



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 916 755 864  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SMARTE NYTELSER AS  
Forretningsadresse: Henrik Ibsens gate 60C  
0255 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: Torine Brynjulfsen  
Dato for fastsettelse av årsregnskapet: 25.06.2021

### Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert  
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 04.08.2022



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		64 776 000	45 619 000
<b>Sum inntekter</b>		<b>64 776 000</b>	<b>45 619 000</b>
<b>Kostnader</b>			
Endring i beholdning av varer under tilvirkning og ferdig tilvirkede varer		185 000	
Cost of goods sold		46 608 000	37 604 000
Personnel expenses	2	2 933 000	3 309 000
Depreciation	4	190 000	190 000
Other operating expenses	2	13 063 000	6 478 000
<b>Sum kostnader</b>		<b>62 980 000</b>	<b>47 582 000</b>
<b>Driftsresultat</b>		<b>1 796 000</b>	<b>-1 964 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		1 000	
Other financial revenue		242 000	161 000
<b>Sum finansinntekter</b>		<b>242 000</b>	<b>161 000</b>
Annen rentekostnad		383 000	736 000
Other financial expenses		1 076 000	290 000
<b>Sum finanskostnader</b>		<b>1 459 000</b>	<b>1 026 000</b>
<b>Netto finans</b>		<b>-1 217 000</b>	<b>-865 000</b>
<b>Ordinært resultat før skattekostnad</b>		<b>580 000</b>	<b>-2 828 000</b>
Tax on ordinary result	5	85 000	-622 000
<b>Ordinært resultat etter skattekostnad</b>	7	<b>495 000</b>	<b>-2 206 000</b>
<b>Årsresultat</b>		<b>495 000</b>	<b>-2 206 000</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>495 000</b>	<b>-2 206 000</b>
<b>Totalresultat</b>		<b>495 000</b>	<b>-2 206 000</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Overføringer og disponeringer</b>			
Allocated to other equity		495 000	-2 206 000
<b>Sum overføringer og disponeringer</b>		<b>495 000</b>	<b>-2 206 000</b>



## Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	5	2 404 000	2 488 000
<b>Sum immaterielle eiendeler</b>		<b>2 404 000</b>	<b>2 488 000</b>
<b>Varige driftsmidler</b>			
Buildings and land	4		
Machinery, fixtures and furniture	4	167 000	357 000
Construction in progress	4	1 544 000	
Equipment and other movables	4		
<b>Sum varige driftsmidler</b>	4	<b>1 711 000</b>	<b>357 000</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	8		
Lån til tilknyttet selskap og felles kontrollert virksomhet	8		
Investments in shares			-1 000
<b>Sum finansielle anleggsmidler</b>			<b>-1 000</b>
<b>Sum anleggsmidler</b>		<b>4 115 000</b>	<b>2 845 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Sum varer</b>	3	<b>3 313 000</b>	<b>3 498 000</b>
<b>Fordringer</b>			
Accounts receivables		-22 000	8 060 000
Other short term receivables		669 000	1 053 000
Konsernfordringer	6, 8	12 000	
Krav på innbetaling av selskapskapital		6 885 000	
<b>Sum fordringer</b>		<b>7 544 000</b>	<b>9 113 000</b>
<b>Sum omløpsmidler</b>		<b>10 857 000</b>	<b>12 611 000</b>
<b>SUM EIENDELER</b>		<b>14 972 000</b>	<b>15 456 000</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7	40 000	40 000
Beholdning av egne aksjer	7		
Overkurs	7		
Annen innskutt egenkapital	7		
<b>Sum innskutt egenkapital</b>		<b>40 000</b>	<b>40 000</b>
<b>Opptjent egenkapital</b>			
Other equity	7	-4 336 000	-4 831 000
Udekket tap	7	4 031 000	4 031 000
<b>Sum opptjent egenkapital</b>		<b>-8 366 000</b>	<b>-8 861 000</b>
<b>Sum egenkapital</b>	7	<b>-8 326 000</b>	<b>-8 821 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Liabilities to financial institutions			890 000
Leverandørgjeld		4 050 000	5 533 000
Tax payable	5		
Public duties payable			875 000
Kortsiktig konserngjeld	8	17 063 000	15 563 000
Other current liabilities		2 186 000	1 417 000
<b>Sum kortsiktig gjeld</b>		<b>23 298 000</b>	<b>24 278 000</b>
<b>Sum gjeld</b>		<b>23 298 000</b>	<b>24 278 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>14 972 000</b>	<b>15 456 000</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 612635

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Brønnøysundregistrene, 14.08.2021



Organisasjonsnr: 916 755 864  
SMARTE NYTELSER AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		64 776 000	45 619 000
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<b>Kostnader</b>			
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<b>Sum kostnader</b>		<b>62 980 000</b>	<b>47 582 000</b>
<b>Driftsresultat</b>		<b>1 796 000</b>	<b>-1 964 000</b>
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<b>Årsresultat</b>		<b>495 000</b>	<b>-2 206 000</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>495 000</b>	<b>-2 206 000</b>
<b>Totalresultat</b>		<b>495 000</b>	<b>-2 206 000</b>
<b>Overføringer og disponeringer</b>			
Allocated to other equity		495 000	-2 206 000
<b>Sum overføringer og disponeringer</b>		<b>495 000</b>	<b>-2 206 000</b>



Organisasjonsnr: 916 755 864  
SMARTE NYTELSER AS

## BALANSE

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<b>Sum immaterielle eiendeler</b>		<b>2 404 000</b>	<b>2 488 000</b>
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Buildings and land	4		
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Construction in progress	4	1 544 000	
Equipment and other movables	4		
<b>Sum varige driftsmidler</b>	<b>4</b>	<b>1 711 000</b>	<b>357 000</b>
<b>Finansielle anleggsmidler</b>			
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Lån til tilknyttet selskap og felles kontrollert virksomhet	8		
Investments in shares			-1 000
<b>Sum finansielle anleggsmidler</b>			<b>-1 000</b>
<b>Sum anleggsmidler</b>		<b>4 115 000</b>	<b>2 845 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Sum varer	3	3 313 000	3 498 000
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Accounts receivables		-22 000	8 060 000
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<b>Sum omløpsmidler</b>		<b>10 857 000</b>	<b>12 611 000</b>
<b>SUM EIENDELER</b>		<b>14 972 000</b>	<b>15 456 000</b>

## BALANSE - EGENKAPITAL OG GJELD

### Egenkapital



<b>Innskutt egenkapital</b>			
Share capital	7	40 000	40 000
Beholdning av egne aksjer	7		
Overkurs	7		
Annen innskutt egenkapital	7		
<b>Sum innskutt egenkapital</b>		<b>40 000</b>	<b>40 000</b>
<b>Opptjent egenkapital</b>			
Other equity	7	-4 336 000	-4 831 000
Udekket tap	7	4 031 000	4 031 000
<b>Sum opptjent egenkapital</b>		<b>-8 366 000</b>	<b>-8 861 000</b>
<b>Sum egenkapital</b>	<b>7</b>	<b>-8 326 000</b>	<b>-8 821 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Liabilities to financial institutions			890 000
Leverandørgjeld		4 050 000	5 533 000
Tax payable	5		
Public duties payable			875 000
Kortsiktig konserngjeld	8	17 063 000	15 563 000
Other current liabilities		2 186 000	1 417 000
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<b>Sum gjeld</b>		<b>23 298 000</b>	<b>24 278 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>14 972 000</b>	<b>15 456 000</b>



Organisasjonsnr: 916 755 864  
SMARTE NYTELSE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



# Annual Report 2020 Smarte Nytelser AS

**Income statement**  
**Balance sheet**  
**Notes to the Accounts**

**Org.no.: 916 755 864**



## Income statement

Smarte Nytelser AS

(Numbers in NOK thousands)

	Note	2020	2019
Revenue		64 776	45 619
<b>Total operating income</b>		<b>64 776</b>	<b>45 619</b>
Cost of goods sold		46 608	37 604
Variation in stocks of work in progress and produced goods		185	0
Personnel expenses	2	2 933	3 309
Depreciation	4	190	190
Other operating expenses	2	13 063	6 478
<b>Total operating expenses</b>		<b>62 980</b>	<b>47 582</b>
<b>Operating profit</b>		<b>1 796</b>	<b>-1 964</b>
<b>Financial income and expenses</b>			
Other interest revenue		1	0
Other financial revenue		242	161
Other interest expenses		383	736
Other financial expenses		1 076	290
<b>Net financial items</b>		<b>-1 217</b>	<b>-865</b>
<b>Operating result before tax</b>		<b>580</b>	<b>-2 828</b>
Tax on ordinary result	5	85	-622
<b>Ordinary result after tax</b>	7	<b>495</b>	<b>-2 206</b>
<b>Annual net profit</b>		<b>495</b>	<b>-2 206</b>
<b>Distribution of the result</b>			
Allocated to other equity		495	-2 206
<b>Total distribution</b>		<b>495</b>	<b>-2 206</b>



## Balance sheet

Smarte Nytelser AS

(Numbers in NOK thousands)

<b>Assets</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Fixed assets</b>			
<b>Intangible assets</b>			
Tax asset	5	2 404	2 488
<b>Total intangible assets</b>		<b>2 404</b>	<b>2 488</b>
<b>Tangible assets</b>			
Machinery, fixtures and furniture	4	167	357
Construction in progress	4	1 544	0
<b>Total tangible assets</b>	<b>4</b>	<b>1 711</b>	<b>357</b>
Investments in shares		0	-1
<b>Total financial fixed assets</b>		<b>0</b>	<b>-1</b>
<b>Total fixed assets</b>		<b>4 115</b>	<b>2 845</b>
<b>Current assets</b>			
Inventories	3	3 313	3 498
<b>Receivables</b>			
Accounts receivables		-22	8 060
Other short term receivables		669	1 053
Receivables group companies	6, 8	12	0
Accounts receivables group companies		6 885	0
<b>Total receivables</b>		<b>7 544</b>	<b>9 113</b>
<b>Total current assets</b>		<b>10 857</b>	<b>12 611</b>
<b>Total assets</b>		<b>14 972</b>	<b>15 456</b>



## Balance sheet

Smarte Nytelser AS

(Numbers in NOK thousands)

Equity and liabilities	Note	2020	2019
<b>Paid in capital</b>			
Share capital	7	40	40
<b>Total paid in equity</b>		<b>40</b>	<b>40</b>
<b>Retained earnings</b>			
Other equity	7	-4 336	-4 831
Uncovered loss	7	-4 031	-4 031
<b>Total retained earnings</b>		<b>-8 366</b>	<b>-8 861</b>
<b>Total equity</b>	<b>7</b>	<b>-8 326</b>	<b>-8 821</b>
<b>Current debt</b>			
Liabilities to financial institutions		0	890
Accounts payable		4 050	5 533
Liabilities to group companies	8	17 063	15 563
Public duties payable		0	875
Other current liabilities		2 186	1 417
<b>Total current liabilities</b>		<b>23 298</b>	<b>24 278</b>
<b>Total liabilities</b>		<b>23 298</b>	<b>24 278</b>
<b>Total equity and liabilities</b>		<b>14 972</b>	<b>15 456</b>

Oslo, 25.06.2021

The board of Smarte Nytelser AS

\_\_\_\_\_  
Jesper Galatius  
Chairman of the board

\_\_\_\_\_  
Vegard Støten  
General Manager



## Smarte Nytelser AS

### Note 1 Accounting Principles

#### **Accounting principles**

The financial statements have been prepared by the company's Board of Directors and management in accordance with the Accounting Act and generally accepted accounting principles. The Board of Directors' report and the auditor's report is an integral part of the financial statements. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions if figures are not available or subject to uncertainty. Actual figures could differ from these estimates.

#### **Revenue- and expense recognition**

The financial statements are presented in accordance with the fundamental principals of historic cost, comparability, going concern, congruity and prudence. Transactions are measured to the value at the time the transactions occurred. Revenues are recorded when earned, that is, when goods are delivered, and expenses are matched to the revenues earned.

#### **Classification principles**

Assets with a maturity of one year or less and assets directly related to the flow of goods and the manufacturing cycle are presented as current assets in the financial statements. Assets held for long term use or long term ownership are presented as non-current assets.

Debt that matures within the next year is presented as short term debt. Debt with maturity beyond the next year is presented as long term debt.

#### **Presentation of non-current assets**

Assets held for long term use or long term ownership are presented as fixed assets or long term financial assets. These assets are capitalised at cost. If circumstances indicate that the assets have been subject to a reduction in value, a write down to either the value in use or the net realisable value is booked.

Ordinary depreciation in the financial statements is recognised based on the useful life of each individual assets. The difference between ordinary depreciation and depreciation for tax purposes is included in the basis for the calculation of deferred tax.

#### **Presentation of current assets**

Current assets are presented at the lower of cost and net realisable value.

#### **Receivables**

Accounts receivable and other receivables are presented at their nominal value. An allowance for doubtful accounts are set based on an evaluation of each individual receivable.

#### **Inventories**

Inventories consist of raw material, packaging material, work in progress and finished goods, and is measured at the lower of cost and net realisable value. The cost of inventories is based on the first in - first out principle. Manufactured inventory and work in progress are measured at manufacturing cost including an appropriate share of production overheads. An accrual for obsolete inventories is booked at year end.



## Smarte Nytelser AS

### **Taxes**

The tax expense in the financial statements is made up of payable taxes and the change in deferred tax/deferred tax assets. Deferred tax/deferred tax assets are computed based on the temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. The nominal tax rate is applied.

### **Cash and cash equivalents**

Cash equivalents are cash or short term deposits to support the need for short term cash payments. Cash equivalents can instantly and with insignificant risk be converted to known cash amounts.



## Smarte Nytelser AS

### Note 2 Payroll Expenses and Audit Fees

(numbers in NOK thousands)

	2020	2019
Salaries	0	1 666
Payroll tax	-5	253
Pensions costs	7	81
Other expenses	2 931	1 309
<b>Total payroll expenses</b>	<b>2 933</b>	<b>3 309</b>
<hr/>		
Number of man-years	0	2

There is no CEO in Smarte Nytelser AS.

The board of directors have not been given remuneration in 2020.

The members of the Board do not have severance or share-based payment agreements.

### Pensions

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").

The company's pension scheme meets the requirements of this law.

<b>Audit fees (ex. VAT)</b>	2020	2019
Regular audit fee	23	20
Other confirmation services	0	0
Other services	14	7
<b>Total audit fees</b>	<b>36</b>	<b>27</b>

Other services are mainly related to tax form and technical consolidation.

### Note 3 Inventory

(numbers in NOK thousands)

	2020	2019
Finished Goods	3 313	3 498

The financial statements include an accrual of TNOK 0 for obsolete goods (2019: TNOK 0.)

### Note 4 Fixed assets

	Construction in progress	Machinery	Total
Purchase cost as of 01.01.20		931	931
+ Inflow purchased fixed assets	1 544		1 544
<b>= Acquisition cost 31.12.20</b>	<b>1 544</b>	<b>931</b>	<b>2 475</b>
<hr/>			
Accumulated depreciation 31.12.20		764	764
<b>= Book value 31.12.20</b>	<b>1 544</b>	<b>167</b>	<b>1 711</b>
<hr/>			
This year's ordinary depreciations		190	190
Economic life		3-10 years	

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Smarte Nytelser AS



## Smarte Nytelser AS

### Note 5 Tax

<b>This year's tax expense</b>	<b>2020</b>	<b>2019</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	85	-622
<b>Tax expense on ordinary profit/loss</b>	<b>85</b>	<b>-622</b>
Taxable income:		
Ordinary result before tax	580	-2 828
Permanent differences	-195	0
Changes in temporary differences	116	-653
Allocation of loss to be brought forward	-500	0
<b>Taxable income</b>	<b>0</b>	<b>-3 481</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2020</b>	<b>2019</b>	<b>Difference</b>
Tangible assets	-133	-17	116
Accounts receivable	-40	-40	0
<b>Total</b>	<b>-173</b>	<b>-57</b>	<b>116</b>
Accumulated loss to be brought forward	-10 754	-11 254	-500
<b>Basis for deferred tax assets</b>	<b>-10 927</b>	<b>-11 311</b>	<b>-385</b>
<b>Deferred tax assets (22 %)</b>	<b>-2 404</b>	<b>-2 488</b>	<b>-85</b>

### Note 6 Cash and Cash Equivalents

(numbers in NOK thousands)

	<b>2020</b>	<b>2019</b>
Restricted cash	0	82

Restricted cash is classified as cash pool, reference note 8.



Smarte Nytelser AS

Note 7 Equity and Shareholder Information

	Share capital	Other paid capital	Retained earnings	Total
<b>Equity 31.12.2019</b>	<b>40</b>	<b>0</b>	<b>-8 861</b>	<b>-8 821</b>
This years result of the period			495	495
<b>Equity 31.12.2020</b>	<b>40</b>	<b>0</b>	<b>-8 366</b>	<b>-8 326</b>

The equity of the company is reduced to a level that the Board of Directors has performed its duty to act according to the Companies act §3-5. The parent company will provide sufficient funding to meet the current and future obligations of the company. In accordance with the accounting act §3-3, the company confirms that the assumption of going concern is valid.

**Share capital and shareholder information:**

The share capital in Smarte Nytelser AS as of 31.12 can be divided into the following classes:

	Number	Par value	Balance sheet value
A-shares	40 000	1	40 000
<b>Total</b>	<b>40 000</b>	<b>1</b>	<b>40 000</b>

**Ownership structure:**

The main shareholders in Smarte Nytelser AS as of 31.12 are:

	A-shares	Total shares	Share of ownership
The Feelgood Company AS	40 000	40 000	100 %
<b>Total number of shares</b>	<b>40 000</b>	<b>40 000</b>	<b>100 %</b>



## Smarte Nytelser AS

### Note 8 Intercompany Balances

(numbers in NOK thousands)

<b>Group Receivables</b>	<b>2020</b>	<b>2019</b>
Bonaventura Sales AS	6 867	0
B Green AS	12	0
Provender AS (cash pool)	18	0
<b>Total</b>	<b>6 897</b>	<b>0</b>

<b>Group Liabilities</b>	<b>2020</b>	<b>2019</b>
Bonaventura Sales AS	2 982	0
Scandza Norge AS	59	0
Synnive Finden AS	44	0
Nbev AS	65	0
Provender AS (cash pool)	13 913	15 563
<b>Total</b>	<b>17 063</b>	<b>15 563</b>

The company is part of a cash pool with group companies from 2014. The funds from the cash pool are defined as inter-company balances.

### Transactions with related parties

Smarte Nytelser AS (SN), Scandza AS (SZ) and Scandza Norge AS (SZN)

<b>(Numbers in NOK thousands)</b>	<b>Transaction type</b>	<b>SN</b>	<b>SZ</b>	<b>BVS</b>
Smarte Nytelser AS	Sales	0	7	79 018
Bonaventura Sales Norway AS	Commission	7 824	0	0
Scandza Norge AS	Shared Fee	486	0	0
<b>Total</b>		<b>8 310</b>	<b>7</b>	<b>79 018</b>



**KPMG AS**  
Sarkedalsveien 6  
Postboks 7000 Majorstuen  
0306 Oslo

Telephone +47 45 40 40 63  
Fax  
Internet [www.kpmg.no](http://www.kpmg.no)  
Enterprise 935 174 627 MVA

To the General Meeting of Smarte Nytelser AS

## Independent auditor's report

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Smarte Nytelser AS showing a profit of NOK 495 000. 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 for the Financial Statements

The Board of Directors (management) is 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. 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.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We 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

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

#### Offices in:

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

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Smarte Nyttelser AS

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 a true and fair view.

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.

## 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.

Oslo, 5 July 2021  
KPMG AS

Ole Christian Fongaard  
*State Authorised Public Accountant*  
(This document is signed electronically)

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"By my signature I confirm all dates and content in this document."

## Ole Christian Fongaard

Eng. partner

On behalf of: KPMG AS

Serial number: 9578-5997-4-274114

IP: 80.232.xxx.xxx

2021-07-05 11:19:45Z



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*”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 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 selskapene inngår i et konsern som eies fra utlandet og at engelsk benyttes i stor grad ved rapporteringer innen konsernet og til andre brukere. Videre er det vektlagt at konsernet driver virksomhet i en internasjonal 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*



# Annual Report 2020 Smarte Nytelser AS

**Income statement  
Balance sheet  
Notes to the Accounts**

Penneo Dokumentnøkkel: U3D1U-XZTXU-F554Q-1N84f-56DXW-7NXWP

**Org.no.: 916 755 864**



## Income statement

Smarte Nytelser AS

(Numbers in NOK thousands)

	Note	2020	2019
Revenue		64 776	45 619
<b>Total operating income</b>		<b>64 776</b>	<b>45 619</b>
Cost of goods sold		46 608	37 604
Variation in stocks of work in progress and produced goods		185	0
Personnel expenses	2	2 933	3 309
Depreciation	4	190	190
Other operating expenses	2	13 063	6 478
<b>Total operating expenses</b>		<b>62 980</b>	<b>47 582</b>
<b>Operating profit</b>		<b>1 796</b>	<b>-1 964</b>
<b>Financial income and expenses</b>			
Other interest revenue		1	0
Other financial revenue		242	161
Other interest expenses		383	736
Other financial expenses		1 076	290
<b>Net financial items</b>		<b>-1 217</b>	<b>-865</b>
<b>Operating result before tax</b>		<b>580</b>	<b>-2 828</b>
Tax on ordinary result	5	85	-622
<b>Ordinary result after tax</b>	7	<b>495</b>	<b>-2 206</b>
<b>Annual net profit</b>		<b>495</b>	<b>-2 206</b>
<b>Distribution of the result</b>			
Allocated to other equity		495	-2 206
<b>Total distribution</b>		<b>495</b>	<b>-2 206</b>

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### Balance sheet

Smarte Nytelser AS

(Numbers in NOK thousands)

<b>Assets</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Fixed assets</b>			
<b>Intangible assets</b>			
Tax asset	5	2 404	2 488
<b>Total intangible assets</b>		<b>2 404</b>	<b>2 488</b>
<b>Tangible assets</b>			
Machinery, fixtures and furniture	4	167	357
Construction in progress	4	1 544	0
<b>Total tangible assets</b>	<b>4</b>	<b>1 711</b>	<b>357</b>
Investments in shares		0	-1
<b>Total financial fixed assets</b>		<b>0</b>	<b>-1</b>
<b>Total fixed assets</b>		<b>4 115</b>	<b>2 845</b>
<b>Current assets</b>			
Inventories	3	3 313	3 498
<b>Receivables</b>			
Accounts receivables		-22	8 060
Other short term receivables		669	1 053
Receivables group companies	6, 8	12	0
Accounts receivables group companies		6 885	0
<b>Total receivables</b>		<b>7 544</b>	<b>9 113</b>
<b>Total current assets</b>		<b>10 857</b>	<b>12 611</b>
<b>Total assets</b>		<b>14 972</b>	<b>15 456</b>

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## Balance sheet

Smarte Nytelser AS

(Numbers in NOK thousands)

<b>Equity and liabilities</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Paid in capital</b>			
Share capital	7	40	40
<b>Total paid in equity</b>		<b>40</b>	<b>40</b>
<b>Retained earnings</b>			
Other equity	7	-4 336	-4 831
Uncovered loss	7	-4 031	-4 031
<b>Total retained earnings</b>		<b>-8 366</b>	<b>-8 861</b>
<b>Total equity</b>	<b>7</b>	<b>-8 326</b>	<b>-8 821</b>
<b>Current debt</b>			
Liabilities to financial institutions		0	890
Accounts payable		4 050	5 533
Liabilities to group companies	8	17 063	15 563
Public duties payable		0	875
Other current liabilities		2 186	1 417
<b>Total current liabilities</b>		<b>23 298</b>	<b>24 278</b>
<b>Total liabilities</b>		<b>23 298</b>	<b>24 278</b>
<b>Total equity and liabilities</b>		<b>14 972</b>	<b>15 456</b>

Oslo, 25.06.2021

The board of Smarte Nytelser AS

\_\_\_\_\_  
Jesper Galatius  
Chairman of the board

\_\_\_\_\_  
Vegard Støten  
General Manager

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## Smarte Nytelser AS

### Note 1 Accounting Principles

#### Accounting principles

The financial statements have been prepared by the company's Board of Directors and management in accordance with the Accounting Act and generally accepted accounting principles. The Board of Directors' report and the auditor's report is an integral part of the financial statements. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions if figures are not available or subject to uncertainty. Actual figures could differ from these estimates.

#### Revenue- and expense recognition

The financial statements are presented in accordance with the fundamental principals of historic cost, comparability, going concern, congruity and prudence. Transactions are measured to the value at the time the transactions occurred. Revenues are recorded when earned, that is, when goods are delivered, and expenses are matched to the revenues earned.

#### Classification principles

Assets with a maturity of one year or less and assets directly related to the flow of goods and the manufacturing cycle are presented as current assets in the financial statements. Assets held for long term use or long term ownership are presented as non-current assets.

Debt that matures within the next year is presented as short term debt. Debt with maturity beyond the next year is presented as long term debt.

#### Presentation of non-current assets

Assets held for long term use or long term ownership are presented as fixed assets or long term financial assets. These assets are capitalised at cost. If circumstances indicate that the assets have been subject to a reduction in value, a write down to either the value in use or the net realisable value is booked.

Ordinary depreciation in the financial statements is recognised based on the useful life of each individual assets. The difference between ordinary depreciation and depreciation for tax purposes is included in the basis for the calculation of deferred tax.

#### Presentation of current assets

Current assets are presented at the lower of cost and net realisable value.

#### Receivables

Accounts receivable and other receivables are presented at their nominal value. An allowance for doubtful accounts are set based on an evaluation of each individual receivable.

#### Inventories

Inventories consist of raw material, packaging material, work in progress and finished goods, and is measured at the lower of cost and net realisable value. The cost of inventories is based on the first in - first out principle. Manufactured inventory and work in progress are measured at manufacturing cost including an appropriate share of production overheads. An accrual for obsolete inventories is booked at year end.



## Smarte Nytelser AS

### **Taxes**

The tax expense in the financial statements is made up of payable taxes and the change in deferred tax/deferred tax assets. Deferred tax/deferred tax assets are computed based on the temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. The nominal tax rate is applied.

### **Cash and cash equivalents**

Cash equivalents are cash or short term deposits to support the need for short term cash payments. Cash equivalents can instantly and with insignificant risk be converted to known cash amounts.



## Smarte Nytelser AS

### Note 2 Payroll Expenses and Audit Fees

(numbers in NOK thousands)

	2020	2019
Salaries	0	1 666
Payroll tax	-5	253
Pensions costs	7	81
Other expenses	2 931	1 309
<b>Total payroll expenses</b>	<b>2 933</b>	<b>3 309</b>
<hr/>		
Number of man-years	0	2

There is no CEO in Smarte Nytelser AS.

The board of directors have not been given remuneration in 2020.

The members of the Board do not have severance or share-based payment agreements.

### Pensions

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").

The company's pension scheme meets the requirements of this law.

<b>Audit fees (ex. VAT)</b>	2020	2019
Regular audit fee	23	20
Other confirmation services	0	0
Other services	14	7
<b>Total audit fees</b>	<b>36</b>	<b>27</b>

Other services are mainly related to tax form and technical consolidation.

### Note 3 Inventory

(numbers in NOK thousands)

	2020	2019
Finished Goods	3 313	3 498

The financial statements include an accrual of TNOK 0 for obsolete goods (2019: TNOK 0.)

### Note 4 Fixed assets

	Construction in progress	Machinery	Total
Purchase cost as of 01.01.20		931	931
+ Inflow purchased fixed assets	1 544		1 544
<b>= Acquisition cost 31.12.20</b>	<b>1 544</b>	<b>931</b>	<b>2 475</b>
<hr/>			
Accumulated depreciation 31.12.20		764	764
<b>= Book value 31.12.20</b>	<b>1 544</b>	<b>167</b>	<b>1 711</b>
<hr/>			
This year's ordinary depreciations		190	190
Economic life		3-10 years	

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## Smarte Nytelser AS

### Note 5 Tax

<b>This year's tax expense</b>	<b>2020</b>	<b>2019</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	85	-622
<b>Tax expense on ordinary profit/loss</b>	<b>85</b>	<b>-622</b>
Taxable income:		
Ordinary result before tax	580	-2 828
Permanent differences	-195	0
Changes in temporary differences	116	-653
Allocation of loss to be brought forward	-500	0
<b>Taxable income</b>	<b>0</b>	<b>-3 481</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2020</b>	<b>2019</b>	<b>Difference</b>
Tangible assets	-133	-17	116
Accounts receivable	-40	-40	0
<b>Total</b>	<b>-173</b>	<b>-57</b>	<b>116</b>
Accumulated loss to be brought forward	-10 754	-11 254	-500
<b>Basis for deferred tax assets</b>	<b>-10 927</b>	<b>-11 311</b>	<b>-385</b>
<b>Deferred tax assets (22 %)</b>	<b>-2 404</b>	<b>-2 488</b>	<b>-85</b>

### Note 6 Cash and Cash Equivalents

(numbers in NOK thousands)

	<b>2020</b>	<b>2019</b>
Restricted cash	0	82

Restricted cash is classified as cash pool, reference note 8.

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Smarte Nytelser AS

Note 7 Equity and Shareholder Information

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The equity of the company is reduced to a level that the Board of Directors has performed its duty to act according to the Companies act §3-5. The parent company will provide sufficient funding to meet the current and future obligations of the company. In accordance with the accounting act §3-3, the company confirms that the assumption of going concern is valid.

**Share capital and shareholder information:**

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	Number	Par value	Balance sheet value
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**Ownership structure:**

The main shareholders in Smarte Nytelser AS as of 31.12 are:

	A-shares	Total shares	Share of ownership
The Feelgood Company AS	40 000	40 000	100 %
<b>Total number of shares</b>	<b>40 000</b>	<b>40 000</b>	<b>100 %</b>

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## Smarte Nytelser AS

### Note 8 Intercompany Balances

(numbers in NOK thousands)

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The company is part of a cash pool with group companies from 2014. The funds from the cash pool are defined as inter-company balances.

### Transactions with related parties

Smarte Nytelser AS (SN), Scandza AS (SZ) and Scandza Norge AS (SZN)

<b>(Numbers in NOK thousands)</b>	<b>Transaction type</b>	<b>SN</b>	<b>SZ</b>	<b>BVS</b>
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Scandza Norge AS	Shared Fee	486	0	0
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## Vegard Støten

Daglig leder

Serienummer: 9578-5999-4-1689864

IP: 77.18.xxx.xxx

2021-06-25 11:56:34Z



## Jesper Galatius

Styreleder

Serienummer: 9578-5998-4-2595395

IP: 193.91.xxx.xxx

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