



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 993 061 387
Organisasjonsform: Aksjeselskap
Foretaksnavn: COLOSSEUM PROPERTY AS
Forretningsadresse: c/o Malling & Co Forvaltning AS
Dronning Mauds gate 15
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: MALLING & CO FORVALTNING AS

Dato for fastsettelse av årsregnskapet: 18.04.2024

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 14.05.2025



Brønnøysundregistrene

Brønnøysundregistrene Årsregnskap regnskapsåret 2023 for 993061387

Postadresse: 8910 Brønnøysund

Telefoner: Opplysningstelefonen 75 00 75 00 Telefaks 75 00 75 05

E-post: firmapost@brreg.no Internett: www.brreg.no

Organisasjonsnummer: 974 760 673



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Other income		15 606 981	13 726 037
Sum inntekter		15 606 981	13 726 037
Kostnader			
Employee benefits expense	6		
Depreciation and amortisation expenses	1	4 316 925	5 375 380
Other expenses		6 199 568	8 788 563
Sum kostnader		10 516 493	14 163 943
Driftsresultat		5 090 488	-437 906
Finansinntekter og finanskostnader			
Annen renteinntekt		125 455	39 404
Sum finansinntekter		125 455	39 404
Rentekostnad til foretak i samme konsern	2	5 812 582	5 294 168
Annen rentekostnad		8 310	4 211
Other financial expenses		14 339	5 114
Sum finanskostnader		5 835 231	5 303 493
Netto finans		-5 709 776	-5 264 089
Ordinært resultat før skattekostnad		-619 288	-5 701 995
Income tax expense	3	-134 537	-1 254 439
Ordinært resultat etter skattekostnad		-484 751	-4 447 556
Årsresultat		-484 751	-4 447 556
Årsresultat etter minoritetsinteresser		-484 751	-4 447 556
Totalresultat		-484 751	-4 447 556
Overføringer og disponeringer			
Other equity	4	-484 751	-4 447 556



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Sum overføringer og disponeringer		-484 751	-4 447 556



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Varige driftsmidler			
Buildings and land	1	135 193 058	139 560 650
Equipment and other movables	1	49 786	257 506
Sum varige driftsmidler		135 242 844	139 818 156
Finansielle anleggsmidler			
Lån til foretak i samme konsern	2	13 210 782	
Sum finansielle anleggsmidler		13 210 782	
Sum anleggsmidler		148 453 626	139 818 156
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		2 033 700	2 432 385
Other short-term receivables		1 338 253	457 127
Konsernfordringer	2		
Krav på innbetaling av selskapskapital	2		13 210 782
Sum fordringer		3 371 953	16 100 293
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		28 231 221	17 813 494
Sum bankinnskudd, kontanter og lignende		28 231 221	17 813 494
Sum omløpsmidler		31 603 173	33 913 788
SUM EIENDELER		180 056 800	173 731 944

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2023	2022
Egenkapital			
Innskutt egenkapital			
Share capital	4	10 020 000	10 020 000
Beholdning av egne aksjer	4		
Overkurs	4	43 210 000	43 210 000
Annen innskutt egenkapital	4	10 304 410	10 304 410
Sum innskutt egenkapital		63 534 410	63 534 410
Opptjent egenkapital			
Reserve for valuation variances	4		
Other equity	4	-3 604 869	-3 120 118
Result brought forward (aut)	4		
Udekket tap	4		
Sum opptjent egenkapital		-3 604 869	-3 120 118
Sum egenkapital		59 929 541	60 414 292
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3	1 576 392	1 710 929
Sum avsetninger for forpliktelser		1 576 392	1 710 929
Annen langsiktig gjeld			
Konvertible lån	5		
Obligasjonslån	5		
Gjeld til kredittinstitusjoner	5		
Other non-current liabilities	2, 5	113 477 232	105 883 364
Sum annen langsiktig gjeld		113 477 232	105 883 364
Sum langsiktig gjeld		115 053 624	107 594 293
Kortsiktig gjeld			
Leverandørgjeld		1 004 734	
Tax payable	3		
Kortsiktig konserngjeld	2	3 512 882	
Other current liabilities		556 019	5 723 359
Sum kortsiktig gjeld		5 073 635	5 723 359



Balanse

Beløp i: NOK	Note	2023	2022
Sum gjeld		120 127 259	113 317 652
SUM EGENKAPITAL OG GJELD		180 056 800	173 731 944



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 436652

Enheten

Organisasjonsnummer: 993 061 387
Organisasjonsform: Aksjeselskap
Foretaksnavn: COLOSSEUM PROPERTY AS
Forretningsadresse: c/o Malling & Co Forvaltning AS
Dronning Mauds gate 15
0250 OSLO

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Konsern

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: MALLING & CO FORVALTNING AS
Dato for fastsettelse av årsregnskapet: 18.04.2024

Revisjon

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

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 08.06.2024

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: 993 061 387
COLOSSEUM PROPERTY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
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Inntekter			
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Sum inntekter		15 606 981	13 726 037
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Other expenses		6 199 568	8 788 563
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Driftsresultat		5 090 488	-437 906
Finansinntekter og finanskostnader			
Annen renteinntekt		125 455	39 404
Sum finansinntekter		125 455	39 404
Rentekostnad til foretak i samme konsern	2	5 812 582	5 294 168
Annen rentekostnad		8 310	4 211
Other financial expenses		14 339	5 114
Sum finanskostnader		5 835 231	5 303 493
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Income tax expense	3	-134 537	-1 254 439
Ordinært resultat etter skattekostnad		-484 751	-4 447 556
Årsresultat		-484 751	-4 447 556
Årsresultat etter minoritetsinteresser		-484 751	-4 447 556
Totalresultat		-484 751	-4 447 556
Overføringer og disponeringer			
Other equity	4	-484 751	-4 447 556
Sum overføringer og disponeringer		-484 751	-4 447 556



Organisasjonsnr: 993 061 387
COLOSSEUM PROPERTY AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Varige driftsmidler			
Buildings and land	1	135 193 058	139 560 650
Equipment and other movables	1	49 786	257 506
Sum varige driftsmidler		135 242 844	139 818 156
Finansielle anleggsmidler			
Lån til foretak i samme konsern	2	13 210 782	
Sum finansielle anleggsmidler		13 210 782	
Sum anleggsmidler		148 453 626	139 818 156
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		2 033 700	2 432 385
Other short-term receivables		1 338 253	457 127
Konsernfordringer	2		
Krav på innbetaling av selskapskapital	2		13 210 782
Sum fordringer		3 371 953	16 100 293
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		28 231 221	17 813 494
Sum bankinnskudd, kontanter og lignende		28 231 221	17 813 494
Sum omløpsmidler		31 603 173	33 913 788
SUM EIENDELER		180 056 800	173 731 944
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4	10 020 000	10 020 000
Beholdning av egne aksjer	4		



Overkurs	4	43 210 000	43 210 000
Annen innskutt egenkapital	4	10 304 410	10 304 410
Sum innskutt egenkapital		63 534 410	63 534 410
Opptjent egenkapital			
Reserve for valuation variances	4		
Other equity	4	-3 604 869	-3 120 118
Result brought forward (aut)	4		
Udekket tap	4		
Sum opptjent egenkapital		-3 604 869	-3 120 118
Sum egenkapital		59 929 541	60 414 292
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3	1 576 392	1 710 929
Sum avsetninger for forpliktelses		1 576 392	1 710 929
Annen langsiktig gjeld			
Konvertible lån	5		
Obligasjonslån	5		
Gjeld til kredittinstitusjoner	5		
Other non-current liabilities	2, 5	113 477 232	105 883 364
Sum annen langsiktig gjeld		113 477 232	105 883 364
Sum langsiktig gjeld		115 053 624	107 594 293
Kortsiktig gjeld			
Leverandørgjeld		1 004 734	
Tax payable	3		
Kortsiktig konserngjeld	2	3 512 882	
Other current liabilities		556 019	5 723 359
Sum kortsiktig gjeld		5 073 635	5 723 359
Sum gjeld		120 127 259	113 317 652
SUM EGENKAPITAL OG GJELD		180 056 800	173 731 944



Organisasjonsnr: 993 061 387
COLOSSEUM PROPERTY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

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

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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Annual Report 2023 Colosseum Property AS

Revenue statement
Balance sheet
Notes to the Accounts
Auditor's Report



Org.no.: 993 061 387



INCOME STATEMENT

COLOSSEUM PROPERTY AS

	Note	2023 NOK	2022 NOK
OPERATING INCOME AND OPERATING EXPENSES			
Other income		15 606 981	13 726 037
Total income		15 606 981	13 726 037
Depreciation and amortisation expenses	1	-4 316 925	-5 375 380
Other expenses		-6 199 568	-8 788 563
Total expenses		-10 516 493	-14 163 943
Operating profit		5 090 488	-437 906
FINANCIAL INCOME AND EXPENSES			
Other interest income		125 455	39 404
Interest expense to group companies	2	-5 812 582	-5 294 168
Other interest expenses		-8 310	-4 211
Other financial expenses		-14 339	-5 114
Net financial expenses		-5 709 776	-5 264 089
Net profit before tax		-619 288	-5 701 995
Income tax expense	3	134 537	1 254 439
Net profit after tax		-484 751	-4 447 556
Net profit or loss		-484 751	-4 447 556
Other equity	4	-484 751	-4 447 556
Total		-484 751	-4 447 556



BALANCE SHEET

COLOSSEUM PROPERTY AS

ASSETS	Note	2023 NOK	2022 NOK
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	1	135 193 058	139 560 650
Equipment and other movables	1	49 786	257 506
Total property, plant and equipment		135 242 844	139 818 156
NON-CURRENT FINANCIAL ASSETS			
Loan to group companies	2	13 210 782	0
Total non-current financial assets		13 210 782	0
Total non-current assets		148 453 626	139 818 156
CURRENT ASSETS			
DEBTORS			
Accounts receivables		2 033 700	2 432 385
Other short-term receivables		1 338 253	457 127
Intra-group contribution received	2	0	13 210 782
Total receivables		3 371 953	16 100 293
Cash and cash equivalents		28 231 221	17 813 494
Total current assets		31 603 173	33 913 788
Total assets		180 056 800	173 731 944



BALANCE SHEET

COLOSSEUM PROPERTY AS

	Note	2023	2022
EQUITY AND LIABILITIES			
PAID-IN CAPITAL			
Share capital	4	10 020 000	10 020 000
Share premium reserve	4	43 210 000	43 210 000
Other paid-up equity	4	10 304 410	10 304 410
Total paid-up equity		63 534 410	63 534 410
RETAINED EARNINGS			
Other equity	4	-3 604 869	-3 120 118
Total retained earnings		-3 604 869	-3 120 118
Total equity		59 929 541	60 414 292
LIABILITIES			
PROVISIONS			
Deferred tax	3	1 576 392	1 710 929
Total provisions		1 576 392	1 710 929
OTHER NON-CURRENT LIABILITIES			
Other non-current liabilities	2, 5	113 477 232	105 883 364
Total non-current liabilities		113 477 232	105 883 364
CURRENT LIABILITIES			
Trade payables		1 004 734	0
Liabilities to group companies	2	3 512 882	0
Other current liabilities		556 019	5 723 359
Total current liabilities		5 073 635	5 723 359
Total liabilities		120 127 259	113 317 652
Total equity and liabilities		180 056 800	173 731 944

Oslo, 18.04.2024

The board of Colosseum Property AS

Carl Christian Marthinussen
Chairman of the board

Fredrik Frøshaug
Member of the board

Kristin Ingrid Willerström
Member of the board



COLOSSEUM PROPERTY AS

993 061 387

Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

GROUP CONSOLIDATED ACCOUNTS

Colosseum Property AS is part of the Oslo Properties Norway AS Group and the Group's consolidated accounts. The Consolidated Accounts are sent in by Oslo Properties Norway AS.

FOREIGN CURRENCY

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

OPERATING REVENUES

Income from the sale of goods 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.



COLOSSEUM PROPERTY AS

993 061 387

Note 1 Fixed assets

	Land	Building	Plant and installations	Tenant adj	Equipment and other movables	Total
Acquisition cost 01.01.2023	26 600 000	106 527 396	42 099 973	1 090 300	859 725	177 177 395
Addition of plant and equipment purchased	0	0	0	102 614	0	102 614
Disposal of plant and equipment sold	0	-89 618	-52 633	0	-218 750	-361 001
Acquisition cost 31.12.2023	26 600 000	106 437 778	42 047 340	1 192 914	640 975	176 919 008
Accumulated depreciation	0	11 839 142	28 267 191	1 029 354	540 475	41 676 163
Book value as at 31.12.2023	26 600 000	94 598 636	13 780 149	163 560	100 500	135 242 844
The year's depreciation	0	1 065 916	3 129 478	49 743	71 787	4 316 925
Expected economic life time	N/A	100	10	5-10	5-10	
	none	linear	linear	linear	linear	



COLOSSEUM PROPERTY AS 993 061 387

Note 2 Inter-company items between companies in the same group

	2023	2022
Receivables		
Group contributions from Norscan Norway AS	0	13 210 782
Loans to companies in the same group	13 210 782	0
Total	13 210 782	13 210 782
Liabilities		
Loans from companies in the same group	113 477 232	105 883 364
Other short-term liabilities within the group	3 512 882	5 294 168
Total	116 990 113	111 177 532

All the company's non-current liabilities per 31.12.2023 is debt to Oslo Properties Norway AS. NOK 113 477 232 and is due 31 May 2028.

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



COLOSSEUM PROPERTY AS

993 061 387

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-134 537	-1 254 439
Tax expense on ordinary profit/loss	-134 537	-1 254 439
Taxable income:		
Ordinary result before tax	-619 288	-5 701 995
Permanent differences	7 755	0
Changes in temporary differences	416 275	2 394 888
Received intra-group contribution	0	13 210 782
Allocation of loss to be brought forward	0	-9 903 674
Taxable income	-195 257	0
Payable tax in the balance:		
Payable tax on this year's result	0	-2 906 372
Payable tax on received Group contribution	0	2 906 372
Total payable tax in the balance	0	0
Calculation of effective tax rate		
Profit before tax	-619 288	-5 701 995
Calculated tax on profit before tax	-136 243	-1 254 439
Tax effect of permanent differences	1 706	0
Total	-134 537	-1 254 439
Effective tax rate	21,7 %	22,0 %

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	5 326 974	5 866 243	539 269
Accounts receivable	2 033 700	1 910 706	-122 994
Total	7 360 674	7 776 949	416 275
Accumulated loss to be brought forward	-195 257	0	195 257
Basis for deferred tax	7 165 416	7 776 949	611 533
Deferred tax (22 %)	1 576 392	1 710 929	134 537



COLOSSEUM PROPERTY AS

993 061 387

Note 4 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2022	10 020 000	43 210 000	10 304 410	-3 120 118	60 414 292
Result of the year				-484 751	-484 751
Pr 31.12.2023	10 020 000	43 210 000	10 304 410	-3 604 869	59 929 541



COLOSSEUM PROPERTY AS **993 061 387**

Note 5 Long-term liabilities

Debt that falls due more than five years after the balance sheet date

	2023	2022
Other long-term debt	0	105 883 364
Total	0	105 883 364

Other long-term liabilities

	2023	2022
Other long-term debt	113 477 232	0
Total other long-term liabilities	113 477 232	0

All the company's non-current liabilities per 31.12.2023 is debt to Oslo Properties Norway AS. The parties entered in to a new loan agreement, effective as of June 1st 2023. All the prior loans was consolidated into a single loan. The new loan bears an interest of 5,28% per annum and matures May 31st 2028

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



COLOSSEUM PROPERTY AS

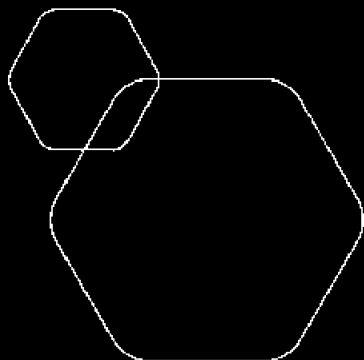
993 061 387

Note 6 Salary costs and benefits

Colosseum Property AS hasn't had any salary costs or benefits in 2023 and there are no such obligations. In 2023 the company employed 0 full-time equivalent. The company has no employees and does not need OTP.

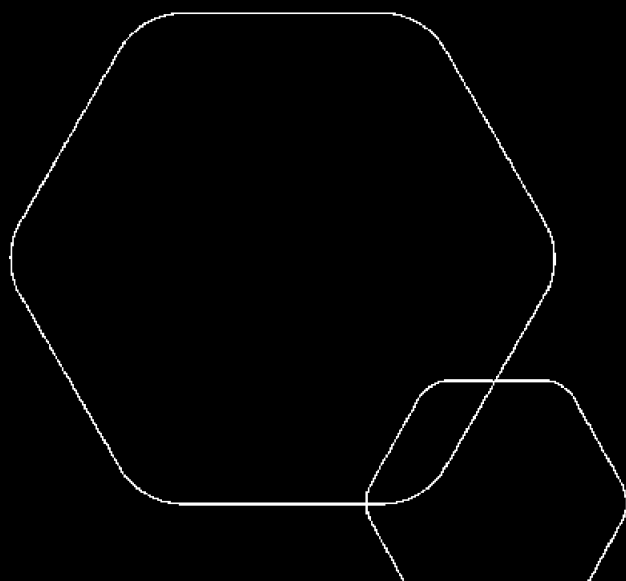


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Annual Report 2023 Colosseum Property AS

Revenue statement
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Org.no.: 993 061 387



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INCOME STATEMENT

COLOSSEUM PROPERTY AS

	Note	2023 NOK	2022 NOK
OPERATING INCOME AND OPERATING EXPENSES			
Other income		15 606 981	13 726 037
Total income		15 606 981	13 726 037
Depreciation and amortisation expenses	1	-4 316 925	-5 375 380
Other expenses		-6 199 568	-8 788 563
Total expenses		-10 516 493	-14 163 943
Operating profit		5 090 488	-437 906
FINANCIAL INCOME AND EXPENSES			
Other interest income		125 455	39 404
Interest expense to group companies	2	-5 812 582	-5 294 168
Other interest expenses		-8 310	-4 211
Other financial expenses		-14 339	-5 114
Net financial expenses		-5 709 776	-5 264 089
Net profit before tax		-619 288	-5 701 995
Income tax expense	3	134 537	1 254 439
Net profit after tax		-484 751	-4 447 556
Net profit or loss		-484 751	-4 447 556
Other equity	4	-484 751	-4 447 556
Total		-484 751	-4 447 556



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BALANCE SHEET

COLOSSEUM PROPERTY AS

ASSETS	Note	2023 NOK	2022 NOK
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	1	135 193 058	139 560 650
Equipment and other movables	1	49 786	257 506
Total property, plant and equipment		135 242 844	139 818 156
NON-CURRENT FINANCIAL ASSETS			
Loan to group companies	2	13 210 782	0
Total non-current financial assets		13 210 782	0
Total non-current assets		148 453 626	139 818 156
CURRENT ASSETS			
DEBTORS			
Accounts receivables		2 033 700	2 432 385
Other short-term receivables		1 338 253	457 127
Intra-group contribution received	2	0	13 210 782
Total receivables		3 371 953	16 100 293
Cash and cash equivalents		28 231 221	17 813 494
Total current assets		31 603 173	33 913 788
Total assets		180 056 800	173 731 944



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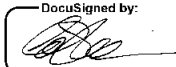
BALANCE SHEET

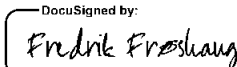
COLOSSEUM PROPERTY AS

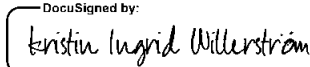
	Note	2023	2022
		NOK	NOK
EQUITY AND LIABILITIES			
PAID-IN CAPITAL			
Share capital	4	10 020 000	10 020 000
Share premium reserve	4	43 210 000	43 210 000
Other paid-up equity	4	10 304 410	10 304 410
Total paid-up equity		63 534 410	63 534 410
RETAINED EARNINGS			
Other equity	4	-3 604 869	-3 120 118
Total retained earnings		-3 604 869	-3 120 118
Total equity		59 929 541	60 414 292
LIABILITIES			
PROVISIONS			
Deferred tax	3	1 576 392	1 710 929
Total provisions		1 576 392	1 710 929
OTHER NON-CURRENT LIABILITIES			
Other non-current liabilities	2, 5	113 477 232	105 883 364
Total non-current liabilities		113 477 232	105 883 364
CURRENT LIABILITIES			
Trade payables		1 004 734	0
Liabilities to group companies	2	3 512 882	0
Other current liabilities		556 019	5 723 359
Total current liabilities		5 073 635	5 723 359
Total liabilities		120 127 259	113 317 652
Total equity and liabilities		180 056 800	173 731 944

Oslo, 18.04.2024

The board of Colosseum Property AS

DocuSigned by:

C1AC032E5B084D5
Carl Christian Marthinussen
Chairman of the board

DocuSigned by:

7085DA51937F475
Fredrik Frøshaug
Member of the board

DocuSigned by:

93E46732A3E0400
Kristin Ingrid Willerstrøm
Member of the board



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COLOSSEUM PROPERTY AS

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Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

GROUP CONSOLIDATED ACCOUNTS

Colosseum Property AS is part of the Oslo Properties Norway AS Group and the Group's consolidated accounts. The Consolidated Accounts are sent in by Oslo Properties Norway AS.

FOREIGN CURRENCY

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

OPERATING REVENUES

Income from the sale of goods 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.



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COLOSSEUM PROPERTY AS

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Note 1 Fixed assets

	Land	Building	Plant and installations	Tenant adj	Equipment and other movables	Total
Acquisition cost 01.01.2023	26 600 000	106 527 396	42 099 973	1 090 300	859 725	177 177 395
Addition of plant and equipment purchased	0	0	0	102 614	0	102 614
Disposal of plant and equipment sold	0	-89 618	-52 633	0	-218 750	-361 001
Acquisition cost 31.12.2023	26 600 000	106 437 778	42 047 340	1 192 914	640 975	176 919 008
Accumulated depreciation	0	11 839 142	28 267 191	1 029 354	540 475	41 676 163
Book value as at 31.12.2023	26 600 000	94 598 636	13 780 149	163 560	100 500	135 242 844
The year's depreciation	0	1 065 916	3 129 478	49 743	71 787	4 316 925
Expected economic life time	N/A	100	10	5-10	5-10	
	none	linear	linear	linear	linear	



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COLOSSEUM PROPERTY AS **993 061 387**

Note 2 Inter-company items between companies in the same group

	2023	2022
Receivables		
Group contributions from Norscan Norway AS	0	13 210 782
Loans to companies in the same group	13 210 782	0
Total	13 210 782	13 210 782
Liabilities		
Loans from companies in the same group	113 477 232	105 883 364
Other short-term liabilities within the group	3 512 882	5 294 168
Total	116 990 113	111 177 532

All the company's non-current liabilities per 31.12.2023 is debt to Oslo Properties Norway AS. NOK 113 477 232 and is due 31 May 2028.

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



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COLOSSEUM PROPERTY AS

993 061 387

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-134 537	-1 254 439
Tax expense on ordinary profit/loss	-134 537	-1 254 439
Taxable income:		
Ordinary result before tax	-619 288	-5 701 995
Permanent differences	7 755	0
Changes in temporary differences	416 275	2 394 888
Received intra-group contribution	0	13 210 782
Allocation of loss to be brought forward	0	-9 903 674
Taxable income	-195 257	0
Payable tax in the balance:		
Payable tax on this year's result	0	-2 906 372
Payable tax on received Group contribution	0	2 906 372
Total payable tax in the balance	0	0
Calculation of effective tax rate		
Profit before tax	-619 288	-5 701 995
Calculated tax on profit before tax	-136 243	-1 254 439
Tax effect of permanent differences	1 706	0
Total	-134 537	-1 254 439
Effective tax rate	21,7 %	22,0 %

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	5 326 974	5 866 243	539 269
Accounts receivable	2 033 700	1 910 706	-122 994
Total	7 360 674	7 776 949	416 275
Accumulated loss to be brought forward	-195 257	0	195 257
Basis for deferred tax	7 165 416	7 776 949	611 533
Deferred tax (22 %)	1 576 392	1 710 929	134 537



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COLOSSEUM PROPERTY AS

993 061 387

Note 4 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2022	10 020 000	43 210 000	10 304 410	-3 120 118	60 414 292
Result of the year				-484 751	-484 751
Pr 31.12.2023	10 020 000	43 210 000	10 304 410	-3 604 869	59 929 541



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COLOSSEUM PROPERTY AS **993 061 387**

Note 5 Long-term liabilities

Debt that falls due more than five years after the balance sheet date

	2023	2022
Other long-term debt	0	105 883 364
Total	0	105 883 364

Other long-term liabilities

	2023	2022
Other long-term debt	113 477 232	0
Total other long-term liabilities	113 477 232	0

All the company's non-current liabilities per 31.12.2023 is debt to Oslo Properties Norway AS. The parties entered in to a new loan agreement, effective as of June 1st 2023. All the prior loans was consolidated into a single loan. The new loan bears an interest of 5,28% per annum and matures May 31st 2028

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



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COLOSSEUM PROPERTY AS

993 061 387

Note 6 Salary costs and benefits

Colosseum Property AS hasn't had any salary costs or benefits in 2023 and there are no such obligations. In 2023 the company employed 0 full-time equivalent. The company has no employees and does not need OTP.



To the General Meeting of Colosseum Property AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Colosseum Property AS (the Company), which comprise the balance sheet as at 31 December 2023, 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 comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. 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 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>

Oslo, 18 April 2024

PricewaterhouseCoopers AS

Anne Lene Stensholdt
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Stensholdt, Anne Lene	BANKID	2024-04-18 13:54

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- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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of the document.



Skattedirektoratet

Saksbehandler Rune Tystad	Deres dato 01.12.2015	Vår dato 07.12.2015
Telefon 977 59 464	Deres referanse Ola Arnfinn	Vår referanse 2015/1138281

PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for
FIL Properties (Norway) AS og FIL Colosseum AS**

- Vi viser til brev av 13. november 2015 der dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

FIL Properties (Norway) AS,	org.nr. 912 829 448
FIL Colosseum AS,	org.nr. 993 061 387

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

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

Bakgrunn

FIL Properties (Norway) AS er ett rent holdingselskap til FIL Colosseum AS. Fil Properties (Norway) AS er ett heleid datterselskap av FIL Limited som er ett privat eid investeringsselskap med internasjonal virksomhet. FIL Colosseum driver med utleie av næringslokaler. Ingen av selskapene har ansatte. Brukerne av regnskapet er eierne og de øvrige konsernselskapene. Disse er avhengig av å motta regnskapsrapportene på engelsk for å forstå innholdet for blant annet konsolideringsformål. Arbeidsspråket i virksomheten/konsernet og i styret er for øvrig 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:

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



”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 direkte og indirekte er eid 100 % av et utenlandsk selskap og at eierkretsen derfor er begrenset. Det er videre vektlagt at arbeidsspråket i virksomheten/konsernet og i styret for øvrig er engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer