



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 992 890 304
Organisasjonsform: Aksjeselskap
Foretaksnavn: EGER MAGASIN RÅD AS
Forretningsadresse: c/o Promenaden Management AS
Nedre Slottsgate 8
0157 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Haron Ascanio Cazzaniga
Dato for fastsettelse av årsregnskapet: 08.06.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 24.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Other operating income		1 752 065	3 260 096
Sum inntekter		1 752 065	3 260 096
Kostnader			
Depreciation	2	18 260	36 520
Other operating expenses	1	3 002 294	2 158 936
Sum kostnader		3 020 554	2 195 456
Driftsresultat		-1 268 489	1 064 640
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		1 039	
Annen renteinntekt		11 087	27 962
Sum finansinntekter		12 127	27 962
Rentekostnad til foretak i samme konsern	3	19 061	68 076
Annen rentekostnad		149	-8 256
Other financial expenses		9 394	12 625
Sum finanskostnader		28 604	72 445
Netto finans		-16 478	-44 483
Ordinært resultat før skattekostnad		-1 284 967	1 020 157
Tax on ordinary result	5	-183 328	
Ordinært resultat etter skattekostnad		-1 101 639	1 020 157
Årsresultat		-1 101 639	1 020 157
Årsresultat etter minoritetsinteresser		-1 101 639	1 020 157
Totalresultat		-1 101 639	1 020 157
Overføringer og disponeringer			
Udekket tap		-1 101 639	1 020 157



Resultatregnskap

Beløp i: NOK	Note	2020	2019
Sum overføringer og disponeringer	6	-1 101 639	1 020 157



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		
Varige driftsmidler			
Tomter m.m	2		
Machinery and equipment	2		
Skip, rigger o.l	2		
Inventory			18 260
Sum varige driftsmidler	2		18 260
Finansielle anleggsmidler			
Lån til foretak i samme konsern			211 077
Sum finansielle anleggsmidler			211 077
Sum anleggsmidler		0	229 337
Omløpsmidler			
Varer			
Fordringer			
Accounts receivable		111 398	113 991
Receivables from Group companies	3	1 783 011	2 739 416
Other short-term receivables		468 743	325 025
Sum fordringer		2 363 152	3 178 433
Sum omløpsmidler		2 363 152	3 178 433
SUM EIENDELER		2 363 152	3 407 770

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2020	2019
Share capital	4	100 000	100 000
Beholdning av egne aksjer		2 500 000	2 500 000
Sum innskutt egenkapital		2 600 000	2 600 000
Opptjent egenkapital			
Udekket tap		1 763 088	1 311 434
Sum opptjent egenkapital		-1 763 088	-1 311 434
Sum egenkapital	6	836 912	1 288 566
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	3	414 288	665 057
Sum annen langsiktig gjeld		414 288	665 057
Sum langsiktig gjeld		414 288	665 057
Kortsiktig gjeld			
Leverandørgjeld		964 985	1 333 277
Tax payable	5		
Other current debt		146 966	120 869
Sum kortsiktig gjeld		1 111 952	1 454 146
Sum gjeld		1 526 240	2 119 204
SUM EGENKAPITAL OG GJELD		2 363 152	3 407 770



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 621218

Enheten

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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Haron Ascanio Cazzaniga
Dato for fastsettelse av årsregnskapet: 08.06.2021

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

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År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

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Brønnøysundregistrene, 17.08.2021



Organisasjonsnr: 992 890 304
EGER MAGASIN RÅD AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Other operating income		1 752 065	3 260 096
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Depreciation	2	18 260	36 520
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Finansinntekter og finanskostnader			
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Organisasjonsnr: 992 890 304
EGER MAGASIN RÅD AS

BALANSE

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		
Varige driftsmidler			
Tomter m.m	2		
Machinery and equipment	2		
Skip, rigger o.l	2		
Inventory			18 260
Sum varige driftsmidler	2		18 260
Finansielle anleggsmidler			
Lån til foretak i samme konsern			211 077
Sum finansielle anleggsmidler			211 077
Sum anleggsmidler		0	229 337
Omløpsmidler			
Varer			
Fordringer			
Accounts receivable		111 398	113 991
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SUM EIENDELER		2 363 152	3 407 770
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4	100 000	100 000
Beholdning av egne aksjer		2 500 000	2 500 000
Sum innskutt egenkapital		2 600 000	2 600 000
Opptjent egenkapital			
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Sum egenkapital	6	836 912	1 288 566
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	3	414 288	665 057
Sum annen langsiktig gjeld		414 288	665 057
Sum langsiktig gjeld		414 288	665 057
Kortsiktig gjeld			
Leverandørgjeld		964 985	1 333 277
Tax payable	5		
Other current debt		146 966	120 869
Sum kortsiktig gjeld		1 111 952	1 454 146
Sum gjeld		1 526 240	2 119 204
SUM EGENKAPITAL OG GJELD		2 363 152	3 407 770



Organisasjonsnr: 992 890 304
EGER MAGASIN RÅD AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



Annual Report 2020 Eger Magasin Råd AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 992 890 304



Eger Magasin Råd AS

Income Statement for the year ended 31.12.2020

Operating income and operating expenses	Note	2020	2019
Other operating income		1 752 065	3 260 096
Operating income		1 752 065	3 260 096
Depreciation	2	18 260	36 520
Other operating expenses	1	3 002 294	2 158 936
Total operating expenses		3 020 554	2 195 456
Operating profit		-1 268 489	1 064 640
Financial income and expenses			
Interest income from group companies		1 039	0
Other interest income		11 087	27 962
Interest expense to Group companies	3	19 061	68 076
Other interest expenses		149	-8 256
Other financial expenses		9 394	12 625
Net financial items		-16 478	-44 483
Result before tax		-1 284 967	1 020 157
Tax on ordinary result	5	-183 328	0
Result for the year		-1 101 639	1 020 157
Brought forward			
To loss brought forward		0	1 020 157
Loss brought forward		-1 101 639	0
Total brought forward	6	-1 101 639	1 020 157



Eger Magasin Råd AS

Balance sheet for the year ended 31.12.2020

Assets	Note	2020	2019
Fixed assets			
Tangible assets			
Inventory		0	18 260
Total tangible assets	2	0	18 260
Loan to group companies		0	211 077
Total financial fixed assets		0	211 077
Total fixed assets		0	229 337
Current assets			
Debtors			
Accounts receivable		111 398	113 991
Receivables from Group companies	3	1 783 011	2 739 416
Other short-term receivables		468 743	325 025
Total receivables		2 363 152	3 178 433
Total current assets		2 363 152	3 178 433
Total assets		2 363 152	3 407 770



Eger Magasin Råd AS

Balance sheet for the year ended 31.12.2020

Equity and liabilities	Note	2020	2019
Equity			
Paid-up equity			
Share capital	4	100 000	100 000
Other paid-up equity		2 500 000	2 500 000
Total paid-up equity		2 600 000	2 600 000
Retained earnings			
Uncovered loss		-1 763 088	-1 311 434
Total retained earnings		-1 763 088	-1 311 434
Total equity	6	836 912	1 288 566
Liabilities			
Other long-term liabilities			
Liabilities to Group companies	3	414 288	665 057
Total of other long term liabilities		414 288	665 057
Current debt			
Accounts payable		964 985	1 333 277
Other current debt		146 966	120 869
Total current debt		1 111 952	1 454 146
Total liabilities		1 526 240	2 119 204
Total equity and liabilities		2 363 152	3 407 770

Oslo, _____, 08.06.2021
The board of Eger Magasin Råd AS

Annette Eriksrud Lund
Member of the board

Mark Peter Gamble
Chairman of the board



Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Accounting Principles

The annual accounts have been prepared in accordance with the Accounting Act and Norwegian generally accepted accounting principles.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates 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. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carry forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Fixed assets are stated at acquisition cost, net of accumulated depreciation. The depreciation period depends on the expected useful life of the respective item. The straight-line method of depreciation is applied. Fixed assets are written down to recoverable value in the event of impairment that is not expected to be temporary. The recoverable amount is the higher of net realizable value and value in use.

Current assets and current liabilities include items falling due within one year of the balance sheet date, and items related to the business cycle. Current assets are valued at the lower of cost and net realizable value.

Revenue and expenses

Operating income and Interest expenses are recognised when they are incurred.



Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Note 1 Payroll expenses, number of employees, remuneration, loans to employees etc.

The company had no employees in 2020. There have been no directors' fees accrued or paid. The company is not required to follow the Act on Mandatory Occupational Pensions.

Auditor's fees (ex. VAT)	2020	2019
Audit	9 400	9 000
Other services	15 040	30 480
Total auditor's fees	24 440	39 480

Note 2 Fixed assets

	Inventory	Office supply	Total
Purchase cost as of 01.01.20	308 855	338 800	647 655
= Acquisition cost 31.12.20	308 855	338 800	647 655
Accumulated depreciation 01.01.20	308 855	320 540	629 395
Accumulated depreciation 31.12.20	308 855	338 800	647 655
= Book value 31.12.20	0	0	0
This year's ordinary depreciations		18 260	18 260
Economic life	5 Years	5 Years	
Depreciation plan	Straight line	Straight line	

Note 3 Liabilities / assets pledged as security, guarantees etc.

Intercompany balances	2020	2019
Short term receivables from Group companies	948 659	2 950 493
Receivables from Group companies	833 313	0
Long term liabilities to Group companies	327 151	596 981
Short term liabilities to Group companies	87 137	68 076

Note 4 Share capital, shareholders etc.

The company's share capital is NOK 100 000 consisting of 1 000 shares each worth a par value of NOK 100.

Company shareholders	Ownership(%)	Number of shares
Egertorget Invest AS	100 %	1 000

Consolidated financial statements have been prepared by MARK Tomahawk AS. These are available at the company's premises at Nedre Slottsgate 8, 0157 Oslo.



Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Note 5 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-183 328	0
Tax expense on ordinary profit/loss	-183 328	0
Taxable income:		
Ordinary result before tax	-1 284 967	1 020 157
Permanent differences	0	0
Changes in temporary differences	451 653	-205 374
Received intra-group contribution	833 313	0
Allocation of loss to be brought forward	0	-814 784
Taxable income	-1	0
Payable tax in the balance:		
Payable tax on this year's result	-183 329	0
Payable tax on received Group contribution	183 329	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

	2020	2019	Difference
Tangible assets	-18 571	-23 214	-4 643
Accounts receivable	-610 386	-154 090	456 296
Total	-628 957	-177 304	451 653
Accumulated loss to be brought forward	-4 008 050	-4 008 049	1
Not included in the deferred tax calculation	4 637 007	4 185 353	-451 654
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 6 Shareholder's equity

	Share capital	Other paid-up equity	Loss brought forward	Total
Equity 01.01	100 000	2 500 000	-1 311 434	1 288 566
Profit for the year			-1 101 639	-1 101 639
Group contribution			649 984	649 984
Equity 31.12	100 000	2 500 000	-1 763 089	836 912

The company has negative equity. The company is financed as a part of the Promenaden Property Group and the going concern principle is thus used.



Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Note 7 Continued operations / events after the balance sheet date

The World Health Organization declared corona outbreaks a global pandemic on March 11, 2020. The authorities have implemented comprehensive measures to prevent the spread.

At the same time, the authorities have implemented cost- and liquidity-saving measures to alleviate business and employees in relation to the challenges that arise as a consequence of the spread of infection measures.

The management of the company has implemented measures to limit the financial consequences on the company's assets, revenues, costs and financing, in order to ensure the company's continued operations.

To prevent the spread and disease-related costs, the management has implemented internal routines in accordance with the authorities' requirements.

As the board assesses the consequences of the situation and the effects of the measures now, there is a basis for basing continued operations on the presentation of the annual accounts for 2020.

In accordance with the Accounting Act § 3-3a, it is confirmed that the preconditions for continued operations are present.



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To the General Meeting of Eger Magasin Råd AS

Independent auditor's report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Eger Magasin Råd AS showing a loss of NOK 1 101 639. The financial statements comprise the balance sheet as at 31 December 2020, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 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 in accordance with law and regulations, including a true and fair view of the financial statements 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.

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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Offices in:

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

Penneo Dokumentnøkkel: 2FOQ7-MS3A-E-VGW6W-2XQ4N-QFIZN-LGE3Q



Eger Magasin Råd AS

a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 10 June 2021
KPMG AS

Ole Christian Fongaard
State Authorised Public Accountant
(This document is signed electronically)

Penneo Dokumentnøkket: 2FOQ7-MS3AE-VGW6W-2XQ4N-QFIZN-LGE3Q



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

Ole Christian Fongaard

Partner

På vegne av: KPMG AS

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Annual Report 2020 Eger Magasin Råd AS

**Revenue statement
Balance sheet
Notes to the Accounts**

Org.no.: 992 890 304



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Eger Magasin Råd AS

Income Statement for the year ended 31.12.2020

Operating income and operating expenses	Note	2020	2019
Other operating income		1 752 065	3 260 096
Operating income		1 752 065	3 260 096
Depreciation	2	18 260	36 520
Other operating expenses	1	3 002 294	2 158 936
Total operating expenses		3 020 554	2 195 456
Operating profit		-1 268 489	1 064 640
Financial income and expenses			
Interest income from group companies		1 039	0
Other interest income		11 087	27 962
Interest expense to Group companies	3	19 061	68 076
Other interest expenses		149	-8 256
Other financial expenses		9 394	12 625
Net financial items		-16 478	-44 483
Result before tax		-1 284 967	1 020 157
Tax on ordinary result	5	-183 328	0
Result for the year		-1 101 639	1 020 157
Brought forward			
To loss brought forward		0	1 020 157
Loss brought forward		-1 101 639	0
Total brought forward	6	-1 101 639	1 020 157



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Eger Magasin Råd AS

Balance sheet for the year ended 31.12.2020

Assets	Note	2020	2019
Fixed assets			
Tangible assets			
Inventory		0	18 260
Total tangible assets	2	0	18 260
Loan to group companies		0	211 077
Total financial fixed assets		0	211 077
Total fixed assets		0	229 337
Current assets			
Debtors			
Accounts receivable		111 398	113 991
Receivables from Group companies	3	1 783 011	2 739 416
Other short-term receivables		468 743	325 025
Total receivables		2 363 152	3 178 433
Total current assets		2 363 152	3 178 433
Total assets		2 363 152	3 407 770



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Eger Magasin Råd AS

Balance sheet for the year ended 31.12.2020

Equity and liabilities	Note	2020	2019
Equity			
Paid-up equity			
Share capital	4	100 000	100 000
Other paid-up equity		2 500 000	2 500 000
Total paid-up equity		2 600 000	2 600 000
Retained earnings			
Uncovered loss		-1 763 088	-1 311 434
Total retained earnings		-1 763 088	-1 311 434
Total equity	6	836 912	1 288 566
Liabilities			
Other long-term liabilities			
Liabilities to Group companies	3	414 288	665 057
Total of other long term liabilities		414 288	665 057
Current debt			
Accounts payable		964 985	1 333 277
Other current debt		146 966	120 869
Total current debt		1 111 952	1 454 146
Total liabilities		1 526 240	2 119 204
Total equity and liabilities		2 363 152	3 407 770

Oslo, 08.06.2021

The board of Eger Magasin Råd AS

DocuSigned by:
Annette Lund
FDAFD0A188094B2...
Annette Eriksrud Lund
Member of the board

DocuSigned by:
Mark Gamble
FE31562C3CCA41E...
Mark Peter Gamble
Chairman of the board



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Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Accounting Principles

The annual accounts have been prepared in accordance with the Accounting Act and Norwegian generally accepted accounting principles.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates 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. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carry forward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Fixed assets are stated at acquisition cost, net of accumulated depreciation. The depreciation period depends on the expected useful life of the respective item. The straight-line method of depreciation is applied. Fixed assets are written down to recoverable value in the event of impairment that is not expected to be temporary. The recoverable amount is the higher of net realizable value and value in use.

Current assets and current liabilities include items falling due within one year of the balance sheet date, and items related to the business cycle. Current assets are valued at the lower of cost and net realizable value.

Revenue and expenses

Operating income and Interest expenses are recognised when they are incurred.



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Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Note 1 Payroll expenses, number of employees, remuneration, loans to employees etc.

The company had no employees in 2020. There have been no directors' fees accrued or paid. The company is not required to follow the Act on Mandatory Occupational Pensions.

Auditor's fees (ex. VAT)	2020	2019
Audit	9 400	9 000
Other services	15 040	30 480
Total auditor's fees	24 440	39 480

Note 2 Fixed assets

	Inventory	Office supply	Total
Purchase cost as of 01.01.20	308 855	338 800	647 655
= Acquisition cost 31.12.20	308 855	338 800	647 655
Accumulated depreciation 01.01.20	308 855	320 540	629 395
Accumulated depreciation 31.12.20	308 855	338 800	647 655
= Book value 31.12.20	0	0	0
This year's ordinary depreciations		18 260	18 260
Economic life	5 Years	5 Years	
Depreciation plan	Straight line	Straight line	

Note 3 Liabilities / assets pledged as security, guarantees etc.

Intercompany balances	2020	2019
Short term receivables from Group companies	948 659	2 950 493
Receivables from Group companies	833 313	0
Long term liabilities to Group companies	327 151	596 981
Short term liabilities to Group companies	87 137	68 076

Note 4 Share capital, shareholders etc.

The company's share capital is NOK 100 000 consisting of 1 000 shares each worth a par value of NOK 100.

Company shareholders	Ownership(%)	Number of shares
Egertorget Invest AS	100 %	1 000

Consolidated financial statements have been prepared by MARK Tomahawk AS. These are available at the company's premises at Nedre Slottsgate 8, 0157 Oslo.



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Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Note 5 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-183 328	0
Tax expense on ordinary profit/loss	-183 328	0
Taxable income:		
Ordinary result before tax	-1 284 967	1 020 157
Permanent differences	0	0
Changes in temporary differences	451 653	-205 374
Received intra-group contribution	833 313	0
Allocation of loss to be brought forward	0	-814 784
Taxable income	-1	0
Payable tax in the balance:		
Payable tax on this year's result	-183 329	0
Payable tax on received Group contribution	183 329	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

	2020	2019	Difference
Tangible assets	-18 571	-23 214	-4 643
Accounts receivable	-610 386	-154 090	456 296
Total	-628 957	-177 304	451 653
Accumulated loss to be brought forward	-4 008 050	-4 008 049	1
Not included in the deferred tax calculation	4 637 007	4 185 353	-451 654
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.

Note 6 Shareholder's equity

	Share capital	Other paid-up equity	Loss brought forward	Total
Equity 01.01	100 000	2 500 000	-1 311 434	1 288 566
Profit for the year			-1 101 639	-1 101 639
Group contribution			649 984	649 984
Equity 31.12	100 000	2 500 000	-1 763 089	836 912

The company has negative equity. The company is financed as a part of the Promenaden Property Group and the going concern principle is thus used.



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Eger Magasin Råd AS

Notes to the financial statements for the year ended 31.12.2020

Note 7 Continued operations / events after the balance sheet date

The World Health Organization declared corona outbreaks a global pandemic on March 11, 2020. The authorities have implemented comprehensive measures to prevent the spread.

At the same time, the authorities have implemented cost- and liquidity-saving measures to alleviate business and employees in relation to the challenges that arise as a consequence of the spread of infection measures.

The management of the company has implemented measures to limit the financial consequences on the company's assets, revenues, costs and financing, in order to ensure the company's continued operations.

To prevent the spread and disease-related costs, the management has implemented internal routines in accordance with the authorities' requirements.

As the board assesses the consequences of the situation and the effects of the measures now, there is a basis for basing continued operations on the presentation of the annual accounts for 2020.

In accordance with the Accounting Act § 3-3a, it is confirmed that the preconditions for continued operations are present.



Skattedirektoratet

Saksbehandler Torstein Klindt Helleland	Deres dato 21.01.2016	Vår dato 28.01.2016
Telefon 22078130	Deres referanse Bente Sletten	Vår referanse 2016/52646

BDO AS
Postboks 1704 Vikta
0121 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

- Vi viser til deres brev av 21. januar 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Akersgata 16 Eiendom ANS	org. nr. 984 073 968
Akersgata 16 Invest AS	org. nr. 984 074 018
Akersgata 16 Invest KS	org. nr. 984 073 992
Akersgt. 16 AS	org. nr. 970 915 249
AS Kvadraturen Eiendom	org. nr. 960 999 118
Dronningensgate 15 Eiendom AS	org. nr. 992 741 600
Dronningensgate 15 Oslo AS	org. nr. 981 379 195
Eger Magasin råd AS	org. nr. 992 890 304
Egertorget Invest AS	org. nr. 988 989 428
HFS Øvre Slottsgate 18-20 ANS	org. nr. 944 944 176
High Street Shopping AS	org. nr. 996 806 693
HSS Karl Johans gate 16 AS	org. nr. 814 213 102
HSS Steen & Strøm AS	org. nr. 976 770 986
Karl Johan Eiendom 23 B ANS	org. nr. 884 516 072
KD Forvaltning AS	org. nr. 921 781 164
Kirkegaten 20 Eiendom AS	org. nr. 992 741 503
MB Tomahawk AS	org. nr. 915 526 276
Nedre Slottsgate 15 ANS	org. nr. 953 297 361
Nedre Slottsgate 23 Næring AS	org. nr. 879 557 372
Prinsegaarden AS	org. nr. 992 935 464
Prinsen Invest AS	org. nr. 995 654 393
Promenaden Classic AS	org. nr. 915 264 026
Promenaden Drift AS	org. nr. 987 993 502
Promenaden NSG 13 AS	org. nr. 912 383 385
Promenaden Oslo AS	org. nr. 996 338 940
Promenaden Property AS	org. nr. 911 965 658
Promenaden Trend AS	org. nr. 915 263 763
Rosenkrantzgate 11 Eiendom ANS	org. nr. 986 669 140

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Sentrallbord
800 80 000
Telefaks
22 17 08 60



Rosenkrantzgate 11 Invest AS	org. nr. 986 709 541
Steen og Strøm Drift AS	org. nr. 963 747 365
Søylen Akersgata 16 AS	org. nr. 989 770 349
Søylen Egertorget AS	org. nr. 990 507 821
Søylen Grensen 17 AS	org. nr. 989 795 244
Søylen Nedre Slottsgate 23 AS	org. nr. 990 041 873
Søylen Øvre Slottsgate 18-20 AS	org. nr. 990 192 715
Tollbugaten 17 Eiendom AS	org. nr. 992 741 562
ØS 10 Eiendom AS	org. nr. 913 494 415
Øvre Slottsgate 18-20 AS	org. nr. 887 872 252

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 den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Alle selskapene er direkte eller indirekte eiet av MB Tomahawk Lux S.A.R.L. som er hjemmehørende i Luxembourg. Konsernet driver med utvikling og utleie av eiendom i Norge. Eiendomsmassen er næringsseiendom, som omfatter både handels- og kontorlokaler. Arbeidsspråket er engelsk og all konsernrapportering skjer på engelsk. I tillegg er enkelte av styremedlemmene engelskspråklige. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

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:

"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 skjøvt 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 inngår i et utenlandsk konsern. Eierkretsen er begrenset. Arbeidsspråket er engelsk og at all konsernrapportering skjer på engelsk. Videre er det vektlagt at enkelte av styremedlemmene er engelskspråklige.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer