



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	923 227 954
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	BJØRNSTJERNE BJØRNSONS GATE 118-124 AS
Forretningsadresse:	Fridtjof Nansens plass 4 0160 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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Konsern

Morselskap i konsern:	Nei
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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:	Carl Erik Krefting
Dato for fastsettelse av årsregnskapet:	07.05.2024

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, 11.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue		1 280	
Rental income		7 187 071	6 747 161
Sum inntekter		7 188 350	6 747 161
Kostnader			
Depreciation	1	474 107	466 341
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	990 128	1 310 524
Sum kostnader		1 464 235	1 776 865
Driftsresultat		5 724 116	4 970 296
Finansinntekter og finanskostnader			
Annen renteinntekt	3		
Financial income	3	9 891	18 125
Sum finansinntekter		9 891	18 125
Annen rentekostnad	3		
Financial expenses	3, 4	477 120	345 823
Sum finanskostnader		477 120	345 823
Netto finans		-467 229	-327 698
Ordinært resultat før skattekostnad		5 256 887	4 642 598
Income tax expense	5	1 156 515	1 021 371
Ordinært resultat etter skattekostnad		4 100 372	3 621 227
Årsresultat		4 100 372	3 621 227
Årsresultat etter minoritetsinteresser		4 100 372	3 621 227
Totalresultat		4 100 372	3 621 227
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Other equity	6	4 100 372	3 621 227
Sum overføringer og disponeringer		4 100 372	3 621 227



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	60 559	68 018
Sum immaterielle eiendeler		60 559	68 018
Varige driftsmidler			
Property, plant and equipment	1, 7	13 669 732	14 143 839
Other operating assets	1		
Equipment	1		
Sum varige driftsmidler		13 669 732	14 143 839
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4		
Sum anleggsmidler		13 730 291	14 211 857
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		17 595	1 068 987
Accounts receivables from group companies	4		
Other current receivables		416 438	252 492
Konsernfordringer	4		
Sum fordringer	7	434 032	1 321 479
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		2 598 267	1 109 548
Sum bankinnskudd, kontanter og lignende		2 598 267	1 109 548
Sum omløpsmidler		3 032 299	2 431 027
SUM EIENDELER		16 762 591	16 642 884



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 8	100 000	100 000
Beholdning av egne aksjer	6		
Overkurs	6		
Annen innskutt egenkapital	6	2 766 588	2 766 588
Sum innskutt egenkapital		2 866 588	2 866 588
Opptjent egenkapital			
Other equity	6	161 276	134 830
Udekket tap	6		
Sum opptjent egenkapital		161 276	134 830
Sum egenkapital		3 027 864	3 001 418
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Langsiktig konserngjeld	4	7 470 331	6 423 914
Sum annen langsiktig gjeld		7 470 331	6 423 914
Sum langsiktig gjeld		7 470 331	6 423 914
Kortsiktig gjeld			
Leverandørgjeld	4	322 839	1 354 227
Tax payable	5		
Kortsiktig konserngjeld	4	5 222 982	4 569 297
Other current liabilities		718 575	1 294 028
Sum kortsiktig gjeld		6 264 396	7 217 552
Sum gjeld		13 734 727	13 641 466
SUM EGENKAPITAL OG GJELD		16 762 591	16 642 884



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 519970

Enheten

Organisasjonsnummer: 923 227 954
Organisasjonsform: Aksjeselskap
Foretaksnavn: BJØRNSTJERNE BJØRNSONS GATE 118-124 AS
Forretningsadresse: Fridtjof Nansens plass 4
0160 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: Carl Erik Krefting
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Brønnøysundregistrene, 25.06.2024



Organisasjonsnr: 923 227 954
BJØRNSTJERNE BJØRNSONS GATE 118-124
AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue		1 280	
Rental income		7 187 071	6 747 161
Sum inntekter		7 188 350	6 747 161
Kostnader			
Depreciation	1	474 107	466 341
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	2	990 128	1 310 524
Sum kostnader		1 464 235	1 776 865
Driftsresultat		5 724 116	4 970 296
Finansinntekter og finanskostnader			
Annen renteinntekt	3		
Financial income	3	9 891	18 125
Sum finansinntekter		9 891	18 125
Annen rentekostnad	3		
Financial expenses	3, 4	477 120	345 823
Sum finanskostnader		477 120	345 823
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Ordinært resultat før skattekostnad			
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Årsresultat		4 100 372	3 621 227
Årsresultat etter minoritetsinteresser		4 100 372	3 621 227
Totalresultat		4 100 372	3 621 227
Overføringer og disponeringer			
Other equity	6	4 100 372	3 621 227
Sum overføringer og disponeringer		4 100 372	3 621 227



Organisasjonsnr: 923 227 954
BJØRNSTJERNE BJØRNSONS GATE 118-124
AS

BALANSE

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	60 559	68 018
Sum immaterielle eiendeler		60 559	68 018
Varige driftsmidler			
Property, plant and equipment	1, 7	13 669 732	14 143 839
Other operating assets	1		
Equipment	1		
Sum varige driftsmidler		13 669 732	14 143 839
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4		
Sum anleggsmidler		13 730 291	14 211 857
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		17 595	1 068 987
Accounts receivables from group companies	4		
Other current receivables		416 438	252 492
Konsernfordringer	4		
Sum fordringer	7	434 032	1 321 479
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		2 598 267	1 109 548
Sum bankinnskudd, kontanter og lignende		2 598 267	1 109 548
Sum omløpsmidler		3 032 299	2 431 027
SUM EIENDELER		16 762 591	16 642 884
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 8	100 000	100 000
Beholdning av egne aksjer	6		



Overkurs	6		
Annen innskutt egenkapital	6	2 766 588	2 766 588
Sum innskutt egenkapital		2 866 588	2 866 588
Opptjent egenkapital			
Other equity	6	161 276	134 830
Udekket tap	6		
Sum opptjent egenkapital		161 276	134 830
Sum egenkapital		3 027 864	3 001 418
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Langsiktig konserngjeld	4	7 470 331	6 423 914
Sum annen langsiktig gjeld		7 470 331	6 423 914
Sum langsiktig gjeld		7 470 331	6 423 914
Kortsiktig gjeld			
Leverandørgjeld	4	322 839	1 354 227
Tax payable	5		
Kortsiktig konserngjeld	4	5 222 982	4 569 297
Other current liabilities		718 575	1 294 028
Sum kortsiktig gjeld		6 264 396	7 217 552
Sum gjeld		13 734 727	13 641 466
SUM EGENKAPITAL OG GJELD		16 762 591	16 642 884



Organisasjonsnr: 923 227 954
BJØRNSTJERNE BJØRNSONS GATE 118-124
AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

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

Bjørnstjerne Bjørnsons Gate 118-124 AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Penneo Dokument ID: V8OP5-M113B-GWB8K-K15ZE-NCQET-F1IT1

Org. no. : 923 227 954



Income Statement

Bjørnstjerne Bjørnsons Gate 118-124 AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		1 280	0
Rental income		7 187 071	6 747 161
Total income		7 188 350	6 747 161
Depreciation	1	474 107	466 341
Other operating expenses	2	990 128	1 310 524
Total expenses		1 464 235	1 776 865
Operating profit/ loss		5 724 116	4 970 296
Financial income and expenses			
Financial income	3	9 891	18 125
Financial expenses	3, 4	477 120	345 823
Net financial items		-467 229	-327 698
Profit before income tax		5 256 887	4 642 598
Income tax expense	5	1 156 515	1 021 371
Profit for the year		4 100 372	3 621 227
Attributable to			
Other equity	6	4 100 372	3 621 227
Total		4 100 372	3 621 227

Penneo Dokumentnr: V8OP5-M113B-GWB8K-K15ZE-NOETI-F1IT1



Balance Sheet

Bjørnstjerne Bjørnsons Gate 118-124 AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Deferred tax assets	5	60 559	68 018
Total intangible assets		60 559	68 018
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 7	13 669 732	14 143 839
Total property, plant and equipment		13 669 732	14 143 839
Total non-current assets		13 730 291	14 211 857
Current assets			
<i>Receivables</i>			
Accounts receivables		17 595	1 068 987
Other current receivables		416 438	252 492
Total receivables	7	434 032	1 321 479
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		2 598 267	1 109 548
Total cash and cash equivalents		2 598 267	1 109 548
Total current assets		3 032 299	2 431 027
Total assets		16 762 591	16 642 884

Penneo Dokumentnr: V8OP5-M113B-GWB8K-K1SZE-NCQETI-F1I71



Balance Sheet

Bjørnstjerne Bjørnsons Gate 118-124 AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid-in equity</i>			
Share capital	6, 8	100 000	100 000
Other paid-in capital	6	2 766 588	2 766 588
Total paid-in equity		2 866 588	2 866 588
<i>Other equity</i>			
Other equity	6	161 276	134 830
Total other equity		161 276	134 830
Total equity		3 027 864	3 001 418
Liabilities			
<i>Non-current liabilities</i>			
Debt to group companies	4	7 470 331	6 423 914
Total non-current liabilities		7 470 331	6 423 914
<i>Current liabilities</i>			
Accounts payable		322 839	1 354 227
Liabilities to group companies	4	5 222 982	4 569 297
Other current liabilities		718 575	1 294 028
Total current liabilities		6 264 396	7 217 552
Total liabilities		13 734 727	13 641 466
Total equity and liabilities		16 762 591	16 642 884

Oslo

The board of Bjørnstjerne Bjørnsons Gate 118-124 AS

Carl Erik Krefthing
chairman of the board

Penneo Dokument ID: V8OP5-M113B-GWB8K-K1SZE-NOETI-F1IT1



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.

Penneo Dokument ID: V8OP5-M113B-GWB8K-K15ZE-NOETI-F1IT1



Notes to the financial statements 2023

Note 1 Fixed assets

	Buildings	Technical Installations	Land	Total
Acquisition cost 01.01.	18 521 658	1 036 736	4 258 545	23 816 939
Additions	0	0	0	0
Disposals	0	0	0	0
Acquisition cost 31.12.	18 521 658	1 036 736	4 258 545	23 816 939
Acc. Deprec. 31.12.2023	9 224 063	923 144	0	10 147 206
Book value 31.12.	9 297 595	113 592	4 258 545	13 669 732
Deprec. and write down	370 433	103 674	0	474 107
Deprec. plan	Linear	Linear		
Economic useful life (years)	50	10		

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	0	8 429
Financial income	9 891	9 696
Total financial income	9 891	18 125
Financial expenses	2023	2022
Interest expenses to companies in the same group	477 120	345 823
Total financial expenses	477 120	345 823

Pennco Dokumentnr: V8OP5-M113B-GWB8K-K15ZE-NCQET-F1IT1



Notes to the financial statements 2023

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

	2023	2022
Liabilities		
Debts to group companies	7 470 331	6 423 914
Short term debts to group companies	5 222 982	4 569 297
Total	12 693 313	10 993 211

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

Note 5 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/ loss:		
Payable tax	1 149 056	1 005 245
Changes in deferred tax assets	7 459	16 126
Tax expense on ordinary profit/loss	1 156 515	1 021 371
Taxable income:		
Result before tax	5 256 887	4 642 598
Permanent differences	0	0
Changes in temporary differences	-33 905	-73 301
Provided intra-group contribution	-5 222 982	-4 569 297
Taxable income	0	0
Payable tax in the balance:		
Payable tax on this year's result	1 149 056	1 005 245
Payable tax on provided Group contribution	-1 149 056	-1 005 245
Total payable tax in the balance	0	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	-275 267	-309 172	-33 905
Total	-275 267	-309 172	-33 905
Basis for deferred tax assets	-275 267	-309 172	-33 905
Deferred tax assets (22 %)	-60 559	-68 018	-7 459



Notes to the financial statements 2023

Note 6 Equity

	Share capital	Other paid-in equity	Other equity	Total equity
Equity 01.01	100 000	2 766 588	134 830	3 001 418
Group contribution			-4 073 926	-4 073 926
Profit of the year			4 100 372	4 100 372
Equity 31.12	100 000	2 766 588	161 276	3 027 864

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

Balance sheet value of assets pledged as security	2023	2022
Property, plant and equipment	13 669 732	14 143 839
Receivables	434 032	1 321 479
Total	14 103 765	15 465 318

The property and receivables are pledged as security for a loan of NOKm 113 000 000 in Carucel Investor AS.

Note 8 Shareholders

The share capital in Bjørnstjerne Bjørnsons Gate 118-124 AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	100	1 000	100 000
Total	100		100 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Carucel Investor AS	100	100	100,0

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

Bjørnstjerne Bjørnsons Gate 118-124 AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein Bjørnstjerne Bjørnsons Gate 118-124 AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.

Penneo Dokumentnr: V8OP5-M113B-GWB8K-K15ZE-NOETFF1IT



PENNEO

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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Krefting, Carl Erik

Styreleder

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800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2024/5038038	Postadresse Postboks 9200 Grønland 0134 OSLO

CARUCEL AS
Att.Frederik Michael Waaler
c/o Malling & Co Forvaltning AS, Postboks 1883 Vika
0124 OSLO
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 15. januar 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for selskaper oppgitt i vedlegget til dette vedtaket.

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. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Selskapene inngår i et konsern hvor det er både norske og utenlandske eiere. Selskapene er enten holdingselskaper eller driver virksomhet innen kjøp og utleie av eiendommer. Konsernet har flere obligasjoner, hvorav én er listet på børs i Tyskland. All rapportering og kommunikasjon tilknyttet konsernet og underkonsern foregår derfor 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 som har både norske og utenlandske eiere. 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
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Vedlegg - Oversikt over selskaper som omfattes av vedtaket

Selskap	Org.nr.
AS Bogstadveien 34	933 071 456
B6A Bispekaia Fbk AS	928 125 203
Barcode104 AS	928 124 835
Barcode113 AS	928 124 754
Barcode116 AS	828 124 692
Barcode122 AS	928 124 738
Barcode124 AS	828 124 722
Barcode132 AS	928 125 343
Barcode135 AS	928 125 238
Barcode Portfolio AS	920 035 221
Bispevika Portfolio AS	820 035 232
Bjørnstjerne Bjørnsons Gate 118-124 AS	923 227 954
Bogstadveien 30 Eiendom AS	990 554 323
Bogstadveien 58 AS	990 554 366
Bogstadveien Invest AS	918 192 271
Borettslaget Deichmannsgate 6	912 331 407
Bygdøy Allé 9 AS	925 322 857
Carucel AS	925 311 464
Carucel Eiendom AS	921 428 464
Carucel Finance AS	925 311 480
Carucel Front Holding AS	925 193 712
Carucel Helse AS	928 980 170
Carucel High Yield AS	928 980 243
Carucel Holding AS	925 311 499
Carucel Home AS	927 056 682
Orobe AS	927 020 572
Carucel Hylle 1 AS	927 823 470
Orobe Holding AS	927 823 527
Carucel Invest AS	923 814 396
Carucel Investor AS	920 017 401
Carucel Leisure AS	928 980 235
Carucel Living AS	928 980 308
Carucel Living HoldCo AS	929 375 629
Carucel Management AS	925 850 497
Carucel Property AS	925 988 413
Carucel Sentrum Holding AS	924 756 659
Carucel Stella AS	927 900 726
Carucel Urban Development AS	928 980 111
Carucel Urban Sub AS	929 047 699
Carucel Viken AS	920 596 444
D1A Næring AS	999 122 957
Dalsbergstien 2 AS	990 932 700
Deichmannsgate 6 AS	911 727 161
Dronninglunden Fbk AS	928 125 092
Eikringen 19 og 20 AS	915 096 158
Ekebergveien 235 AS	923 101 314



Eufemia Fbk AS	928 124 983
Eufemia Fbk Syd AS	928 124 908
Eufemias Hage Fbk AS	928 124 878
Frogner Plass AS	910 204 246
Frognerveien 9B og C AS	919 369 744
Frydenhaugveien 2 AS	912 402 495
Haslumhuset Holding AS	924 203 536
Haslumhuset Leiligheter 1 AS	921 146 256
Haslumhuset Næring AS	925 311 502
Hegdehaugsveien 12 AS	922 884 293
Hegdehaugsveien 23 AS	991 663 029
Heggelibakken 2 AS	828 425 412
Helgesens Gate 50 AS	916 541 066
Helsebolig AS	922 224 161
Home Eiendom ANS	979 227 477
Thorvald Meyers Gate 45 AS	914 653 266
Hurdal Eiendom AS	955 356 616
Hyggeligbakken AS	917 143 048
Karlstadsgaten 11 AS	991 289 135
Listia Eiendom AS	923 108 165
Lufthavnveien 17 Leknes AS	923 025 847
Munch Brygge AS	920 035 213
Munch Brygge Eiendom AS	916 354 711
Munthesgate 33 Eiendom AS	921 517 017
Neslia AS	922 122 253
Niels Juelsgate33 AS	925 311 537
Nordregate 18 AS	827 226 572
Nusfjord AS	965 070 672
Nusfjord Drift AS	912 890 651
Observatoriegaten 25 AS	989 231 413
Oslo Bay District AS	920 035 175
Oslobukta Promotion AS	915 014 895
Parkveien 6 AS	923 108 211
Posthallen AS	922 808 570
Skjeppsjøen Eiendom AS	824 205 442
Skovveien 15 AS	930 086 681
Stensbyhagen AS	899 038 452
Sørenga 1 Næring AS	917 415 897
Sørenga 5 Næring AS	914 741 246
Sørenga 51 Næring AS	914 740 991
Sørenga 7 Næring AS	914 741 041
Sørenga 8 Næring AS	914 741 157
Sørenga Parkering AS	914 219 167
Sørenga Portfolio AS	920 035 191
Søylen Eiendom AS	920 889 352
Tennisveien 23 Leilighet I AS	926 516 973
Thereses Gate 51 AS	821 146 232
Thorvald Meyers Gate 69 AS	917 386 854
Thorviks Rederi AS	930 481 459



Ullevålsveien 88A AS	990 932 670
Vibes Gate 8 AS	924 830 255
Olaf Ryes Plass 4 AS	931 523 287
Kirkegårdsgata 7 AS	931 523 309
Thorvald Meyers Gate 83 AS	931 523 244
Grüners Gate 1 AS	932 409 356
Olaf Ryes plass 9 AS	932 409 410
Olaf Ryes plass 10 AS	932 409 429
Holsts Gate 1 AS	932 409 372
Kirkegårdsgata 13 AS	932 409 402
Oslobukta Serveringssteder AS	931 565 362
Seilduksgata 19 AS	932 409 496
Skolebakken Kolbotn Næring AS	926 165 542
Steenstrups gate 1 AS	932 409 437



Annual Report 2023

Bjørnstjerne Bjørnsons Gate 118-124 AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Penneo Dokument ID: V8OP5-M113B-GWB8K-K15ZE-NCQET-F1IT1

Org. no. : 923 227 954



Income Statement
Bjørnstjerne Bjørnsons Gate 118-124 AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		1 280	0
Rental income		7 187 071	6 747 161
Total income		7 188 350	6 747 161
Depreciation	1	474 107	466 341
Other operating expenses	2	990 128	1 310 524
Total expenses		1 464 235	1 776 865
Operating profit/ loss		5 724 116	4 970 296
Financial income and expenses			
Financial income	3	9 891	18 125
Financial expenses	3, 4	477 120	345 823
Net financial items		-467 229	-327 698
Profit before income tax		5 256 887	4 642 598
Income tax expense	5	1 156 515	1 021 371
Profit for the year		4 100 372	3 621 227
Attributable to			
Other equity	6	4 100 372	3 621 227
Total		4 100 372	3 621 227

Penneo Dokumentnr: V8OP5-M113B-GWB8K-K15ZE-NOET-F1IT1



Balance Sheet

Bjørnstjerne Bjørnsons Gate 118-124 AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Deferred tax assets	5	60 559	68 018
Total intangible assets		60 559	68 018
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 7	13 669 732	14 143 839
Total property, plant and equipment		13 669 732	14 143 839
Total non-current assets		13 730 291	14 211 857
Current assets			
<i>Receivables</i>			
Accounts receivables		17 595	1 068 987
Other current receivables		416 438	252 492
Total receivables	7	434 032	1 321 479
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		2 598 267	1 109 548
Total cash and cash equivalents		2 598 267	1 109 548
Total current assets		3 032 299	2 431 027
Total assets		16 762 591	16 642 884

Penneo Dokumentnr: V8OP5-M113B-GWB8K-K1SZE-NCQETI-F1I71



Balance Sheet

Bjørnstjerne Bjørnsons Gate 118-124 AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid-in equity</i>			
Share capital	6, 8	100 000	100 000
Other paid-in capital	6	2 766 588	2 766 588
Total paid-in equity		2 866 588	2 866 588
<i>Other equity</i>			
Other equity	6	161 276	134 830
Total other equity		161 276	134 830
Total equity		3 027 864	3 001 418
Liabilities			
<i>Non-current liabilities</i>			
Debt to group companies	4	7 470 331	6 423 914
Total non-current liabilities		7 470 331	6 423 914
<i>Current liabilities</i>			
Accounts payable		322 839	1 354 227
Liabilities to group companies	4	5 222 982	4 569 297
Other current liabilities		718 575	1 294 028
Total current liabilities		6 264 396	7 217 552
Total liabilities		13 734 727	13 641 466
Total equity and liabilities		16 762 591	16 642 884

Oslo

The board of Bjørnstjerne Bjørnsons Gate 118-124 AS

Carl Erik Krefthing
chairman of the board

Penneo Dokumentnr: V8OP5-M113B-GWB8K-K1SZE-NOETI-F1IT1



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.

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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.

Penneo Dokument ID: V8OP5-M113B-GWB8K-K15ZE-NOETI-F1IT1



Notes to the financial statements 2023

Note 1 Fixed assets

	Buildings	Technical Installations	Land	Total
Acquisition cost 01.01.	18 521 658	1 036 736	4 258 545	23 816 939
Additions	0	0	0	0
Disposals	0	0	0	0
Acquisition cost 31.12.	18 521 658	1 036 736	4 258 545	23 816 939
Acc. Deprec. 31.12.2023	9 224 063	923 144	0	10 147 206
Book value 31.12.	9 297 595	113 592	4 258 545	13 669 732
Deprec. and write down	370 433	103 674	0	474 107
Deprec. plan	Linear	Linear		
Economic useful life (years)	50	10		

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	0	8 429
Financial income	9 891	9 696
Total financial income	9 891	18 125
Financial expenses	2023	2022
Interest expenses to companies in the same group	477 120	345 823
Total financial expenses	477 120	345 823

Penneo Dokumentnøkkel: V8OP5-M113B-GWB8K-K15ZE-NCQETI-F1IT1



Notes to the financial statements 2023

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

	2023	2022
Liabilities		
Debts to group companies	7 470 331	6 423 914
Short term debts to group companies	5 222 982	4 569 297
Total	12 693 313	10 993 211

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

Note 5 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/ loss:		
Payable tax	1 149 056	1 005 245
Changes in deferred tax assets	7 459	16 126
Tax expense on ordinary profit/loss	1 156 515	1 021 371
Taxable income:		
Result before tax	5 256 887	4 642 598
Permanent differences	0	0
Changes in temporary differences	-33 905	-73 301
Provided intra-group contribution	-5 222 982	-4 569 297
Taxable income	0	0
Payable tax in the balance:		
Payable tax on this year's result	1 149 056	1 005 245
Payable tax on provided Group contribution	-1 149 056	-1 005 245
Total payable tax in the balance	0	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Tangible assets	-275 267	-309 172	-33 905
Total	-275 267	-309 172	-33 905
Basis for deferred tax assets	-275 267	-309 172	-33 905
Deferred tax assets (22 %)	-60 559	-68 018	-7 459



Notes to the financial statements 2023

Note 6 Equity

	Share capital	Other paid-in equity	Other equity	Total equity
Equity 01.01	100 000	2 766 588	134 830	3 001 418
Group contribution			-4 073 926	-4 073 926
Profit of the year			4 100 372	4 100 372
Equity 31.12	100 000	2 766 588	161 276	3 027 864

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

Balance sheet value of assets pledged as security	2023	2022
Property, plant and equipment	13 669 732	14 143 839
Receivables	434 032	1 321 479
Total	14 103 765	15 465 318

The property and receivables are pledged as security for a loan of NOKm 113 000 000 in Carucel Investor AS.

Note 8 Shareholders

The share capital in Bjørnstjerne Bjørnsons Gate 118-124 AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	100	1 000	100 000
Total	100		100 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Carucel Investor AS	100	100	100,0

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

Bjørnstjerne Bjørnsons Gate 118-124 AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein Bjørnstjerne Bjørnsons Gate 118-124 AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.

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Krefting, Carl Erik

Styreleder

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2024-05-07 09:21:34 UTC



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0121 Oslo
www.bdo.no

Independent Auditor's Report

To the General meeting of Bjørnstjerne Bjørnsons Gate 118-124 AS

Opinion

We have audited the financial statements of Bjørnstjerne Bjørnsons Gate 118-124 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

Eivin Aleksander Redbo Kjær
State Authorised Public Accountant
(This document is signed electronically)

Penneo Dokumentnøkkel: 7EQC7-666VY-CHU1F-PSBSP-TIMM-3XOXZ



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Redbo, Eivin Aleksander

Partner

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