



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 009 435
Organisasjonsform: Aksjeselskap
Foretaksnavn: TACORA NORWAY AS
Forretningsadresse: c/o Kvale Advokatfirma DA
Haakon VIIs gate 10
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.11.2020 - 31.12.2021

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Ivar Puusta
Dato for fastsettelse av årsregnskapet: 30.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 10.08.2023



Resultatregnskap

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	
Kostnader			
Annen driftskostnad		3 516	
Sum kostnader		3 516	
Driftsresultat		-3 516	
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		85 479	
Sum finansinntekter		85 479	
Rentekostnad til foretak i samme konsern		85 479	
Sum finanskostnader		85 479	
Netto finans			
Ordinært resultat før skattekostnad		-3 516	0
Ordinært resultat etter skattekostnad		-3 516	0
Årsresultat		-3 516	0



Balanse

Beløp i: USD	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	
Finansielle anleggsmidler			
Investering i datterselskap		38 883 154	
Sum finansielle anleggsmidler		38 883 154	
Sum anleggsmidler		38 883 154	0
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		38 883 154	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		10 556	
Overkurs		38 876 114	
Sum innskutt egenkapital		38 886 670	
Opptjent egenkapital			
Udekket tap		3 516	
Sum opptjent egenkapital		-3 516	
Sum egenkapital		38 883 154	0
Sum langsiktig gjeld		0	0
Sum gjeld		0	0



Balanse

Beløp i: USD	Note	2021	2020
SUM EGENKAPITAL OG GJELD		38 883 154	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 845017

Enheten

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Konsernregnskap lagt ved: Nei

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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: Ivar Puusta
Dato for fastsettelse av årsregnskapet: 30.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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Brønnøysundregistrene, 13.08.2022



Organisasjonsnr: 926 009 435
TACORA NORWAY AS

RESULTATREGNSKAP

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	
Kostnader			
Annen driftskostnad		3 516	
Sum kostnader		3 516	
Driftsresultat		-3 516	
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		85 479	
Sum finansinntekter		85 479	
Rentekostnad til foretak i samme konsern		85 479	
Sum finanskostnader		85 479	
Netto finans			
Ordinært resultat før skattekostnad		-3 516	0
Ordinært resultat etter skattekostnad		-3 516	0
Årsresultat		-3 516	0



Organisasjonsnr: 926 009 435
TACORA NORWAY AS

BALANSE

Beløp i: USD Note 2021 2020

BALANSE - EIENDELER

Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	
Finansielle anleggsmidler			
Investering i datterselskap		38 883 154	
Sum finansielle anleggsmidler		38 883 154	
Sum anleggsmidler		38 883 154	0
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		38 883 154	0

BALANSE - EGENKAPITAL OG GJELD

Egenkapital			
Innskutt egenkapital			
Aksjekapital		10 556	
Overkurs		38 876 114	
Sum innskutt egenkapital		38 886 670	
Opptjent egenkapital			
Udekket tap		3 516	
Sum opptjent egenkapital		-3 516	
Sum egenkapital		38 883 154	0
Sum langsiktig gjeld		0	0
Sum gjeld		0	0
SUM EGENKAPITAL OG GJELD		38 883 154	0



Organisasjonsnr: 926 009 435
TACORA NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper

Årsregnskapet er satt opp etter regnskapsloven. Regnskapsreglene for små foretak er fulgt.

Note

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	30000.00	3.00	90000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Tacora Resources Inc	30000.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	30000.00	100.00%

Note

Ytelser til ledende personer

Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

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

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Note



Statsautoriserte revisorer
Ernst & Young AS

Dronning Eufemias gate 6a, 0191 Oslo
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Tacora Norway AS

Opinion

We have audited the financial statements of Tacora Norway AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 financial statements comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2021 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 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 in accordance with the requirements of the 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.

Responsibilities of management for the financial statements

Management (the board of directors) is responsible for the preparation and fair presentation 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



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working world

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Oslo, 30 June 2022
ERNST & YOUNG AS

The auditor's report is signed electronically

Johan Lid Norby
State Authorised Public Accountant (Norway)

Penneo Dokumentnøkkel: S3MGC-QGSHP-SMLAD-H2UBP-SW1J8-LHV50



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Johan Nordby

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: 9578-5997-4-729076

IP: 145.62.xxx.xxx

2022-06-30 11:21:12 UTC



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TACORA NORWAY AS

(reg.no 926 009 435)

ANNUAL REPORT 2021



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Annual report 2021

Tacora Norway AS

FINANCIAL STATEMENTS

BALANCE SHEET

(in U.S. dollars, as of 31 December)

	Notes	2021*
Investments into subsidiary	2	38,883,154
NON-CURRENT ASSETS		38,883,154
TOTAL ASSETS		38,883,154
Share capital		10,556
Share premium		38,876,114
Other equity		-3,516
TOTAL EQUITY	3	38,883,154
TOTAL LIABILITIES		-
TOTAL EQUITY AND LIABILITIES		38,883,154

* The financial year ended on 31 December 2021 was the first financial year for the Company (see also Note 1).



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Annual report 2021

Tacora Norway AS

INCOME STATEMENT


(in U.S. dollars, for the years ended 31 December)

	Notes	2021*
Administrative expenses	4	-3,516
OPERATING EXPENSES		-3,516
OPERATING RESULT		-3,516
Interest income from a subsidiary	6	85,479
Interest expenses to the parent company	6	-85,479
Total financial items		-
PROFIT / (LOSS) BEFORE TAXES		-3,516
Tax expense	5	-
NET PROFIT / (LOSS) FOR THE YEAR		-3,516


* The financial year ended on 31 December 2021 was the first financial year for the Company (see also Note 1).

* * * * *

Kirkenes, 30 June 2022

DocuSigned by:

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Joseph Andrew Broking II
Chairman of the Board

DocuSigned by:

FEFACEB0A47A4AE...

Thomas Bernhard Bækø
Member of the Board



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Annual report 2021

Tacora Norway AS

NOTES TO THE FINANCIAL STATEMENTS

Note 1 General information and accounting policies

Tacora Norway AS (hereinafter also referred to as the “Company”) is a holding company for (sub-) subsidiaries operating in the mining sector (currently in a startup phase). The Company was founded on 01 November 2020; thus, the current financial period was the first one and longer than 12 months. The Company is registered in Kirkenes, Norway and its parent company is Tacora Resources Inc.

Basis for the preparation

The financial statements of the Company have been prepared in accordance with the Norwegian Accounting Act and Norwegian generally accepted accounting principles for small enterprises. According to the permission received from the Directorate of Taxes, the current financial statements have been prepared in English only. The financial statements of the Company have been prepared under the going concern assumption and on a historical cost basis. The financial statements are presented in U.S. dollars (\$) and all values are rounded to the nearest dollar, except when otherwise indicated.

The Company is a subsidiary of the Tacora group with the parent company registered in USA. According to the permission received from the Directorate of Taxes, no consolidated financial statements were prepared for the Company and its (sub-)subsidiaries.

The main accounting principles applied in the preparation of these financial statements are set below.

Investments into subsidiary

Investments into subsidiary are accounted for by applying the cost method. According to the cost method, the investment is initially recognized at acquisition cost, consisting of the fair value of the paid amount and transaction expenses. Subsequently, the investment is adjusted by impairment losses, if any. Dividends and other distributions are recognized as income in the same year as these have been proposed by the subsidiaries.

Foreign currency

The functional and presentation currency of the Company is U.S. dollar, which is the usual functional currency for mining companies. Items included in the financial statements are measured using that functional currency. Transactions in currencies other than the functional currency (i.e., in foreign currencies) are initially recorded at the functional currency rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency rate of exchange at the balance sheet date, and all changes are taken into profit or loss. Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the initial transactions.



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Annual report 2021

Tacora Norway AS

Taxes

The income tax expense is comprised of both tax payable for the period, and changes in deferred tax. Deferred tax is determined on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forward, 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 income tax asset is recognized to the extent that it is probable that unused tax credits and unused tax losses can be utilized against future taxable profit.

Note 2 Investments into subsidiary

(in U.S. dollars)

In January 2021, the Company received 100% ownership in Sydvaranger Mining AS as a non-monetary contribution into the Company share capital (see also Note 3). The value of the shares was based on an internal financial analysis (discounted cash flows) in combination with negotiations with an external and independent third party. In addition, the Company took over its subsidiary's payable to OMF Fund II H Ltd in the amount of \$ 13 million and the receivable from the subsidiary arose from the transaction was converted to the subsidiary's share capital. After these two transactions, the book value (equal to the acquisition cost) amounted to \$ 38,883,154.

Sydvaranger Mining AS is registered in Kirkenes, Norway and is a sub-holding company for subsidiaries operating in the mining sector (currently in a startup phase). Equity as of 31 December 2021 and net result for 2021 of the subsidiary amounted to \$ 26,257,918 and \$ -11,706,721, respectively. The book value of shares was not written down as a result of loss earned by the subsidiary in 2021, as it was mostly related to timing effect in tax expense and financial expenses regarding borrowings of the subsidiary that were expected when acquisition cost was agreed. Moreover, there have been significant fluctuations in iron ore prices in 2021-2022, but the current price level is higher than the price level used in calculations of / negotiations on the shares' acquisition value.

Note 3 Equity

(in U.S. dollars)

	Share capital	Share premium	Other capital	Total equity
Establishment on 01.11.2020	3,516	-	-	3,516
Capital increase	3,520	25,520,088	-	25,523,608
Capital increase	3,520	13,356,026	-	13,359,546
Net loss for 2021	-	-	-3,516	-3,516
As of 31 December 2021	10,556	38,876,114	-3,516	38,883,154

The Company is fully owned by Tacora Resources Inc.



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Annual report 2021

Tacora Norway AS

The Company was established with 30,000 ordinary shares with nominal value of NOK 1 (\$ 0.1175) per share (the Company's share capital is fixed in Norwegian kroner).

On 29 January, there were two capital increases:

- 1) share capital increase by NOK 30,000 (\$ 3,520) increasing nominal value from NOK 1 to NOK 2 per share. The subscription amount (NOK 113,858,065, incl. NOK 113,828,065 for share premium; equal to \$ 13,359,546 and \$ 13,356,026, respectively) was settled converting the Company's payable to its parent company (Note 6) to the equity;
- 2) share capital increase by NOK 30,000 (\$ 3,520) increasing nominal value from NOK 2 to NOK 3 per share. The subscription amount (NOK 217,527,500, incl. NOK 217,497,500 for share premium; equal to \$ 25,523,608 and \$ 25,520,088, respectively) was settled by transferring ownership in Sydvaranger Mining AS to the Company (Note 2).

After the increases, share capital consists of 30,000 ordinary shares with nominal value of NOK 3 (\$ 0.352) per share.

Note 4 Operating expenses

In 2021, the Company had no employees and no remunerations were paid to the members of the Board of the Company. There also were no audit expenses or research and development expenses.

Note 5 Income tax expense

(in U.S. dollars)

Income tax expense amounted to zero in 2021 and 2020 (separate tax returns were prepared for calendar years 2020 and 2021).

	2020-2021
Loss before income tax	-3,516
Change in tax losses carried forward	3,402
Currency conversion effect ¹	114
Basis for calculating tax payable	-

¹ For tax purposes, loss before income tax, permanent and temporary differences as well as change in tax losses carried forward have been fixed in NOK. For conversion of loss before income tax and permanent differences, currency rates at transaction dates have been used, while temporary differences and change in tax losses carried forward have been converted from NOK to USD using year-end currency rates.

As of 31 December 2021, the Company has unrecognized deferred tax asset regarding tax losses carried forward in the amount of \$ 3,402 (NOK 30,000). Deferred tax asset has not been recognized due to uncertainties regarding future taxable income at the current start-up phase of the Company's and its (sub-) subsidiaries' mining project.



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Annual report 2021

Tacora Norway AS

Reconciliation between tax expense and the product of accounting profit / (loss) multiplied by Norway's domestic tax rate for the year ended 31 December is as follows:

	2020-2021
Loss before income tax	-3,516
At Norway's statutory income tax rate of 22%	774
Change in unrecorded deferred tax asset	-748
Currency conversion effect	-26
Total tax expense	-

Note 6 Transactions with related parties

On 13 January 2021, the Company took over its subsidiary's payable to OMF Fund II H Ltd in the amount of \$ 13 million. The parent company settled this payable on behalf of the Company. Both receivable from the subsidiary and payable to the parent company arose from the transaction were converted to equity of the subsidiary and the Company, respectively on 29 January 2021 and generated interest at \$ 85,479 before that.

Note 7 Subsequent events

Following the Russian invasion of Ukraine, and the implementation of the various sanction packages the general business activities in Kirkenes is expected to be negatively impacted at least in the short term. The proximity to Russia and the fact that several local businesses traditionally have been highly dependent on Russian trade and customers could impact the development in the region negatively, which again in a startup phase of the mine indirectly could influence the Company and its sub-subsidiaries negatively. However, presently there is no direct impact on the Company's activities and value of assets related to the war in Ukraine.



Skatteetaten

Vår dato 11.01.2022	Din/Deres dato 07.12.2021	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR458679549	Telefon 90518192
Org.nr 974761076	Vår referanse 2021/6522886	Postadresse Postboks 9200 Grønland 0134 OSLO

U.off.

TACORA NORWAY AS
c/o Kvale Advokatfirma DA
0161 OSLO

Att. Peter Steiness Larsen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Tacora Norway AS, org.nr. 926 009 435

Vi viser til deres brev av 7. desember 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Tacora Norway AS. 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 Tacora Norway AS 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

Tacora Norway AS er eid av et utenlandsk selskap og er en del av et konsern. Selskapets formål er å investere i norsk gruve- og mineralvirksomhet og det som står i naturlig forbindelse med dette. Styrets leder er utenlandsk.

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 selskapet er direkte eid av et utenlandsk selskap og er en del av et konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.