



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 993 061 387
Organisasjonsform: Aksjeselskap
Foretaksnavn: COLOSSEUM PROPERTY AS
Forretningsadresse: c/o Malling & Co Forvaltning AS
Dronning Mauds gate 15
0250 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: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: MALLING & CO FORVALTNING AS

Dato for fastsettelse av årsregnskapet: 21.04.2022

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, 25.05.2023



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	2021	2020
RESULTATREGNSKAP			
Inntekter			
Other income		12 694 720	17 744 285
Sum inntekter		12 694 720	17 744 285
Kostnader			
Employee benefits expense	1		
Depreciation and amortisation expenses	2	5 372 846	15 761 972
Other expenses		4 060 444	8 118 109
Sum kostnader		9 433 290	23 880 080
Driftsresultat		3 261 430	-6 135 795
Finansinntekter og finanskostnader			
Annen renteinntekt		2 405	9 939
Sum finansinntekter		2 405	9 939
Rentekostnad til foretak i samme konsern	3	5 042 065	7 167 173
Annen rentekostnad		1 226	15 910
Other financial expenses		-4 003	6 822
Sum finanskostnader		5 039 288	7 189 905
Netto finans		-5 036 883	-7 179 966
Ordinært resultat før skattekostnad		-1 775 453	-13 315 762
Income tax expense	4	-390 599	-2 929 091
Ordinært resultat etter skattekostnad		-1 384 854	-10 386 671
Årsresultat		-1 384 854	-10 386 671
Årsresultat etter minoritetsinteresser		-1 384 854	-10 386 671
Totalresultat		-1 384 854	-10 386 671
Overføringer og disponeringer			
Other equity	5	-1 384 854	-10 386 671



Resultatregnskap

Beløp i: NOK	Note	2021	2020
Sum overføringer og disponeringer		-1 384 854	-10 386 671



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Varige driftsmidler			
Buildings and land	2	144 617 433	150 252 853
Equipment and other movables	2	257 506	257 506
Sum varige driftsmidler		144 874 939	150 510 359
Sum anleggsmidler		144 874 939	150 510 359
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		3 203 610	2 377 167
Other short-term receivables		298 260	426 353
Sum fordringer		3 501 870	2 803 520
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		13 102 068	5 363 769
Sum bankinnskudd, kontanter og lignende		13 102 068	5 363 769
Sum omløpsmidler		16 603 938	8 167 289
SUM EIENDELER		161 478 877	158 677 649
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	10 020 000	10 020 000
Beholdning av egne aksjer	5		
Overkurs	5	43 210 000	43 210 000



Balanse

Beløp i: NOK	Note	2021	2020
Annen innskutt egenkapital	5		
Sum innskutt egenkapital		53 230 000	53 230 000
Opptjent egenkapital			
Reserve for valuation variances	5		
Other equity	5	1 327 438	2 712 292
Result brought forward (aut)	5		
Udekket tap	5		
Sum opptjent egenkapital		1 327 438	2 712 292
Sum egenkapital		54 557 438	55 942 292
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	58 996	449 595
Sum avsetninger for forpliktelser		58 996	449 595
Annen langsiktig gjeld			
Konvertible lån	6		
Obligasjonslån	6		
Gjeld til kredittinstitusjoner	6		
Other non-current liabilities	3, 6	100 841 299	96 026 805
Sum annen langsiktig gjeld		100 841 299	96 026 805
Sum langsiktig gjeld		100 900 295	96 476 400
Kortsiktig gjeld			
Leverandørgjeld		683 072	847 050
Tax payable	4		
Other current liabilities	3	5 338 071	5 411 907
Sum kortsiktig gjeld		6 021 144	6 258 957
Sum gjeld		106 921 439	102 735 356
SUM EGENKAPITAL OG GJELD		161 478 877	158 677 648



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 481517

Enheten

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Bekreftet av representant for selskapet: MALLING & CO FORVALTNING AS
Dato for fastsettelse av årsregnskapet: 21.04.2022

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 22.06.2022

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: 993 061 387
COLOSSEUM PROPERTY AS

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Totalresultat		-1 384 854	-10 386 671
Overføringer og disponeringer			
Other equity	5	-1 384 854	-10 386 671
Sum overføringer og disponeringer		-1 384 854	-10 386 671



Organisasjonsnr: 993 061 387
COLOSSEUM PROPERTY AS

BALANSE

Beløp i: NOK	Note	2021	2020
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Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
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Buildings and land	2	144 617 433	150 252 853
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Omløpsmidler			
Varer			
Fordringer			
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SUM EIENDELER		161 478 877	158 677 649
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Egenkapital			
Innskutt egenkapital			
Share capital	5	10 020 000	10 020 000
Beholdning av egne aksjer	5		
Overkurs	5	43 210 000	43 210 000
Annen innskutt egenkapital	5		
Sum innskutt egenkapital		53 230 000	53 230 000
Opptjent egenkapital			
Reserve for valuation variances	5		
Other equity	5	1 327 438	2 712 292
Result brought forward (aut)	5		



Udekket tap	5		
Sum opptjent egenkapital		1 327 438	2 712 292
Sum egenkapital		54 557 438	55 942 292
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	58 996	449 595
Sum avsetninger for forpliktelser		58 996	449 595
Annen langsiktig gjeld			
Konvertible lån	6		
Obligasjonslån	6		
Gjeld til kredittinstitusjoner	6		
Other non-current liabilities	3, 6	100 841 299	96 026 805
Sum annen langsiktig gjeld		100 841 299	96 026 805
Sum langsiktig gjeld		100 900 295	96 476 400
Kortsiktig gjeld			
Leverandørgjeld		683 072	847 050
Tax payable	4		
Other current liabilities	3	5 338 071	5 411 907
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Sum gjeld		106 921 439	102 735 356
SUM EGENKAPITAL OG GJELD		161 478 877	158 677 648



Organisasjonsnr: 993 061 387
COLOSSEUM PROPERTY 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



Annual Report 2021 Colosseum Property AS

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Org.no.: 993 061 387



INCOME STATEMENT

COLOSSEUM PROPERTY AS

	Note	1.1.21-31.12.21 NOK	1.7.19-31.12.20 NOK
OPERATING INCOME AND OPERATING EXPENSES			
Other income		12 694 720	17 744 285
Total income		12 694 720	17 744 285
Depreciation and amortisation expenses	2	-5 372 846	-15 761 972
Other expenses		-4 060 444	-8 118 109
Total expenses		-9 433 290	-23 880 080
Operating profit		3 261 430	-6 135 795
FINANCIAL INCOME AND EXPENSES			
Other interest income		2 405	9 939
Interest expense to group companies	3	-5 042 065	-7 167 173
Other interest expenses		-1 226	-15 910
Other financial expenses		4 003	-6 822
Net financial expenses		-5 036 883	-7 179 966
Net profit before tax		-1 775 453	-13 315 762
Income tax expense	4	390 599	2 929 091
Net profit after tax		-1 384 854	-10 386 671
Net profit or loss		-1 384 854	-10 386 671
Other equity	5	-1 384 854	-10 386 671
Total		-1 384 854	-10 386 671



BALANCE SHEET

COLOSSEUM PROPERTY AS

As at 31 December 2021

ASSETS	Note	31.12.21 NOK	31.12.20 NOK
PROPERTY, PLANT AND EQUIPMENT			
Buildings and land	2	144 617 433	150 252 853
Equipment and other movables	2	257 506	257 506
Total property, plant and equipment		144 874 939	150 510 359
Total non-current assets		144 874 939	150 510 359
CURRENT ASSETS			
DEBTORS			
Accounts receivables		3 203 610	2 377 167
Other short-term receivables		298 260	426 353
Total receivables		3 501 870	2 803 520
Cash and cash equivalents		13 102 068	5 363 769
Total current assets		16 603 938	8 167 289
Total assets		161 478 877	158 677 649



BALANCE SHEET

COLOSSEUM PROPERTY AS

As at 31 December 2021

	Note	31.12.21	31.12.20
EQUITY AND LIABILITIES			
PAID-IN CAPITAL			
Share capital	5	10 020 000	10 020 000
Share premium reserve	5	43 210 000	43 210 000
Total paid-up equity		53 230 000	53 230 000
RETAINED EARNINGS			
Other equity	5	1 327 438	2 712 292
Total retained earnings		1 327 438	2 712 292
Total equity		54 557 438	55 942 292
LIABILITIES			
PROVISIONS			
Deferred tax	4	58 996	449 595
Total provisions		58 996	449 595
OTHER NON-CURRENT LIABILITIES			
Other non-current liabilities	3, 6	100 841 299	96 026 805
Total non-current liabilities		100 841 299	96 026 805
CURRENT LIABILITIES			
Trade payables		683 072	847 050
Other current liabilities	3	5 338 071	5 411 907
Total current liabilities		6 021 144	6 258 957
Total liabilities		106 921 439	102 735 356
Total equity and liabilities		161 478 877	158 677 649

Oslo, 21.04.2022

The board of Colosseum Property AS

Carl Christian Marthinussen
Chairman of the board

Fredrik Frøshaug
Member of the board

Kristin Ingrid Willerström
Member of the board



COLOSSEUM PROPERTY AS

993 061 387

Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

GROUP CONSOLIDATED ACCOUNTS

Colosseum Property AS is part of the Oslo Properties Norway AS Group and the Group's consolidated accounts. The Consolidated Accounts are sent in by Oslo Properties Norway AS.

FOREIGN CURRENCY

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

OPERATING REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



COLOSSEUM PROPERTY AS

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Note 1 Salary costs and benefits

Colosseum Property AS hasn't had any salary costs or benefits in 2021 and there are no such obligations. In 2021 the company employed 0 full-time equivalent. The company has no employees and does not need OTP.

Note 2 Fixed assets

	Land	Building	Plant and installations	Tenant adj	Equipment and other movables	Total
Acquisition cost 01.01.2021	26 600 000	106 782 436	42 007 660	1 090 300	640 975	177 121 372
Addition of plant and equipment purchased	0	0	0	0	0	0
Disposal of plant and equipment sold	0	-165 422	-97 152	0	0	-262 574
Acquisition cost 31.12.2021	26 600 000	106 617 014	41 910 508	1 090 300	640 975	176 858 798
Capitalised borrowing costs	0	0	0	0	0	0
Accumulated depreciation	0	9 715 556	20 923 774	947 891	396 638	31 983 859
Accumulated write-downs	0	0	0	0	0	0
Reversed write-downs	0	0	0	0	0	0
Book value as at 31.12.2021	26 600 000	96 901 458	20 986 734	142 409	244 337	144 874 939
The year's depreciation	0	1 069 350	4 196 314	35 395	71 787	5 372 846
The year's write-downs	0	0	0	0	0	0
The year's reversed write-downs	0	0	0	0	0	0
Expected economic life time	N/A	100	10	5-10	5-10	
	none	linear	linear	linear	linear	



COLOSSEUM PROPERTY AS

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Note 3 Inter-company items between companies in the same group

	2021	2020
Receivables		
Loans to companies in the same group	0	0
Customer receivables within the group	0	0
Other short-term receivables within the group	0	0
Total	0	0
Liabilities		
Loans from companies in the same group	100 841 299	96 026 805
Debt to suppliers within the group	0	0
Other short-term liabilities within the group	5 042 066	4 814 496
Total	105 883 366	100 841 301

All the company's non-current liabilities per 31.12.2021 is debt to Oslo Properties Norway AS.
NOK 100 841 299 is due more than 5 years after the balance date.

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



COLOSSEUM PROPERTY AS

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Note 4 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax	-390 599	-2 929 091
Tax expense on ordinary profit/loss	-390 599	-2 929 091
Taxable income:		
Ordinary result before tax	-1 775 453	-13 315 762
Permanent differences	0	1 710
Changes in temporary differences	367 626	7 505 209
Taxable income	-1 407 827	-5 808 843
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0
Calculation of effective tax rate		
Profit before tax	-1 775 453	-13 315 762
Calculated tax on profit before tax	-390 600	-2 929 091
Tax effect of permanent differences	0	376
Total	-390 600	-2 928 715
Effective tax rate	22,0%	22,0%

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

	2021	2020	Difference
Tangible assets	7 163 639	8 199 273	1 035 633
Accounts receivable	3 008 197	2 340 190	-668 007
Total	10 171 837	10 539 463	367 626
Accumulated loss to be brought forward	-9 903 674	-8 495 847	1 407 827
Basis for deferred tax	268 162	2 043 615	1 775 453
Deferred tax (22 %)	58 996	449 595	390 600



COLOSSEUM PROPERTY AS

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Note 5 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2020	10 020 000	43 210 000	0	2 712 292	55 942 292
Result of the year				-1 384 854	-1 384 854
Pr 31.12.2021	10 020 000	43 210 000	0	1 327 438	54 557 438



COLOSSEUM PROPERTY AS 993 061 387

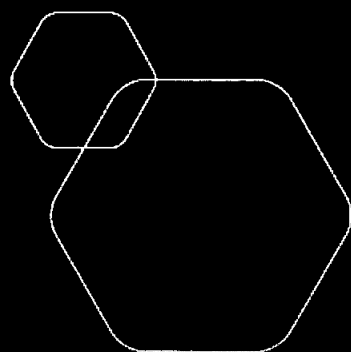
Note 6 Long-term liabilities

Debt that falls due more than five years after the balance sheet date

	2021	2020
Other long-term debt	100 841 299	96 026 805
Total	100 841 299	96 026 805

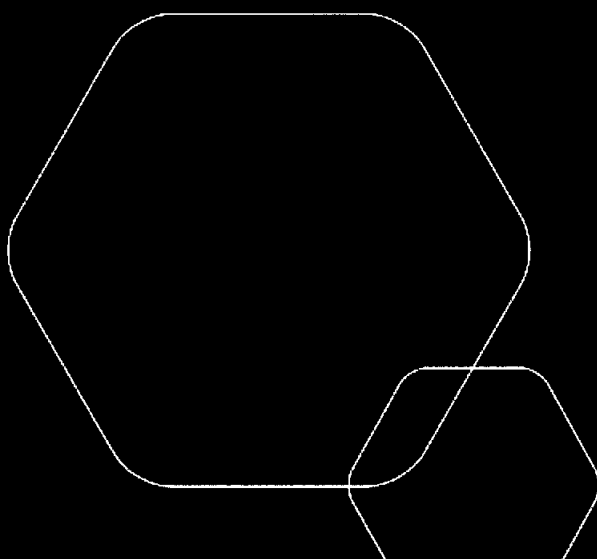
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Annual Report 2021 Colosseum Property AS

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Org.no.: 993 061 387



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BALANCE SHEET

COLOSSEUM PROPERTY AS

As at 31 December 2021

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**BALANCE SHEET**

COLOSSEUM PROPERTY AS

As at 31 December 2021

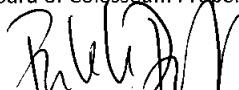
	Note	31.12.21	31.12.20
		NOK	NOK
EQUITY AND LIABILITIES			
PAID-IN CAPITAL			
Share capital	5	10 020 000	10 020 000
Share premium reserve	5	43 210 000	43 210 000
Total paid-up equity		53 230 000	53 230 000
RETAINED EARNINGS			
Other equity	5	1 327 438	2 712 292
Total retained earnings		1 327 438	2 712 292
Total equity		54 557 438	55 942 292
LIABILITIES			
PROVISIONS			
Deferred tax	4	58 996	449 595
Total provisions		58 996	449 595
OTHER NON-CURRENT LIABILITIES			
Other non-current liabilities	3, 6	100 841 299	96 026 805
Total non-current liabilities		100 841 299	96 026 805
CURRENT LIABILITIES			
Trade payables		683 072	847 050
Other current liabilities	3	5 338 071	5 411 907
Total current liabilities		6 021 144	6 258 957
Total liabilities		106 921 439	102 735 356
Total equity and liabilities		161 478 877	158 677 649

Oslo, 21.04.2022


The board of Colosseum Property AS



Carl Christian Marthinussen
Chairman of the board



Fredrik Frøshaug
Member of the board



Kristin Ingrid Willerström
Member of the board



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Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

GROUP CONSOLIDATED ACCOUNTS

Colosseum Property AS is part of the Oslo Properties Norway AS Group and the Group's consolidated accounts. The Consolidated Accounts are sent in by Oslo Properties Norway AS.

FOREIGN CURRENCY

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

OPERATING REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.


COLOSSEUM PROPERTY AS
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Note 1 Salary costs and benefits

Colosseum Property AS hasn't had any salary costs or benefits in 2021 and there are no such obligations. In 2021 the company employed 0 full-time equivalent. The company has no employees and does not need OTP.

Note 2 Fixed assets

	Land	Building	Plant and installations	Tenant adj	Equipment and other movables	Total
Acquisition cost 01.01.2021	26 600 000	106 782 436	42 007 660	1 090 300	640 975	177 121 372
Addition of plant and equipment purchased	0	0	0	0	0	0
Disposal of plant and equipment sold	0	-165 422	-97 152	0	0	-262 574
Acquisition cost 31.12.2021	26 600 000	106 617 014	41 910 508	1 090 300	640 975	176 858 798
Capitalised borrowing costs	0	0	0	0	0	0
Accumulated depreciation	0	9 715 556	20 923 774	947 891	396 638	31 983 859
Accumulated write-downs	0	0	0	0	0	0
Reversed write-downs	0	0	0	0	0	0
Book value as at 31.12.2021	26 600 000	96 901 458	20 986 734	142 409	244 337	144 874 939
The year's depreciation	0	1 069 350	4 196 314	35 395	71 787	5 372 846
The year's write-downs	0	0	0	0	0	0
The year's reversed write-downs	0	0	0	0	0	0
Expected economic life time	N/A	100	10	5-10	5-10	
	none	linear	linear	linear	linear	



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Note 3 Inter-company items between companies in the same group

	2021	2020
Receivables		
Loans to companies in the same group	0	0
Customer receivables within the group	0	0
Other short-term receivables within the group	0	0
Total	0	0
Liabilities		
Loans from companies in the same group	100 841 299	96 026 805
Debt to suppliers within the group	0	0
Other short-term liabilities within the group	5 042 066	4 814 496
Total	105 883 366	100 841 301

All the company's non-current liabilities per 31.12.2021 is debt to Oslo Properties Norway AS. NOK 100 841 299 is due more than 5 years after the balance date.

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



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Note 4 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax	-390 599	-2 929 091
Tax expense on ordinary profit/loss	-390 599	-2 929 091
Taxable income:		
Ordinary result before tax	-1 775 453	-13 315 762
Permanent differences	0	1 710
Changes in temporary differences	367 626	7 505 209
Taxable income	-1 407 827	-5 808 843
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0
Calculation of effective tax rate		
Profit before tax	-1 775 453	-13 315 762
Calculated tax on profit before tax	-390 600	-2 929 091
Tax effect of permanent differences	0	376
Total	-390 600	-2 928 715
Effective tax rate	22,0 %	22,0 %

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

	2021	2020	Difference
Tangible assets	7 163 639	8 199 273	1 035 633
Accounts receivable	3 008 197	2 340 190	-668 007
Total	10 171 837	10 539 463	367 626
Accumulated loss to be brought forward	-9 903 674	-8 495 847	1 407 827
Basis for deferred tax	268 162	2 043 615	1 775 453
Deferred tax (22 %)	58 996	449 595	390 600



COLOSSEUM PROPERTY AS

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Note 5 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2020	10 020 000	43 210 000	0	2 712 292	55 942 292
Result of the year				-1 384 854	-1 384 854
Pr 31.12.2021	10 020 000	43 210 000	0	1 327 438	54 557 438



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Note 6 Long-term liabilities

Debt that falls due more than five years after the balance sheet date

	2021	2020
Other long-term debt	100 841 299	96 026 805
Total	100 841 299	96 026 805

All the company's non-current liabilities per 31.12.2021 is debt to Oslo Properties Norway AS.

Interest is calculated based on market terms on all non-current intercompany liabilities and receivables.



To the General Meeting of Colosseum Property AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Colosseum Property AS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Colosseum Property AS



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 21 April 2022
PricewaterhouseCoopers AS

Anne Lene Stensholdt
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Stensholdt, Anne Lene	BANKID_MOBILE	2022-04-21 14:00

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Skattedirektoratet

Saksbehandler Rune Tystad	Deres dato 01.12.2015	Vår dato 07.12.2015
Telefon 977 59 464	Deres referanse Ola Arnfinn	Vår referanse 2015/1138281

PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for
FIL Properties (Norway) AS og FIL Colosseum AS**

- Vi viser til brev av 13. november 2015 der dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

FIL Properties (Norway) AS,	org.nr. 912 829 448
FIL Colosseum AS,	org.nr. 993 061 387

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

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

Bakgrunn

FIL Properties (Norway) AS er ett rent holdingselskap til FIL Colosseum AS. Fil Properties (Norway) AS er ett heleid datterselskap av FIL Limited som er ett privat eid investeringsselskap med internasjonal virksomhet. FIL Colosseum driver med utleie av næringslokaler. Ingen av selskapene har ansatte. Brukerne av regnskapet er eierne og de øvrige konsernselskapene. Disse er avhengig av å motta regnskapsrapportene på engelsk for å forstå innholdet for blant annet konsolideringsformål. Arbeidsspråket i virksomheten/konsernet og i styret er for øvrig engelsk.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal *”årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk.”*

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til *”informative regnskaper for ulike grupper av regnskapsbrukere”*. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene direkte og indirekte er eid 100 % av et utenlandsk selskap og at eierkretsen derfor er begrenset. Det er videre vektlagt at arbeidsspråket i virksomheten/konsernet og i styret for øvrig er engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer