



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 917 347 522  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HELSEBYGG HOKKSUND AS  
Forretningsadresse: c/o Newsec Basale AS  
Munkedamsveien 45A  
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
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rent income		10 393 066	10 578 036
<b>Sum inntekter</b>		<b>10 393 066</b>	<b>10 578 036</b>
<b>Kostnader</b>			
Depreciation of fixed assets and intangible assets	7	1 586 499	1 923 484
Other operating expenses	4	147 475	99 569
<b>Sum kostnader</b>		<b>1 733 973</b>	<b>2 023 054</b>
<b>Driftsresultat</b>		<b>8 659 093</b>	<b>8 554 982</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		9 522	26 539
Other financial income		10 669	10 577
<b>Sum finansinntekter</b>		<b>20 191</b>	<b>37 116</b>
Rentekostnad til foretak i samme konsern	12	852 904	1 000 186
<b>Sum finanskostnader</b>		<b>852 904</b>	<b>1 000 186</b>
<b>Netto finans</b>		<b>-832 713</b>	<b>-963 070</b>
<b>Ordinært resultat før skattekostnad</b>		<b>7 826 379</b>	<b>7 591 912</b>
Tax on ordinary result	8	1 721 803	1 669 592
<b>Ordinært resultat etter skattekostnad</b>		<b>6 104 576</b>	<b>5 922 320</b>
<b>Årsresultat</b>		<b>6 104 576</b>	<b>5 922 320</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		6 144 835	6 133 864
Transfers to/from other equity		-40 259	-211 544
<b>Sum overføringer og disponeringer</b>		<b>6 104 576</b>	<b>5 922 320</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	9	152 311	140 956
<b>Sum immaterielle eiendeler</b>		<b>152 311</b>	<b>140 956</b>
<b>Varige driftsmidler</b>			
Land, buildings and other property	7, 13	28 644 555	30 231 054
<b>Sum varige driftsmidler</b>		<b>28 644 555</b>	<b>30 231 054</b>
<b>Sum anleggsmidler</b>		<b>28 796 866</b>	<b>30 372 010</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Account receivables	10, 13	2 706 722	2 687 862
<b>Sum fordringer</b>		<b>2 706 722</b>	<b>2 687 862</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash in hand, etc	11, 13	391 111	426 444
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>391 111</b>	<b>426 444</b>
<b>Sum omløpsmidler</b>		<b>3 097 833</b>	<b>3 114 306</b>
<b>SUM EIENDELER</b>		<b>31 894 699</b>	<b>33 486 316</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital (3 000 shares of kr 10,00)	5, 6	30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Other equity	6	4 667 378	4 707 637
<b>Sum opptjent egenkapital</b>		<b>4 667 378</b>	<b>4 707 637</b>
<b>Sum egenkapital</b>	6	<b>4 697 378</b>	<b>4 737 637</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	12	16 609 221	18 192 389
<b>Sum annen langsiktig gjeld</b>		<b>16 609 221</b>	<b>18 192 389</b>
<b>Sum langsiktig gjeld</b>		<b>16 609 221</b>	<b>18 192 389</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		2 979	
Tax payable	8		
Kortsiktig konserngjeld	12	7 877 993	7 863 928
Other short-term liabilities		2 707 128	2 692 362
<b>Sum kortsiktig gjeld</b>		<b>10 588 100</b>	<b>10 556 290</b>
<b>Sum gjeld</b>		<b>27 197 321</b>	<b>28 748 679</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>31 894 699</b>	<b>33 486 316</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 245787

#### Enheten

Organisasjonsnummer: 917 347 522  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HELSEBYGG HOKKSUND AS  
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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

#### Revisjon

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

#### Grunnlag for avgivelse

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År 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

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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: 917 347 522  
HELSEBYGG HOKKSUND AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rent income		10 393 066	10 578 036
<b>Sum inntekter</b>		<b>10 393 066</b>	<b>10 578 036</b>
<b>Kostnader</b>			
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Other operating expenses	4	147 475	99 569
<b>Sum kostnader</b>		<b>1 733 973</b>	<b>2 023 054</b>
<b>Driftsresultat</b>		<b>8 659 093</b>	<b>8 554 982</b>
<b>Finansinntekter og finanskostnader</b>			
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<b>Sum finanskostnader</b>		<b>852 904</b>	<b>1 000 186</b>
<b>Netto finans</b>		<b>-832 713</b>	<b>-963 070</b>
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<b>Overføringer og disponeringer</b>			
Konsernbidrag		6 144 835	6 133 864
Transfers to/from other equity		-40 259	-211 544
<b>Sum overføringer og disponeringer</b>		<b>6 104 576</b>	<b>5 922 320</b>



Organisasjonsnr: 917 347 522  
HELSEBYGG HOKKSUND AS

## BALANSE

Beløp i: NOK

Note	2020	2019
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### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel	9	152 311	140 956
<b>Sum immaterielle eiendeler</b>		<b>152 311</b>	<b>140 956</b>

##### Varige driftsmidler

Land, buildings and other property	7, 13	28 644 555	30 231 054
<b>Sum varige driftsmidler</b>		<b>28 644 555</b>	<b>30 231 054</b>

<b>Sum anleggsmidler</b>		<b>28 796 866</b>	<b>30 372 010</b>
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#### Omløpsmidler

##### Varer

##### Fordringer

Account receivables	10, 13	2 706 722	2 687 862
<b>Sum fordringer</b>		<b>2 706 722</b>	<b>2 687 862</b>

##### Bankinnskudd, kontanter og lignende

Bank deposits, cash in hand, etc	11, 13	391 111	426 444
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>391 111</b>	<b>426 444</b>

<b>Sum omløpsmidler</b>		<b>3 097 833</b>	<b>3 114 306</b>
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<b>SUM EIENDELER</b>		<b>31 894 699</b>	<b>33 486 316</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital (3 000 shares of kr 10,00)	5, 6	30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>

##### Opptjent egenkapital

Other equity	6	4 667 378	4 707 637
<b>Sum opptjent egenkapital</b>		<b>4 667 378</b>	<b>4 707 637</b>

<b>Sum egenkapital</b>	<b>6</b>	<b>4 697 378</b>	<b>4 737 637</b>
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#### Gjeld

##### Langsiktig gjeld



<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	12	16 609 221	18 192 389
<b>Sum annen langsiktig gjeld</b>		<b>16 609 221</b>	<b>18 192 389</b>
<b>Sum langsiktig gjeld</b>			
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Organisasjonsnr: 917 347 522  
HELSEBYGG HOKKSUND AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

**Regnskapsprinsipper**  
Se filvedlegg.

**Note**  
Er det usikkerhet om fortsatt drift?: Nei

**Note**  
5

**Antall aksjer og aksjeeiere**

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	3000.00	10.00	30000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Velfra AS	3000.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	3000.00	100.00%

**Note**  
2

**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**  
2

**Ytelser til andre ledende personer**

**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>
	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**

3

**Lån og sikkerhetsstillelse til ledende personer og aksjeeiere**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



## Notes 2020

### Helsebygg Hokksund 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



## Note 1 - Mandatory occupational pension

The company has no employees and is not obliged to have a 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		
<b>Total auditor compensation</b>	<b>13 750</b>	<b>13 750</b>

## Note 5 - Share capital and shareholders

Share Capital	Number of shares	Face value	Book value
Ordinary shares	3 000	10,00	30 000

All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Velfra AS	3 000	100%
<b>Total</b>	<b>3 000</b>	<b>100%</b>

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	Other equity	Total
Equity as of 01.01.2020	30 000	4 707 637	4 737 637
Profit / loss		6 104 576	6 104 576
Group contribution		(6 144 835)	(6 144 835)
<b>Equity as of 31.12.2020</b>	<b>30 000</b>	<b>4 667 378</b>	<b>4 697 378</b>



## Note 7 - Fixed assets

	Building	Technical installation	Land	Total
Acquisition cost as at 01.01.20	55 212 489	6 375 757	1 470 682	63 058 928
Additions				0
Disposals				0
<b>Acquisition cost as at 31.12.20</b>	<b>55 212 489</b>	<b>6 375 757</b>	<b>1 470 682</b>	<b>63 058 928</b>
Acc. depreciation 31.12.2020	(30 588 662)	(3 825 710)		(34 414 372)
Acc. write-downs 31.12.2020				
<b>Net value as at 31.12.2020</b>	<b>24 623 827</b>	<b>2 550 046</b>	<b>1 470 682</b>	<b>28 644 555</b>
Economic lifetime	50 year	25 year	No deprec.	
Depreciation for the year	(1 361 713)	(224 786)		(1 586 499)

## Note 8 - Income tax

Income tax expense	2020	2019
Operating profit/loss before tax	7 826 379	7 591 912
Permanent differences		(2 859)
+/- Changes in temporary differences	51 614	274 875
<b>Taxable income</b>	<b>7 877 993</b>	<b>7 863 928</b>
Tax payable on taxable income 22%	1 733 158	1 730 064
Calculated tax payable	1 733 158	1 730 064
+/- Change in deferred tax	(11 355)	(60 472)
+/- Tax - group contribution		
<b>Calculated tax expense</b>	<b>1 721 803</b>	<b>1 669 592</b>
Tax payable	1 733 158	1 730 064
- Tax effect group contribution investment at cost	(1 733 158)	(1 730 064)
<b>Tax payable balance sheet</b>	<b>0</b>	<b>0</b>

## 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	(640 705)	(692 319)	51 614
Total temporary differences	(640 705)	(692 319)	51 614
<b>Deferred tax 31.12.20 (22%)</b>	<b>(140 955)</b>	<b>(152 310)</b>	<b>11 355</b>

## 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	2 706 722	2 687 862
Provisions for estimated loss		
<b>Net value accounts receivable</b>	<b>2 706 722</b>	<b>2 687 862</b>



## 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)	(16 609 221)	(18 192 389)
Group contribution - Velfra AS	(7 877 993)	(7 863 928)
<b>Total liabilities group companies</b>	<b>(24 487 214)</b>	<b>(26 056 317)</b>

Liabilities maturing > 1 year

Liabilities maturing > 5 year

### Receivables

Group contribution - Velfra AS	-	-
<b>Total receivables group companies</b>	<b>-</b>	<b>-</b>

Transactions with related parties	2020	2019
Interest group companies - Velfra AS	852 904	1 000 186
<b>Total transactions group companies</b>	<b>852 904</b>	<b>1 000 186</b>

## 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	28 644 555	30 231 054
Receivables	2 706 722	2 687 862
Bank deposits	391 111	426 444

<b>Total book value pledged assets</b>	<b>31 742 388</b>	<b>33 345 360</b>
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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 Hokksund AS' operations have currently not been significantly affected by the outbreak and there is no significant risk that it will happen.



HBH\_financial statements 2020.pdf

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Brasøygård, Alf Martin	BANKID	2021-03-15 09:01 GMT+1
Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:28 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:47 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:52 GMT+1
Botnevik, Erik	BANKID	2021-03-15 16:02 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:01 GMT+1

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## Financial statements for 2020

Helsebygg Hokksund AS

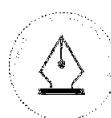
Org.nr. 917 347 522

### Index

Income statement  
Balance statement  
Notes

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## Income statement 2020 Helsebygg Hokksund AS

	Note	2020	2019
Rent income		10 393 066	10 578 036
<b>Total operating income</b>		<b>10 393 066</b>	<b>10 578 036</b>
Depreciation of fixed assets and intangible assets	7	(1 586 499)	(1 923 484)
Other operating expenses	4	(147 475)	(99 569)
<b>Sum operating expenses</b>		<b>(1 733 973)</b>	<b>(2 023 054)</b>
<b>Result of operations</b>		<b>8 659 093</b>	<b>8 554 982</b>
Other interest income		9 522	26 539
Other financial income		10 669	10 577
<b>Total financial income</b>		<b>20 191</b>	<b>37 116</b>
Interest paid to group companies	12	(852 904)	(1 000 186)
<b>Total financial expenses</b>		<b>(852 904)</b>	<b>(1 000 186)</b>
<b>Net financial items</b>		<b>(832 713)</b>	<b>(963 070)</b>
<b>Operating result before tax</b>		<b>7 826 379</b>	<b>7 591 912</b>
Tax on ordinary result	8	(1 721 803)	(1 669 592)
<b>Operating result</b>		<b>6 104 576</b>	<b>5 922 320</b>
<b>Results of the year</b>		<b>6 104 576</b>	<b>5 922 320</b>
<b>Transfers</b>			
Groupcontribution		6 144 835	6 133 864
Transfers to/from other equity		(40 259)	(211 544)
<b>Total transfers and allocations</b>		<b>6 104 576</b>	<b>5 922 320</b>

Numbers presented in NOK.



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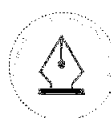
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## Balance sheet, 31. December 2020 Helsebygg Hokksund AS

	Note	2020	2019
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Intangible fixed assets</b>			
Deferred tax assets	9	152 311	140 956
<b>Total intangible fixed assets</b>		<b>152 311</b>	<b>140 956</b>
<b>Tangible fixed assets</b>			
Land, buildings and other property	7, 13	28 644 555	30 231 054
<b>Total tangible fixed assets</b>		<b>28 644 555</b>	<b>30 231 054</b>
<b>Total fixed assets</b>		<b>28 796 866</b>	<b>30 372 010</b>
<b>Current assets</b>			
<b>Receivables</b>			
Account receivables	10, 13	2 706 722	2 687 862
<b>Total receivables</b>		<b>2 706 722</b>	<b>2 687 862</b>
Bank deposits, cash in hand, etc	11, 13	391 111	426 444
<b>Total bank deposits, cash in hand, etc</b>		<b>391 111</b>	<b>426 444</b>
<b>Total current assets</b>		<b>3 097 833</b>	<b>3 114 306</b>
<b>Total assets</b>		<b>31 894 699</b>	<b>33 486 316</b>

Numbers presented in NOK.



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## Balance sheet 31. December 2020 Helsebygg Hokksund AS

	Note	2020	2019
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital (3 000 shares of kr 10,00)	5, 6	30 000	30 000
<b>Total paid-in capital</b>		<b>30 000</b>	<b>30 000</b>
<b>Retained earnings</b>			
Other equity	6	4 667 378	4 707 637
<b>Total retained earnings</b>		<b>4 667 378</b>	<b>4 707 637</b>
<b>Total equity</b>	6	<b>4 697 378</b>	<b>4 737 637</b>
<b>Liabilities</b>			
<b>Other long-term liabilities</b>			
Long-term group liabilities	12	16 609 221	18 192 389
<b>Total other long-term liabilities</b>		<b>16 609 221</b>	<b>18 192 389</b>
<b>Total long-term liabilities</b>		<b>16 609 221</b>	<b>18 192 389</b>
<b>Current liabilities</b>			
Accounts payable		2 979	0
Tax payable	8	0	0
Short-term group liabilities	12	7 877 993	7 863 928
Other short-term liabilities		2 707 128	2 692 362
<b>Total current liabilities</b>		<b>10 588 100</b>	<b>10 556 290</b>
<b>Total liabilities</b>		<b>27 197 321</b>	<b>28 748 679</b>
<b>Total equity and liabilities</b>		<b>31 894 699</b>	<b>33 486 316</b>

Oslo, 12.03.2019

Erik Botnevik  
Chairman

Jesse Diederik Van Schouwenburg  
Board member

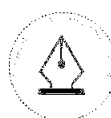
Marieke Stephanie Lely  
Board member

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 Hokksund 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 a 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		
<b>Total auditor compensation</b>	<b>13 750</b>	<b>13 750</b>

## Note 5 - Share capital and shareholders

Share Capital	Number of shares	Face value	Book value
Ordinary shares	3 000	10,00	30 000

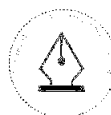
All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Velfra AS	3 000	100%
<b>Total</b>	<b>3 000</b>	<b>100%</b>

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	Other equity	Total
Equity as of 01.01.2020	30 000	4 707 637	4 737 637
Profit / loss		6 104 576	6 104 576
Group contribution		(6 144 835)	(6 144 835)
<b>Equity as of 31.12.2020</b>	<b>30 000</b>	<b>4 667 378</b>	<b>4 697 378</b>



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## Note 7 - Fixed assets

	Building	Technical installation	Land	Total
Acquisition cost as at 01.01.20	55 212 489	6 375 757	1 470 682	63 058 928
Additions				0
Disposals				0
<b>Acquisition cost as at 31.12.20</b>	<b>55 212 489</b>	<b>6 375 757</b>	<b>1 470 682</b>	<b>63 058 928</b>
Acc. depreciation 31.12.2020	(30 588 662)	(3 825 710)		(34 414 372)
Acc. write-downs 31.12.2020				
<b>Net value as at 31.12.2020</b>	<b>24 623 827</b>	<b>2 550 046</b>	<b>1 470 682</b>	<b>28 644 555</b>
Economic lifetime	50 year	25 year	No deprec.	
Depreciation for the year	(1 361 713)	(224 786)		(1 586 499)

## Note 8 - Income tax

	2020	2019
<b>Income tax expense</b>		
Operating profit/loss before tax	7 826 379	7 591 912
Permanent differences		(2 859)
+/- Changes in temporary differences	51 614	274 875
<b>Taxable income</b>	<b>7 877 993</b>	<b>7 863 928</b>
Tax payable on taxable income 22%	1 733 158	1 730 064
Calculated tax payable	1 733 158	1 730 064
+/- Change in deferred tax	(11 355)	(60 472)
+/- Tax - group contribution		
<b>Calculated tax expense</b>	<b>1 721 803</b>	<b>1 669 592</b>
Tax payable	1 733 158	1 730 064
- Tax effect group contribution investment at cost	(1 733 158)	(1 730 064)
<b>Tax payable balance sheet</b>	<b>0</b>	<b>0</b>

## Note 9 - Temporary differences - Deferred tax

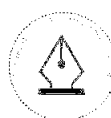
Deferred tax is determined on the basis of existing temporary differences between accounting and tax values, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. 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	(640 705)	(692 319)	51 614
Total temporary differences	(640 705)	(692 319)	51 614
<b>Deferred tax 31.12.20 (22% )</b>	<b>(140 955)</b>	<b>(152 310)</b>	<b>11 355</b>

## 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	2 706 722	2 687 862
Provisions for estimated loss		
<b>Net value accounts receivable</b>	<b>2 706 722</b>	<b>2 687 862</b>



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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)	(16 609 221)	(18 192 389)
Group contribution - Velfra AS	(7 877 993)	(7 863 928)
<b>Total liabilities group companies</b>	<b>(24 487 214)</b>	<b>(26 056 317)</b>

Liabilities maturing > 1 year

Liabilities maturing > 5 year

### Receivables

Group contribution - Velfra AS	-	-
<b>Total receivables group companies</b>	<b>-</b>	<b>-</b>

## Transactions with related parties

	2020	2019
Interest group companies - Velfra AS	852 904	1 000 186
<b>Total transactions group companies</b>	<b>852 904</b>	<b>1 000 186</b>

## 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

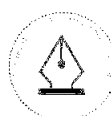
Book value pledged assets	2020	2019
Fixed assets	28 644 555	30 231 054
Receivables	2 706 722	2 687 862
Bank deposits	391 111	426 444
<b>Total book value pledged assets</b>	<b>31 742 388</b>	<b>33 345 360</b>

## 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 Hokksund 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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To the General Meeting of Helsebygg Hokksund AS

## Independent Auditor's Report

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Helsebygg Hokksund AS showing a profit of NOK 6 104 576. 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**

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Besøksadresse: Stortorget, 28, Lillestrøm

Telefon: 63 89 77 00

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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**

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Besøksadresse: Stortorget, 28, 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 16.04.11

*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.



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:

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

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.*