



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 931 565 362
Organisasjonsform: Aksjeselskap
Foretaksnavn: OSLOBUKTA SERVERINGSSTEDER AS
Forretningsadresse: c/o Malling & Co Forvaltning AS
Dronning Mauds gate 15
0250 OSLO

Regnskapsår

Årsregnskapets periode: 26.05.2023 - 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: Jonas Rosenlund
Dato for fastsettelse av årsregnskapet: 26.04.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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

Brønnøysundregistrene, 12.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue		62 127	
Sum inntekter		62 127	
Kostnader			
Other expenses	1	113 589	
Sum kostnader		113 589	
Driftsresultat		-51 462	
Rentekostnad til foretak i samme konsern	2	150	
Sum finanskostnader		150	
Netto finans		-150	
Ordinært resultat før skattekostnad		-51 612	0
Tax expense	3	-11 355	
Ordinært resultat etter skattekostnad		-40 257	0
Årsresultat	4	-40 257	0
Årsresultat etter minoritetsinteresser		-40 257	
Totalresultat		-40 257	
Overføringer og disponeringer			
Udekket tap	4	-40 257	
Sum overføringer og disponeringer		-40 257	



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3	11 355	
Sum immaterielle eiendeler		11 355	
Sum anleggsmidler		11 355	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		77 659	
Other short-term receivables		12 438	
Konsernfordringer	2	50 000	
Sum fordringer		140 097	
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		30 000	
Sum bankinnskudd, kontanter og lignende		30 000	
Sum omløpsmidler		170 097	0
SUM EIENDELER		181 452	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	30 000	
Annen innskutt egenkapital		9 743	
Sum innskutt egenkapital		39 743	
Opptjent egenkapital			
Udekket tap	4		



Balanse

Beløp i: NOK	Note	2023	2022
Sum egenkapital	4	39 743	0
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	2	84 390	
Sum annen langsiktig gjeld		84 390	
Sum langsiktig gjeld		84 390	0
Kortsiktig gjeld			
Leverandørgjeld		30 613	
Kortsiktig konserngjeld	2	26 706	
Sum kortsiktig gjeld		57 319	
Sum gjeld		141 709	0
SUM EGENKAPITAL OG GJELD		181 452	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 604622

Enheten

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Organisasjonsform: Aksjeselskap
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jonas Rosenlund
Dato for fastsettelse av årsregnskapet: 26.04.2024

Revisjon

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

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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

Brønnøysundregistrene, 29.07.2024



Organisasjonsnr: 931 565 362
OSLOBUKTA SERVERINGSSTEDER AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Sales revenue		62 127	
Sum inntekter		62 127	
Kostnader			
Other expenses	1	113 589	
Sum kostnader		113 589	
Driftsresultat		-51 462	
Rentekostnad til foretak i samme konsern	2	150	
Sum finanskostnader		150	
Netto finans		-150	
Ordinært resultat før skattekostnad		-51 612	0
Tax expense	3	-11 355	
Ordinært resultat etter skattekostnad		-40 257	0
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Totalresultat		-40 257	
Overføringer og disponeringer			
Udekket tap	4	-40 257	
Sum overføringer og disponeringer		-40 257	



Organisasjonsnr: 931 565 362
OSLOBUKTA SERVERINGSSTEDER AS

BALANSE

Beløp i: NOK	Note	2023	2022
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BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel	3	11 355	
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Sum immaterielle eiendeler		11 355	
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Sum anleggsmidler		11 355	0
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Omløpsmidler

Varer

Fordringer

Accounts receivables		77 659	
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Other short-term receivables		12 438	
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Konsernfordringer	2	50 000	
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Sum fordringer		140 097	
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Bankinnskudd, kontanter og lignende

Bank deposits, cash and cash equivalents		30 000	
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Sum bankinnskudd, kontanter og lignende		30 000	
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Sum omløpsmidler		170 097	0
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SUM EIENDELER		181 452	0
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	4, 5	30 000	
---------------	------	--------	--

Annen innskutt egenkapital		9 743	
----------------------------	--	-------	--

Sum innskutt egenkapital		39 743	
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Opptjent egenkapital

Udekket tap	4		
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Sum egenkapital	4	39 743	0
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Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Langsiktig konserngjeld	2	84 390	
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Sum annen langsiktig gjeld		84 390	
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Sum langsiktig gjeld		84 390	0
Kortsiktig gjeld			
Leverandørgjeld		30 613	
Kortsiktig konserngjeld	2	26 706	
Sum kortsiktig gjeld		57 319	
Sum gjeld		141 709	0
SUM EGENKAPITAL OG GJELD		181 452	0



Organisasjonsnr: 931 565 362
OSLOBUKTA SERVERINGSSTEDER 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.



BDO AS
Munkedamsveien 45
PO Box 1704 Vika
0121 Oslo
Norway

Independent Auditor's Report

To the General meeting of Oslobukta Serveringssteder AS

Opinion

We have audited the financial statements of Oslobukta Serveringssteder AS.

The financial statements
comprise:

- The balance sheet as at 31 December 2023
- The income statement for 2023
- Notes to the financial statements, including a summary of significant accounting policies

In our opinion:

- The financial statements comply with applicable statutory requirements, and
- The financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material



misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to:

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

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

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

Rebne, Fredrik Bratt

Partner

On behalf of: BDO AS

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

IP: 188.95.xxx.xxx

2024-04-29 15:51:40 UTC



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Annual Report 2023

Oslobukta Serveringssteder AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Org.no.: 931 565 362



Income statement
Oslobukta Serveringssteder AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		62 127	0
Total income		62 127	0
Other expenses	1	113 589	0
Total expenses		113 589	0
Operating profit/loss		-51 462	0
Financial income and expenses			
Interest expense to group companies	2	150	0
Net financial items		-150	0
Result before tax		-51 612	0
Tax expense	3	-11 355	0
Result for the year	4	-40 257	0
Allocation of result for the year			
Transferred from other paid-in equity	4	40 257	0
Total brought forward		-40 257	0



Balance sheet
Oslobukta Serveringssteder AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Deferred tax assets	3	11 355	0
Total intangible assets		11 355	0
Total non-current assets		11 355	0
Current assets			
<i>Receivables</i>			
Accounts receivables		77 659	0
Other short-term receivables		12 438	0
Receivables from group companies	2	50 000	0
Total receivables		140 097	0
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents		30 000	0
Total bank deposits, cash and cash equivalents		30 000	0
Total current assets		170 097	0
Total assets		181 452	0



Balance sheet
Oslobukta Serveringssteder AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid in equity</i>			
Share capital	4, 5	30 000	0
Other paid-in equity		9 743	0
Total paid-in equity		<u>39 743</u>	<u>0</u>
Total equity	4	<u>39 743</u>	<u>0</u>
Liabilities			
<i>Other non-current liabilities</i>			
Liabilities to group companies	2	84 390	0
Total non-current liabilities		<u>84 390</u>	<u>0</u>
<i>Current liabilities</i>			
Trade payables		30 613	0
Liabilities to group companies	2	26 706	0
Total current liabilities		<u>57 319</u>	<u>0</u>
Total liabilities		<u>141 709</u>	<u>0</u>
Total equity and liabilities		<u>181 452</u>	<u>0</u>

Oslo
The board of Oslobukta Serveringssteder AS

Carl Erik Krefting
chairman of the board

Caroline Brun-Lie Krefting
member of the board



Notes to the financial statement 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.

The company was founded 26.05.2023

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

Income is recognized when the risk and control over the product/service is transferred to the customer. This happens upon delivery.

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.

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.

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).



Notes to the financial statement 2023

Note 1 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 2 Inter-company items between companies in the same group

	2023
Receivables	
Short term loans to group companies	50 000
Total	50 000
Liabilities	
Long term debt to group companies	84 390
Short term debts to group companies	26 706
Total	111 096

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

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-11 355	0
Tax expense on ordinary profit/loss	-11 355	0
Taxable income:		
Result before tax	-51 612	0
Permanent differences	0	0
Taxable income	-51 612	0
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2023	2022	Difference
Accumulated loss to be brought forward	-51 612	0	51 612
Basis for deferred tax	-51 612	0	51 612
Deferred tax (22 %)	-11 355	0	11 355



Notes to the financial statement 2023

Note 4 Equity

	Share capital	Other paid-in equity	Total equity
Equity as per time of foundation	30 000	0	30 000
Group contribution		50 000	50 000
Annual profit of the year		-40 257	-40 257
Equity 31.12	30 000	9 743	39 743

Note 5 Shareholders

The share capital in Oslobukta Serveringssteder AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	1 000	30,000000	30 000
Total	1 000		30 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Oslo Bay District AS	1 000	100	100,0

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

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



Oslobukta Serveringssteder AS 24

Name

Date

Carey J. Flaherty

2024-04-26



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Skatteetaten

Vår dato 04.05.2023	Din/Deres dato 20.03.2023	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR542895984	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5155688	Postadresse Postboks 9200 Grønland 0134 OSLO

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

Att. Frederik M. Waaler

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

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

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



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

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

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

Bakgrunn

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

Skattekontorets vurdering

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

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

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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene inngår i et



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

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Annual Report 2023

Oslobukta Serveringssteder AS

Revenue statement
Balance sheet
Notes to the Financial Statement

Org.no.: 931 565 362



Income statement
Oslobukta Serveringssteder AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		62 127	0
Total income		<u>62 127</u>	<u>0</u>
Other expenses	1	113 589	0
Total expenses		<u>113 589</u>	<u>0</u>
Operating profit/loss		<u>-51 462</u>	<u>0</u>
Financial income and expenses			
Interest expense to group companies	2	150	0
Net financial items		<u>-150</u>	<u>0</u>
Result before tax		<u>-51 612</u>	<u>0</u>
Tax expense	3	-11 355	0
Result for the year	4	<u>-40 257</u>	<u>0</u>
Allocation of result for the year			
Transferred from other paid-in equity	4	40 257	0
Total brought forward		<u>-40 257</u>	<u>0</u>



Balance sheet
Oslobukta Serveringssteder AS

Assets	Note	2023	2022
Non-current assets			
<i>Intangible assets</i>			
Deferred tax assets	3	11 355	0
Total intangible assets		11 355	0
Total non-current assets		11 355	0
Current assets			
<i>Receivables</i>			
Accounts receivables		77 659	0
Other short-term receivables		12 438	0
Receivables from group companies	2	50 000	0
Total receivables		140 097	0
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents		30 000	0
Total bank deposits, cash and cash equivalents		30 000	0
Total current assets		170 097	0
Total assets		181 452	0



Balance sheet
Oslobukta Serveringssteder AS

Equity and liabilities	Note	2023	2022
Equity			
<i>Paid in equity</i>			
Share capital	4, 5	30 000	0
Other paid-in equity		9 743	0
Total paid-in equity		39 743	0
Total equity	4	39 743	0
Liabilities			
<i>Other non-current liabilities</i>			
Liabilities to group companies	2	84 390	0
Total non-current liabilities		84 390	0
<i>Current liabilities</i>			
Trade payables		30 613	0
Liabilities to group companies	2	26 706	0
Total current liabilities		57 319	0
Total liabilities		141 709	0
Total equity and liabilities		181 452	0

Oslo
The board of Oslobukta Serveringssteder AS

Carl Erik Krefting
chairman of the board

Caroline Brun-Lie Krefting
member of the board



Notes to the financial statement 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.

The company was founded 26.05.2023

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

Income is recognized when the risk and control over the product/service is transferred to the customer. This happens upon delivery.

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.

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.

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).



Notes to the financial statement 2023

Note 1 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 2 Inter-company items between companies in the same group

	2023
Receivables	
Short term loans to group companies	50 000
Total	50 000
Liabilities	
Long term debt to group companies	84 390
Short term debts to group companies	26 706
Total	111 096

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

Note 3 Tax

	2023	2022
This year's tax expense		
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-11 355	0
Tax expense on ordinary profit/loss	-11 355	0
Taxable income:		
Result before tax	-51 612	0
Permanent differences	0	0
Taxable income	-51 612	0
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2023	2022	Difference
Accumulated loss to be brought forward	-51 612	0	51 612
Basis for deferred tax	-51 612	0	51 612
Deferred tax (22 %)	-11 355	0	11 355



Notes to the financial statement 2023

Note 4 Equity

	Share capital	Other paid-in equity	Total equity
Equity as per time of foundation	30 000	0	30 000
Group contribution		50 000	50 000
Annual profit of the year		-40 257	-40 257
Equity 31.12	30 000	9 743	39 743

Note 5 Shareholders

The share capital in Oslobukta Serveringssteder AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	1 000	30,000000	30 000
Total	1 000		30 000

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Oslo Bay District AS	1 000	100	100,0

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

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



Oslobukta Serveringssteder AS 24

Name	Date
Carl Erik Krefting	2024-04-26

Name	Date
Ola Abdelrahman	2024-04-26

Name	Date
Carey J. Flaherty	2024-04-25

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



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