



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 924 824 905  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ODAL VINDKRAFTVERK AS  
Forretningsadresse: Industrivegen 59  
2120 SAGSTUA

### Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Kim Grøsle  
Dato for fastsettelse av årsregnskapet: 25.05.2022

### 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, 11.08.2023



### Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		79 500	
<b>Sum inntekter</b>		<b>79 500</b>	
<b>Kostnader</b>			
Varekostnad		234 367	
Lønnskostnad			62 499
Nedskrivning av varige driftsmidler og immaterielle eiendeler		154 500	
Annen driftskostnad		7 169 622	6 291 666
<b>Sum kostnader</b>		<b>7 558 490</b>	<b>6 354 164</b>
<b>Driftsresultat</b>		<b>-7 478 989</b>	<b>-6 354 164</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		279 189	278 588
Annen finansinntekt		59 237 454	981 319
<b>Sum finansinntekter</b>		<b>59 516 642</b>	<b>1 259 908</b>
Rentekostnad til foretak i samme konsern			215 437
Annen rentekostnad		2 389 433	
Annen finanskostnad		38 668 117	407
<b>Sum finanskostnader</b>		<b>41 057 551</b>	<b>215 844</b>
<b>Netto finans</b>		<b>18 459 092</b>	<b>1 044 063</b>
<b>Ordinært resultat før skattekostnad</b>		<b>10 980 102</b>	<b>-5 310 101</b>
Skattekostnad på ordinært resultat		2 428 822	-1 153 295
<b>Ordinært resultat etter skattekostnad</b>		<b>8 551 280</b>	<b>-4 156 806</b>
<b>Årsresultat</b>		<b>8 551 280</b>	<b>-4 156 806</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>8 551 280</b>	<b>-4 156 806</b>
<b>Totalresultat</b>		<b>8 551 280</b>	<b>-4 156 806</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Overføringer og disponeringer</b>			
Avsatt til annen egenkapital		8 551 280	-4 156 806
<b>Sum overføringer og disponeringer</b>		<b>8 551 280</b>	<b>-4 156 806</b>



## Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Forskning og utvikling		13 467 715	13 467 715
Utsatt skattefordel			1 153 295
Goodwill		8 027 549	8 027 549
<b>Sum immaterielle eiendeler</b>		<b>21 495 264</b>	<b>22 648 559</b>
<b>Varige driftsmidler</b>			
Tomter, bygninger o.a. fast eiendom		1 730 411 562	437 208 691
<b>Sum varige driftsmidler</b>		<b>1 730 411 562</b>	<b>437 208 691</b>
<b>Sum anleggsmidler</b>		<b>1 751 906 825</b>	<b>459 857 250</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		741 276	
Andre kortsiktige fordringer		118 191 351	47 390 571
Konsernfordringer		24 033	
<b>Sum fordringer</b>		<b>118 956 660</b>	<b>47 390 571</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter o.l.		399 465 738	217 778 262
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>399 465 738</b>	<b>217 778 262</b>
<b>Sum omløpsmidler</b>		<b>518 422 398</b>	<b>265 168 834</b>
<b>SUM EIENDELER</b>		<b>2 270 329 223</b>	<b>725 026 084</b>

## BALANSE - EGENKAPITAL OG GJELD

### Egenkapital

#### Innskutt egenkapital



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Aksjekapital		110 000	80 000
Overkurs		1 256 679 093	642 729 093
<b>Sum innskutt egenkapital</b>		<b>1 256 789 093</b>	<b>642 809 093</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		4 334 474	-4 216 806
<b>Sum opptjent egenkapital</b>		<b>4 334 474</b>	<b>-4 216 806</b>
<b>Sum egenkapital</b>		<b>1 261 123 567</b>	<b>638 592 287</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt		1 275 527	
Andre avsetninger for forpliktelser		5 506 213	
<b>Sum avsetninger for forpliktelser</b>		<b>6 781 740</b>	
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld		874 951 317	
<b>Sum annen langsiktig gjeld</b>		<b>874 951 317</b>	
<b>Sum langsiktig gjeld</b>		<b>881 733 057</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Gjeld til kredittinstitusjoner		7 068 612	
Leverandørgjeld		119 039 998	82 823 803
Annen kortsiktig gjeld		1 363 989	3 609 994
<b>Sum kortsiktig gjeld</b>		<b>127 472 599</b>	<b>86 433 797</b>
<b>Sum gjeld</b>		<b>1 009 205 656</b>	<b>86 433 797</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>2 270 329 223</b>	<b>725 026 084</b>



# ODAL WIND FARM

Annual Report  
2021



ODAL  
VIND

Elect  
https



# Contents

---

About Odal Wind Farm .....	3
The wind farm .....	3
Owners .....	3
Working environment and employees .....	4
External environment .....	4
Results, investments, financing and liquidity .....	6
Financial risk .....	6
Future development .....	7
Annual financial statement 2021 .....	9



# Board of Directors' Report

## About Odal Wind Farm

Odal Wind Farm will consist of 34 wind turbines located in Nord-Odal Municipality. These are scheduled for completion in June 2022. The wind farm will produce 530 GWh of renewable energy, which corresponds to the electricity consumed by around 31,000 households.

Odal Vindkraftverk AS is a wind power company founded on 16.03.2020 and is wholly owned by Odal Vind AS. Odal Vind AS is owned by Akershus Energi Vind (33.4%), KLP (33.2%) and Cloudberry Production (33.4%). The wind farm will consist of 34 wind turbines in Songkjølen and Engerfjellet in Nord-Odal Municipality.

The company's operations are based in Nord-Odal Municipality, where it has an office address. The company's registered business address is Pausvegen 6, Rånåsfoss in Nes Municipality.

### The wind farm

Odal Wind Farm comprises two separate locations where Engerfjellet will have 11 turbines and Songkjølen 23 turbines. The wind farm is scheduled for completion in June 2022 and will produce 530 GWh of new renewable energy annually. The project's investment budget is around NOK 2 billion.

Construction work started in June 2020 with groundwork and roads, as well as foundations for the turbine sites. This work continued in 2021 and up to when turbine installation started in August. The project has suffered some delay due to covid related issues and has been granted a six-month extension on the concession deadline. Initial test production started in December 2021, and the facility will be fully completed in the second quarter of 2022.

### Owners

Akershus Energi Vind AS is a wholly owned subsidiary of Akershus Energi AS, a Norwegian energy company. Kommunal Landspensjonskasse Gjensidig Forsikringselskap (KLP) is Norway's largest pension company. Cloudberry Production AS is a wholly owned subsidiary of Cloudberry Clean Energy AS, a Nordic energy company.



## Working environment and employees

Odal Vindkraftverk AS has no employees, and the function of general manager is held by employees of Akershus Energi Vind/Akershus Energi in line with signed agreements.

There is a large number of personnel on site in the construction area from the project's subcontractors. A HSE plan (health, safety and environment plan) has therefore been prepared for the construction work. This is the client's tool for ensuring employee safety in the project. The HSE plan ensures that the construction works are planned such that they can be executed without the danger of

personal injuries or accidents and in line with laws, regulations, and individual decisions. This is done through proactive, risk-based management, monitoring progress, coordination, raising awareness, making available time and resources, and a good climate of cooperation.

The company practices equality between men and women, and no special measures were implemented during the period. The Board of Directors had one female member as at 31.12.2021.

## External environment

Constructing wind farms will always entail interventions in nature and the licensing process therefore includes stringent requirements for the licensee. Both the company and owners are very concerned with ensuring that the investments we make meet all government requirements, contribute to the UN Sustainable Development Goals and comply with the EU taxonomy, which is a classification system for sustainable economic activity.

The EU taxonomy defines a contribution to climate change as being one that is under a threshold limit for life cycle emissions of 100 gCO<sub>2</sub>e/kWh. The company has not conducted its own life cycle analysis, although studies by the Norwegian Water Resources and Energy Directorate (NVE) indicate a carbon footprint for wind power of between 3-46 gCO<sub>2</sub>e/kWh, depending on the size of the turbines, foundations and transport distance. A study conducted by NORSUS indicates life cycle emissions of 5-23 gCO<sub>2</sub>e/kWh for wind turbines of between 1-5 MW. According to



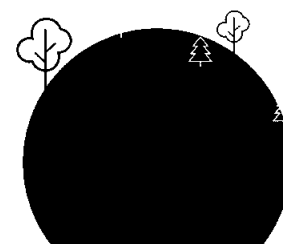
NVE's study, the likely energy repayment period for a wind turbine is about 3-5 months.

The taxonomy's other environmental criterion is not to cause significant harm to other nature objectives. It points out here that the impact of wind power is greatest in relation to local biodiversity.

Prior to the application for a licence, impact assessments were conducted of the wind farm's impact on, among other things, biodiversity, outdoor recreation and cultural heritage sites. These assessments found no irreversible, serious consequences for the environment. The wind farm also has an approved environment, transport, and construction plan (ETCP) detailing the measures the company will implement to limit the wind farm's impact on the environment and society. This plan includes planning for roads and turbine sites that, wherever possible, protect important habitats, old growth forest and open areas for forest birds. Other requirements that apply include preventing pollution of drinking water sources, restoring vegetation after

construction, limiting noise and shadows from turbines, and various safety measures around the wind farm. Building roads in and around the wind farm will at the same time have positive consequences for the public's access to hiking and outdoor areas. The licence also requires the provision of financial guarantees for restoring nature and removing the turbines once the licence period has expired.

The Norwegian Institute for Nature Research (NINA) has on behalf of the World Wildlife Fund (WWF) conducted a study of Norwegian wind farms in relation to the WWF's criteria for where wind farms should not be constructed. The criteria state that wind farms should not be constructed in unexploited nature, where they degrade conservation areas or habitats of national value, in important habitats or migratory areas for endangered species, or where they cause a loss of carbon sequestration service in soil/marsh/forest is greater than the reduction in carbon emissions. Of the five onshore wind farms that were found not to breach any of the criteria, one of them was Odal Wind Farm (referred to in the report as Songkjølen and Engerfjellet wind farm).





## Results, investments, financing and liquidity

In the opinion of the Board, the annual financial statements for 2021 provide a fair view of the company's position and results. The annual financial statements for 2021 were prepared on the assumption that the company is a going concern since in the opinion of the Board of Directors there is nothing to suggest otherwise. Nothing has happened after the end of the financial year of material significance for assessing the company's position and results.

Due to change in financing and an approaching income in EUR, the company has changed from NOK to EUR as its functional and presentation currency.

The result for the year after tax for 2021 was EUR -1,257. At the end of the year, 39 MWh had been produced, which resulted in a contribution margin of EUR -15,000.

Total operating expenses for 2021 amounted to EUR 710,000, which mainly consists of services purchased from the Akershus Energi Group and property taxes.

Construction of the wind farm has continued in full during 2021. By the end of 2021, the company has invested EUR 167,627,000 in construction. With an investment budget of around EUR 200,000,000, further investments will be made in 2022. Installation and energisation of the final wind turbines will continue into 2022 while infrastructure has been completed. The construction is partly being financed by capital from the owners and by long-term debt of EUR 90,000,000 provided by US and Canadian institutional lenders.

The company had no research and development activities in 2021.

## Financial risk

The company's financial risk is managed by the owners in line with established guidelines and limits. During the construction phase, the company's financial risk primarily consists of the risk of delays in the construction project that could result in reduced income from

production and entail increased investment costs.

Pursuant to the licence and construction schedule, the turbines should be energised by 30.06.2022. Turbines that were in operation



prior to 31.12.2021 are subject to favourable straight-line depreciation over 5 years, while this does not apply to turbines that were not be in operation until after the end of the year. The award of electricity certificates also assumes that they will be energised before 31.12.2021. The covid related delays have caused several of the turbines to fall outside the deadline of these two arrangements.

National measures related to the ongoing pandemic are unpredictable and the risk of high absence due to covid infections constitute a risk for further delay. The delay

in installation schedule into the winter months increases the risk for weather delay and increased installation stop periods due to high wind exposure, fog and snow. The company is also exposed to foreign exchange risk through the supplier contracts since more than 50% of the investments are EUR denominated.

During the operational phase, the company's greatest risk will be related to fluctuations in electricity prices and variations in production due to wind conditions, which will both affect the company's revenue.

## Future development

Parts of the wind farm was completed in 2021 and the rest will be completed in 2022. Test production has started in January 2022 for some turbines, while all turbines should be in test production towards the end of the second quarter of 2022. The wind farm will produce 530 GWh of new renewable energy on an annual basis when in full production. Operation of the wind farm will be delivered through agreements entered into with Akershus Energi Vind AS.

The ongoing pandemic is creating uncertainty in relation to national measures that may affect the project's progress as well as the risk for personnel absence due to covid

infection. This could cause further delays to the plan. Pursuant to the extended licence and schedule, the turbines should be energised by 30.06.2022. A potential application and clarification with respect to a further extension of the licence deadline will be considered if the weather delay and personnel absence due to covid causes further delays in the current schedule.



Rånåsfoss, 01.04.2022 (meeting held digitally)

**Tom Flattum**  
Chair of the Board

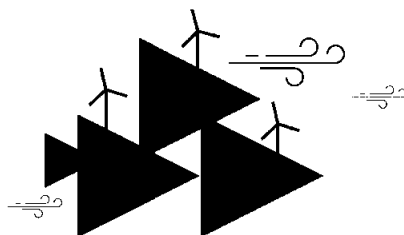
Eric Christopher Nasby

Astri England Garshol

Anders Jørgen Lenborg

Jon Gunnar Solli

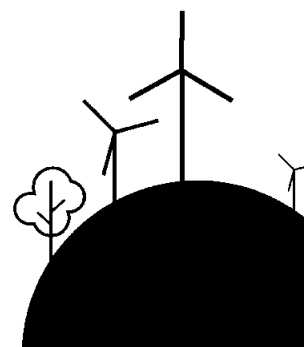
**Emil Orderud**  
General Manager



Odal Vindkraftverk AS

Annual Report 2021

Electronically signed / Sähköisesti allekirjoitettu / Elektroniskt signerats / Elektronisk signert / Elektronisk underskrevet  
<https://sign.visma.net/nb/document-check/9d866049-a5d1-4c3e-902a-4d3334809610>





# Annual financial statement 2021



## Profit and loss - Odal Vindkraftverk AS Annual report 2021

Amount in 1000	Note	2021 EUR	2020 NOK
Sales revenue	3	8	0
<b>Gross operating revenue</b>		<b>8</b>	<b>0</b>
Energy and transmission costs		23	0
Salaries and payroll costs	2	0	62
Depreciation, amortisation and impairment	11,16	15	0
Other operating expences	4,10	710	6 292
<b>Total operating costs</b>		<b>749</b>	<b>6 354</b>
<b>Operating profit</b>		<b>-741</b>	<b>-6 354</b>
Finance income	5	27	1 260
Finance costs	5	306	216
<b>Net financial items</b>		<b>-278</b>	<b>1 044</b>
<b>Profit before tax</b>		<b>-1 019</b>	<b>-5 310</b>
Tax expense	6	238	-1 153
<b>Net profit after tax</b>		<b>-1 257</b>	<b>-4 157</b>
<b>Other comprehensive income</b>			
<b>Net profit for the year</b>		<b>-1 257</b>	<b>-4 157</b>
<b>Total comprehensive incom</b>		<b>-1 257</b>	<b>-4 157</b>



## Balance sheet - Odal Vindkraftverk AS Annual report 2021

Amount in 1000	Note	2021 EUR	2020 NOK
<b>Assets</b>			
<b>Fixed assets</b>			
Deferred tax assets	6	0	1 153
Property, plant and equipment	11,16	170 172	458 704
<b>Non-current assets</b>		<b>170 172</b>	<b>459 857</b>
<b>Current assets</b>			
Accounts receivables		74	0
Other receivables	7	11 835	47 391
Cash and cash equivalents	8	39 991	217 778
<b>Current assets</b>		<b>51 900</b>	<b>265 169</b>
<b>Total assets</b>		<b>222 072</b>	<b>725 026</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Paid-in capital		11	80
Share premium reserve		121 484	642 729
Other equity		-417	-4 217
<b>Equity</b>		<b>121 078</b>	<b>638 592</b>
<b>Long-term liabilities</b>			
Deferred tax liabilities	6	128	0
Provisions	16	511	0
Other long-term liabilities	15	87 593	0
<b>Long-term liabilities</b>		<b>88 233</b>	<b>0</b>
<b>Current liabilities</b>			
Short-term interest bearing liabilities	15	708	0
Accounts payable	10	11 917	82 824
Due public deductions and fees		0	0
Other short term liabilities	9	137	3 610
<b>Short-term liabilities</b>		<b>12 762</b>	<b>86 434</b>
<b>Total liabilities</b>		<b>100 994</b>	<b>86 434</b>
<b>Total equity and liabilities</b>		<b>222 072</b>	<b>725 026</b>

Rånåsfoss, 01.04.2022  
Board of directors Odal Vindkraftverk AS

Tom Flattum  
Chairman

Eric Christopher Nasby  
Board member

Astri England Garshol  
Board member

Anders Jørgen Lenborg  
Board member

Jon Gunnar Solli  
Board member

Emil Orderud  
Managing director



## Cash flow statement 2021 - Odal Vindkraftverk AS EUR Annual report 2021

	EUR	NOK
All amounts in 1000	2021	2020
<b>Cash flow from operating activities</b>		
Profit before tax	-1 019	-5 310
Depreciation and amortization	15	0
Changes in accounts receivables	-74	-14 164
Changes in accounts payable	4 033	82 824
Change in other items	-7 492	-29 697
<b>Net cash flow from operating activities</b>	<b>-4 537</b>	<b>33 653</b>
<b>Cash flow from investing activities</b>		
Purchase of fixed assets	-126 508	-458 704
<b>Net cash flow from operating activities</b>	<b>-126 508</b>	<b>-458 704</b>
<b>Cash flow from financing activities</b>		
Proceeds from borrowings	90 000	0
Paid-in capital	60 306	642 829
<b>Net cash flow from financing activities</b>	<b>150 306</b>	<b>642 829</b>
<b>Net change in cash and cash equivalents</b>	<b>19 261</b>	<b>217 778</b>
Cash and cash equivalents at beginning of period	20 730	0
Change in cash and cash equivalents	19 261	217 778
<b>Cash and cash equivalents at end of period</b>	<b>39 991</b>	<b>217 778</b>



## Change in equity 2021 - Odal Vindkraftverk AS Annual report 2021

Amount in 1 000	Share- capital	Share- premium	Other equity	Total equity
<b>Equity 31.12.2020 NOK</b>	<b>80</b>	<b>642 729</b>	<b>-4 217</b>	<b>638 592</b>
<b>Equity 01.01.2021 EUR</b>	<b>8</b>	<b>61 181</b>	<b>-401</b>	<b>60 788</b>
Capital increase	1	19 549	0	19 550
Capital increase	1	40 062	0	40 063
Capital increase	1	692	0	693
Net profit after tax	0	0	-1 257	-1 257
Equity correction	0	0	1 242	1 242
<b>Equity 31.12.2021</b>	<b>11</b>	<b>121 484</b>	<b>-417</b>	<b>121 078</b>

Share capital is EUR 10 570 and is distributed on 10 000 shares, each nominal value EUR 1,057.  
Equal voting rights on all shares and shares are owned by Odal Vind AS.  
The company has its business office on Rånåsfoss in Nes municipality.



## Note 1 Accounting policies

Odal Vindkraftverk AS's financial statements are prepared in accordance with the Regulations on Simplified Application of IFRS 2014.

Preparation of the financial statements in accordance with the Regulations on Simplified Application of IFRS requires the use of estimates. Furthermore, application of the company's accounting policies requires management to exercise its judgement.

### 1.1 Income and expense recognition

Income from sales of goods and services are measured at the fair value of the remuneration, net after deductions for VAT, discounts and price reductions. Sales income is recognised in the income statement when the income can be reliably measured and it is likely that the financial benefits associated with the transaction will accrue to the company.

Gains and losses on the sale of fixed assets are recognised in the income statement and amount to the difference between the net sales price of the fixed asset and the carrying amount.

### 1.2 General rules for measuring and classifying assets and liabilities

Assets that are not expected to be realised or sold/consumed as part of the company's own operating cycle, are not being held for sale, are not expected to be realised within 12 months of the reporting period and are not cash or cash equivalents are classified as non-current assets. Other assets are classified as current assets. A corresponding policy applies for the classification of non-current and current liabilities.

### 1.3 Financial placements and investments

Investments of surplus liquidity in bonds, certificates and equities are classified as current assets.

Assets classified as market-based financial non-current assets are measured at market value with the continuous recognition of changes in value through profit or loss.

### 1.4 Receivables

Accounts receivable are measured at fair value when they are initially recorded. At subsequent measurements, accounts receivable are measured at amortised cost using the effective interest method, less a provision for loss. A provision for loss amounts to the difference between the nominal value and recoverable amount, which is the present value of expected cash flows, discounted by the original effective interest rate.



## 1.5 Property, plant and equipment and depreciation

Property, plant and equipment are recognised at acquisition cost less accumulated depreciation and write-downs. Acquisition cost includes costs directly linked to the acquisition of the fixed asset.

Improvements are added to the fixed asset's carrying value or capitalised separately when it is likely that the future financial benefits associated with the improvement will accrue to the company and the expense can be reliably measured.

Major periodic maintenance work is capitalised and depreciated over the period up to the next periodic maintenance. The remaining capitalised value from earlier periodic maintenance is eliminated from the balance sheet.

Facilities under construction are classified as property, plant and equipment and are recognised at cost until fabrication or construction is completed. Facilities under construction are not depreciated before the fixed assets are available for use.

## 1.6 Presentation currency

From and including 01.01.2021, the company has changed from NOK to EUR as its functional and presentation currency. This is done on the grounds that income, financing and investment costs are denominated in euro. See note 17 for reworked opening balance from NOK to EUR.

## 1.7 Contingent outcomes - liabilities

A provision is recognised if the company has an existing liability, it is likely that payment will be made and the liability can be reliably measured.

## 1.8 Dividends

Amounts set aside for dividends are recognised in the period they are set aside.

## 1.9 Taxes

Ordinary income tax on profits is calculated based on ordinary income tax rules. The income tax expense in the income statement consists of income tax payable and the change in deferred income tax (income tax liability/income tax asset). Income tax payable is calculated based on the year's taxable profit. Deferred income tax is calculated based on temporary differences between accounting and tax values in balance sheet items, as well as the tax loss carried forward. A deferred income tax asset is only recognised to the extent that it is likely that the asset will be realised in the future. Deferred income tax assets and deferred income tax liabilities are recognised net on the balance sheet to the extent possible.

## 1.10 Leases

On the date of entering a lease agreement, the company includes the liability at present value of future lease payments and a corresponding asset that reflects the right to use the underlying asset



during the lease period. The lessee must show interest costs on the lease obligation and depreciation costs on the use of the asset separately in the income statement.

## Note 2 Salary and personnel expenses

The company has no employees. The company paid no remuneration to the members of the Board of Directors in 2021.

No agreements concerning bonuses, profit sharing, options or other benefits in the company exist. The company is not obliged to have an occupational pension scheme pursuant to the Act on Mandatory Occupational Pensions.

The function of general manager is fulfilled via an operation, management and service agreement with Akershus Energi Vind AS.

## Note 3 Sales Revenue

	EURO	NOK
<b>Amounts in thousands</b>	<b>2021</b>	<b>2020</b>
Sales energy	8	-
<b>Total sales revenue</b>	<b>8</b>	<b>-</b>

Sales revenue include sales of energy via Nord Pool Spot mediated by Akershus Energi Vannkraft AS



## Note 4 Other operating expenses

	EUR	NOK
<b>Amounts in thousands</b>	<b>2021</b>	<b>2 020</b>
Operating and maintenance	25	422
Replacements, licence fees	-122	1 488
Fees, external services	538	1 050
Insurance	6	2
Office expenses, premises	20	95
ICT costs	8	16
Other operating expenses	236	132
Loss on sale of fixed assets		715
Activated hours		-4 006
Intragroup services		6 378
<b>Total other operating expenses</b>	<b>710</b>	<b>6 292</b>

<b>Auditor's fees (amounts in thousands)</b>	<b>2021</b>	<b>2 020</b>
Audit <sup>1)</sup>	21	163
Other assurance services	-	

<sup>1)</sup> This concerns in its entirety the statutory audit that must be approved by the general meeting.

The amounts are exclusive of VAT

## Note 5 Financial items

	EUR	NOK
<b>Amounts in thousands</b>	<b>2021</b>	<b>2 020</b>
Interest income on bank deposits	27	279
Foreign exchange gain		981
<b>Total financial income</b>	<b>27</b>	<b>1 260</b>
Interest expense, group companies	-	215
Foreign exchange loss	-	0
Other interest expenses	250	-
Other financial expenses	55	-
<b>Total financial expenses</b>	<b>306</b>	<b>216</b>
<b>Net financial items</b>	<b>-278</b>	<b>1 044</b>



## Note 6 Taxes

Deferred income tax is calculated based on temporary differences between accounting and tax carrying values and the tax loss carried forward. The nominal income tax rate is used when calculating deferred income tax on general income. When deferred income tax was calculated on temporary differences as at 31.12.2021, the current tax rate of 22% for ordinary income was used. The effect of the calculated deferred tax due to the changed income tax rate is included in the year's income tax expense. A deferred income tax asset is only recognised to the extent that it is likely that the asset will be realised in the future.

Income tax calculation	EUR	NOK
Amounts in NOK thousands		
Temporary differences	31.12.21	31.12.20
Fixed assets	14 878	-
Amortisation borrowing costs	1 699	-
IFRS right of use	538	-
IFRS lease obligation	-551	-
Currency agio long term liabilities	352	-
Currency effects	3	-
Profit and loss account	-46	-573
Total temporary differences	16 873	-573
Tax loss carried forward	-16 290	-4 670
Basis for deferred tax	584	-5 243
Calculated deferred tax	-128	1 153
Calculation of income tax payable		
Year's result before tax	2021	2020
Year's result before tax	1 077	-5 310
Permanent differences	6	68
Change in temporary differences	-16 928	572
Tax loss carried forward	15 845	4 670
Basis for income tax payable	0	-
Calculated income tax payable	0	-
Year's income tax expense		
Change in deferred tax	238	-1 153
Year's income tax expense	238	-1 153
Reconciliation		
Calculated income tax on the result for the year	237	-1 168
Calculated income tax on permanent differences	1	15
Calculated income tax expense	238	-1 153



## Note 7 Other current receivables

	EUR	NOK
Amounts in thousands	31.12.21	31.12.20
Owed VAT	11 378	33 058
Group	2	
Other current receivables	454	14 333
<b>Total other current receivables</b>	<b>11 835</b>	<b>47 391</b>

## Note 8 Cash and cash equivalents

The company's total bank balance as at 31.12.2021 was EUR 39,991,000.

All bank accounts in the company are pledged to the benefit of the lenders. Two of the accounts are available for transactions in the online bank. Other accounts are locked, and all transactions must be approved by Nordic Trustee and carried out by DNB.

## Note 9 Other current liabilities

	EUR	NOK
Amounts in thousands	31.12.21	31.12.20
Accrued expenses	14	83
Other current liabilities	122	3 527
<b>Total other current liabilities</b>	<b>137</b>	<b>3 610</b>

## Note 10 Related Parties

The following are considered close associates of the company:

- Odal Vind AS
- Akershus Energi AS
- Akershus Energi Vind AS
- Akershus Energi Vannkraft AS
- Kommunal Landspensjonskasse Gjensidig Forsikringselskap (KLP)
- Cloudberry Productions AS



Transactions and outstanding balances with other group companies are shown in the table below.

Transactions and outstanding accounts with close associates:

	EUR	NOK
Amounts in thousands	2021	2020
Operating revenue	-	-
Operating expenses	409	2 479
Financial income	-	-
Financial expenses	-	215
	<b>31.12.21</b>	<b>31.12.20</b>
Facilities under construction	1 180	4 582
Accounts receivable		130
Other current receivables	2	-
<b>Total assets</b>	<b>1 182</b>	<b>4 712</b>
Accounts payable	225	8 672
Other current liabilities		-
<b>Total liabilities</b>	<b>225</b>	<b>8 672</b>

Akershus Energi AS provides services through the management service agreement. EUR 353,000 was charged to the accounts for these services for 2021.

Akershus Energi AS, Akershus Energi Vannkraft AS and Akershus Energi Vind AS provide services through the operation, management and service agreement. Services worth a total of EUR 916,000 were delivered in 2021. Of this, EUR 868,000 has been activated as facilities under construction.

Akershus Energi Vannkraft AS and Akershus Energi Vind AS also deliver services to the company via a construction management agreement with Zephyr. Services worth a total of EUR 130,000 were delivered in 2021. Of this, EUR 130,000 has been activated as facilities under construction.

A total of EUR 7,000 was charged to the accounts for other services in 2021 by agreement with Akershus Energi AS.



## Note 11 Property, plant and equipment

Amounts in thousands	Facilities under construction
Acquisition cost 31.12.2020 NOK	458 704
Acquisition cost 01.01.2021 EUR	43 664
Additions 2021	126 522
Disposals 2021	-
<b>Acquisition cost 31.12.2021</b>	<b>170 186</b>
Depreciation 2021	14
<b>Accumulated depreciations and write-downs 31.12.2021</b>	<b>14</b>
<b>Carrying value 31.12.2021</b>	<b>170 172</b>

The property, plant and equipment on the balance sheet relates to the construction of Odal Wind Farm, a total of 34 wind turbines. All of the activities are activated as facilities under construction up to the date they are completed. Thereafter, the sum of facilities under construction will be distributed per turbine.

## Note 12 Guarantees

The owners have originally pledged guarantees worth EUR 93,621,071 and NOK 33,123,700 to some of the suppliers involved in the development of the wind farm. The EUR denominated guarantee has been reduced to EUR 31,207,024 as at 31.12.2021 in accordance with the agreement and achieved milestones. The guarantees are equally distributed by ownership interest.

## Note 13 Investment commitment

The company is constructing a wind farm in Nord-Odal. The remaining investment commitment at the end of the year was EUR 34,047,000.

## Note 14 Earnings per share

Amounts in thousands	EUR	NOK
	2021	2020
Result for the year allocated to the company's shareholders	-1 257	-4 157
Weighted average number of shares	10 000	10 000
Earnings per share	-0,1	-0,4

Earnings per share is calculated by dividing that part of the result for the year allocated to the company's shareholders by a weighted average of the number of outstanding shares during the year.



## Note 15 Non-current liabilities

Project financing for the construction of the wind farm was secured in April 2021 with an international private placement loan for EUR 90,000,000. The loan amortises over 21 years at an agreed schedule. The loan is non-recourse to the owners and the assets of the company are pledged in favour of the note holders.

Financial covenants include quarterly testing for Debt Service Coverage Ratio (EBITDA/(interests+amortization)) which cannot fall below 1,35. Testing starts 9 months after the In Service Date of the wind farm and is therefore not yet applicable. Debt Service Coverage Ratio (DSCR) is measured with 12 months actuals for historical DSCR and 12 months forecasted numbers for projected DSCR.

Amounts in EUR thousands	31.12.2021	31.12.2020
Note Purchase Agreement	90 000	-
Amortisation borrowing costs	-1 699	-
1st year instalment	-708	-
<b>Total non-current liabilities</b>	<b>87 593</b>	<b>-</b>

Fixed borrowing rate of 2.95% until 30.06.2042

### Payment plan

Amounts in EUR	2022	2023	2024	2025	2026	Final bullet payment	Total
	708	1 454	1 574	2 261	2 636	81 367	90 000



Note 16 Leases

Right of use asset

Amounts in EUR thousands	2021	2020
Balance 01.01	0	0
Additions	513	0
Depreciation	14	0
Balance 31.12	499	0

Lease liability

Amounts in EUR thousands	2021	2020
Current	51	0
Non-current	460	0
Lease liability on the balance sheet 31.12*	511	0

\* Classified under "Other provisions for liabilities" on the balance sheet

Lease liability - maturity analysis due - undiscounted

Amounts in EUR thousands	2021	2020
0-1 year	0	0
1-5 years	308	0
5 years or later	281	0
Total undiscounted lease liability 31.12	589	0

Amounts in the income statement

Amounts in EUR thousands	2021	2020
Interest on the lease liability	16	0
Variable rent not included in measurement of lease liability	23	0
Depreciation	14	0
Total	54	0



## Note 17 Balance sheet

Change in opening balance.

See note 1.6 - change in presentation currency. Table of currency conversion:

	EUR	NOK
Amount in 1000	01.01.2021	31.12.2020
<b>Assets</b>		
<b>Fixed assets</b>		
Deferred tax assets	110	1 153
Property, plant and equipment	43 664	458 704
<b>Non-current assets</b>	<b>43 774</b>	<b>459 857</b>
<b>Current assets</b>		
Other receivables	4 511	47 391
Cash and cash equivalents	20 730	217 778
<b>Current assets</b>	<b>51 900</b>	<b>265 169</b>
<b>Total assets</b>	<b>69 015</b>	<b>725 026</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Paid-in capital	8	80
Share premium reserve	61 181	642 729
Other equity	-401	-4 217
<b>Equity</b>	<b>60 788</b>	<b>638 592</b>
<b>Current liabilities</b>		
Accounts payable	7 884	82 824
Other short term liabilities	344	3 610
<b>Short-term liabilities</b>	<b>8 228</b>	<b>86 434</b>
<b>Total liabilities</b>	<b>8 228</b>	<b>86 434</b>
<b>Total equity and liabilities</b>	<b>69 015</b>	<b>725 026</b>

**SIGNATURES****ALLEKIRJOITUKSET****UNDERSKRIFTER****SIGNATURER****UNDERSKRIFTER**

This documents contains 24 pages before this page  
Dokumentet inneholder 24 sider før denne siden

Tämä asiakirja sisältää 24 sivua ennen tätä sivua  
Dette dokument indeholder 24 sider før denne side

Detta dokument innehåller 24 sidor före denna sida

**Jon Gunnar Solli**

407943c4-b760-4ff1-ae9-229c80f5c9f0 - 2022-04-01 12:38:31 UTC +03:00  
BankID - e0657c09-bbde-4f89-b7aa-0d63c8a368c1 - NO

**Emil Orderud**

2f102d59-9381-4f00-a63e-c6fad4d5602b - 2022-04-01 12:45:49 UTC +03:00  
BankID - 0ac4be49-8b4c-42a0-8779-c7b25832d1e2 - NO

**Astri England Garshol**

f5a3b823-ad3e-4fff-9f08-abaf46a4b761 - 2022-04-01 13:12:35 UTC +03:00  
BankID - 5b812b98-8cf1-4cc3-9b82-f8292347398e - NO

**Anders Jørgen Lenborg**

fa6130a1-d64a-4e2d-b573-3c4bb867d02f - 2022-04-01 13:55:34 UTC +03:00  
BankID - 5784cf93-0140-41c2-83cf-d0f4eec1a61f - NO

**Eric Christopher Nasby**

6192b8ab-1c54-4ddd-af92-221e40fc9887 - 2022-04-01 14:17:37 UTC +03:00  
BankID - 5a6e9cb7-7d14-4da5-9a82-be577e13c1f0 - NO

**TOM FLATTUM**

df3bea3a-d5cb-43ca-8f08-e72781b2cc50 - 2022-04-01 14:18:20 UTC +03:00  
BankID - d1b67318-be39-471a-8dda-edaa34fb68fe - NO

authority to sign  
representative  
custodial

asemavaltuus  
nimenkirjoitusoikeus  
huoltaja/edunvalvoja

ställningsfullmakt  
firmateckningsrätt  
förvaltare

autoritet til å signere  
representant  
foresatte/verge

myndighed til at underskrive  
repræsentant  
frihedsberovende

Electronically signed / Sähköisesti allekirjoitettu / Elektroniskt signerats / Elektronisk signert / Elektronisk underskrevet  
<https://sign.visma.net/nb/document-check/9d866049-a5d1-4c3e-902a-4d3334809610>

**VISMA Sign**  
www.vismasign.com



Building a better  
working world

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

## UAVHENGIG REVISORS BERETNING

Til generalforsamlingen i Odal Vindkraftverk AS

### Konklusjon

Vi har revidert årsregnskapet for Odal Vindkraftverk AS som består av balanse per 31. desember 2021, resultatregnskap, oppstilling av endringer i egenkapital og kontantstrømpstilling for regnskapsåret avsluttet per denne datoen og noter til årsregnskapet, herunder et sammendrag av viktige regnskapsprinsipper.

Etter vår mening oppfyller årsregnskapet gjeldende lovkrav og gir et rettviseende bilde av selskapets finansielle stilling per 31. desember 2021 og av dets resultater og kontantstrømmer for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

### Grunnlag for konklusjon

Vi har gjennomført revisjonen i samsvar med International Standards on Auditing (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet nedenfor under *Revisors oppgaver og plikter ved revisjonen av årsregnskapet*. Vi er uavhengige av selskapet i samsvar med kravene i relevante lover og forskrifter i Norge og *International Code of Ethics for Professional Accountants* (inkludert internasjonale uavhengighetsstandarder) utstedt av International Ethics Standards Board for Accountants (IESBA-reglene), og vi har overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Innhentet revisjonsbevis er etter vår vurdering tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

### Øvrig informasjon

Øvrig informasjon omfatter informasjon i årsrapporten bortsett fra årsregnskapet og den tilhørende revisjonsberetningen. Styret (ledelsen) er ansvarlig for den øvrige informasjonen. Vår konklusjon om revisjonen av årsregnskapet dekker ikke den øvrige informasjonen, og vi attesterer ikke den øvrige informasjonen.

I forbindelse med revisjonen av årsregnskapet er det vår oppgave å lese den øvrige informasjonen med det formål å vurdere hvorvidt det foreligger vesentlig inkonsistens mellom den øvrige informasjonen og årsregnskapet eller kunnskap vi har opparbeidet oss under revisjonen, eller hvorvidt den tilsynelatende inneholder vesentlig feilinformasjon. Dersom vi konkluderer med at den øvrige informasjonen inneholder vesentlig feilinformasjon, er vi pålagt å rapportere det. Vi har ingenting å rapportere i så henseende.

### Ledelsens ansvar for årsregnskapet

Ledelsen er ansvarlig for å utarbeide årsregnskapet og for at det gir et rettviseende bilde i samsvar med regnskapslovens regler og god regnskapsskikk i Norge. Ledelsen er også ansvarlig for slik intern kontroll som den finner nødvendig for å kunne utarbeide et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil.

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til selskapets evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet med mindre ledelsen enten har til hensikt å avvikle selskapet eller virksomheten, eller ikke har noe annet realistisk alternativ.



Building a better  
working world

## Revisors oppgaver og plikter ved revisjonen av årsregnskapet

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med ISA-ene, alltid vil avdekke vesentlig feilinformasjon. Feilinformasjon kan skyldes misligheter eller feil og er å anse som vesentlig dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke de økonomiske beslutningene som brukerne foretar på grunnlag av årsregnskapet.

Som del av en revisjon i samsvar med ISA-ene, utøver vi profesjonelt skjønn og utviser profesjonell skepsis gjennom hele revisjonen. I tillegg:

- identifiserer og vurderer vi risikoen for vesentlig feilinformasjon i årsregnskapet, enten det skyldes misligheter eller feil. Vi utfører og gjennomfører revisjonshandlinger for å håndtere slike risikoer, og innhenter revisjonsbevis som er tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon. Risikoen for at vesentlig feilinformasjon som følge av misligheter ikke blir avdekket, er høyere enn for feilinformasjon som skyldes feil, siden misligheter kan innebære samarbeid, forfalskning, bevisste utelatelser, uriktige fremstillinger eller overstyring av intern kontroll.
- opparbeider vi oss en forståelse av den interne kontrollen som er relevant for revisjonen, for å utforme revisjonshandlinger som er hensiktsmessige etter omstendighetene, men ikke for å gi uttrykk for en mening om effektiviteten av selskapets interne kontroll.
- evaluerer vi om de anvendte regnskapsprinsippene er hensiktsmessige og om regnskapsestimaterne og tilhørende noteopplysninger utarbeidet av ledelsen er rimelige.
- konkluderer vi på om ledelsens bruk av fortsatt drift-forutsetningen er hensiktsmessig, og, basert på innhentede revisjonsbevis, hvorvidt det foreligger vesentlig usikkerhet knyttet til hendelser eller forhold som kan skape betydelig tvil om selskapets evne til fortsatt drift. Dersom vi konkluderer med at det eksisterer vesentlig usikkerhet, kreves det at vi i revisjonsberetningen henleder oppmerksomheten på tilleggsopplysningene i årsregnskapet, eller, dersom slike tilleggsopplysninger ikke er tilstrekkelige, at vi modifierer vår konklusjon om årsregnskapet. Våre konklusjoner er basert på revisjonsbevis innhentet frem til datoen for revisjonsberetningen. Etterfølgende hendelser eller forhold kan imidlertid medføre at selskapet ikke kan fortsette driften.
- evaluerer vi den samlede presentasjonen, strukturen og innholdet i årsregnskapet, inkludert tilleggsopplysningene, og hvorvidt årsregnskapet gir uttrykk for de underliggende transaksjonene og hendelsene på en måte som gir et rettviseende bilde.

Vi kommuniserer med styret blant annet om det planlagte omfanget av og tidspunktet for revisjonsarbeidet og eventuelle vesentlige funn i revisjonen, herunder vesentlige svakheter i den interne kontrollen som vi avdekker gjennom revisjonen.

Oslo, 01.04.2022  
ERNST & YOUNG AS

Andreas Lie  
statsautorisert revisor



Skatteetaten

Vår dato  
21.07.2021

Din/Deres dato  
01.07.2021

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR436931538

Telefon  
90518192

Org.nr  
974761076

Vår referanse  
2021/6102618

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

U.off.

ODAL VINDKRAFTVERK AS  
Pausvegen 6  
1927 RÅNÅSFOSS

Att. Kim Grøsle

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev mottatt 1. juli 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>Odal Vindkraftverk AS</b>	<b>org.nr. 924 824 905</b>
<b>Odal Vind AS</b>	<b>org.nr. 926 706 829</b>

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### Bakgrunn

Odal Vind AS eier 100 % Odal Vindkraftverk AS. Odal Vindkraftverk AS har profesjonelle eiere.

Odal Vind AS driver virksomhet innen det å investere i og eie aksjer eller andeler og virksomhet som står i forbindelse med dette. Odal Vindkraftverk AS driver virksomhet innen produksjon av elektrisitet fra vindkraft.

Selskapene fikk i april 2021 fremmedfinansiert prosjektet. Lånet har kun investorer i andre land og kommunikasjonen foregår på engelsk. Avtalen gir selskapene betydelige rapporteringskrav i forhold til løpende oppfølging av likviditet og økonomisk rapportering - derav også regnskap og prognoser.

Arbeidsspråket mot brukerne i Odal Vind AS og Odal Vindkraftverk AS vil i hovedsak være engelsk. All informasjon og dokumentasjon som går til styret, eiere og långivere utarbeides i hovedsak på engelsk.

### Skattekontorets vurdering

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



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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene har profesjonelle eiere. Videre er det vektlagt at selskapene driver virksomhet i en internasjonal 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.*