



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 125 203
Organisasjonsform: Aksjeselskap
Foretaksnavn: B6A BISPEKAIA FBK 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: 26.04.2024

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, 12.06.2025



Brønnøysundregistrene

Brønnøysundregistrene Årsregnskap regnskapsåret 2023 for 928125203

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			
Rental income		21 570 121	20 599 806
Other operating income		113 477	
Sum inntekter		21 683 598	20 599 806
Kostnader			
Payroll expense	2		
Depreciation	1	7 367 823	6 318 572
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	3 710 664	4 806 482
Sum kostnader		11 078 487	11 125 055
Driftsresultat		10 605 111	9 474 752
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	4		
Annen renteinntekt	3		
Financial income	3	124 531	134 955
Sum finansinntekter		124 531	134 955
Rentekostnad til foretak i samme konsern	4		
Annen rentekostnad	3		
Financial expenses	3, 4	15 038 846	10 159 952
Sum finanskostnader		15 038 846	10 159 952
Netto finans		-14 914 315	-10 024 997
Ordinært resultat før skattekostnad		-4 309 204	-550 246
Income tax expense	5	-948 025	-7 959
Ordinært resultat etter skattekostnad		-3 361 179	-542 287
Årsresultat		-3 361 179	-542 287
Årsresultat etter minoritetsinteresser		-3 361 179	-542 287



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Totalresultat		-3 361 179	-542 287
Overføringer og disponeringer			
Transferred from other paid-in equity		-2 390 553	
Transferred from other equity		-970 626	-542 287
Sum overføringer og disponeringer	6	-3 361 179	-542 287



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Research & development	1		116 608
Utsatt skattefordel	5	1 198 027	250 002
Sum immaterielle eiendeler		1 198 027	366 610
Varige driftsmidler			
Property, plant and equipment	1, 7	230 546 285	232 499 005
Operating moveable equipment	1	403 311	52 708
Equipment	1		
Sum varige driftsmidler	1	230 949 596	232 551 712
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4		
Sum anleggsmidler		232 147 623	232 918 323
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	7	727 724	1 384 934
Accounts receivables from group companies	4		
Other current receivables		12 890 485	12 147 892
Konsernfordringer	4	38 041 848	
Sum fordringer		51 660 057	13 532 826
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		3 138 452	3 087 678
Sum bankinnskudd, kontanter og lignende		3 138 452	3 087 678
Sum omløpsmidler		54 798 509	16 620 504
SUM EIENDELER		286 946 132	249 538 826



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 8	30 000	30 000
Beholdning av egne aksjer	6		
Overkurs	6	6 539 435	6 539 435
Annen innskutt egenkapital	6	38 489 846	2 880 399
Sum innskutt egenkapital		45 059 281	9 449 834
Opptjent egenkapital			
Other equity	6		970 626
Udekket tap	6		
Sum opptjent egenkapital			970 626
Sum egenkapital		45 059 281	10 420 460
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Langsiktig konserngjeld	4	240 133 192	237 545 895
Other long-term debt			113 304
Sum annen langsiktig gjeld		240 133 192	237 659 199
Sum langsiktig gjeld		240 133 192	237 659 199
Kortsiktig gjeld			
Leverandørgjeld	4	797 610	355 408
Tax payable	5		
Public duties payable			151 133
Kortsiktig konserngjeld	4	352 688	
Other current liabilities		603 360	952 627
Sum kortsiktig gjeld		1 753 659	1 459 167
Sum gjeld		241 886 851	239 118 367



Balanse

Beløp i: NOK	Note	2023	2022
SUM EGENKAPITAL OG GJELD		286 946 132	249 538 826



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 604144

Enheten

Organisasjonsnummer: 928 125 203
Organisasjonsform: Aksjeselskap
Foretaksnavn: B6A BISPEKAIA FBK 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

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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: 26.04.2024

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, 09.07.2024

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: 928 125 203
B6A BISPEKALA FBK AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Rental income		21 570 121	20 599 806
Other operating income		113 477	
Sum inntekter		21 683 598	20 599 806
Kostnader			
Payroll expense	2		
Depreciation	1	7 367 823	6 318 572
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	3 710 664	4 806 482
Sum kostnader		11 078 487	11 125 055
Driftsresultat		10 605 111	9 474 752
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	4		
Annen renteinntekt	3		
Financial income	3	124 531	134 955
Sum finansinntekter		124 531	134 955
Rentekostnad til foretak i samme konsern	4		
Annen rentekostnad	3		
Financial expenses	3, 4	15 038 846	10 159 952
Sum finanskostnader		15 038 846	10 159 952
Netto finans		-14 914 315	-10 024 997
Ordinært resultat før skattekostnad			
Income tax expense	5	-948 025	-7 959
Ordinært resultat etter skattekostnad		-3 361 179	-542 287
Årsresultat		-3 361 179	-542 287
Årsresultat etter minoritetsinteresser		-3 361 179	-542 287
Totalresultat		-3 361 179	-542 287
Overføringer og disponeringer			
Transferred from other paid-in equity		-2 390 553	



Transferred from other equity		-970 626	-542 287
Sum overføringer og disponeringer	6	-3 361 179	-542 287



Organisasjonsnr: 928 125 203
B6A BISPEKALA FBK AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Research & development	1		116 608
Utsatt skattefordel	5	1 198 027	250 002
Sum immaterielle eiendeler		1 198 027	366 610
Varige driftsmidler			
Property, plant and equipment	1, 7	230 546 285	232 499 005
Operating moveable equipment	1	403 311	52 708
Equipment	1		
Sum varige driftsmidler	1	230 949 596	232 551 712
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4		
Sum anleggsmidler		232 147 623	232 918 323
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	7	727 724	1 384 934
Accounts receivables from group companies	4		
Other current receivables		12 890 485	12 147 892
Konsernfordringer	4	38 041 848	
Sum fordringer		51 660 057	13 532 826
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		3 138 452	3 087 678
Sum bankinnskudd, kontanter og lignende		3 138 452	3 087 678
Sum omløpsmidler		54 798 509	16 620 504
SUM EIENDELER		286 946 132	249 538 826
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 8	30 000	30 000



Beholdning av egne aksjer	6		
Overkurs	6	6 539 435	6 539 435
Annen innskutt egenkapital	6	38 489 846	2 880 399
Sum innskutt egenkapital		45 059 281	9 449 834
Opptjent egenkapital			
Other equity	6		970 626
Udekket tap	6		
Sum opptjent egenkapital			970 626
Sum egenkapital		45 059 281	10 420 460
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Langsiktig konserngjeld	4	240 133 192	237 545 895
Other long-term debt			113 304
Sum annen langsiktig gjeld		240 133 192	237 659 199
Sum langsiktig gjeld		240 133 192	237 659 199
Kortsiktig gjeld			
Leverandørgjeld	4	797 610	355 408
Tax payable	5		
Public duties payable			151 133
Kortsiktig konserngjeld	4	352 688	
Other current liabilities		603 360	952 627
Sum kortsiktig gjeld		1 753 659	1 459 167
Sum gjeld		241 886 851	239 118 367
SUM EGENKAPITAL OG GJELD		286 946 132	249 538 826



Organisasjonsnr: 928 125 203
B6A BISPEKALA FBK AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
3

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Annual Report 2023

B6a Bispekaia Fbk AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Org.no.: 928 125 203



Income Statement

B6a Bispekaia Fbk AS

Operating income and operating expenses	Note	2023	2022
Rental income		21 570 121	20 599 806
Other operating income		113 477	0
Total income		21 683 598	20 599 806
Depreciation	1	7 367 823	6 318 572
Other operating expenses	2	3 710 664	4 806 482
Total expenses		11 078 487	11 125 055
Operating profit/loss		10 605 111	9 474 752
Financial income and expenses			
Financial income	3	124 531	134 955
Financial expenses	3, 4	15 038 846	10 159 952
Net financial items		-14 914 315	-10 024 997
Profit before income tax		-4 309 204	-550 246
Income tax expense	5	-948 025	-7 959
Profit for the year		-3 361 179	-542 287
Attributable to			
Transferred from other paid-in equity		-2 390 553	0
Transferred from other equity		970 626	542 287
Total	6	-3 361 179	-542 287



Balance Sheet
B6a Bispekaia Fbk AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Research & development	1	0	116 608
Deferred tax assets	5	1 198 027	250 002
Total intangible assets		1 198 027	366 610
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 7	230 546 285	232 499 005
Operating moveable equipment	1	403 311	52 708
Total property, plant and equipment	1	230 949 596	232 551 712
Total non-current assets		232 147 623	232 918 323
Current assets			
<i>Receivables</i>			
Accounts receivables	7	727 724	1 384 934
Other current receivables		12 890 485	12 147 892
Receivables from group companies	4	38 041 848	0
Total receivables		51 660 057	13 532 826
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		3 138 452	3 087 678
Total cash and cash equivalents		3 138 452	3 087 678
Total current assets		54 798 509	16 620 504
Total assets		286 946 132	249 538 826



Balance Sheet
B6a Bispekaia Fbk AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid-in equity</i>			
Share capital	6, 8	30 000	30 000
Share premium	6	6 539 435	6 539 435
Other paid-in equity	6	38 489 846	2 880 399
Total paid-in equity		45 059 281	9 449 834
<i>Other equity</i>			
Other equity	6	0	970 626
Total other equity		0	970 626
Total equity		45 059 281	10 420 460
Liabilities			
<i>Non-current liabilities</i>			
Debt to group companies	4	240 133 192	237 545 895
Other long-term debt		0	113 304
Total non-current liabilities		240 133 192	237 659 199
<i>Current liabilities</i>			
Accounts payable		797 610	355 408
Public duties payable		0	151 133
Liabilities to group companies	4	352 688	0
Other current liabilities		603 360	952 627
Total current liabilities		1 753 659	1 459 167
Total liabilities		241 886 851	239 118 367
Total equity and liabilities		286 946 132	249 538 826

Oslo ,
The board of B6a Bispekaia Fbk AS

Carl Erik Krefting
Chairman of the board

Caroline Brun-Lie Krefting
Member of the board

Carey Joseph Flaherty
Member of the board

Ola M Abdelrahman
Member of the board



Notes to the financial statements 2023

Accounting principles

The financial statements have been prepared in compliance with the Norwegian Accounting Act and generally accepted accounting principles. The accounts have been prepared on the going concern assumption.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies.

Revenue

Rental income is recognised on a linear basis over the rental period. Possible costs in the form of rent rebates, compensation payments or the likes are distributed over the duration of the lease so that the income is recognised on a linear basis.

Classification and assessment of balance sheet items

Assets intended for long-term ownership and use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalments on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Fixed assets

Tangible fixed assets are capitalised and depreciated linearly down to the residual value over the expected useful economic life of the assets. When the depreciation plan is changed, the effect is distributed over the remaining depreciation period. Maintenance of operating equipment is expensed on an ongoing basis. Upgrades or improvements are added to the acquisition cost of the asset and depreciated in line with the asset. The difference between maintenance and upgrade/improvement is assessed based on the condition of the asset when purchased. Plots and land are not depreciated.

Costs related to leases of fixed assets are expensed over the lease period. Prepayments are reflected in the balance sheet as a prepaid expense, and are distributed over the rental period.

Impairment of fixed assets

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent ingoing cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and the value in use (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the value in use.

Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Receivables

Accounts receivables and other receivables are recorded in the balance sheet at face value after deduction of provisions for expected loss. Provisions for losses are made on the basis of individual assessments of the individual receivables.

Additionally, for accounts receivables, an unspecified provision is made to cover expected losses.



Notes to the financial statements 2023

Taxes

The income tax expense in the income statement consists of tax payable and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forwards at the end of the accounting year. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and tax losses varied forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of acquisition cost or booked directly to equity, are booked directly against tax in the balance sheet (offset against tax payable if the group contribution has affected tax payable, and offset against deferred taxes if the group contribution has affected deferred taxes).

Comparison figures

In the event of a change in the classification of accounting items, the comparative figures have been restated accordingly. Comparable amounts have been prepared (best estimate) in accordance with the Accounting Act.

Note 1 Fixed assets

	Buildings	Technical Installations	Plant Under Construction	Land	Machinery and equipment	Software	Total
Acquisition cost 01.01.	162 999 481	34 090 535	8 083 691	36 164 783	67 286	315 988	241 721 765
Additions	0	0	6 890 571	0	0	0	6 890 571
Reclassification	7 707 565	5 097 368	-13 209 444	0	404 511	0	0
VAT adjustments	-175 480	0	-1 065 994	0	0	0	-1 241 474
Acquisition cost 31.12.	170 531 566	39 187 903	698 824	36 164 783	471 797	315 988	247 370 862
Acc. Deprec. 31.12.2023	8 245 078	7 791 714	0	0	68 487	315 988	16 421 267
Book value 31.12.	162 286 489	31 396 189	698 824	36 164 783	403 310	0	230 949 594
Deprec. and write down	3 545 943	3 651 363	0	0	53 908	116 608	7 367 822
Deprec. plan	Linear	Linear			Linear	Linear	
Economic useful life (years)	50	10			5	2	

Tenant improvements are recognized in the following asset groups: buildings, fixed technical installations and equipment. Depreciation is calculated on a straight line basis. Economic useful life is set to reflect the rent period for the tenant.



Notes to the financial statements 2023

Note 2 Personnel expenses, number of employees, remuneration, loan to employees

No remuneration have been paid to senior executives or members of the board in 2023.

No loans/sureties have been granted to the general manager, the Board chairman or other related parties.

OTP (Statutory occupational pension)

The company does not have employees, consequently it has not been necessary to establish a statutory occupational pension in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").

Note 3 Items that are aggregated in the accounts

Financial income	2023	2022
Interest income	124 531	134 553
Financial income (agio)	0	402
Total financial income	124 531	134 955
Financial expenses	2023	2022
Interest expenses to companies in the same group	15 038 846	10 159 952
Total financial expenses	15 038 846	10 159 952

Note 4 Inter-company items between companies in the same group

	2023	2022
Receivables		
Short term loans to group companies	38 041 848	0
Accounts receivables from group companies	0	16 889
Total	38 041 848	16 889
Liabilities		
Debts to group companies	240 133 192	237 545 895
Short term debts to group companies	352 688	151 133
Total	240 485 880	237 697 028

Loans and debts to group companies are carried out on market terms.
There is no agreed repayment period for the loans.



Notes to the financial statements 2023

Note 5 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-948 025	-7 959
Tax expense on ordinary profit/loss	-948 025	-7 959
Taxable income:		
Result before tax	-4 309 204	-550 246
Permanent differences	0	0
Changes in temporary differences	-3 113 730	-2 239 216
Taxable income	-7 422 934	-2 789 461
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	6 811 796	7 505 757	693 961
Accounts receivable	-947 623	-2 345 521	-1 397 899
Profit and loss account	139 315	174 144	34 829
Other differences	11 491 291	9 046 670	-2 444 621
Total	17 494 780	14 381 050	-3 113 730
Accumulated loss to be brought forward	-22 940 356	-15 517 422	7 422 934
Cut interest deduction	-514 069	-514 069	0
Not included in the deferred tax calculation	514 069	514 069	0
Basis for deferred tax assets	-5 445 576	-1 136 373	4 309 204
Deferred tax assets (22 %)	-1 198 027	-250 002	948 025

Note 6 Equity

	Share capital	Share premium	Other paid-in equity	Other equity	Total equity
Equity 01.01	30 000	6 539 435	2 880 399	970 626	10 420 460
Received group contribution			38 000 000		38 000 000
Annual profit of the year			-2 390 553	-970 626	-3 361 179
Equity 31.12	30 000	6 539 435	38 489 846	0	45 059 281



Notes to the financial statements 2023

Note 7 Debtors, liabilities, pledged assets and guarantees etc.

Balance sheet value of assets pledged as security	2023	2022
Property, plant and equipment	230 949 596	230 546 285
Accounts receivables	727 724	1 510 689
Total	231 677 319	232 056 974

The property and receivables are pledged as security for a loan of NOKm 1 595 985 000 in Oslo Bay District AS.

DnB and Danske Bank has a first-priority pledge on property, plant and equipment.

Note 8 Shareholders

The share capital in B6a Bispekaia Fbk AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	30 000	1	30 000
Total	30 000		30 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Bispevika Portfolio AS	30 000	100	100,0

The company has only one class of shares and all shares come with full voting rights.

B6A Bispekaia FBK AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein B6A Bispekaia FBK AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



B6a Bispekaia Fbk AS 25

Name

Date

Carey J. Flaherty

2024-04-26



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Skatteetaten

Vår dato
04.05.2023

Din/Deres dato
20.03.2023

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR542895984

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5155688

Postadresse
Postboks 9200 Grønland
0134 OSLO

CARUCEL EIENDOM AS
c/o Malling & Co Forvaltning AS, Postboks 1883 Vika
0124 OSLO

Att. Frederik M. Waaler

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev mottatt 20. mars 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Oslo Bay District AS	org.nr. 920 035 175
B6A Bispekaia Fbk AS	org.nr. 928 125 203
Barcode 104 AS	org.nr. 928 124 835
Barcode 113 AS	org.nr. 928 124 754
Barcode 116 AS	org.nr. 828 124 692
Barcode 122 AS	org.nr. 928 124 738
Barcode 124 AS	org.nr. 828 124 722
Barcode 132 AS	org.nr. 928 125 343
Barcode 135 AS	org.nr. 928 125 238
Barcode Portfolio AS	org.nr. 920 035 221
Bispevika Portfolio AS	org.nr. 820 035 232
D1A Næring AS	org.nr. 999 122 957
Dronninglunden Fbk AS	org.nr. 928 125 092
Eufemia Fbk AS	org.nr. 928 124 983
Eufemia Fbk Syd AS	org.nr. 928 124 908
Eufemias Hage Fbk AS	org.nr. 928 124 878
Munch Brygge AS	org.nr. 920 035 213
Munch Brygge Eiendom AS	org.nr. 916 354 711
Oslobukta Promotion AS	org.nr. 915 014 895
Sørenga 1 Næring AS	org.nr. 917 415 897
Sørenga 5 Næring AS	org.nr. 914 741 246
Sørenga 51 Næring AS	org.nr. 914 740 991
Sørenga 7 Næring AS	org.nr. 914 741 041
Sørenga 8 Næring AS	org.nr. 914 741 157
Sørenga Parkering AS	org.nr. 914 219 167
Sørenga Portfolio AS	org.nr. 920 035 191



Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. De regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Oslo Bay District AS er morselskap i et konsern hvor de øvrige selskapene inngår som datterselskaper mv. Eierstrukturen fremgår av vedlegg til søknaden. 50 % av investorene i Oslo Bay District AS er utenlandske. Selskapene er enten holdingselskaper eller driver virksomhet innen kjøp og utleie av forretningseiendommer. All kommunikasjon, skriftlig og muntlig, foregår på engelsk. Flere av styremedlemmene i selskapene er utenlandske.

Skattekontorets 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 mv., 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 skattekontorets 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 skattekontoret lagt særlig vekt på at selskapene inngår i et



konsern hvor morselskapet har utenlandske investorer som eier 50 % av selskapet. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



BDO AS
Munkedamsveien 45
PO Box 1704 Vika
0121 Oslo
Norway

Independent Auditor's Report

To the General meeting of B6a Bispekaia AS

Opinion

We have audited the financial statements of B6a Bispekaia AS.

The financial statements
comprise:

- The balance sheet as at 31 December 2023
- The income statement for 2023
- 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 and using 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 the 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>

BDO AS

Fredrik Bratt Rebne
State Authorised Public Accountant
(This document is signed electronically)

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

Rebne, Fredrik Bratt

Partner

On behalf of: BDO AS

Serial number: no_bankid:9578-5999-4-2119704

IP: 188.95.xxx.xxx

2024-04-29 15:51:40 UTC



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Annual Report 2023

B6a Bispekaia Fbk AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Org.no.: 928 125 203



Income Statement

B6a Bispekaia Fbk AS

Operating income and operating expenses	Note	2023	2022
Rental income		21 570 121	20 599 806
Other operating income		113 477	0
Total income		21 683 598	20 599 806
Depreciation	1	7 367 823	6 318 572
Other operating expenses	2	3 710 664	4 806 482
Total expenses		11 078 487	11 125 055
Operating profit/loss		10 605 111	9 474 752
Financial income and expenses			
Financial income	3	124 531	134 955
Financial expenses	3, 4	15 038 846	10 159 952
Net financial items		-14 914 315	-10 024 997
Profit before income tax		-4 309 204	-550 246
Income tax expense	5	-948 025	-7 959
Profit for the year		-3 361 179	-542 287
Attributable to			
Transferred from other paid-in equity		-2 390 553	0
Transferred from other equity		970 626	542 287
Total	6	-3 361 179	-542 287



Balance Sheet
B6a Bispekaia Fbk AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Research & development	1	0	116 608
Deferred tax assets	5	1 198 027	250 002
Total intangible assets		1 198 027	366 610
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 7	230 546 285	232 499 005
Operating moveable equipment	1	403 311	52 708
Total property, plant and equipment	1	230 949 596	232 551 712
Total non-current assets		232 147 623	232 918 323
Current assets			
<i>Receivables</i>			
Accounts receivables	7	727 724	1 384 934
Other current receivables		12 890 485	12 147 892
Receivables from group companies	4	38 041 848	0
Total receivables		51 660 057	13 532 826
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		3 138 452	3 087 678
Total cash and cash equivalents		3 138 452	3 087 678
Total current assets		54 798 509	16 620 504
Total assets		286 946 132	249 538 826



Balance Sheet
B6a Bispekaia Fbk AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid-in equity</i>			
Share capital	6, 8	30 000	30 000
Share premium	6	6 539 435	6 539 435
Other paid-in equity	6	38 489 846	2 880 399
Total paid-in equity		45 059 281	9 449 834
<i>Other equity</i>			
Other equity	6	0	970 626
Total other equity		0	970 626
Total equity		45 059 281	10 420 460
Liabilities			
<i>Non-current liabilities</i>			
Debt to group companies	4	240 133 192	237 545 895
Other long-term debt		0	113 304
Total non-current liabilities		240 133 192	237 659 199
<i>Current liabilities</i>			
Accounts payable		797 610	355 408
Public duties payable		0	151 133
Liabilities to group companies	4	352 688	0
Other current liabilities		603 360	952 627
Total current liabilities		1 753 659	1 459 167
Total liabilities		241 886 851	239 118 367
Total equity and liabilities		286 946 132	249 538 826

Oslo ,
The board of B6a Bispekaia Fbk AS

Carl Erik Krefting
Chairman of the board

Caroline Brun-Lie Krefting
Member of the board

Carey Joseph Flaherty
Member of the board

Ola M Abdelrahman
Member of the board



Notes to the financial statements 2023

Accounting principles

The financial statements have been prepared in compliance with the Norwegian Accounting Act and generally accepted accounting principles. The accounts have been prepared on the going concern assumption.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies.

Revenue

Rental income is recognised on a linear basis over the rental period. Possible costs in the form of rent rebates, compensation payments or the likes are distributed over the duration of the lease so that the income is recognised on a linear basis.

Classification and assessment of balance sheet items

Assets intended for long-term ownership and use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalments on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Fixed assets

Tangible fixed assets are capitalised and depreciated linearly down to the residual value over the expected useful economic life of the assets. When the depreciation plan is changed, the effect is distributed over the remaining depreciation period. Maintenance of operating equipment is expensed on an ongoing basis. Upgrades or improvements are added to the acquisition cost of the asset and depreciated in line with the asset. The difference between maintenance and upgrade/improvement is assessed based on the condition of the asset when purchased. Plots and land are not depreciated.

Costs related to leases of fixed assets are expensed over the lease period. Prepayments are reflected in the balance sheet as a prepaid expense, and are distributed over the rental period.

Impairment of fixed assets

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent ingoing cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and the value in use (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the value in use.

Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Receivables

Accounts receivables and other receivables are recorded in the balance sheet at face value after deduction of provisions for expected loss. Provisions for losses are made on the basis of individual assessments of the individual receivables.

Additionally, for accounts receivables, an unspecified provision is made to cover expected losses.



Notes to the financial statements 2023

Taxes

The income tax expense in the income statement consists of tax payable and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forwards at the end of the accounting year. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and tax losses varied forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of acquisition cost or booked directly to equity, are booked directly against tax in the balance sheet (offset against tax payable if the group contribution has affected tax payable, and offset against deferred taxes if the group contribution has affected deferred taxes).

Comparison figures

In the event of a change in the classification of accounting items, the comparative figures have been restated accordingly. Comparable amounts have been prepared (best estimate) in accordance with the Accounting Act.

Note 1 Fixed assets

	Buildings	Technical Installations	Plant Under Construction	Land	Machinery and equipment	Software	Total
Acquisition cost 01.01.	162 999 481	34 090 535	8 083 691	36 164 783	67 286	315 988	241 721 765
Additions	0	0	6 890 571	0	0	0	6 890 571
Reclassification	7 707 565	5 097 368	-13 209 444	0	404 511	0	0
VAT adjustments	-175 480	0	-1 065 994	0	0	0	-1 241 474
Acquisition cost 31.12.	170 531 566	39 187 903	698 824	36 164 783	471 797	315 988	247 370 862
Acc. Deprec. 31.12.2023	8 245 078	7 791 714	0	0	68 487	315 988	16 421 267
Book value 31.12.	162 286 489	31 396 189	698 824	36 164 783	403 310	0	230 949 594
Deprec. and write down	3 545 943	3 651 363	0	0	53 908	116 608	7 367 822
Deprec. plan	Linear	Linear			Linear	Linear	
Economic useful life (years)	50	10			5	2	

Tenant improvements are recognized in the following asset groups: buildings, fixed technical installations and equipment. Depreciation is calculated on a straight line basis. Economic useful life is set to reflect the rent period for the tenant.



Notes to the financial statements 2023

Note 2 Personnel expenses, number of employees, remuneration, loan to employees

No remuneration have been paid to senior executives or members of the board in 2023.

No loans/sureties have been granted to the general manager, the Board chairman or other related parties.

OTP (Statutory occupational pension)

The company does not have employees, consequently it has not been necessary to establish a statutory occupational pension in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").

Note 3 Items that are aggregated in the accounts

Financial income	2023	2022
Interest income	124 531	134 553
Financial income (agio)	0	402
Total financial income	124 531	134 955
Financial expenses	2023	2022
Interest expenses to companies in the same group	15 038 846	10 159 952
Total financial expenses	15 038 846	10 159 952

Note 4 Inter-company items between companies in the same group

	2023	2022
Receivables		
Short term loans to group companies	38 041 848	0
Accounts receivables from group companies	0	16 889
Total	38 041 848	16 889
Liabilities		
Debts to group companies	240 133 192	237 545 895
Short term debts to group companies	352 688	151 133
Total	240 485 880	237 697 028

Loans and debts to group companies are carried out on market terms.
There is no agreed repayment period for the loans.



Notes to the financial statements 2023

Note 5 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-948 025	-7 959
Tax expense on ordinary profit/loss	-948 025	-7 959
Taxable income:		
Result before tax	-4 309 204	-550 246
Permanent differences	0	0
Changes in temporary differences	-3 113 730	-2 239 216
Taxable income	-7 422 934	-2 789 461
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	6 811 796	7 505 757	693 961
Accounts receivable	-947 623	-2 345 521	-1 397 899
Profit and loss account	139 315	174 144	34 829
Other differences	11 491 291	9 046 670	-2 444 621
Total	17 494 780	14 381 050	-3 113 730
Accumulated loss to be brought forward	-22 940 356	-15 517 422	7 422 934
Cut interest deduction	-514 069	-514 069	0
Not included in the deferred tax calculation	514 069	514 069	0
Basis for deferred tax assets	-5 445 576	-1 136 373	4 309 204
Deferred tax assets (22 %)	-1 198 027	-250 002	948 025

Note 6 Equity

	Share capital	Share premium	Other paid-in equity	Other equity	Total equity
Equity 01.01	30 000	6 539 435	2 880 399	970 626	10 420 460
Received group contribution			38 000 000		38 000 000
Annual profit of the year			-2 390 553	-970 626	-3 361 179
Equity 31.12	30 000	6 539 435	38 489 846	0	45 059 281



Notes to the financial statements 2023

Note 7 Debtors, liabilities, pledged assets and guarantees etc.

Balance sheet value of assets pledged as security	2023	2022
Property, plant and equipment	230 949 596	230 546 285
Accounts receivables	727 724	1 510 689
Total	231 677 319	232 056 974

The property and receivables are pledged as security for a loan of NOKm 1 595 985 000 in Oslo Bay District AS.

DnB and Danske Bank has a first-priority pledge on property, plant and equipment.

Note 8 Shareholders

The share capital in B6a Bispekaia Fbk AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	30 000	1	30 000
Total	30 000		30 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Bispevika Portfolio AS	30 000	100	100,0

The company has only one class of shares and all shares come with full voting rights.

B6A Bispekaia FBK AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein B6A Bispekaia FBK AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



B6a Bispekaia Fbk AS 25

Name	Date
Carl Erik Krefting	2024-04-26

Name	Date
Ola Abdelrahman	2024-04-26

Name	Date
Carey J. Flaherty	2024-04-25

Name	Date
Caroline Brun-Lie Krefting	2024-04-26



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