



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 985 963 126
Organisasjonsform: Ansvarlig selskap, delt ansvar
Foretaksnavn: BOGSTADVEIEN 3-5 DA
Forretningsadresse: Munkedamsveien 62A
0270 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Henrik Hjelmen
Dato for fastsettelse av årsregnskapet: 07.05.2021

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, 17.07.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rental income		17 767 813	15 868 961
Other operating income		92 220	62 026
Sum inntekter	2	17 860 033	15 930 987
Kostnader			
Depreciation and amortisation expense	4	1 279 600	1 146 000
Other operating expenses	3, 7	2 052 350	2 312 096
Sum kostnader		3 331 950	3 458 096
Driftsresultat		14 528 084	12 472 891
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	7	254 776	700 148
Sum finansinntekter		254 776	700 148
Write-downs of long-term investments	4		
Rentekostnad til foretak i samme konsern	7		
Netto finans		254 776	700 148
Ordinært resultat før skattekostnad		14 782 860	13 173 039
Ordinært resultat etter skattekostnad		14 782 860	13 173 039
Årsresultat		14 782 860	13 173 039
Årsresultat etter minoritetsinteresser		14 782 860	13 173 039
Totalresultat		14 782 860	13 173 039
Overføringer og disponeringer			
Udekket tap	6		
Allocated to other equity	6	14 782 860	13 173 039
Sum overføringer og disponeringer		14 782 860	13 173 039



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	1		
Varige driftsmidler			
Buildings	4, 9	92 836 556	93 555 693
Land	4, 9	7 650 433	7 650 433
Machinery	4, 9		
Equipment and other movables		1 164 106	1 316 506
Sum varige driftsmidler		101 651 096	102 522 632
Finansielle anleggsmidler			
Investering i datterselskap	7		
Lån til foretak i samme konsern	4		
Other receiveables	5	14 187 763	15 940 308
Sum finansielle anleggsmidler		14 187 763	15 940 308
Sum anleggsmidler		115 838 858	118 462 940
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	9	450 153	547 174
Other receivables group entities	7, 9	79 040 541	63 524 772
Other short-term receivables		12 164	11 731
Sum fordringer		79 502 858	64 083 676
Sum omløpsmidler		79 502 858	64 083 676
SUM EIENDELER		195 341 716	182 546 616

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2020	2019
Egenkapital			
Innskutt egenkapital			
Company capital	6	67 438 366	67 438 366
Overkurs	6		
Annen innskutt egenkapital	6		
Sum innskutt egenkapital		67 438 366	67 438 366
Opptjent egenkapital			
Other equity	6	126 968 166	112 185 306
Udekket tap	6		
Sum opptjent egenkapital		126 968 166	112 185 306
Sum egenkapital		194 406 532	179 623 672
Gjeld			
Langsiktig gjeld			
Utsatt skatt	1		
Annen langsiktig gjeld			
Gjeld til konsernselskap	4		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		72 967	18 497
Tax payable	1		
Public duties payable		78 217	114 447
Liabilities to group entities	7	784 000	790 000
Other current debt			2 000 000
Sum kortsiktig gjeld		935 184	2 922 944
Sum gjeld		935 184	2 922 944
SUM EGENKAPITAL OG GJELD		195 341 716	182 546 616



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 413504

Enheten

Organisasjonsnummer: 985 963 126
Organisasjonsform: Ansvarlig selskap, delt ansvar
Foretaksnavn: BOGSTADVEIEN 3-5 DA
Forretningsadresse: c/o Newsec Basale AS
Beddingen 10
7042 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: Henrik Hjelmen
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Brønnøysundregistrene, 29.06.2021



Organisasjonsnr: 985 963 126
BOGSTADVEIEN 3-5 DA

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rental income		17 767 813	15 868 961
Other operating income		92 220	62 026
Sum inntekter	2	17 860 033	15 930 987
Kostnader			
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Sum kostnader		3 331 950	3 458 096
Driftsresultat		14 528 084	12 472 891
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	7	254 776	700 148
Sum finansinntekter		254 776	700 148
Write-downs of long-term investments	4		
Rentekostnad til foretak i samme konsern	7		
Netto finans		254 776	700 148
Ordinært resultat før skattekostnad		14 782 860	13 173 039
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Årsresultat		14 782 860	13 173 039
Årsresultat etter minoritetsinteresser		14 782 860	13 173 039
Totalresultat		14 782 860	13 173 039
Overføringer og disponeringer			
Udekket tap	6		
Allocated to other equity	6	14 782 860	13 173 039
Sum overføringer og disponeringer		14 782 860	13 173 039



Organisasjonsnr: 985 963 126
BOGSTADVEIEN 3-5 DA

BALANSE

Beløp i: NOK Note 2020 2019

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 1

Varige driftsmidler

Buildings 4, 9 92 836 556 93 555 693

Land 4, 9 7 650 433 7 650 433

Machinery 4, 9

Equipment and other movables 1 164 106 1 316 506

Sum varige driftsmidler 101 651 096 102 522 632

Finansielle anleggsmidler

Investering i datterselskap 7

Lån til foretak i samme

konsern 4

Other receiveables 5 14 187 763 15 940 308

Sum finansielle anleggsmidler 14 187 763 15 940 308

Sum anleggsmidler 115 838 858 118 462 940

Omløpsmidler

Varer

Fordringer

Accounts receivables 9 450 153 547 174

Other receivables group entities 7, 9 79 040 541 63 524 772

Other short-term receivables 12 164 11 731

Sum fordringer 79 502 858 64 083 676

Sum omløpsmidler 79 502 858 64 083 676

SUM EIENDELER 195 341 716 182 546 616

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Company capital 6 67 438 366 67 438 366

Overkurs 6

Annen innskutt egenkapital 6

Sum innskutt egenkapital 67 438 366 67 438 366



Opptjent egenkapital			
Other equity	6	126 968 166	112 185 306
Udekket tap	6		
Sum opptjent egenkapital		126 968 166	112 185 306
Sum egenkapital		194 406 532	179 623 672
Gjeld			
Langsiktig gjeld			
Utsatt skatt	1		
Annen langsiktig gjeld			
Gjeld til konsernselskap	4		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		72 967	18 497
Tax payable	1		
Public duties payable		78 217	114 447
Liabilities to group entities	7	784 000	790 000
Other current debt			2 000 000
Sum kortsiktig gjeld		935 184	2 922 944
Sum gjeld		935 184	2 922 944
SUM EGENKAPITAL OG GJELD		195 341 716	182 546 616



Organisasjonsnr: 985 963 126
BOGSTADVEIEN 3-5 DA

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	2000.00	500.00	1000000.00

Note

Ytelser til ledende personer

Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



Income Statement			
Bogstadveien 3-5 DA			
Operating income and operating expenses	Note	2020	2019
Rental income		17 767 813	15 868 961
Other operating income		92 220	62 026
Total operating income	2	<u>17 860 033</u>	<u>15 930 987</u>
Depreciation and amortisation expense	4	1 279 600	1 146 000
Other operating expenses	3, 7	2 052 350	2 312 096
Total operating expenses		<u>3 331 950</u>	<u>3 458 096</u>
Operating profit		<u>14 528 084</u>	<u>12 472 891</u>
Financial income and expenses			
Interest received from group entities	7	254 776	700 148
Net financial items		<u>254 776</u>	<u>700 148</u>
Profit/loss		<u>14 782 860</u>	<u>13 173 039</u>
Brought forward			
Allocated to other equity	6	14 782 860	13 173 039
Net brought forward		<u>14 782 860</u>	<u>13 173 039</u>

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Balance Sheet as of 31.12			
Bogstadveien 3-5 DA			
Assets	Note	2020	2019
Fixed assets			
Tangible assets			
Buildings	4, 9	92 836 556	93 555 693
Land	4, 9	7 650 433	7 650 433
Equipment and other movables		1 164 106	1 316 506
Total tangible assets		<u>101 651 096</u>	<u>102 522 632</u>
Financial fixed assets			
Other receiveables	5	14 187 763	15 940 308
Total financial fixed assets		<u>14 187 763</u>	<u>15 940 308</u>
Total fixed assets		<u>115 838 858</u>	<u>118 462 940</u>
Current assets			
Debtors			
Accounts receivables	9	450 153	547 174
Other receivables group entities	7, 9	79 040 541	63 524 772
Other short-term receivables		12 164	11 731
Total receivables		<u>79 502 858</u>	<u>64 083 676</u>
Total current assets		<u>79 502 858</u>	<u>64 083 676</u>
Total assets		<u>195 341 716</u>	<u>182 546 616</u>
Bogstadveien 3-5 DA		Side 2	

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Balance Sheet as of 31.12			
Bogstadveien 3-5 DA			
Equity and liabilities	Note	2020	2019
Paid-in equity			
Company capital	6	67 438 366	67 438 366
Total paid-in equity		<u>67 438 366</u>	<u>67 438 366</u>
Retained earnings			
Other equity	6	126 968 166	112 185 306
Total retained earnings		<u>126 968 166</u>	<u>112 185 306</u>
Total equity		<u>194 406 532</u>	<u>179 623 672</u>
Liabilities			
Current debt			
Trade creditors		72 967	18 497
Public duties payable		78 217	114 447
Liabilities to group entities	7	784 000	790 000
Other current debt		0	2 000 000
Total current debt		<u>935 184</u>	<u>2 922 944</u>
Total liabilities		<u>935 184</u>	<u>2 922 944</u>
Total equity and liabilities		<u>195 341 716</u>	<u>182 546 616</u>
Oslo, 07.05.2021			
The board of Bogstadveien 3-5 DA			
_____ Nicholas Buchanan Laird Chairman of the board/General Manager		_____ Fredrik Haug Andersen Member of the board	
Bogstadveien 3-5 DA		Side 3	

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Bogstadveien 3-5 DA

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 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.

Lease incentives

Incentives provided to the lessee for a lease agreement is recognized as an integral part of the net consideration agreed for the use of the leased property, irrespective of the incentive's nature, form or the timing of payments. The net consideration is recognized as rental income over the lease term, on a straight-line basis. Examples of such incentives are up-front cash payment, reimbursement of costs (such as relocation costs, leasehold improvements and costs associated with a pre-existing lease commitment of the lessee) or initial periods of the lease term may be agreed to be rent-free or at a reduced rent.

Brokerage fee

Brokerage fee for new leases is recognised as operating costs and is recognised in the period 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 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.

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

The company is organised as a general partnership, and is not a taxpayer. The tax results is taxable/deductable for the participants.

Group

Salmon Topco AS is the parent company of a group of companies. The consolidated accounts can be obtained by writing to Newsec Basale AS, Postboks 5666 Torgarden, 7484 Trondheim

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Note 2 Operating income

Per area of operation:	2 020	2 019
Rental income	19 909 846	18 337 198
Rental exemptions	-142 033	-2 468 237
Rental discount	-2 000 000	-
Administration fee	92 220	62 026
Total	17 860 033	15 930 987

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 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 7 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 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 tjenestepensjon").

Auditor

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

	2 020	2 019
Statutory audit	27 000	29 500
Other assurance services	-	-
Tax counselling	-	-

Note 4 Property, plant and equipment

	Land	Buildings	Tenant improvements	Work in progress	Total
Cost at 1 January 2020	7 650 433	108 688 993	3 850 458	772 033	120 961 918
Additions, purchased	-	1 180 097	-	-	1 180 097
Disposals	-	-	-	772 033	772 033
Cost at 31 December 2020	7 650 433	109 869 090	3 850 458	-	121 369 981
Acc. depreciation at 31 Dec 2020	-	17 032 535	2 686 353	-	19 718 888
Net accumulated and reserved impairment at 31 December 2020	-	-	-	-	-
Accumulated depreciation and impairment at 31 Dec. 2020	-	17 032 535	2 686 353	-	19 718 888
Balance at 31 December 2020	7 650 433	92 836 556	1 164 105	-	101 651 095
Current year amortisation charge	-	1 127 200	152 400	-	1 279 600
Current year impairment charge	-	-	-	-	-
Current year reversal of impairment charges	-	-	-	-	-
Economic life	0 years	100 years	10 years	0 years	
Depreciation method		straight-line	straight-line		

Note 5 Receivables; amounts due after more than one year

	2 020	2 019
Other receivables (rent exemption)	8 275 160	9 166 557
Other receivables (rent discount)	4 904 133	5 614 641
Other receivables (brokerage fee)	1 008 470	1 159 110
Total	14 187 763	15 940 308

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Note 6 Equity

Total equity	Company capital	Other equity	Total equity
Equity at 1 January 2020	67 438 366	112 185 306	179 623 672
This year's change in equity:			
Profit/(loss) for the year	-	14 782 860	14 782 860
Equity at 31 December 2020	67 438 366	126 968 166	194 406 532

Ownership structure	Share	Payed-in equity	Retained earnings	Total equity
High-Street Invest I AS	99,99 %	67 431 622	126 955 469	194 387 091
DnB NOR Eiendomsfond I Deltaker AS	0,01 %	6 744	12 697	19 441
Equity at 31 December 2020		67 438 366	126 968 166	194 406 532

Note 7 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
Interest income - cash pooling agreement	Interest income	Fortin AS	Subsidiary	254 776	700 148
Total income				254 776	700 148
Storage rent	Operating expenses	High Street Invest I AS	Subsidiary	200 000	-
Management fee	Operating expenses	Fortin AS	Subsidiary	784 000	790 000
Total expenses				984 000	790 000

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	2 020	Other receivables
Fortin AS	Subsidiary	79 040 541	63 524 772
Total		79 040 541	63 524 772

Counterpart	Relationship to the counterpart	2 020	Other current liabilities
Fortin AS	Subsidiary	784 000	790 000
Total		784 000	790 000

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Note 8 Income tax basis

Calculation of income tax basis:	2 020	2 019
Profit before tax	14 782 860	13 173 039
Permanent differences	-	-
Calculation basis of income tax expense	14 782 860	14 782 860
Changes in temporary differences	653 112	-1 192 810
Calculation basis of income tax payable	14 129 748	13 590 050

Tax basis for the participants	Share		
High Street Invest I AS AS	99,99 %	14 128 335	13 588 691
DnB NOR Eiendomsinvest I Deltaker AS	0,01 %	1 413	1 359
Total		14 129 748	13 590 050

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

	2 020	2 019	Changes
Fixed assets	42 082 517	41 278 765	-803 752
Receivables	1 008 470	1 159 110	150 640
Net temporary differences	43 090 987	42 437 875	-653 112
Losses carried forward	-	-	-
Cut off from deduction of interest rate expenses carried forward	-	-	-
Total	43 090 987	42 437 875	-653 112

Deferred benefit/liability			
Deferred benefit not accounted for in the balance sheet	-	-	-
Net deferred benefit/liability in the balance sheet	-	-	-

Note 9 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	101 651 095	102 522 632
Intra-group receivables	79 040 541	63 524 772
Recoverable receivables	450 603	547 174
Total	181 142 239	166 594 577

Guarantees	2 020	2 019
Guarantees	-	-

Unused credit facilities

The company is jointly and severally responsible for the groups debt to financial institutions. The debt equals MNOK 363,9 as of 31.12.20.

Note 11 Covid19 and future prospects

The coronavirus (COVID-19) outbreak has caused extensive disruptions to businesses. The company has however not been impacted significantly in 2020. Some tenants may experience problems with payment of rent. The situation is being monitored carefully and followed-up as required. The group has a sound financial position and through the cash pool agreement the companies will have access to the funds they require. Protective measures have been implemented on property level, including increased frequency of cleaning, disinfection of surfaces and general increased focus on HSE.


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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.

Andersen, Fredrik Haug

ID: 9578-5999-4-1241636  bankID
Tidspunkt for underskrift: 07-05-2021 kl.: 15:11:38
Signeret med BankID (NO)

Laird, Nicholas Buchanan

ID: 9578-5999-4-4368974  bankID
Tidspunkt for underskrift: 07-05-2021 kl.: 15:47:23
Signeret med BankID (NO)

This document has esignatur Agreement-ID: d79dcd45jSS242273112

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Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Torstein Kinden Helleland	05.09.2016	08.09.2016
Telefon	Deres referanse	Vår referanse
22078139	433328/haskj	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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Org.nr. 996250318
E-post: skatteetaten.no/sendepost

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



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To the Partnership Meeting of Bogstadveien 3-5 DA

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Bogstadveien 3-5 DA showing a profit of NOK 14 782 860. The financial statements comprise the balance sheet as at 31 December 2020, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the 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 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.

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 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.

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

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Organisasjonsnummer: 980 211 282

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Independent Auditor's Report -
Bogstadveien 3-5 DA

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

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly 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, 7 May 2021
Deloitte AS

Sylvi Bjørnslett
State Authorised Public Accountant (Norway)

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"By my signature I confirm all dates and content in this document."

Sylvi Annie Bjørnslett

State Authorised Public Accountant (Norway)

Serial number: 9578-5990-4-3038615

IP: 31.45.xxx.xxx

2021-05-07 17:43:11Z



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