



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 917 723 370
Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSEBYGG JELØYA AS
Forretningsadresse: c/o Newsec Basale AS
Munkedamsveien 45
0250 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: Alf Martin Brasøygård
Dato for fastsettelse av årsregnskapet: 12.03.2021

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, 04.05.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rent income		8 242 982	8 389 680
Sum inntekter		8 242 982	8 389 680
Kostnader			
Depreciation of fixed assets and intangible assets	7	1 405 118	1 405 118
Other operating expenses	4	177 975	93 351
Sum kostnader		1 583 094	1 498 470
Driftsresultat		6 659 888	6 891 210
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	12	274 781	232 077
Annen renteinntekt		7 562	24 515
Other financial income		7 870	7 784
Sum finansinntekter		290 213	264 376
Netto finans		290 213	264 376
Ordinært resultat før skattekostnad		6 950 101	7 155 586
Tax on ordinary result	8	1 529 022	1 573 687
Ordinært resultat etter skattekostnad		5 421 079	5 581 899
Årsresultat		5 421 079	5 581 899
Overføringer og disponeringer			
Konsernbidrag		5 922 876	6 069 510
Transfers to/from other equity		-501 797	-487 611
Sum overføringer og disponeringer		5 421 079	5 581 899



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	9	515 945	374 412
Sum immaterielle eiendeler		515 945	374 412
Varige driftsmidler			
Land, buildings and other property	7, 13	19 643 810	21 041 743
Fixtures and fittings, tools, office machinery, etc	7, 13	158 690	165 876
Sum varige driftsmidler		19 802 501	21 207 619
Finansielle anleggsmidler			
Lån til foretak i samme konsern	12	11 579 145	10 985 788
Sum finansielle anleggsmidler		11 579 145	10 985 788
Sum anleggsmidler		31 897 591	32 567 819
Omløpsmidler			
Varer			
Fordringer			
Account receivables	10, 13	2 200 710	2 165 474
Other receivables			14 075
Sum fordringer		2 200 710	2 179 549
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	11, 13	524 781	462 289
Sum bankinnskudd, kontanter og lignende		524 781	462 289
Sum omløpsmidler		2 725 491	2 641 838
SUM EIENDELER		34 623 082	35 209 657

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2020	2019
Egenkapital			
Innskutt egenkapital			
Share capital (300 shares of kr 3 400,00)	5, 6	1 020 000	1 020 000
Overkurs	6	14 780 000	14 780 000
Sum innskutt egenkapital		15 800 000	15 800 000
Opptjent egenkapital			
Other equity	6	8 989 431	9 491 228
Sum opptjent egenkapital		8 989 431	9 491 228
Sum egenkapital	6	24 789 431	25 291 228
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		93 132	200
Tax payable	8		
Kortsiktig konserngjeld	12	7 593 431	7 781 423
Other short-term liabilities		2 147 088	2 136 806
Sum kortsiktig gjeld		9 833 651	9 918 429
Sum gjeld		9 833 651	9 918 429
SUM EGENKAPITAL OG GJELD		34 623 082	35 209 657



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 244837

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: Alf Martin Brasøygård
Dato for fastsettelse av årsregnskapet: 12.03.2021

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

År 2020: Årsregnskap 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, 31.05.2021

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: 917 723 370
HELSEBYGG JELØYA AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
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Sum inntekter		8 242 982	8 389 680
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Organisasjonsnr: 917 723 370
HELSEBYGG JELØYA AS

BALANSE

Beløp i: NOK **Note** **2020** **2019**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel	9	515 945	374 412
Sum immaterielle eiendeler		515 945	374 412

Varige driftsmidler

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Sum varige driftsmidler		19 802 501	21 207 619

Finansielle anleggsmidler

Lån til foretak i samme konsern	12	11 579 145	10 985 788
Sum finansielle anleggsmidler		11 579 145	10 985 788

Sum anleggsmidler		31 897 591	32 567 819
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Omløpsmidler

Varer

Fordringer

Account receivables	10, 13	2 200 710	2 165 474
Other receivables			14 075
Sum fordringer		2 200 710	2 179 549

Bankinnskudd, kontanter og lignende

Bank deposits, cash in hand, etc	11, 13	524 781	462 289
Sum bankinnskudd, kontanter og lignende		524 781	462 289

Sum omløpsmidler		2 725 491	2 641 838
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SUM EIENDELER		34 623 082	35 209 657
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital (300 shares of kr 3 400,00)	5, 6	1 020 000	1 020 000
---	------	-----------	-----------



Overkurs	6	14 780 000	14 780 000
Sum innskutt egenkapital		15 800 000	15 800 000
Opptjent egenkapital			
Other equity	6	8 989 431	9 491 228
Sum opptjent egenkapital		8 989 431	9 491 228
Sum egenkapital	6	24 789 431	25 291 228
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		93 132	200
Tax payable	8		
Kortsiktig konserngjeld	12	7 593 431	7 781 423
Other short-term liabilities		2 147 088	2 136 806
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SUM EGENKAPITAL OG GJELD		34 623 082	35 209 657



Organisasjonsnr: 917 723 370
HELSEBYGG JELØYA AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper
Se filvedlegg.

Note
Er det usikkerhet om fortsatt drift?: Nei

Note
6

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	300.00	3400.00	1020000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Omsorg Invest 2 AS	300.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	300.00	100.00%

Note

Ytelser til ledende personer
Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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Note
4

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	13750.00

<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
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13750.00 13750.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Note

Obligatorisk tjenstepensjon

Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:

Nei

Oppfyller pensjonsordning lovkravene: Nei

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



Skatteetaten

Vår dato
22.04.2020

Din/Deres dato
25.03.2020

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
32212244

Org.nr
974761076

Vår referanse
2020/5321026

Postadresse
Postboks 9200 Grønland
0134 OSLO

NEWSEC BASALE AS
Postboks 5666 Torgarden
7484 TRONDHEIM

Att. Magnus Seljelid

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 25. mars 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Omsorgsbolig Holding AS	org.nr 919 512 911
Eiendom 7 AS	org.nr 916 092 008
Helsebygg Eineåsen AS	org.nr 879 561 442
Helsebygg Hokksund AS	org.nr 917 347 522
Omsorg 4 AS	org.nr 999 149 383
Omsorgsbolig 1 AS	org.nr 999 551 793
Omsorgsbolig 2 AS	org.nr 991 787 461
Omsorgsbolig 3 AS	org.nr 954 968 073
Omsorgsbolig 4 AS	org.nr 898 787 702
Omsorgsbolig 5 AS	org.nr 917 213 976
Omsorg Invest 2 AS	org.nr 918 545 778
Helsebygg Jeløya AS	org.nr 917 723 370
Helsebygg Steffensrud AS	org.nr 932 191 571

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

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

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

Bakgrunn

Omsorgsbolig Holding AS er eid av to utenlandske selskaper, og det er morselskap for de øvrige selskapene i oversikten ovenfor. Selskapene driver virksomhet knyttet til investering i fast eiendom eller i



selskaper som eier fast eiendom og utleie av egen eller leid fast eiendom. Flere av styremedlemmene i selskapene er utenlandske. Selskapene benytter engelsk for at eierne og styremedlemmene skal forstå regnskapene og årsrapporten.

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 er eid direkte eller indirekte av utenlandske selskaper. 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.



To the General Meeting of Helsebygg Jeløya

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Helsebygg Jeløya showing a profit of NOK 5 421 079. 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 and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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.

SLM Revisjon AS – MEDLEMMER AV DEN NORSKE REVISORFORENING OG PRIME GLOBAL – REVISORNUMMER 972 412 112

Postadresse: Postboks 273, 2001 Lillestrøm
Besøksadresse: Stortorget, 28, Lillestrøm

Telefon: 63 89 77 00

E-post: firmapost@slm-revisjon.no
Nettside: www.slm-revisjon.no



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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>

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.

Lillestrøm, 12 March 2021
SLM Revisjon AS

Anne Grethe R. Wirum
State Authorised Public Accountant
(This document is signed electronically)

SLM Revisjon AS – MEDLEMMER AV DEN NORSKE REVISORFORENING OG PRIME GLOBAL – REVISORNUMMER 972 412 112

Postadresse: Postboks 273, 2001 Lillestrøm
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Elektronisk signatur

Signert av

WIRUM, ANNE GRETHE RUUD



Dato og tid (UTC+01:00) Amsterdam, Berlin, Bern, Rome, Stockholm, Vienna

12.03.2021 16.03.23

Signaturmetode

Norwegian Buypass

Dette dokumentet er signert med elektronisk signatur. En elektronisk signatur er juridisk forpliktende på samme måte som en håndskrevet signatur på papir. Denne siden er lagt til dokumentet for å vise grunnleggende informasjon om signaturen(e), og på de følgende sidene kan du lese dokumentet som er signert. Vedlagt finnes også en PDF med signaturdetaljer, og en XML-fil med innholdet i den elektroniske signaturen(e). Vedleggene kan brukes for å verifisere gyldigheten av dokumentets signatur ved behov.



HBJ_financial statements 2020.pdf

Signers:

Name	Method	Date
Brasøygård, Alf Martin	BANKID	2021-03-15 09:00 GMT+1
Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:27 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:46 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:53 GMT+1
Botnevik, Erik	BANKID	2021-03-15 16:01 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:01 GMT+1

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Financial statements for 2020

Helsebygg Jeløya AS

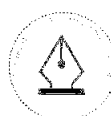
Org.nr. 917 723 370

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Income statement
Balance statement
Notes

Utarbeidet av Azets Insight AS

AZETS



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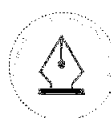
Document ID:
6BC27FDD66E94FD0A2BD9B11E841E38E



Income statement 2020 Helsebygg Jeløya AS

	Note	2020	2019
Rent income		8 242 982	8 389 680
Total operating income		8 242 982	8 389 680
Depreciation of fixed assets and intangible assets	7	(1 405 118)	(1 405 118)
Other operating expenses	4	(177 975)	(93 351)
Sum operating expenses		(1 583 094)	(1 498 470)
Result of operations		6 659 888	6 891 210
Interest received from group companies	12	274 781	232 077
Other interest income		7 562	24 515
Other financial income		7 870	7 784
Total financial income		290 213	264 376
Net financial items		290 213	264 376
Operating result before tax		6 950 101	7 155 586
Tax on ordinary result	8	(1 529 022)	(1 573 687)
Operating result		5 421 079	5 581 899
Results of the year		5 421 079	5 581 899
Transfers			
Groupcontribution		5 922 876	6 069 510
Transfers to/from other equity		(501 797)	(487 611)
Total transfers and allocations		5 421 079	5 581 899

Numbers presented in NOK.



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Balance sheet, 31. December 2020 Helsebygg Jeløya AS

	Note	2020	2019
ASSETS			
Fixed assets			
Intangible fixed assets			
Deferred tax assets	9	515 945	374 412
Total intangible fixed assets		515 945	374 412
Tangible fixed assets			
Land, buildings and other property	7, 13	19 643 810	21 041 743
Fixtures and fittings, tools, office machinery, etc	7, 13	158 690	165 876
Total tangible fixed assets		19 802 501	21 207 619
Financial fixed assets			
Loans to group companies	12	11 579 145	10 985 788
Total financial fixed assets		11 579 145	10 985 788
Total fixed assets		31 897 591	32 567 819
Current assets			
Receivables			
Account receivables	10, 13	2 200 710	2 165 474
Other receivables		0	14 075
Total receivables		2 200 710	2 179 549
Bank deposits, cash in hand, etc	11, 13	524 781	462 289
Total bank deposits, cash in hand, etc		524 781	462 289
Total current assets		2 725 491	2 641 838
Total assets		34 623 082	35 209 657

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Balance sheet 31. December 2020 Helsebygg Jeløya AS

	Note	2020	2019
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital (300 shares of kr 3 400,00)	5, 6	1 020 000	1 020 000
Share premium reserve	6	14 780 000	14 780 000
Total paid-in capital		15 800 000	15 800 000
Retained earnings			
Other equity	6	8 989 431	9 491 228
Total retained earnings		8 989 431	9 491 228
Total equity	6	24 789 431	25 291 228
Liabilities			
Current liabilities			
Account payable		93 132	200
Tax payable	8	0	0
Short-term group liabilities	12	7 593 431	7 781 423
Other short-term liabilities		2 147 088	2 136 806
Total current liabilities		9 833 651	9 918 429
Total liabilities		9 833 651	9 918 429
Total equity and liabilities		34 623 082	35 209 657

Oslo, 12.03.2021

Erik Botnevik
Chairman

Jesse Diederik Van Schouwenburg
Board member

Marieke Stephanie Lely
Board member

Siri Beate Hatlen
Board member

Per Erik Johan Medin
Board member

Alf Martin Brasøygård
CEO

Numbers presented in NOK.



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Notes 2020

Helsebygg Jeløya AS

Accounting principles

The annual accounts have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting practices for small businesses.

Income

Rental income is recognized as income when it is earned.

Balance sheet classification

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

Fixed assets

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property plant and equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net realisable value and value in use

Income tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized.

There have been no changes in accounting principles from 2019 to 2020



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Note 1 - Mandatory occupational pension

The company has no employees and is not obliged to have an occupational pension scheme.

Note 2 - Remuneration to management

The Board and the management have not received any remunerations during 2020.

Note 3 - Loans and guarantees to management

The company has not granted any loans or guarantees to management, board members or closely related parties.

Note 4 - Audit fee

	2020	2019
Ordinary audit fee, incl.VAT	13 750	13 750
Other assistance, incl.VAT		
Total auditor compensation	13 750	13 750

Note 5 - Share capital and shareholder

Share Capital	Number of shares	Face value	Book value
Ordinary shares	300	3 400,00	1 020 000

All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Omsorg Invest 2 AS	300	100%
Total	300	100%

The company is consolidated into the consolidated financial statements of Velfra AS, business address c/o Newsec Basale AS, Postboks 5666 Torgarden, 7484 Trondheim. The consolidated financial statements can be obtained by contacting the group company.

Note 6 - Equity

	Share capital	Premiun	Other equity	Total
Equity as of 01.01.2020	1 020 000	14 780 000	9 491 228	25 291 228
Profit / loss			5 421 079	5 421 079
Group contribution			(5 922 876)	(5 922 876)
Equity as of 31.12.2020	1 020 000	14 780 000	8 989 431	24 789 431



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Note 7 - Fixed assets

	Building	Other operating assets	Land	Total
Acquisition cost as at 01.01.20	34 170 897	216 575	9 074 048	43 461 520
Additions				0
Disposals				0
Acquisition cost as at 31.12.20	34 170 897	216 575	9 074 048	43 461 520
Acc. depreciation 31.12.2020	(23 601 135)	(57 884)		(23 659 019)
Acc. write-downs 31.12.2020				
Net value as at 31.12.2020	10 569 762	158 690	9 074 048	19 802 500
Economic lifetime	25 year	10-12 year	No deprec.	
Depreciation for the year	(1 397 933)	(7 186)		(1 405 119)

Note 8 - Income tax

	2020	2019
Income tax expense		
Operating profit/loss before tax	6 950 101	7 155 586
Permanent differences		(2 462)
+/- Changes in temporary differences	643 330	628 299
Taxable income	7 593 431	7 781 423
Tax payable on taxable income 22%	1 670 555	1 711 913
Calculated tax payable	1 670 555	1 711 913
+/- Change in deferred tax	(141 533)	(138 226)
+/- Tax - group contribution		
Calculated tax expense	1 529 022	1 573 687
Tax payable	1 670 555	1 711 913
- Tax effect group contribution investment at cost	(1 670 555)	(1 711 913)
Tax payable balance sheet	0	0

Note 9 - Temporary differences - Deferred tax

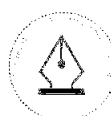
Deferred tax is determined on the basis of existing temporary differences between accounting and tax values, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax asset is capitalized as it is likely that it can be used in future years.

Temporary differences	01.01.2020	31.12.2020	Changes
Fixed assets	(1 701 872)	(2 345 203)	643 330
Total temporary differences	(1 701 872)	(2 345 203)	643 330
Deferred tax 31.12.20 (22%)	(374 412)	(515 945)	141 533

Note 10 - Accounts receivable

Accounts receivables are recorded at nominal value, after deductions for provisions for estimated losses.

	2020	2019
Accounts receivable at nominal value	2 200 710	2 165 474
Provisions for estimated loss		
Net value accounts receivable	2 200 710	2 165 474



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Note 11 - Bank deposits

The company has no restricted bank deposits as of 31 December.

Note 12 - Intercompany balances with group companies

Liabilities	2020	2019
Loan from group companies - Velfra AS (due 15.06.2023)	-	-
Group contribution - Velfra AS	(7 593 431)	(7 781 423)
Total liabilities group companies	(7 593 431)	(7 781 423)

Liabilities maturing > 1 year
Liabilities maturing > 5 year

Receivables

Loan to group companies - Velfra AS (due 15.06.2023)	11 579 145	10 985 788
Group contribution - Velfra AS	-	-
Total receivables group companies	11 579 145	10 985 788

Transactions with related parties

	2020	2019
Interest group companies - Velfra AS	(274 781)	(232 077)
Total transactions group companies	(274 781)	(232 077)

Note 13 - Collateral and loans

As security for the group's liabilities to credit institutions, the company has provided security of NOK 1 000 000 000 in the following company assets.

Loans	2020	2019
Group loans from credit institutions	589 432 500	595 462 500

Book value pledged assets

	2020	2019
Fixed assets	19 802 501	21 207 619
Receivables	2 200 710	2 165 474
Bank deposits	524 781	462 289

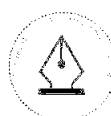
Total book value pledged assets	22 527 992	23 835 382
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Note 14 - Going concern

The annual settlement has been made on the assumption of continued operations. It is confirmed that this condition is present. The Board is not aware of any circumstances that in the short term may involve significant operational or financial risk.

The outbreak of the Coronavirus disease (COVID-19) has added a new concern which has already led to significant implications on the global economy. In response to the outbreak, a number of countries, institutions and organizations across the globe are deploying measures and preventive actions.

Helsebygg Jeløya AS' operations have currently not been significantly affected by the outbreak and there is no significant risk that it will happen.



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