



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 989 425 870
Organisasjonsform: Aksjeselskap
Foretaksnavn: FORUSINVEST I AS
Forretningsadresse: c/o Newsec Basale AS
Beddingen 10
7042 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Henrik Hjelman
Dato for fastsettelse av årsregnskapet: 28.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 07.05.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Rental income	2		6 396 727
Other income	2		18 223 181
Sum inntekter			24 619 907
Kostnader			
Depreciation and amortisation expense	4		2 128 476
Other expenses	3, 8	239 614	1 189 150
Sum kostnader		239 614	3 317 626
Driftsresultat		-239 614	21 302 281
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	8	3 971 917	1 898 851
Other financial income			16 770
Sum finansinntekter		3 971 917	1 915 621
Rentekostnad til foretak i samme konsern	8	2 121 130	2 111 678
Annen rentekostnad		6 486	3 366
Sum finanskostnader		2 127 616	2 115 045
Netto finans		1 844 301	-199 424
Ordinært resultat før skattekostnad		1 604 687	21 102 857
Tax on ordinary result	9	353 031	4 642 629
Ordinært resultat etter skattekostnad		1 251 656	16 460 228
Årsresultat		1 251 656	16 460 228
Årsresultat etter minoritetsinteresser		1 251 656	16 460 228
Totalresultat		1 251 656	16 460 228



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Building	4, 10		
Land	4, 10		
Finansielle anleggsmidler			
Lån til foretak i samme konsern	8	186 125 871	185 375 047
Obligation and other receivables	5		
Sum finansielle anleggsmidler		186 125 871	185 375 047
Sum anleggsmidler		186 125 871	185 375 047
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	10		236 971
Loans to group companies	8		12 600 697
Other short-term receivables	10	51 425	63 428
Sum fordringer		51 425	12 901 095
Sum omløpsmidler		51 425	12 901 095
SUM EIENDELER		186 177 296	198 276 142
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	100 000	100 000
Annen innskutt egenkapital	7		
Sum innskutt egenkapital		100 000	100 000
Other equity	7		



Balanse

Beløp i: NOK	Note	2021	2020
Sum egenkapital		100 000	100 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	9		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Public duties payable			18 259
Liabilities to group entities	8	186 077 295	198 157 882
Sum kortsiktig gjeld		186 077 296	198 176 142
Sum gjeld		186 077 296	198 176 142
SUM EGENKAPITAL OG GJELD		186 177 296	198 276 142



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 650780

Enheten

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Organisasjonsform: Aksjeselskap
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Henrik Hjelmen
Dato for fastsettelse av årsregnskapet: 28.06.2022

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 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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, 16.07.2022

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: 989 425 870
FORUSINVEST I AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Rental income	2		6 396 727
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Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	8	3 971 917	1 898 851
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Rentekostnad til foretak i samme konsern	8	2 121 130	2 111 678
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Tax on ordinary result	9	1 604 687	21 102 857
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Årsresultat		1 251 656	16 460 228
Årsresultat etter minoritetsinteresser		1 251 656	16 460 228
Totalresultat		1 251 656	16 460 228



Organisasjonsnr: 989 425 870
FORUSINVEST I AS

BALANSE

Beløp i: NOK **Note** **2021** **2020**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Building 4, 10
Land 4, 10

Finansielle anleggsmidler

Lån til foretak i samme
konsern 8 186 125 871 185 375 047
Obligation and other
receivables 5
**Sum finansielle
anleggsmidler 186 125 871 185 375 047**
Sum anleggsmidler 186 125 871 185 375 047

Omløpsmidler

Varer

Fordringer

Accounts receivables 10 236 971
Loans to group companies 8 12 600 697
Other short-term
receivables 10 51 425 63 428
Sum fordringer 51 425 12 901 095

Sum omløpsmidler 51 425 12 901 095

SUM EIENDELER 186 177 296 198 276 142

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 6, 7 100 000 100 000
Annen innskutt egenkapital 7
Sum innskutt egenkapital 100 000 100 000

Other equity 7
Sum egenkapital 100 000 100 000

Gjeld

Langsiktig gjeld

Utsatt skatt 9
Annen langsiktig gjeld
Sum langsiktig gjeld 0 0



Kortsiktig gjeld			
Public duties payable			18 259
Liabilities to group entities	8	186 077 295	198 157 882
Sum kortsiktig gjeld		186 077 296	198 176 142
Sum gjeld		186 077 296	198 176 142
SUM EGENKAPITAL OG GJELD		186 177 296	198 276 142



Organisasjonsnr: 989 425 870
FORUSINVEST I AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Income Statement			
Forusinvest I AS			
Operating income and operating expenses	Note	2021	2020
Rental income	2	0	6 396 727
Other income	2	0	18 223 181
Total income		<u>0</u>	<u>24 619 907</u>
Depreciation and amortisation expense	4	0	2 128 476
Other expenses	3, 8	239 614	1 189 150
Total expenses		<u>239 614</u>	<u>3 317 626</u>
Operating profit		<u>-239 614</u>	<u>21 302 281</u>
Financial income and expenses			
Interest received from group entities	8	3 971 917	1 898 851
Other financial income		0	16 770
Interest paid to group entities	8	2 121 130	2 111 678
Interest expense		6 486	3 366
Net financial items		<u>1 844 301</u>	<u>-199 424</u>
Profit/loss before tax		<u>1 604 687</u>	<u>21 102 857</u>
Tax on ordinary result	9	353 031	4 642 629
Profit/loss		<u>1 251 656</u>	<u>16 460 228</u>

Forusinvest I AS

Side 1

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Balance Sheet as of 31.12			
Forusinvest I AS			
Assets	Note	2021	2020
Non-current assets			
Property, plant and equipment			
Total property, plant and equipment		<u>0</u>	<u>0</u>
Financial fixed assets			
Loan to group companies	8	<u>186 125 871</u>	<u>185 375 047</u>
Total non-current financial assets		<u>186 125 871</u>	<u>185 375 047</u>
Total fixed assets		<u>186 125 871</u>	<u>185 375 047</u>
Current assets			
Debtors			
Accounts receivables	10	0	236 971
Loans to group companies	8	0	12 600 697
Other short-term receivables	10	<u>51 425</u>	<u>63 428</u>
Total receivables		<u>51 425</u>	<u>12 901 095</u>
Total Current assets		<u>51 425</u>	<u>12 901 095</u>
Total assets		<u>186 177 296</u>	<u>198 276 142</u>

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**Balance Sheet as of 31.12**

Forusinvest I AS

Equity and liabilities	Note	2021	2020
Paid-in equity			
Share capital	6, 7	<u>100 000</u>	<u>100 000</u>
Total paid-in equity		<u>100 000</u>	<u>100 000</u>
Retained earnings			
Total retained earnings		<u>0</u>	<u>0</u>
Total equity		<u>100 000</u>	<u>100 000</u>
Liabilities			
Provisions			
Total provisions		<u>0</u>	<u>0</u>
Current liabilities			
Public duties payable		0	18 259
Liabilities to group entities	8	<u>186 077 295</u>	<u>198 157 882</u>
Total current liabilities		<u>186 077 296</u>	<u>198 176 142</u>
Total liabilities		<u>186 077 296</u>	<u>198 176 142</u>
Total equity and liabilities		<u>186 177 296</u>	<u>198 276 142</u>

Oslo, 28.06.2022

The board of Forusinvest I AS

Nicholas Buchanan Laird
Chairman of the board/General Manager

Fredrik Haug Andersen
Member of the board



Forusinvest I AS

Notes to the accounts, year ended 31 December 2021

Note 1 Accounting policies

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

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.

Terminated leases contracts

Lease contracts that are terminated are valued on an individual basis. Payments relating to the termination of leases contracts are recognised in the period from the contract being entered into until the date of its termination.

Free rental leases contracts

Free rental leases contracts give the tenant free rental for a period of time. The free rental amount is recognised in the period from the contract being entered into until date of its expected termination.

Plant under construction

Construction is a process of constructing a building or infrastructure. Construction contracts is 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.

The company has an account in Fortin AS's cash pooling arrangement. The cash account amount is recognised at the balance sheet date as either short-term receivables or short-term debt to Group companies.

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.

Group

Salmon Topco AS is the parent company of a group of companies.

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Note 2 Operating income

Per area of operation:	2 021	2 020
Rental income	-	9 272 278
Rent exemption	-	-2 875 551
Administration fee	-	42 840
Sale of building	-	18 180 341
Total	-	24 619 907

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

	2 021	2 019
Average number of employees during the year	-	-

The Managing Director is employed in Anvil Asset Advisors AS. The Company pays a management fee to Fortin AS where payment for his work is included among other services provided on behalf of Fortin A. See note 8 for more details about the management fee. 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 2021.

There are no loans or guarantees to Managing Directors, members of the Board and general assembly, employees or other related parties.

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

Auditor

Remuneration to Deloitte AS and their associates is as follows (excluding VAT):

	2 021	2 020
Statutory audit	26 875	23 500
Other assurance services	-	-
Tax counselling	-	-
Total	26 875	23 500

Note 4 Property, plant and equipment

	Land	Buildings	Tenant Improvements	Plant under construction	Total
Cost at 1 January 2021	-	-	-	-	-
Additions, purchased	-	-	-	-	-
Disposals, sale	-	-	-	-	-
Cost at 31 December 2021	-	-	-	-	-
Acc. depreciation at 31 Dec 2021	-	-	-	-	-
Disposals, sale	-	-	-	-	-
Net accumulated and reserved impairment at 31 December 2021	-	-	-	-	-
Accumulated depreciation and impairment at 31 Dec. 2021	-	-	-	-	-
Balance at 31 December 2021	-	-	-	-	-
Current year amortisation charge	-	-	-	-	-
Current year impairment charge	-	-	-	-	-
Current year reversal of impairment charges	-	-	-	-	-
Economic life	0 years	50 years	10 years	0 years	
Depreciation method	-	straight-line	straight-line	-	

Note 5 Receivables; amounts due after more than one year

	2 021	2 020
Other receivables (rent exemption)	-	-

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Note 6 Share capital and shareholder information

The share capital in the company at 31 December 2021 consists of the following classes:

	Number	Nominal amount	Carrying value
Ordinary shares	100	100	10 000
Total	100	100	10 000

Ownership structure

Largest shareholders as of 31 December 2021:

	Ordinary shares	Ownership and voting share
Stavangerinvest 1 AS	100	100 %
Total number of shares	100	100 %

Note 7 Equity

	Share capital	Other paid-in equity	Other equity	Total equity
Total equity				
Equity at 1 January 2021	100 000	-	-	100 000
<i>This year's change in equity:</i>				
Profit/(loss) for the year	-	-	1 251 656	1 251 656
Received/given group contribution	-	-	-1 251 656	-1 251 656
Transfer from other paid-in equity	-	-	-	-
Equity at 31 December 2021	100 000	-	-	100 000

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	2 021	2 020
Interest income - loans	Interest income	Stavangerinvest 1 AS	Subsidiary	3 971 917	1 898 709
Total income				3 971 917	1 898 709
Management fee	Operating expenses	Fortin AS	Subsidiary	-	535 000
Interest expenses - cash pooling agreement	Interest expenses	Fortin AS	Subsidiary	2 121 130	2 111 678
Total expenses				2 121 130	2 646 678

Fortin AS and its subsidiaries is part of a cash pooling agreement.

Fortin AS is the contracting party and finances its subsidiaries' liquidity requirements. All companies are jointly responsible to fulfill the obligations under the agreement. There are no credit limits for the companies under the agreement, and the subsidiaries total risk is limited to their outstanding balance to Fortin AS.

Related party balance items

Counterpart	Relationship to the counterpart	2 021	Other receivables 2 020
Stavangerinvest 1 AS	Subsidiary	186 125 871	197 975 743
Total		186 125 871	197 975 743

Counterpart	Relationship to the counterpart	2 021	Other current liabilities 2 020
Fortin AS	Subsidiary	184 472 608	146 169 745
Stavangerinvest 1 AS	Subsidiary	-	3 221 093
Salmon Bidco AS	Subsidiary	1 604 687	48 767 045
Total		186 077 295	198 157 883

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Note 9 Income tax expense

Specification of income tax expense:	2 021	2 020
Current income tax payable	353 031	10 720 940
Changes in deferred tax	-	-6 078 311
Effect of changes in tax rules	-	-
Income tax expense	353 031	4 642 629

Reconciliation from nominal to real income tax rate:	2 021	2 020	
Profit/(loss) before taxation	1 604 687	21 102 857	
Estimated income tax according to nominal tax rate	22 %	353 031	4 642 629
Income tax expense	353 031	4 642 629	
Difference	-0	-0	
The tax effect of the following items:			
Permanent differences	-	-	
Effect of changes in tax rules and rates	-	-	
Other items	0	0	
Total tax effects	0	0	
Effective income tax rate	22 %	22 %	

Calculation of income tax payable:	2 021	2 020
Profit before tax	1 604 687	21 102 857
Permanent differences	-	-
Calculation basis of income tax expense	1 604 687	21 102 857
Changes in temporary differences	-	27 628 688
Calculation basis of income tax payable	1 604 688	48 731 546
+/- Give/received group contribution	-1 604 688	-48 731 546
Cut off from deduction of interest rate expenses	-	-
Profit for tax purposes before loss of carry-forwards	-	-
This year's use of carry forwards	-	-
Profit for tax purposes	-	-
Tax rate	22 %	22 %
Tax payable on the balance sheet	-	-
Specification of current income tax payable:	2 021	2 020
This year's payable income tax expense	353 031	10 720 940
Income tax on given group contribution	-353 031	-10 720 940
Too little/much income tax allocation previous years	-	-
Current income tax payable in the balance sheet	-	-

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

	2 021	2 020	Changes
Fixed assets	-	-	-
Receivables	-	-	-
Net temporary Difference	-	-	-
Losses carried forward	-	-	-
Cut off from deduction of interest rate expenses carried forward	-	-	-
Total	-	-	-
Deferred benefit/liability	-	-	-
Deferred benefit not accounted for in the balance sheet	-	-	-
Net deferred benefit/liability in the balance sheet	-	-	-

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Note 10 Secured borrowings and guarantees

Secured borrowings etc:	2 021	2 020
Borrowings from credit institutions	-	-
Total	-	-

Carrying amount of pledged assets	2 021	2 020
Buildings and land	-	-
Recoverable receivables	51 425	300 398
Total	51 425	300 398

Guarantees	2 021	2 020
Guarantees	-	-
Unused credit facilities	-	-

The company is jointly and severally responsible for the groups debt to financial institutions. The debt equals MNOK 33,598 as of 31.12.21.

This document has esignatur Agreement-ID: daacf5pnyyq247934097



Dette dokumentet er underskrevet av partene nedenfor, som med sin underskrift bekrefter dokumentets innhold.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Laird, Nicholas Buchanan

ID: 9578-5999-4-4368974
Tidspunkt for underskrift: 28-06-2022 kl.: 16:46:11
Signeret med BankID (NO)



Andersen, Fredrik Haug

ID: 9578-5999-4-1241636
Tidspunkt for underskrift: 28-06-2022 kl.: 16:55:39
Signeret med BankID (NO)



This document has esignatur Agreement-ID: daacf5pnyyq247934097

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To the General Meeting of Forusinvest I AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Forusinvest I AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 2021, 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 laws and regulations 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 and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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Organisasjonsnummer: 980 211 282

Penneo Dokumentnøkkel: AQ7DK-4NO4Y-UPOCD-TBGDZ-QSNNW-Q753X



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Independent Auditor's Report -
Forusinvest IAS

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

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

Oslo, 28 June 2022
Deloitte AS

Sylvi Bjørnslett
State Authorised Public Accountant

Penneo Dokumentnr: AQTDK-4NO4Y-UPOCD-TBGDZ-OSNNW-Q753X



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Sylvi Annie Bjørnslett

Statsautorisert revisor

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 05.09.2016	Vår dato 08.09.2016
Telefon 22078139	Deres referanse 433328/haskj	Vår referanse 2016/899084

OBOS BASALE AS
Postboks 5666 Sluppen
7484 TRONDHEIM

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 5.september 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper;

Salmon Topco AS	org.nr. 999 178 332
Fortin Porperities	org.nr. 999 328 687
Salmon Midco AS	org.nr. 999 178 391
Salmon Holdco AS	org.nr. 999 178 367
Salmon Bidco AS	org.nr. 914 148 332
Fortin AS	org.nr. 989 275 186
DnbNor Eiendomsfond I Deltager AS	org.nr. 990 298 726
Handelsinvest I AS	org.nr. 889 275 502
Bjølshallen DA	org.nr. 984 048 491
Fossegrenda Senter AS	org.nr. 987 656 824
Solheimsveien 10 AS	org.nr. 976 912 799
Østre Rosten 4B AS	org.nr. 888 823 492
High Street Invest AS	org.nr. 990 612 013
Bogstadveien 3-5 DA	org.nr. 985 963 126
Midt Norge Invest AS	org.nr. 990 650 543
Nord-Vest Invest I AS	org.nr. 989 990 896
Nord-Norge Invest I AS	org.nr. 990 650 314
Oslo Invest AS	org.nr. 989 275 402
Bragernes Torg 2A AS	org.nr. 991 750 053
Dronningens gate 13 Oslo AS	org.nr. 982 422 116
Dyrskueveien 44 AS	org.nr. 987 548 800
Helsfyr Atrium AS	org.nr. 968 230 212
Helsfyr Atrium Drift AS	org.nr. 990 650 330
Sommerogaten 13-15 AS	org.nr. 990 651 213
Stavangerinvest I AS	org.nr. 989 821 504
Austbøgården AS	org.nr. 985 765 758
Badehusgaten 41 AS	org.nr. 991 903 682
Forusinvest I AS	org.nr. 989 425 870

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Sentralbord
800 80 000
Telefaks
22 17 08 60



JAB Eiendom AS	org.nr. 883 900 642
Verven 4 Komplementar	org.nr. 980 649 105
Stålfjæra 24 Eiendom AS	org.nr. 990 611 939
Sørlandsinvest I AS	org.nr. 990 298 661
Telemarksporten AS	org.nr. 990 611 998
Verven 4 AS	org.nr. 917 335 079

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

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

Bakgrunn

Salmon Topco AS er morselskap. Salmon Topco AS er heleid av SOF-10 Salmon Investments LUX SARL som er registrert i Luxemburg. Dette selskapet er en del av Stawood Capital Funds som er registrert i USA. All korrespondanse går på engelsk. Selskapet må følgelig benytte engelsk for at eierne skal forstå regnskapet. Salmon Topco 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 Obos 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapene er eid av et utenlandsk selskap. Eierkretsen er begrenset. Videre er det vektlagt at forvaltningen av selskapet er satt bort til et annet selskap og at konsernspråket er engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer