383	-1 906 439
Effect of changes in tax rules	-	-
Income tax expense	5 529 987	6 862 985

	2 020	2 019	
Reconciliation from nominal to real income tax rate:			
Profit/(loss) before taxation	25 136 301	31 153 766	
Estimated income tax according to nominal tax rate	22 %	5 529 987	6 853 829
Income tax expense		5 529 987	6 862 985
Difference		0	-9 157

		2 020	2 019
The tax effect of the following items:			
Permanent differences		-	9 157
Effect of changes in tax rules and rates		-	-
Other items		-0	-0
Total tax effects		-0	9 157
Effective income tax rate	22 %	22 %	

	2 020	2 019
Calculation of income tax payable:		
Profit before tax	25 136 301	31 153 766
Permanent differences	-	41 622
Calculation basis of income tax expense	25 136 301	31 195 388
Changes in temporary differences	13 342 651	13 653 855
Calculation basis of income tax payable	38 478 951	44 849 242
#- Give/received group contribution	-27 543 483	-25 782 066
Cut off from deduction of interest rate expenses	-	-4 988 225
Profit for tax purposes before loss of carry-forwards	10 935 469	14 078 952
This year's use of carry-forwards	-	-
Profit for tax purposes	10 935 469	14 078 952
Tax rate	22 %	22 %
Tax payable on the balance sheet	2 405 804	3 097 369

Specification of the tax effect of temporary differences and losses carried forward:

	2 020	2 019	Changes
Fixed assets	-17 386 392	-4 219 108	13 167 284
Receivables	873 915	1 049 282	175 367
Net temporary difference	-16 512 477	-3 169 826	13 342 651
Losses carried forward	-	-	-
Cut off from deduction of interest rate expenses carried forward	-	-	-
Total	-16 512 477	-3 169 826	13 342 651
Deferred benefit/liability	-3 632 745	-697 362	2 935 383
Deferred benefit not accounted for in the balance sheet	-	-	-
Net deferred benefit/liability in the balance sheet	-3 632 745	-697 362	2 935 383



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Note 10 Secured borrowings and guarantees

Secured borrowings etc:	2 020	2 019
Borrowings from financial institutions	-	-
Total	-	-
Carrying amount of pledged assets	2 020	2 019
Buildings and land	523 417 576	541 066 742
Fittings and fixtures	2 238 980	2 238 981
Shares in subsidiaries and other non-current investments	3 929 566	4 378 611
Recoverable receivables	256 485	-
Total	529 842 607	547 684 334
Guarantees	2 020	2 019
Guarantees	-	-
Unused credit facilities	-	-

Note 11 Receivables; amounts due after more than one year

	2 020	2 019
Other receivables (brokerage fee)	873 915	1 049 283
Total	873 915	1 049 283

Note 12 Incidents after balance date

Through 2020 there was restless times in the market due to the spread of the corona virus (COVID 19) in several countries. During the finalization of this financial statement the situation is somewhat more stabilized. The health authorities through the whole world is focused on mass vaccination. But in general the measures to counteract the virus affects the market and the economy negatively.

There has been a reduction in the companies earnings related due to the effects of the virus. The situation is being followed up closely and the overall outlook remains positive for the future.

The daily operations at the property remains ongoing despite the necessary precautions and adjustments caused by the virus.

This financial statement is made under the assumption that the company will keep operating.



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.



To the General Meeting of Helsefy Atrium AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Helsefy Atrium AS, which comprise the balance sheet as at 31 December 2020, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the 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 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 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.

Other Matters

The company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

Other information

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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State authorised public accountants, members of The Norwegian Institute of Public Accountants, and
authorised accounting firm*



Independent Auditor's Report - Helsfyr Atrium AS



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.

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.

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

Report on Other Legal and Regulatory Requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption and the proposed allocation of the result is consistent with the financial statements and complies with the law and regulations.

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

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Independent Auditor's Report - Helsefy Atrium AS



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, 8 September 2021
PricewaterhouseCoopers AS

Anne Kristin Huuse
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Auditor's report

Signers:

Name	Method	Date
Huuse, Anne Kristin	BANKID_MOBILE	2021-09-10 23:41

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