



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 954 968 073  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OMSORGSBOLIG 3 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, 30.05.2021



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rent income		6 004 452	5 827 920
<b>Sum inntekter</b>		<b>6 004 452</b>	<b>5 827 920</b>
<b>Kostnader</b>			
Depreciation of fixed assets and intangible assets	7	1 288 639	1 288 639
Other operating expenses	4	1 879 633	1 720 631
<b>Sum kostnader</b>		<b>3 168 272</b>	<b>3 009 270</b>
<b>Driftsresultat</b>		<b>2 836 180</b>	<b>2 818 650</b>
<b>Finansinntekter og finanskostnader</b>			
Other financial income		21 925	34 502
<b>Sum finansinntekter</b>		<b>21 925</b>	<b>34 502</b>
Rentekostnad til foretak i samme konsern	12	1 198 206	1 289 279
<b>Sum finanskostnader</b>		<b>1 198 206</b>	<b>1 289 279</b>
<b>Netto finans</b>		<b>-1 176 280</b>	<b>-1 254 777</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 659 899</b>	<b>1 563 873</b>
Tax on ordinary result	8	365 178	344 051
<b>Ordinært resultat etter skattekostnad</b>		<b>1 294 721</b>	<b>1 219 822</b>
<b>Årsresultat</b>		<b>1 294 721</b>	<b>1 219 822</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		1 991 859	1 964 474
Transfers to/from other equity		-697 138	-744 652
<b>Sum overføringer og disponeringer</b>		<b>1 294 721</b>	<b>1 219 822</b>



## Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Land, buildings and other property	7, 13	40 456 718	41 825 358
Machinery and plant	7, 13	471 339	43 788
<b>Sum varige driftsmidler</b>		<b>40 928 057</b>	<b>41 869 146</b>
<b>Sum anleggsmidler</b>		<b>40 928 057</b>	<b>41 869 146</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Account receivables	10, 13	1 400 176	1 480 863
Other receivables		53 643	362 798
<b>Sum fordringer</b>		<b>1 453 819</b>	<b>1 843 661</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash in hand, etc	11, 13	348 944	379 874
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>348 944</b>	<b>379 874</b>
<b>Sum omløpsmidler</b>		<b>1 802 763</b>	<b>2 223 534</b>
<b>SUM EIENDELER</b>		<b>42 730 820</b>	<b>44 092 680</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital (102 shares of kr 1 000,00)	5, 6	102 000	102 000
Annen innskutt egenkapital	6	6 000 000	6 000 000
<b>Sum innskutt egenkapital</b>		<b>6 102 000</b>	<b>6 102 000</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Opptjent egenkapital</b>			
Other equity	6	1 865 194	2 562 332
<b>Sum opptjent egenkapital</b>		<b>1 865 194</b>	<b>2 562 332</b>
<b>Sum egenkapital</b>	6	<b>7 967 194</b>	<b>8 664 332</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	9	1 710 222	1 906 850
<b>Sum avsetninger for forpliktelser</b>		<b>1 710 222</b>	<b>1 906 850</b>
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	12	28 754 554	29 333 417
<b>Sum annen langsiktig gjeld</b>		<b>28 754 554</b>	<b>29 333 417</b>
<b>Sum langsiktig gjeld</b>		<b>30 464 776</b>	<b>31 240 267</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		348 670	175 057
Kortsiktig konserngjeld	12	2 553 665	2 518 556
Other short-term liabilities		1 396 515	1 494 468
<b>Sum kortsiktig gjeld</b>		<b>4 298 850</b>	<b>4 188 081</b>
<b>Sum gjeld</b>		<b>34 763 626</b>	<b>35 428 348</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>42 730 820</b>	<b>44 092 680</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 243931

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#### 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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Brønnøysundregistrene, 29.05.2021

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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: 954 968 073  
OMSORGSBOLIG 3 AS

## RESULTATREGNSKAP

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Organisasjonsnr: 954 968 073  
OMSORGSBOLIG 3 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	102.00	1000.00	102000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
VELFRA AS	102.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	102.00	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>
	16250.00	18969.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	16250.00	18969.00

## Note

### Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

## Note

1

### 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



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.*



To the General Meeting of Omsorgsbolig 3 AS

## Independent Auditor's Report

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Omsorgsbolig 3 AS showing a profit of NOK 1 294 721. 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.

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**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](mailto:firmapost@slm-revisjon.no)  
Nettside: [www.slm-revisjon.no](http://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)

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Dette dokumentet er signert med PAdES-formatet (PDF Advanced Electronic Signatures) av Signicat. Dette sikrer dokumentet og dets vedlegg mot endringer etter signering.

Independent Accounting Firms

SIGNICAT



## Elektronisk signatur

*Signert av*

**WIRUM, ANNE GRETHE RUUD**



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

12.03.2021 15.56.12

*Signaturmetode*

Norwegian Buypass

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Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:23 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:43 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:58 GMT+1
Botnevik, Erik	BANKID	2021-03-15 15:57 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:03 GMT+1

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## Financial statements for 2020

OMSORGSBOLIG 3 AS

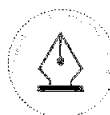
Org.nr. 954 968 073

### Index

Income statement  
Balance statement  
Notes

Utarbeidet av Azets Insight AS

**AZETS**



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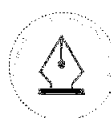
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## Income statement 2020 OMSORGSBOLIG 3 AS

	Note	2020	2019
Rent income		6 004 452	5 827 920
<b>Total operating income</b>		<b>6 004 452</b>	<b>5 827 920</b>
Depreciation of fixed assets and intangible assets	7	(1 288 639)	(1 288 639)
Other operating expenses	4	(1 879 633)	(1 720 631)
<b>Sum operating expenses</b>		<b>(3 168 272)</b>	<b>(3 009 270)</b>
<b>Result of operations</b>		<b>2 836 180</b>	<b>2 818 650</b>
Other financial income		21 925	34 502
<b>Total financial income</b>		<b>21 925</b>	<b>34 502</b>
Interest paid to group companies	12	(1 198 206)	(1 289 279)
<b>Total financial expenses</b>		<b>(1 198 206)</b>	<b>(1 289 279)</b>
<b>Net financial items</b>		<b>(1 176 280)</b>	<b>(1 254 777)</b>
<b>Operating result before tax</b>		<b>1 659 899</b>	<b>1 563 873</b>
Tax on ordinary result	8	(365 178)	(344 051)
<b>Operating result</b>		<b>1 294 721</b>	<b>1 219 822</b>
<b>Results of the year</b>		<b>1 294 721</b>	<b>1 219 822</b>
<b>Transfers</b>			
Groupcontribution		1 991 859	1 964 474
Transfers to/from other equity		(697 138)	(744 652)
<b>Total transfers and allocations</b>		<b>1 294 721</b>	<b>1 219 822</b>

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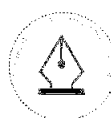
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## Balance sheet, 31. December 2020 OMSORGSBOLIG 3 AS

	Note	2020	2019
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Tangible fixed assets</b>			
Land, buildings and other property	7, 13	40 456 718	41 825 358
Machinery and plant	7, 13	471 339	43 788
<b>Total tangible fixed assets</b>		<b>40 928 057</b>	<b>41 869 146</b>
<b>Total fixed assets</b>		<b>40 928 057</b>	<b>41 869 146</b>
<b>Current assets</b>			
<b>Receivables</b>			
Account receivables	10, 13	1 400 176	1 480 863
Other receivables		53 643	362 798
<b>Total receivables</b>		<b>1 453 819</b>	<b>1 843 661</b>
Bank deposits, cash in hand, etc	11, 13	348 944	379 874
<b>Total bank deposits, cash in hand, etc</b>		<b>348 944</b>	<b>379 874</b>
<b>Total current assets</b>		<b>1 802 763</b>	<b>2 223 534</b>
<b>Total assets</b>		<b>42 730 820</b>	<b>44 092 680</b>

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## Balance sheet 31. December 2020 OMSORGSBOLIG 3 AS

	Note	2020	2019
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital (102 shares of kr 1 000,00)	5, 6	102 000	102 000
Other paid-in capital	6	6 000 000	6 000 000
<b>Total paid-in capital</b>		<b>6 102 000</b>	<b>6 102 000</b>
<b>Retained earnings</b>			
Other equity	6	1 865 194	2 562 332
<b>Total retained earnings</b>		<b>1 865 194</b>	<b>2 562 332</b>
<b>Total equity</b>	6	<b>7 967 194</b>	<b>8 664 332</b>
<b>Liabilities</b>			
<b>Provisions</b>			
Deferred tax	9	1 710 222	1 906 850
<b>Total provisions</b>		<b>1 710 222</b>	<b>1 906 850</b>
<b>Other long-term liabilities</b>			
Long-term group liabilities	12	28 754 554	29 333 417
<b>Total other long-term liabilities</b>		<b>28 754 554</b>	<b>29 333 417</b>
<b>Total long-term liabilities</b>		<b>30 464 776</b>	<b>31 240 267</b>
<b>Current liabilities</b>			
Accounts payable		348 670	175 057
Tax payable		0	0
Short-term group liabilities	12	2 553 665	2 518 556
Other short-term liabilities		1 396 515	1 494 468
<b>Total current liabilities</b>		<b>4 298 850</b>	<b>4 188 081</b>
<b>Total liabilities</b>		<b>34 763 626</b>	<b>35 428 348</b>
<b>Total equity and liabilities</b>		<b>42 730 820</b>	<b>44 092 680</b>

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

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## Notes 2020 OMSORGSBOLIG 3 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	16 250	18 969
Other assistance, incl.VAT		
<b>Total auditor compensation</b>	<b>16 250</b>	<b>18 969</b>

## Note 5 - Share capital and shareholders

Share Capital	Number of shares	Face value	Book value
Ordinary shares	102	1 000,00	102 000

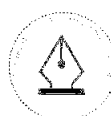
All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Velfra AS	102	100%
<b>Total</b>	<b>102</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 paid-in capital	Other equity	Total
Equity as of 01.01.2020	102 000	6 000 000	2 562 332	8 664 332
Profit / loss			1 294 721	1 294 721
Group contribution			(1 991 859)	(1 991 859)
<b>Equity as of 31.12.2020</b>	<b>102 000</b>	<b>6 000 000</b>	<b>1 865 194</b>	<b>7 967 194</b>



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## Note 7 - Fixed assets

	Building	Technical installation	Tenant adjustment	Land	Build under construction	Total
Acquisition cost as at 01.01.20	30 162 452	14 594 343	63 038	10 435 000	43 788	55 298 621
Additions	0	0	0	0	427 551	427 551
Disposals	0	0	0	(80 000)	0	(80 000)
<b>Acquisition cost as at 31.12.20</b>	<b>30 162 452</b>	<b>14 594 343</b>	<b>63 038</b>	<b>10 355 000</b>	<b>471 339</b>	<b>55 646 172</b>
Acc. depreciation 31.12.2020	(7 388 985)	(7 268 194)	(60 937)	0	0	(14 718 116)
Acc. write-downs 31.12.2020	0	0	0	0	0	0
<b>Net value as at 31.12.2020</b>	<b>22 773 467</b>	<b>7 326 149</b>	<b>2 101</b>	<b>10 355 000</b>	<b>471 339</b>	<b>40 928 056</b>
Economic lifetime	50 year	25 year	25 year	No deprec.	No deprec.	
Depreciation for the year	(602 910)	(679 425)	(6 304)	-	-	(1 288 639)

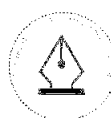
## Note 8 - Income tax

	2020	2019
<b>Income tax expense</b>		
Operating profit/loss before tax	1 659 899	1 563 873
Permanent differences		
+/- Changes in temporary differences	893 766	954 683
- Carry-forward loss/ correction income		
<b>Taxable income</b>	<b>2 553 665</b>	<b>2 518 556</b>
Tax payable on taxable income 22%	561 806	554 082
Calculated tax payable	561 806	554 082
+/- Change in deferred tax	(196 628)	(210 031)
+/- Tax - group contribution		
<b>Calculated tax expense</b>	<b>365 178</b>	<b>344 051</b>
Tax payable	561 806	554 082
- Tax effect group contribution investment at cost	(561 806)	(554 082)
<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	6 228 454	5 822 498	405 955
Profit and loss account	2 439 048	1 951 237	487 811
Total temporary differences	8 667 502	7 773 735	893 767
<b>Deferred tax 31.12.20 (22%)</b>	<b>1 906 850</b>	<b>1 710 222</b>	<b>196 628</b>



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## 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	1 400 176	1 480 863
Provisions for estimated loss		
<b>Net value accounts receivable</b>	<b>1 400 176</b>	<b>1 480 863</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)	(28 754 554)	(29 333 417)
Group contribution - Velfra AS	(2 553 665)	(2 518 556)
<b>Total liabilities group companies</b>	<b>(31 308 219)</b>	<b>(31 851 973)</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	1 198 206	1 289 279
<b>Total transactions group companies</b>	<b>1 198 206</b>	<b>1 289 279</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	40 928 057	41 869 146
Receivables	1 400 176	1 480 863
Bank deposits	348 944	379 874
<b>Total book value pledged assets</b>	<b>42 677 177</b>	<b>43 729 883</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.

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## Notes 2020

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Liabilities maturing > 1 year

Liabilities maturing > 5 year

### Receivables

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