



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	998 433 460
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	THE NORTH ALLIANCE AS
Forretningsadresse:	Nedre Vollgate 11 0158 OSLO

### Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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### Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

### Regnskapsregler

Regler for små foretak benyttet:	Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	IFRS

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Lars Kreken
Dato for fastsettelse av årsregnskapet:	28.06.2023

### Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert  
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

*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, 11.07.2024



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Avskrivning		53 268	53 268
Annen driftskostnad		5 255	29 731
<b>Sum kostnader</b>		<b>58 523</b>	<b>82 999</b>
<b>Driftsresultat</b>		<b>-58 523</b>	<b>-82 999</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern			6 773 219
<b>Sum finansinntekter</b>			<b>6 773 219</b>
Rentekostnad til foretak i samme konsern		4 057 481	2 039 919
Annen finanskostnad			3 813 142
<b>Sum finanskostnader</b>		<b>4 057 481</b>	<b>5 853 061</b>
<b>Netto finans</b>		<b>-4 057 481</b>	<b>920 158</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-4 116 004</b>	<b>837 159</b>
Skattekostnad på ordinært resultat		-905 521	184 175
<b>Ordinært resultat etter skattekostnad</b>		<b>-3 210 483</b>	<b>652 984</b>
<b>Årsresultat</b>		<b>-3 210 483</b>	<b>652 984</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel		2 002 524	1 097 003
<b>Sum immaterielle eiendeler</b>		<b>2 002 524</b>	<b>1 097 003</b>
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner ol		35 512	88 779
<b>Sum varige driftsmidler</b>		<b>35 512</b>	<b>88 779</b>
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap		1 598 099 105	1 067 480 509
Lån til foretak i samme konsern			544 421
<b>Sum finansielle anleggsmidler</b>		<b>1 598 099 105</b>	<b>1 068 024 930</b>
<b>Sum anleggsmidler</b>		<b>1 600 137 141</b>	<b>1 069 210 712</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer		125	5 000 218
<b>Sum fordringer</b>		<b>125</b>	<b>5 000 218</b>
<b>Bankinnskudd, kontanter og lignende</b>			
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>25 203</b>	<b>25 203</b>
<b>Sum omløpsmidler</b>		<b>25 328</b>	<b>5 025 421</b>
<b>SUM EIENDELER</b>		<b>1 600 162 469</b>	<b>1 074 236 133</b>

## BALANSE - EGENKAPITAL OG GJELD

### Egenkapital

#### Innskutt egenkapital



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Aksjekapital		1 611 513	1 552 266
Overkurs		803 345 181	701 900 282
<b>Sum innskutt egenkapital</b>		<b>1 335 575 291</b>	<b>804 956 694</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		148 112 986	151 323 469
<b>Sum opptjent egenkapital</b>		<b>148 112 986</b>	<b>151 323 469</b>
<b>Sum egenkapital</b>		<b>1 483 688 277</b>	<b>956 280 163</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		312	
Annen kortsiktig gjeld		116 473 880	117 955 970
<b>Sum kortsiktig gjeld</b>		<b>116 474 192</b>	<b>117 955 970</b>
<b>Sum gjeld</b>		<b>116 474 192</b>	<b>117 955 970</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>1 600 162 469</b>	<b>1 074 236 133</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 599241

#### Enheten

Organisasjonsnummer: 998 433 460  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: THE NORTH ALLIANCE AS  
Forretningsadresse: Wergelandsveien 15  
0167 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

#### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

#### Regnskapsregler

Regler for små foretak benyttet: Nei  
Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: IFRS

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Lars Kreken  
Dato for fastsettelse av årsregnskapet: 28.06.2023

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Brønnøysundregistrene, 22.07.2023



Organisasjonsnr: 998 433 460  
THE NORTH ALLIANCE AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
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Organisasjonsnr: 998 433 460  
THE NORTH ALLIANCE AS

## BALANSE

Beløp i: NOK Note 2022 2021

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel 2 002 524 1 097 003  
Sum immaterielle eiendeler 2 002 524 1 097 003

##### Varige driftsmidler

Driftsløsøre, inventar,  
verktøy, kontormaskiner ol 35 512 88 779  
Sum varige driftsmidler 35 512 88 779

##### Finansielle anleggsmidler

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Lån til foretak i samme  
konsern  544 421  
Sum finansielle  
anleggsmidler 1 598 099 105 1 068 024 930

Sum anleggsmidler 1 600 137 141 1 069 210 712

#### Omløpsmidler

##### Varer

##### Fordringer

Andre fordringer 125 5 000 218  
Sum fordringer 125 5 000 218

##### Bankinnskudd, kontanter og lignende

Sum bankinnskudd,  
kontanter og lignende 25 203 25 203

Sum omløpsmidler 25 328 5 025 421

SUM EIENDELER 1 600 162 469 1 074 236 133

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Aksjekapital 1 611 513 1 552 266  
Overkurs 803 345 181 701 900 282  
Sum innskutt egenkapital 1 335 575 291 804 956 694

##### Opptjent egenkapital

Annen egenkapital 148 112 986 151 323 469  
Sum opptjent egenkapital 148 112 986 151 323 469



Sum egenkapital	1 483 688 277	956 280 163
Sum langsiktig gjeld	0	0
Kortsiktig gjeld		
Leverandørgjeld	312	
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Organisasjonsnr: 998 433 460  
THE NORTH ALLIANCE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00

Omløpsmidler                      Startdato      Sluttdato      Endring

Skattemessig fremf.undersk. Startdato      Sluttdato      Endring

Kortsiktig gjeld                      Startdato      Sluttdato      Endring



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2022 Annual Financial Statements  
The North Alliance AS

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## BOARD OF DIRECTORS' REPORT - 2022

### The Company

The North Alliance AS (NoA) is a holding company in the North Alliance Group, which is a Group of companies offering services within five main business areas. The areas are listed below with our brands linked to the main category of operation:

- Digital Products & Platforms (NoA Ignite, (NO, SE, PL, DK), Scienta/Agitec (NO), DK&A (FI), Unfold (NO))
- Advertising and Communication (Åkestam Holst (SE), NoA Elevate (SE), AndCo (DK), NoA Health (DK), Anorak (NO), Bob the Robot (FI))
- Brand Experiences (Bold (SE, NO, DK), North Kingdom (SE))
- Data Driven Sales & Marketing (NoA Connect (SE, NO, DK), Axenon (SE), Bluebird (NO, SE, FI))
- Business Consulting (NoA Consulting (NO, SE, DK))

NoA has an active M&A agenda and has in 2022 expanded its operations to Finland, with the acquisitions of Bob the Robot and Dunning, Kruger & Associates (DK&A) in March 2022. In May 2022 NoA acquired Bluebird, a digital marketing and e-commerce agency, with offices in Stockholm, Helsinki and Oslo. As of year-end 2022 the family of companies operates in Norway, Sweden, Denmark, Poland and Finland.

### Financial Performance

#### Financial results 2022

The North Alliance AS is a pure holding company with no employees. The company has no operating revenue and no personnel expenses. Net loss after tax was 3.2 MNOK in 2022 compared to a profit of 0.6 MNOK in 2021. The loss in 2022 mainly comes from interest expenses to Group companies.

It is proposed that The North Alliance AS' loss for the year after tax should be allocated as follows (TNOK):

Dividend	0
<u>Transferred from other equity</u>	<u>3,210</u>
Total allocated	3,210

#### Financial position as of 31 December 2022

The Company had total assets as of 31 December 2022 of 1,600 MNOK, compared to 1,074 MNOK in 2021. Equity as of year-end 2022 was 1,484 MNOK, which gives an equity ratio of 93%. Year-end 2021 the equity was 956 MNOK, and the equity ratio was 89%.

### ESG/Sustainability

#### External environment

NoA does not produce goods or services that directly use environmentally hazardous input factors. Where applicable, the Group has initiated processes for environmental certifications.

As advisors the Group help established companies make sustainability actionable and desirable, accelerating business growth and positive impact. NoA look at sustainability as a business opportunity, which is embedded into the client work. The Group aims to increase the positive client impact going forward, helping clients accelerate their sustainable



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The North Alliance AS – 2022 Annual Financial Statements

transition through digitization, innovation, and storytelling. To get there the Group have established a cross-functional Sustainable Action Team to work with increasing the number of projects with a triple bottom line impact (good for people, planet and profit). To further strengthening a sustainable NoA, the Group will continue to be carbon neutral (enabled in 2022 with climate compensation), and further reduce the direct footprint in the years to come.

### **Employees and working environment**

The Company does not have any employees.

### **Equal opportunities**

At the end of 2022 the Board of Directors had two members, both men.

### **Research and development**

The Company does not have any costs that are classified as research and development.

### **Corporate governance and company management**

NoA follows the recommendations of the Oslo Stock Exchange regarding corporate governance and company management best practises. A solid reputation and strong financial development are prerequisites for building and maintaining confidence among important target groups such as shareholders, customers, employees, suppliers, partners and public authorities. Open, honest communication and equal treatment of the company's share- and bondholders are also important when it comes to increasing value and inspiring confidence. To achieve this, the Group needs a good internal control framework and management mechanisms. The Board of Directors should ensure that the Group maintains effective in-house control practices and appropriate risk management systems tailored to the Group's business activities.

The Group has a set of ethical guidelines and policies that applies to the whole Group. This code of conduct outlines clear principles and rules in key compliance and integrity areas like anticorruption, anti-bribery and human- and labour rights. Each NoA entity is instructed to develop local policies and guidelines, based on this Code of Conduct and in line with the needs of each organization. All the companies within NoA should be perceived as trustworthy, talented, kind and conscious.

On 1 July 2022 the Norwegian Transparency act entered into force. NoA is in the process of implementing the needed process to comply with these requirements. In general NoA operates in a value chain with relatively low risk related to human rights. A statement of due diligence assessments in accordance with the Transparency Act will be published on the Company's website before 30 June 2023.

### **Work of the Board of Directors**

The Board of Directors regularly receives a Group-reporting package containing financial information about the Group and the individual Group companies. The Board also regularly receives management's comments on developments during the year. The Company's strategy is discussed on a broad basis at an extended Board Meeting every year. There is also a rotating review of subsidiaries at individual Board Meetings. The Board of Directors evaluate their work annually.

The Group has a directors and officers liability insurance covering all entities in NoA.



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The North Alliance AS – 2022 Annual Financial Statements

## **Risk and risk management**

### **Market risk**

The Company is exposed to market risk through its investment in subsidiaries. In the short term this involves market growth related to investments within digitalisation and e-commerce, datadriven marketing, communication and advertising spending in particular. To some extent it also includes technical business interruptions and distribution. The NoA Group therefore has comprehensive systems in place for monitoring and dealing with growth trends in the market and within current client base.

### **Interest rate risk**

The Company is part of a cash pool arrangement in the NoA group. This bank overdraft facility has floating rates and the Company is thus exposed to interest rate risk. The Company has not entered into any hedging arrangements to reduce this risk.

### **Liquidity risk**

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's strategy for managing liquidity risk is to always maintain sufficient liquid funds to meet its financial obligations, both under normal and extraordinary circumstances, without risking unacceptable losses or damaging its reputation.

## **Outlook**

NoA operates in a market with an underlying growth. Increased spending on digitalisation, e-commerce, content for digital channels, data driven sales & marketing and the Group's ability to cross sell, are the major growth drivers going forward. The strongest growth have been seen within Digital Products & Platforms and Data Driven Sales and Marketing, and it's expected that this trend will continue. There have been a positive development in cross selling and cooperation across the Group, which is considered a proof of concept for the NoA operating model delivering growth on behalf of the clients through a wide range of connected services. However, 2022 have been a year of global turbulence, with the outbreak of war in Ukraine, an energy crisis and increased inflation and interest rates. How 2023 will materialize is uncertain, and the Company expects a lower growth trajectory than before. Given the uncertainty in revenue growth the Group focuses on the Group's cost base and maintaining margins.

NoA will continue the focus on growth through M&A within growth segments to further leverage on the Group's standardised operating model, scalable system platform and cooperative culture.

## **Going concern**

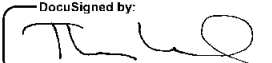
The financial statements have been prepared on the basis of a going concern assumption. This assessment is based on the Company's expectations for 2023, a satisfactory liquidity position and undrawn credit facilities. The Board of Directors believes that the financial statements provide a fair presentation of the Company's assets and liabilities, financial position and results.



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The North Alliance AS – 2022 Annual Financial Statements

The board of directors of The North Alliance AS  
Oslo June 28, 2023

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Thomas Høgebøl, Chairman

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Lars Kreken



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The North Alliance AS – 2022 Annual Financial Statements

## Statement of profit and loss and other comprehensive income

The North Alliance AS

Figures are stated in NOK 1,000

	Note	2022	2021
Other Income		0	0
<b>Total Operating Revenue</b>		<b>0</b>	<b>0</b>
Personnel expenses		0	0
Depreciation and amortization	5	53	53
Other operating expenses	2	5	30
<b>Total Operating Expenses</b>		<b>59</b>	<b>83</b>
<b>Operating Profit</b>		<b>-59</b>	<b>-83</b>
Financial income	3	0	6,773
Financial expenses	3	4,057	5,853
Finance costs - net		-4,057	920
<b>Profit before income tax</b>		<b>-4,116</b>	<b>837</b>
Income tax expense	4	-906	184
<b>Net profit (loss) for the period</b>		<b>-3,210</b>	<b>653</b>
<b>Other comprehensive income</b>			
<i>Items that may be subsequently reclassified to the income statement:</i>			
Currency translation effects		0	0
<b>Other comprehensive income</b>		<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>-3,210</b>	<b>653</b>

The North Alliance

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The North Alliance AS – 2022 Annual Financial Statements

## Statement of financial position

### The North Alliance AS

Figures are stated in NOK 1,000

ASSETS	Note	31 December 2022	31 December 2021
<b>NON CURRENT ASSETS</b>			
<b>Intangible Assets</b>			
Deferred tax asset	4	2,003	1,097
<b>Total Intangible Assets</b>		<u>2,003</u>	<u>1,097</u>
<b>Fixed Assets</b>			
Machinery and equipment	5	36	89
<b>Total Fixed Assets</b>		<u>36</u>	<u>89</u>
<b>Financial Assets</b>			
Investment in subsidiaries	7	1,598,099	1,067,481
Loan to Group companies	8	0	544
<b>Total Financial Assets</b>		<u>1,598,099</u>	<u>1,068,025</u>
<b>Total Non-current Assets</b>		<u>1,600,137</u>	<u>1,069,211</u>
<b>CURRENT ASSETS</b>			
<b>Trade and other receivables</b>			
Receivables from Group companies	8	0	5,000
<b>Total trade and other receivables</b>		<u>0</u>	<u>5,000</u>
<b>Cash and cash equivalents</b>			
Cash and cash equivalents		25	25
<b>Total cash and cash equivalents</b>		<u>25</u>	<u>25</u>
<b>Total Current Assets</b>		<u>25</u>	<u>5,025</u>
<b>Total Assets</b>		<u>1,600,162</u>	<u>1,074,236</u>



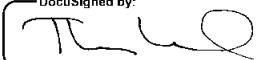
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The North Alliance AS – 2022 Annual Financial Statements

Figures are stated in NOK 1,000

<b>EQUITY AND LIABILITIES</b>	<b>Note</b>	<b>31 December 2022</b>	<b>31 December 2021</b>
<b>EQUITY</b>			
Share capital	9	1,612	1,552
Share premium		803,345	701,900
Paid, not registered equity		530,618	101,504
Retained earnings		148,113	151,323
<b>Total equity</b>		<b>1,483,688</b>	<b>956,280</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Bank overdraft facility	6	116,474	117,956
Other short-term debt		1	0
<b>Total current liabilities</b>		<b>116,474</b>	<b>117,956</b>
<b>Total Liabilities</b>		<b>116,474</b>	<b>117,956</b>
<b>Total Equity and Liabilities</b>		<b>1,600,162</b>	<b>1,074,236</b>

The board of directors of The North Alliance AS  
Oslo June 28, 2023

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Thomas Høgebøl, Chairman

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Lars Kreken



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The North Alliance AS – 2022 Annual Financial Statements

## Statement of changes in equity

### The North Alliance AS

Figures are stated in NOK 1,000

	Share Capital	Share Premium	Paid, not registered equity	Retained Earnings	Total Equity
<b>Balance at 31 December 2020</b>	<b>1,552</b>	<b>701,900</b>	<b>0</b>	<b>150,671</b>	<b>854,123</b>
Profit/loss for the period	0	0	0	653	653
<b>Total comprehensive income for the period</b>	<b>0</b>	<b>0</b>		<b>653</b>	<b>653</b>
Capital increase	0	0	101,504	0	101,504
<b>Balance at 31 December 2021</b>	<b>1,552</b>	<b>701,900</b>	<b>101,504</b>	<b>151,324</b>	<b>956,280</b>
Profit/loss for the period	0	0	0	-3,210	-3,210
<b>Total comprehensive income for the period</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,210</b>	<b>-3,210</b>
Capital increase	59	101,445	-101,504	0	0
Capital increase, not registered	0	0	530,618	0	530,618
<b>Balance at 31 December 2022</b>	<b>1,612</b>	<b>803,345</b>	<b>530,618</b>	<b>148,114</b>	<b>1,483,688</b>



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The North Alliance AS – 2022 Annual Financial Statements

## Statement of cash flows

### The North Alliance AS

Figures are stated in NOK 1,000

	Note	2022	2021
<b>Operating Activities</b>			
Profit before income tax		-4,116	837
<i>Adjustments for:</i>			
Depreciation		53	53
Finance cost - net	3	4,057	0
<i>Changes in working capital:</i>			
Changes in trade receivable & other receivables Group companies	8	5,000	0
Changes in other assets and liabilities		1	-2
<b>Cash provided (used) by operating activities</b>		<b>4,995</b>	<b>888</b>
<b>Investing Activities</b>			
Investment in subsidiaries	7	-530,618	-325,945
Issuance of loans to Group companies	8	544	166,502
<b>Cash provided (used) by investing activities</b>		<b>-530,074</b>	<b>-159,443</b>
<b>Financing Activities</b>			
Proceeds from new debt from Group companies	8	0	57,051
Proceeds from bank overdraft facility		-1,482	0
Interest payments and other finance expenses	3	-4,057	0
Proceeds from issuance of shares	9	530,619	101,504
<b>Cash provided (used) by financing activities</b>		<b>525,079</b>	<b>158,555</b>
<b>Net change in cash and cash equivalents</b>		<b>0</b>	<b>0</b>
Cash and cash equivalents at start of period		25	25
<b>Cash and Cash Equivalents at end of period</b>		<b>25</b>	<b>25</b>



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The North Alliance AS – 2022 Annual Financial Statements

## Notes to the Financial Statements

### The North Alliance AS

#### Note 1 – Accounting Principles

##### General information

The North Alliance AS is a limited liability company incorporated and domiciled in Norway with offices at Wergelandsveien 15 in Oslo.

##### Basis of preparation

The Financial Statements for The North Alliance AS ("the Company ") are prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union and required for the financial year beginning 1 January 2022 or later, as well as Norwegian disclosure requirements pursuant to the Accounting Act per 31 December 2022.

The Financial Statements have been prepared in accordance with the historical cost convention, modified by the revaluation of certain financial assets and liabilities (including derivative instruments) at fair value.

##### Changes in accounting policies

No changes have been made to the accounting principles during the year.

##### Approved standards and interpretations that have not entered into force

By the end of 2022 the IASB had published a number of amendments to current regulations which have not entered into force. None of the amendments are expected to have a significant impact on the Company's Financial Statements.

##### Classification

Assets and liabilities related to the normal operating cycle are classified as current assets and current liabilities. Receivables and liabilities not related to the normal operating cycle are classified as current if they are of a short-term nature, normally due within one year. Shares and other investments not intended for continued use or ownership are classified as current assets. Other assets and liabilities are classified as non-current.

##### Foreign currency

Foreign currency monetary items are translated at the closing rate at the date of the balance sheet. Foreign currency gains and losses are reported in the income statement in the line's Financial income and Financial expenses, respectively.

##### Shares in subsidiaries

Shares are measured at cost and impairment loss is recognized if the carrying amount exceeds the recoverable amount. The impairment is reversed if the basis for the write-down is no longer present. Group contributions received are included in financial income provided that the Group contribution received does not represent a repayment of capital invested. Group contributions that represent a repayment of capital invested are accounted for as a reduction in the cost of investments in subsidiaries. Net Group contributions payable (gross Group contributions less the associated tax effect) are included in the cost of investments in subsidiaries. Dividends from subsidiaries and associated companies are included in financial income.

##### Interest income

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The North Alliance



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The North Alliance AS – 2022 Annual Financial Statements

Interest income is recognized using the effective interest method. When a loan and receivable is impaired, the group reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument and continues unwinding the discount as interest income. Interest income on impaired loan and receivables is recognized using the original effective interest rate.

#### **Taxes**

Income taxes are calculated from the profit (loss) before tax and comprise taxes payable and the change in deferred taxes. Deferred tax assets and liabilities are calculated in accordance with the liability method without discounting and provided for all differences between the carrying amount in the balance sheet and the tax base of assets and liabilities, and for unused tax losses. Deferred tax assets are recognized only when it is expected that the benefit can be utilized through sufficient taxable profits from expected future earnings.

#### **Fixed assets**

Fixed assets are measured at cost less accumulated depreciation, amortization and impairment. Fixed assets with limited economic lives are depreciated over the expected economic life. An impairment loss is recognized if the carrying amount exceeds the recoverable amount. The recoverable amount is the higher of net sales value and the present value of future cash flows expected to be generated. Impairment losses are reversed if the basis for the impairment is no longer present.

#### **Cash and cash equivalents**

In the statement of cash flows, cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the consolidated balance sheet, bank overdrafts are shown within borrowings in current liabilities.

#### **Dividend distribution**

Dividend distribution to the company's shareholders is recognized as a liability in the group's financial statements in the period in which the dividends are approved by the company's shareholders.

#### **Contingent liabilities and assets**

Contingent liabilities are not recognized in the financial statements. In those cases where the possible outflow of economic resources as a result of present obligations is considered improbable or remote, no liability is recognized. A contingent asset is not recognized in the financial statements but disclosed if it is probable that the benefit will flow to the Group.

#### **Significant management judgment in applying accounting policies**

When preparing the Financial Statements, management undertakes a number of judgments, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.



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The North Alliance AS – 2022 Annual Financial Statements

## Note 2 – Personnel expenses and audit fees

The Company had no employees during 2022 and 2021. There were no loans or guarantees given to the Managing Director, Chairman of the Board or other related parties. The Managing Director and the Board do not have any agreement for compensation upon termination or change of employment / directorship.

### Board of Directors remuneration

Figures are stated in NOK 1,000

	2022	2021
<b>Board of Directors fee</b>	<b>0</b>	<b>0</b>

### Audit fees

Divided by type of service (exclusive of VAT)

Statutory audit	508	36
Other attestation services	0	0
Tax	29	0
Other services	19	45
<b>Total audit fees</b>	<b>556</b>	<b>81</b>

## Note 3 – Financial income and financial expenses

Figures are stated in NOK 1,000

### Financial income

	2022	2021
Interest income from Group companies	0	6,773
<b>Total financial income</b>	<b>0</b>	<b>6,773</b>

### Financial expenses

	2022	2021
Interest expenses on loans from Group companies	4,057	2,040
Foreign exchange losses	0	3,813
<b>Total financial expenses</b>	<b>4,057</b>	<b>5,853</b>



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The North Alliance AS – 2022 Annual Financial Statements

## Note 4 – Tax

Figures are stated in NOK 1,000

### Income tax expense

	2022	2021
Change in deferred tax/deferred tax benefit	-906	184
<b>Total Income tax expense</b>	<b>-906</b>	<b>184</b>

### Explanation of difference between Norwegian statutory tax rate of 22% and the effective tax rate

	2022	2021
Profit before income taxes	-4,116	837
22% of profit before income taxes ( tax rate in Norway)	-906	184
Tax effect of Group contribution	0	0
Permanent differences	0	0
<b>Total Income tax expense</b>	<b>-906</b>	<b>184</b>

### Specification of deferred tax asset (-)/liability

	2022	2021
Fixed and intangible assets	-29	-1
Tax limitation on interest costs	-271	-271
<b>Net temporary differences</b>	<b>-300</b>	<b>-272</b>
Tax losses carried forward	-8,802	-4,714
<b>Basis for deferred tax liability/deferred tax asset</b>	<b>-9,102</b>	<b>-4,986</b>
<b>Deferred tax liability/deferred tax asset(-) in the balance sheet</b>	<b>-2,003</b>	<b>-1,097</b>

Of which:

Deferred tax liabilities to be reversed after more than 12 months	-2,003	-1,097
Deferred tax liabilities to be reversed within 12 months	0	0

Deferred tax assets are only capitalized to the extent that it is probable that there will be sufficient future taxable profit for the tax asset to be used, either because the unit recently reported a profit or because assets with excess value have been identified. If there are not likely to be future profits sufficient to absorb the deductible temporary differences, deferred tax assets are not recognized.



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The North Alliance AS – 2022 Annual Financial Statements

## Note 5 – Fixed assets

Figures are stated in NOK 1,000

### Fixed Assets

	Machinery and equipment
<b>Accumulated cost 1 January 2021</b>	<b>1,007</b>
Additions	0
<b>Accumulated cost 31 December 2021</b>	<b>1,007</b>
Additions	0
<b>Accumulated cost 31 December 2022</b>	<b>1,007</b>
Accumulated depreciation 1 January 2021	-865
Depreciation	-53
<b>Accumulated depreciation 31 December 2021</b>	<b>-918</b>
Depreciation	-53
<b>Accumulated depreciation 31 December 2022</b>	<b>-971</b>
<b>Carrying amount 31 December 2021</b>	<b>89</b>
<b>Carrying amount 31 December 2022</b>	<b>36</b>
Useful life	3-8 years
Depreciation method	straight-line

## Note 6 - Cash and cash equivalents

Figures are stated in NOK 1,000

	2022	2021
Bank deposits - restricted	25	25
<b>Total cash and cash equivalents</b>	<b>25</b>	<b>25</b>

A major part of the Company's bank deposits are part of a cash pool program. As of year-end 2022 the Company had overdraft on this cash pool arrangement.



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The North Alliance AS – 2022 Annual Financial Statements

## Note 7 – Investment in subsidiaries

The Company has an ownership interest in the following subsidiaries (directly or indirectly):

	<u>Date/Year of acquisition</u>	<u>Business location</u>	<u>Ownership/ voting right percentage</u>
The North Alliance Norge AS	23 January 2014	Oslo	100 %
NoA Ignite AS	23 January 2014	Oslo	100 %
Anorak AS	16 October 2014	Oslo	100 %
Bold Norge AS	29 November 2017	Oslo	100 %
NoA Connect AS	15 December 2019	Oslo	100 %
NoA Consulting AS	26 August 2019	Oslo	54 %
Unfold AS	9 April 2021	Oslo	100 %
Agitec AS	1 November 2021	Oslo	100 %
Scientia AS	1 November 2021	Oslo	100 %
Bluebird Media AS	20 April 2022	Oslo	100 %
NoA Ignite Polska SP z.o.o	23 January 2014	Krakow	100 %
NoA Ignite Services SP z.o.o	5 May 2022	Krakow	100 %
The North Alliance Sverige AB	23. January 2014	Stockholm	100 %
NoA Elevate AB	23 January 2014	Stockholm	100 %
Bold Stockholm AB	23 January 2014	Stockholm	100 %
Making Waves Group AB	14 January 2016	Stockholm	100 %
MWN Sweden AB	14 January 2016	Stockholm	100 %
NoA Consulting AB	12 January 2018	Stockholm	100 %
NoA Ignite AB	14 January 2016	Stockholm	100 %
Åkestam Holst AB	23 January 2014	Stockholm	100 %
Proletar Sverige AB	15 December 2019	Stockholm	100 %
The North Alliance Connect AB	24 June 2020	Stockholm	100 %
Axenon AB	18 June 2021	Stockholm	100 %
Bluebird Media AB	20 April 2022	Stockholm	100 %
Kuvio AB	20 April 2022	Stockholm	51 %
North Kingdom Group AB	1 February 2018	Skellefteå	100 %
North Kingdom D&C AB	1 February 2018	Skellefteå	100 %
North Kingdom D&C Inc.	1 February 2018	Los Angeles	100 %
AndCo A/S	23 January 2014	Copenhagen	100 %
Bold Copenhagen A/S	12 March 2018	Copenhagen	100 %
Great Works Copenhagen A/S	23 January 2014	Copenhagen	100 %
NoA Ignite Denmark A/S	10 November 2017	Copenhagen	100 %
Productions A/S	23 January 2014	Copenhagen	100 %
NoA Consulting A/S	16 May 2019	Copenhagen	100 %
NoA Health A/S	14 June 2019	Copenhagen	100 %
NoA Connect A/S	28 May 2019	Copenhagen	100 %
The North Alliance Finland Oy	9 February 2022	Helsinki	100 %
DK Associates Oy	1 March 2022	Helsinki	100 %
Dunning, Kruger & Associates GmbH	1 March 2022	Berlin	100 %
Dunning, Kruger & Associates SP z.o.o	1 March 2022	Wrocław	100 %
Bob the Robot Oy	18 March 2022	Helsinki	100 %
Bob the Robot Pictures Oy	18 March 2022	Helsinki	100 %
Bluebird Finland Oy	20 April 2022	Helsinki	100 %

Shares in subsidiaries directly owned are:

Figures are stated in NOK 1,000

	<b>Net profit (100%) 2022</b>	<b>Equity (100%) 31.12.2022</b>	<b>Book value 31.12.2022</b>
The North Alliance Norge AS (directly owned)	(27,251)	1,342,827	1,598,099



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The North Alliance AS – 2022 Annual Financial Statements

## Note 8 - Related party transactions

Two parties are deemed to be related if one party can influence the decisions of the other. Related party relationships are a normal feature of commerce and business. However, related parties are in a position to enter into transactions with the company that would not be undertaken between unrelated parties. A company's profit or loss and financial position could in principle be affected by a related party relationship even if no transactions with related parties have actually taken place. The mere existence of the relationship may be sufficient to affect the way the company's other transactions are perceived. To ensure full access to all information of this nature, the following related party relationships are disclosed below.

The North Alliance AS is a parent company and has direct and indirect control of several different companies in Norway, Sweden, Denmark, Finland and Poland. Subsidiaries are presented in Note 7. Internal trading within the Group is carried out in accordance with special agreements on an arm's length basis. The Company's related parties also include members of the board and majority shareholders. None of the Board members have been granted loans or guarantees in the current year.

### Receivables against related parties are specified below

Figures are stated in NOK 1,000

Receivables	31 December 2022	31 December 2021
Long-term loan to Group companies	0	544
Short-term receivables, Group companies	0	5,000
<b>Total receivables</b>	<b>0</b>	<b>5,544</b>

### Outstanding debt against related parties are specified below

Figures are stated in NOK 1,000

Liabilities	31 December 2022	31 December 2021
Cashpool arrangement	116,474	117,956
<b>Total liabilities</b>	<b>116,474</b>	<b>117,956</b>

Interest expenses against related parties are specified in note 3 Financial income and financial expenses.



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The North Alliance AS – 2022 Annual Financial Statements

## Note 9 – Share capital and shareholder information

### Share capital

At 31 December 2022 the share capital of NOK 1,612 thousand consists of the following:

Classes of shares	Face value (in NOK)	Number of shares (1,000)	Amount (NOK 1,000)
Ordinary shares	2.72	302	823
Preference shares	2.72	290	789
		<u>592</u>	<u>1,612</u>

All shares are owned by NoA BidCo AS.

Ordinary and preference shares have equal dividend rights. The Consolidated group financial statement can be obtained from the headquarter of NoA Midco Group at Wergelandsveien 15, 0167 Oslo.

## Note 10 – Security and guarantees

The NoA Group has a cross border cash pool that includes a total credit line of 150 MNOK with Nordea. The facility is secured as a part of a senior facility agreement with Nordea where all shares in "material companies" are pledged in favour of Nordea Bank AB. Each of the material companies is a guarantor. For The North Alliance AS the security includes the shares and the operating assets that are pledged in favour of Nordea.

## Note 11 – Subsequent events after the balance sheet date

There are no subsequent events that have had a significant effect on the Financial Statements.



To the General Meeting of The North Alliance AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of The North Alliance AS (the Company), which comprise the statement of financial position as at 31 December 2022, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by EU.

### Basis for Opinion

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

### Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

### Responsibilities of Management for the Financial Statements

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo  
T: 02316, org. no.: 987 009 713 MVA, [www.pwc.no](http://www.pwc.no)  
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards as adopted by the EU, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

Oslo, 28 June 2023

**PricewaterhouseCoopers AS**

Øystein Blåka Sandvik  
State Authorised Public Accountant  
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Sandvik, Øystein Blåka	BANKID	2023-07-02 16:09

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- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity  
of the document.



**Skattedirektoratet**

Saksbehandler Torstein Kinden Helleland	Deres dato 17.03.2015	Vår dato 01.06.2015
Telefon 22078139	Deres referanse Frederik Zimmer	Vår referanse 2015/279485

THE NORTH ALLIANCE AS  
c/o Apriore AS Postboks 1952 Vikå  
0125 OSLO

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for  
The North Alliance AS, org. nr. 998 433 460**

Vi viser til deres brev av 17. mars 2015 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for The North Alliance AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering The North Alliance AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

**Bakgrunn**

The North Alliance AS er et holdingselskap med datterselskaper innenfor reklamebyråer, designbyråer og IT selskaper. The North Alliance AS har operasjoner i Norge, Sverige, Danmark og Singapore. Selskapet er eiet av to aksjeselskaper. Styret har engelskspråklige medlemmer. Selskapet er finansiert med et børsnotert obligasjonslån hvor all rapportering av regnskapsinformasjon skal gjøres på engelsk. Selskapets virksomhet er internasjonal og arbeidsspråket er engelsk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

**Skattedirektoratets vurdering**

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

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

*”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som*

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

Besøksadresse:  
Se [www.skatteetaten.no](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-post: [skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Sentralbord  
800 80 000  
Telefaks  
22 17 08 60



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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er eiet av to aksjeselskaper. Eierkretsen er begrenset. Arbeidsspråket er engelsk. Styret har engelskspråklige medlemmer. Videre er det vektlagt at selskapet driver virksomhet er internasjonal og i en bransje der alle sentrale aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad  
*seniorrådgiver*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Torstein Kinden Helleland

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer*