



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 994 910 949
Organisasjonsform: Aksjeselskap
Foretaksnavn: SI OSL 05.2 AS
Forretningsadresse: c/o SI NOR Holding 1 AS
Ulvenveien 82E
0581 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Åge Hellem
Dato for fastsettelse av årsregnskapet: 17.06.2022

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 16.05.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Rental income		3 180 000	3 133 000
Sum inntekter		3 180 000	3 133 000
Kostnader			
Depreciation	3	426 000	426 000
Other expenses	7	33 000	315 000
Sum kostnader		459 000	741 000
Driftsresultat		2 721 000	2 391 000
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	8	145 000	
Sum finansinntekter		145 000	
Annen rentekostnad		2 000	112 000
Sum finanskostnader		2 000	112 000
Netto finans		142 000	-112 000
Ordinært resultat før skattekostnad		2 863 000	2 280 000
Income tax expense/(benefit)		630 000	502 000
Ordinært resultat etter skattekostnad		2 233 000	1 778 000
Årsresultat		2 233 000	1 778 000
Årsresultat etter minoritetsinteresser		2 233 000	1 778 000
Totalresultat		2 233 000	1 778 000
Overføringer og disponeringer			
Allocated to other equity		2 233 000	1 778 000
Sum overføringer og disponeringer		2 233 000	1 778 000



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Buildings and land	3	12 549 000	12 976 000
Sum varige driftsmidler		12 549 000	12 976 000
Finansielle anleggsmidler			
Lån til foretak i samme konsern	6, 8	145 000	
Sum finansielle anleggsmidler		145 000	
Sum anleggsmidler		12 694 000	12 976 000
Omløpsmidler			
Varer			
Fordringer			
Trade and other receivables	6	331 000	793 000
Other short-term receivables	6		198 000
Konsernfordringer	6, 8	5 761 000	
Sum fordringer		6 092 000	991 000
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	4	25 000	59 000
Sum bankinnskudd, kontanter og lignende		25 000	59 000
Sum omløpsmidler		6 117 000	1 049 000
SUM EIENDELER		18 811 000	14 025 000

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2021	2020
Share capital		523 000	523 000
Sum innskutt egenkapital		523 000	523 000
Opptjent egenkapital			
Other equity		9 111 000	6 878 000
Sum opptjent egenkapital		9 111 000	6 878 000
Sum egenkapital		9 634 000	7 401 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	1 505 000	875 000
Sum avsetninger for forpliktelser		1 505 000	875 000
Annen langsiktig gjeld			
Other non-current liabilities	6	795 000	
Sum annen langsiktig gjeld		795 000	
Sum langsiktig gjeld		2 300 000	875 000
Kortsiktig gjeld			
Tax payable	5		516 000
Public duties payable	6	125 000	133 000
Kortsiktig konserngjeld	6	6 486 000	4 713 000
Other current liabilities	6	265 000	388 000
Sum kortsiktig gjeld		6 876 000	5 749 000
Sum gjeld		9 176 000	6 624 000
SUM EGENKAPITAL OG GJELD		18 811 000	14 025 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 767356

Enheten

Organisasjonsnummer: 994 910 949
Organisasjonsform: Aksjeselskap
Foretaksnavn: SI OSL 05.2 AS
Forretningsadresse: c/o SI NOR Holding 1 AS
Ulvenveien 82E
0581 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Åge Hellem
Dato for fastsettelse av årsregnskapet: 17.06.2022

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 01.08.2022

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 994 910 949
SI OSL 05.2 AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Rental income		3 180 000	3 133 000
Sum inntekter		3 180 000	3 133 000
Kostnader			
Depreciation	3	426 000	426 000
Other expenses	7	33 000	315 000
Sum kostnader		459 000	741 000
Driftsresultat		2 721 000	2 391 000
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	8	145 000	
Sum finansinntekter		145 000	
Annen rentekostnad		2 000	112 000
Sum finanskostnader		2 000	112 000
Netto finans		142 000	-112 000
Ordinært resultat før skattekostnad		2 863 000	2 280 000
Income tax expense/ (benefit)		630 000	502 000
Ordinært resultat etter skattekostnad		2 233 000	1 778 000
Årsresultat		2 233 000	1 778 000
Årsresultat etter minoritetsinteresser		2 233 000	1 778 000
Totalresultat		2 233 000	1 778 000
Overføringer og disponeringer			
Allocated to other equity		2 233 000	1 778 000
Sum overføringer og disponeringer		2 233 000	1 778 000



Organisasjonsnr: 994 910 949
SI OSL 05.2 AS

BALANSE

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Buildings and land	3	12 549 000	12 976 000
Sum varige driftsmidler		12 549 000	12 976 000
Finansielle anleggsmidler			
Lån til foretak i samme konsern	6, 8	145 000	
Sum finansielle anleggsmidler		145 000	
Sum anleggsmidler		12 694 000	12 976 000
Omløpsmidler			
Varer			
Fordringer			
Trade and other receivables	6	331 000	793 000
Other short-term receivables	6		198 000
Konsernfordringer	6, 8	5 761 000	
Sum fordringer		6 092 000	991 000
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	4	25 000	59 000
Sum bankinnskudd, kontanter og lignende		25 000	59 000
Sum omløpsmidler		6 117 000	1 049 000
SUM EIENDELER		18 811 000	14 025 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		523 000	523 000
Sum innskutt egenkapital		523 000	523 000
Opptjent egenkapital			
Other equity		9 111 000	6 878 000
Sum opptjent egenkapital		9 111 000	6 878 000



Sum egenkapital		9 634 000	7 401 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	1 505 000	875 000
Sum avsetninger for forpliktelseser		1 505 000	875 000
Annen langsiktig gjeld			
Other non-current liabilities	6	795 000	
Sum annen langsiktig gjeld		795 000	
Sum langsiktig gjeld		2 300 000	875 000
Kortsiktig gjeld			
Tax payable	5		516 000
Public duties payable	6	125 000	133 000
Kortsiktig konserngjeld	6	6 486 000	4 713 000
Other current liabilities	6	265 000	388 000
Sum kortsiktig gjeld		6 876 000	5 749 000
Sum gjeld		9 176 000	6 624 000
SUM EGENKAPITAL OG GJELD		18 811 000	14 025 000



Organisasjonsnr: 994 910 949
SI OSL 05.2 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

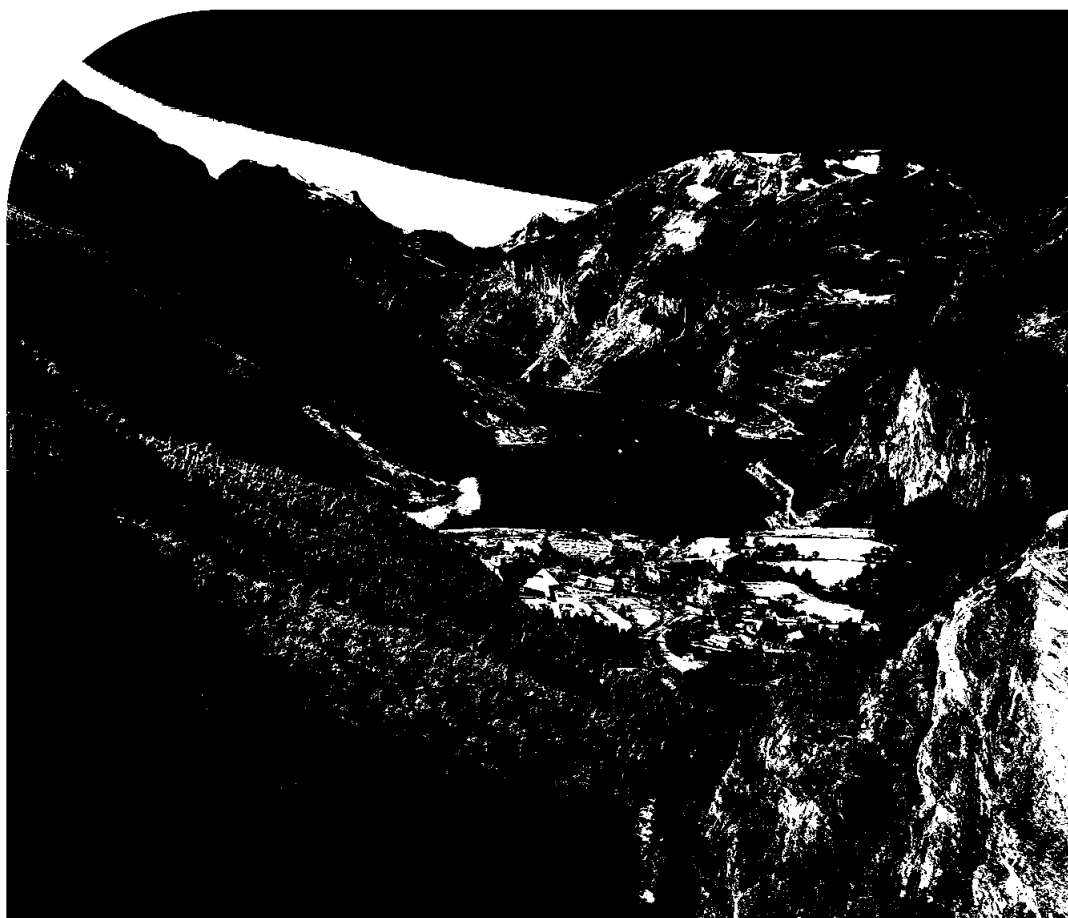
Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



SI OSL 05.2 AS

Annual Report 2021



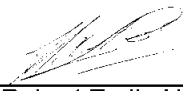
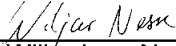


Profit and Loss Statement			
SI OSL 05.2 AS			
Operating income and expenses	Note	2021	2020
Amounts in NOK '000.			
Rental income		3 180	3 133
Total income		3 180	3 133
Other expenses	7	33	315
EBITDA		3 147	2 818
Depreciation	3	426	426
Operating profit		2 721	2 391
Financial income and expenses			
Finance income from group companies	8	145	0
Other interest expenses		2	112
Net financial items		142	-112
Profit / (loss) before taxes		2 863	2 280
Income tax expense/(benefit)		630	502
Annual net profit /(loss)		2 233	1 778
Statement of comprehensive income/(loss)			
Items that may be reclassified to profit or loss		0	0
Items that will not be reclassified to profit or loss		0	0
Total comprehensive income/(loss) for the year		2 233	1 778
Brought forward			
Allocated to other equity		2 233	1 778
Net brought forward		2 233	1 778
SI OSL 05.2 AS		Page 1	



Balance sheet			
SI OSL 05.2 AS			
Amounts in NOK '000.			
Assets	Note	2021	2020
Tangible assets			
Buildings and land	3	<u>12 549</u>	<u>12 976</u>
Total tangible assets		12 549	12 976
Non-current financial assets			
Loan to group companies	6, 8	<u>145</u>	<u>0</u>
Total non-current financial assets		145	0
Total non-current assets		12 694	12 976
Current assets			
Trade and other receivables	6	331	793
Receivables from group companies	6, 8	5 761	0
Other short-term receivables	6	0	198
Cash and cash equivalents	4	<u>25</u>	<u>59</u>
Total current assets		6 117	1 049
Total assets		18 811	14 025



Balance sheet			
SI OSL 05.2 AS			
Equity and liabilities	Note	2021	2020
Equity			
Paid-in capital			
Share capital		523	523
Total paid-up equity		523	523
Earned equity			
Other equity		9 111	6 878
Total earned equity		9 111	6 878
Total equity		9 634	7 401
Liabilities			
Provisions			
Deferred tax	5	1 505	875
Total provisions		1 505	875
Other non-current liabilities			
Other non-current liabilities	6	795	0
Total non-current liabilities		795	0
Current liabilities			
Liabilities to group companies	6	6 486	4 713
Tax payable	5	0	516
Public duties payable	6	125	133
Other current liabilities	6	265	388
Total current liabilities		6 876	5 749
Total liabilities		9 176	6 624
Total equity and liabilities		18 811	14 025
Oslo, 17.06.2022			
 Robert Emile Hartog Chairman of the Board		 Wiljar Inge Nesse Member of the Board/CEO	
SI OSL 05.2 AS		Page 3	



Statement of cash flow

Amounts in NOK '000.	Note	2021	2020
Cash flows from operating activities			
Net income		2 233	1 778
Adjusted for:			
Depreciation and amortisation		426	426
Financial activities	3	- 142	112
Change in trade and other receivables		659	2 958
Change in trade and other payables		62	421
Change in deferred tax assets / liabilities		- 78	- 14
Change in deposits from customers		795	0
Net cash from operating activities		3 956	5 681
Cash flows from investing activities			
Issue of loan to related party	3	- 4 132	0
Interest received	8	145	0
Net cash from investing activities		0	0
Cash flows from financing activities			
Net issue/repayment of external loan		0	- 5 537
Interests paid	8	- 2	- 112
Net cash from financing activities		- 2	- 5 649
Net change in cash and cash equivalents		- 34	32
Carried forward cash and cash equivalents		59	27
Cash and cash equivalents on closing date	4	25	59
Of which restricted cash and cash equivalents	4	0	0



Statement of changes in equity

Amounts in NOK '000.

	Share capital	Retained earnings	Total equity
Balance at 1 January 2021	523	6 878	7 401
Profit/(loss) for the period	0	2 233	2 233
Total comprehensive income for the period	0	2 233	2 233
Transactions with owners in their capacity as owners:			
Dividends paid	0	0	0
Balance at 31 December 2021	523	9 111	9 634
Balance at 1 January 2020			
	523	5 099	5 623
Profit/(loss) for the period	0	1 778	1 778
Total comprehensive income for the period	0	1 778	1 778
Transactions with owners in their capacity as owners:			
Dividends paid	0	0	0
Balance at 31 December 2020	523	6 878	7 401

The share capital amounts to NOK 523.000 split between a total of 100 shares.



Notes to the Financial Statement

Note 1 General information

SI OSL 05.2 AS ("the Company") is a Norwegian private limited liability company incorporated on 3 July 2013 and regulated by the Norwegian Private Limited Liability Companies Act and supplementing Norwegian laws and regulations. The Company is registered in the Norwegian Companies Registry with company registration number 912 189 287, and its registered business address is Heiaveien 9, 1900 Fetsund, Norway. The Company was acquired in 2020 and have a property that is rented out to an external part. Going forward, the Company plans to design, build and operate sustainable and secure data centres.

The financial statements have been prepared in accordance with the Accounting Act § 3-9 and Regulations on simplified application of international accounting standards laid down by the Ministry of Finance on 10 December 2019. This mainly means that recognition and measurement follow international accounting standards (IFRS) and presentation and note information are in accordance with Norwegian accounting law and good accounting practice.

The financial statements of SI OSL 05.2 AS for the year ended 31 December 2021 were authorised for issue by the Board of Directors on 17 June 2022. The financial statements will be approved by the shareholders meeting on 17 June 2022. The financial statements are presented in thousand Norwegian Kroner (NOK '000).

The financial statements have been prepared on a going concern basis.



Notes to the Financial Statement

Note 2 Summary of significant accounting principles

Revenue recognition

The Company was acquired in 2020 and have a property that is rented out to an external part. The Company recognises income when it is earned and prepaid revenue is booked as debt. Going forward, the Company plans to design, build and operate sustainable and secure data centres.

Segment reporting

The Company has identified one segment; Warehouse rental, and one geographical segment; Fetsund.

Classification and valuation of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Receivables are classified as current assets if they are recoverable within one year after the transaction date. Similar criteria apply to liabilities.

Current assets are valued at the lower of purchase cost and net realisable value. Short term liabilities are reflected in the balance sheet at nominal value on the establishment date.

Tangible assets

Tangible assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Depreciation is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement for the period.

Debtors

Trade debtors and other debtors are reflected in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents includes cash in hand and deposits held at call with banks.

Borrowings

Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost using the effective interest method. Any differences between the proceeds (net of transaction costs) and the redemption value is recognised in the income statement over the duration of the borrowings.

Foreign currencies

Monetary items in foreign currencies are translated at the exchange rate on the balance sheet date.

Tax

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences which exist between accounting and tax values, and any carry forward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. Deferred tax and tax benefits which may be shown in the balance sheet are presented on a net basis. The Company capitalises the deferred tax asset.

Property, plant and equipment

Fixed assets are reflected in the balance sheet, initially measured at cost, and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date. Depreciation is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement for the period.

Every component of the asset is depreciated separately.



Cash Flow Statement

The Cash Flow Statement is prepared using the indirect method. Cash available includes petty cash, deposits on bank accounts and other short term placements which can be transformed to cash within a short time.

Group contribution

Group contribution is recognised upon approval by the Annual General Meeting.

Financial risk management

(i) Credit risk

Credit risk arises from cash and cash equivalents and deposits with banks, as well as credit exposures to loans to related parties, including outstanding receivables and committed transactions. Management assesses the credit quality of the related parties, taking into account its financial position, past experience and other factors. Given the customers dependability of the services provided by the Company, there is a low collection risk, demonstrated through immaterial overdue accounts receivable at year end. Credit risk related to bank insolvency is closely monitored.

(ii) Financial instruments

Regular purchases and sales of financial assets are recognised on the transaction date and financial liabilities are recognised at the settlement date. On initial recognition of a financial asset or liability, it is measured at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss.

Financial assets are derecognised when the contractual rights to cash flows from the financial asset expire or when the group transfers the financial asset in a transaction where all or virtually all risk and opportunities for profit related to ownership of the asset are transferred. Financial liabilities are derecognised from the balance sheet when they have ceased to apply – in other words, when the obligation specified in the contract is fulfilled, cancelled or expired.

The group classifies financial instruments in the categories at fair value through profit and loss and at amortised cost. The classification depends on the purpose the instrument, and the group assesses the classification of financial instruments on their acquisition.

(iii) Liquidity risk

The Group's finance department monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs, while maintaining sufficient headroom at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. The Company is a part of a cash pool arrangement which ensures sufficient cash when needed. This is presented as Shareholder loan in the balance sheet.

Amounts in NOK '000.	Deposit from customers	Loans from related party
< 1 year	0	6 486
1 - 3 years	0	0
3 - 5 years	0	0
> 5 years	795	0
Expected cash flow as at 31 December 2021	795	6 486
Book value as at 31 December 2021	795	6 486



Note 3 - Property, plant and equipment

	Land	Plant and equipment	Total
<i>Amounts in NOK '000.</i>			
As at 1 January 2021			
Accumulated cost	2 662	12 793	15 456
Accumulated depreciation	0	- 2 480	- 2 480
Net book value	2 662	10 313	12 976
Year ended 31 December 2021			
Opening net book value	2 662	10 313	12 976
Depreciation charge	0	- 426	- 426
Closing net book value	2 662	9 887	12 549
As at 31 December 2021			
Accumulated cost	2 662	12 793	15 456
Accumulated depreciation	0	- 2 906	- 2 906
Net book value	2 662	9 887	12 549
As at 1 January 2020			
Accumulated cost	2 662	12 793	15 456
Accumulated depreciation	0	- 2 054	- 2 054
Net book value	2 662	10 740	13 402
Year ended 31 December 2020			
Opening net book value	2 662	10 740	13 402
Depreciation charge	0	- 426	- 426
Closing net book value	2 662	10 313	12 976
As at 31 December 2020			
Accumulated cost	2 662	12 793	15 456
Accumulated depreciation	0	- 2 480	- 2 480
Net book value	2 662	10 313	12 976
Depreciation plan	None	Straight line	
Expected useful life		10-50 years	

Note 4 - Bank deposits

Amounts in NOK '000.

Bank deposits	2021	2020
Short term cash equivalents	25	59
Restricted cash/employee tax deductions	0	0
Total bank deposits	25	59



Note 5 - Income tax

Amounts in NOK '000	2021	2020
Tax payable	0	516
Change in deferred tax	630	- 14
Income tax expense	630	502
Basis for tax payable		
Profit before income tax	2 863	2 280
Change in temporary differences	88	64
Group contribution	- 2 952	0
Basis for tax payable	0	2 344
Tax rate for calculation of tax payable	22 %	22 %
Calculated tax payable	0	0
Temporary differences		
Non-current assets	3 891	3 979
Total temporary differences	3 891	3 979
Group contribution	2 952	0
Basis for deferred tax asset in the balance sheet	6 843	3 979
Tax rate for calculation of deferred tax / deferred tax asset	22 %	22 %
Calculated deferred tax / deferred tax asset	1 505	875
Recognised deferred tax / deferred tax asset	1 505	875
Net deferred tax positions		
Non-current assets	856	875
Group contribution tax	649	0
Net at 31 December	1 505	875
Calculation of effective tax rate		
Profit before income tax	2 863	2 280
Tax calculated using nominal tax rate	630	502
Income tax expense	630	502
Effective tax rate	22,0 %	22,0 %

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax base used in the calculation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised.



Note 6 - Financial instruments

At 31 December 2021	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Trade and other receivables (non interest bearing)	6 092	0	145	6 237
Cash and cash equivalents	25	0	0	25
Total financial assets	6 117	0	145	6 262

At 31 December 2020	Amortised cost	Fair value through profit or loss	Other items	Total
Assets				
Trade and other receivables (non interest bearing)	991	0	0	991
Cash and cash equivalents	59	0	0	59
Total financial assets	1 049	0	0	1 049

At 31 December 2021	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Other current liabilities (non interest bearing)	6 751	0	0	6 751
Deposits (non interest bearing)	795	0	0	795
Accrued public taxes (non interest bearing)	125	0	0	125
Total financial liabilities	7 671	0	0	7 671

At 31 December 2020	Amortised cost	Fair value through profit or loss	Other items	Total
Liabilities				
Other current liabilities (non interest bearing)	5 101	0	0	5 101
Accrued public taxes (non interest bearing)	133	0	0	133
Total financial liabilities	5 234	0	0	5 234



Note 7 - Payroll expenses, number of employees, remunerations, loans to employees, etc.

The company had no employees in 2021, and has therefore not established a pension arrangement.

Neither the CEO, nor the chairman of the board or any other individual related parties have received loans during 2021.

The Company is not required nor have elected auditor for 2021.

Auditor remuneration (all amounts are excluding VAT)	2021	2020
Statutory audit	0	19
Other assistance	12	18
Total auditor remuneration (excluding VAT)	12	38

Note 8 - Related party disclosure

Amounts in NOK '000.

The Company is controlled by Infrastructure Nordics 1, S.a.r.L.

The Annual Report of SI OSL 05.2 AS is consolidated in Infrastructure Nordics 1, S.a.r.L.
Request for Consolidated Financial Statement can be directed to SI OSL 01 AS, Ulvenveien 82E, 0581 Oslo, Norway.

The following transactions were carried out with related parties:

Other short term receivables	2021	2020
SI OSL 05.1 AS	5 761	0
Other short term liabilities	2021	2020
SI OSL 05.1 AS	6 486	4 713
Other long term receivables	2021	2020
Infrastructure Nordics 2, S.a.r.L.	145	0

Other long term receivables to Infrastructure Nordics 2, S.a.r.L. relates to guarantee income which is not interest bearing and will be settled once a year until the guarantee period is due in 2026. Other short term receivables and liabilities towards SI OSL 05.1 AS are non-interest bearing and will be settled when the company is fully merged with SI OSL 05.1 AS.

Note 9 Events after balance sheet date

On 1 March 2022, the Board of the Group decided to rename the DigiPlex Group to STACK EMEA – Nordics. The renaming will not affect the structure in the Group or have any operating impact. DigiPlex Helaveien 4 AS is renamed to SI OSL 05.2 AS.



Skatteetaten

Vår dato 20.07.2022	Din/Deres dato 29.06.2022	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR496268594	Telefon 90518192
Org.nr 974761076	Vår referanse 2022/5629400	Postadresse Postboks 9200 Grønland 0134 OSLO

SI OSL 05.2 AS
c/o SI NOR Holding 1 AS, Ulvenveien 82E
0581 OSLO

Att. Åge Hellem

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for SI OSL 05.2 AS, org.nr. 994 910 949

Vi viser til deres brev av 29. juni 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for SI OSL 05.2 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering SI OSL 05.2 AS 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

SI OSL 05.2 AS er eid av et norsk selskap som er eid av et utenlandsk selskap. Selskapet er en del av STACK Nordics-gruppen, og har som formål å utvikle, utbygge og operere datasenter for internasjonale selskaper i et internasjonalt marked. Selskapet har engelsk som arbeidsspråk. Styrets leder er utenlandsk.

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 "informativ 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 selskapet er eid av et norsk selskap som er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.