



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 932 191 571
Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSEBYGG STEFFENSRUD AS
Forretningsadresse: c/o Newsec Basale AS
Munkedamsveien 45A
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Alf Martin Brasøygård
Dato for fastsettelse av årsregnskapet: 12.03.2021

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 04.05.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rent income		6 395 412	6 292 260
Sum inntekter		6 395 412	6 292 260
Kostnader			
Depreciation of fixed assets and intangible assets	7	1 352 748	1 353 742
Other operating expenses	4	1 125 806	102 055
Sum kostnader		2 478 554	1 455 797
Driftsresultat		3 916 858	4 836 463
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	12	345 182	264 164
Annen renteinntekt		6 082	23 840
Other financial income		8 567	8 623
Sum finansinntekter		359 830	296 626
Netto finans		359 830	296 626
Ordinært resultat før skattekostnad		4 276 689	5 133 089
Tax on ordinary result	8	940 871	1 128 814
Ordinært resultat etter skattekostnad		3 335 818	4 004 275
Årsresultat		3 335 818	4 004 275
Overføringer og disponeringer			
Konsernbidrag		3 662 649	4 280 789
Transfers to/from other equity		-326 831	-276 514
Sum overføringer og disponeringer		3 335 818	4 004 275



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	9	2 168 730	2 076 546
Sum immaterielle eiendeler		2 168 730	2 076 546
Varige driftsmidler			
Land, buildings and other property	7, 13	5 416 392	6 748 792
Machinery and plant			
Fixtures and fittings, tools, office machinery, etc	7, 13	35 609	55 957
Sum varige driftsmidler		5 452 001	6 804 749
Finansielle anleggsmidler			
Lån til foretak i samme konsern	12	11 226 051	11 369 060
Sum finansielle anleggsmidler		11 226 051	11 369 060
Sum anleggsmidler		18 846 782	20 250 355
Omløpsmidler			
Varer			
Fordringer			
Account receivables	10, 13	1 610 316	1 598 853
Sum fordringer		1 610 316	1 598 853
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	11, 13	1 208 001	464 423
Sum bankinnskudd, kontanter og lignende		1 208 001	464 423
Sum omløpsmidler		2 818 317	2 063 276
SUM EIENDELER		21 665 099	22 313 631

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2020	2019
Egenkapital			
Innskutt egenkapital			
Share capital (40 000 shares of kr 200,00)	5, 6	8 000 000	8 000 000
Sum innskutt egenkapital		8 000 000	8 000 000
Opptjent egenkapital			
Other equity	6	6 894 756	7 221 587
Sum opptjent egenkapital		6 894 756	7 221 587
Sum egenkapital	6	14 894 756	15 221 587
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		464 323	
Tax payable	8		
Kortsiktig konserngjeld	12	4 695 704	5 488 191
Other short-term liabilities		1 610 316	1 603 853
Sum kortsiktig gjeld		6 770 343	7 092 044
Sum gjeld		6 770 343	7 092 044
SUM EGENKAPITAL OG GJELD		21 665 099	22 313 631



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 244755

Enheten

Organisasjonsnummer: 932 191 571
Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSEBYGG STEFFENSRUD AS
Forretningsadresse: c/o Newsec Basale AS
Munkedamsveien 45A
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Alf Martin Brasøygård
Dato for fastsettelse av årsregnskapet: 12.03.2021

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2020: Årsregnskap 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, 31.05.2021



Organisasjonsnr: 932 191 571
HELSEBYGG STEFFENSRUD AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rent income		6 395 412	6 292 260
Sum inntekter		6 395 412	6 292 260
Kostnader			
Depreciation of fixed assets and intangible assets	7	1 352 748	1 353 742
Other operating expenses	4	1 125 806	102 055
Sum kostnader		2 478 554	1 455 797
Driftsresultat		3 916 858	4 836 463
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	12	345 182	264 164
Annen renteinntekt		6 082	23 840
Other financial income		8 567	8 623
Sum finansinntekter		359 830	296 626
Netto finans		359 830	296 626
Ordinært resultat før skattekostnad		4 276 689	5 133 089
Tax on ordinary result	8	940 871	1 128 814
Ordinært resultat etter skattekostnad		3 335 818	4 004 275
Årsresultat		3 335 818	4 004 275
Overføringer og disponeringer			
Konsernbidrag		3 662 649	4 280 789
Transfers to/from other equity		-326 831	-276 514
Sum overføringer og disponeringer		3 335 818	4 004 275



Organisasjonsnr: 932 191 571
HELSEBYGG STEFFENSRUD AS

BALANSE

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	9	2 168 730	2 076 546
Sum immaterielle eiendeler		2 168 730	2 076 546
Varige driftsmidler			
Land, buildings and other property	7, 13	5 416 392	6 748 792
Machinery and plant fixtures and fittings, tools, office machinery, etc	7, 13	35 609	55 957
Sum varige driftsmidler		5 452 001	6 804 749
Finansielle anleggsmidler			
Lån til foretak i samme konsern	12	11 226 051	11 369 060
Sum finansielle anleggsmidler		11 226 051	11 369 060
Sum anleggsmidler		18 846 782	20 250 355
Omløpsmidler			
Varer			
Fordringer			
Account receivables	10, 13	1 610 316	1 598 853
Sum fordringer		1 610 316	1 598 853
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	11, 13	1 208 001	464 423
Sum bankinnskudd, kontanter og lignende		1 208 001	464 423
Sum omløpsmidler		2 818 317	2 063 276
SUM EIENDELER		21 665 099	22 313 631
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital (40 000 shares of kr 200,00)	5, 6	8 000 000	8 000 000



Sum innskutt egenkapital		8 000 000	8 000 000
Opptjent egenkapital			
Other equity	6	6 894 756	7 221 587
Sum opptjent egenkapital		6 894 756	7 221 587
Sum egenkapital	6	14 894 756	15 221 587
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		464 323	
Tax payable	8		
Kortsiktig konserngjeld	12	4 695 704	5 488 191
Other short-term liabilities		1 610 316	1 603 853
Sum kortsiktig gjeld		6 770 343	7 092 044
Sum gjeld		6 770 343	7 092 044
SUM EGENKAPITAL OG GJELD		21 665 099	22 313 631



Organisasjonsnr: 932 191 571
HELSEBYGG STEFFENSRUD AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper
Se filvedlegg.

Note
Er det usikkerhet om fortsatt drift?: Nei

Note
6

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
A-aksjer	2.00	200.00	400.00
B-aksjer	39998.00	200.00	7999600.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Omsorg Invest 2 AS	39998.00	100.00%	B-aksjer
Omsorg Invest 2 AS	2.00	0.01%	A-aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	40000.00	100.00%

Note
2

Ytelser til ledende personer
Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

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

Note
2

Ytelser til andre ledende personer

Note
4



Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	15094.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	15094.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Note

1

Obligatorisk tjenstepensjon

Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:

Nei

Oppfyller pensjonsordning lovkravene: Nei

Note

3

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



Notes 2020

Helsebygg Steffensrud AS

Accounting principles

The annual accounts have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting practices for small businesses.

Income

Rental income is recognized as income when it is earned.

Balance sheet classification

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

Fixed assets

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property plant and equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net realisable value and value in use

Income tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized.

There have been no changes in accounting principles from 2019 to 2020



Note 1 - Mandatory occupational pension

The company has no employees and is not obliged to have an occupational pension scheme.

Note 2 - Remuneration to management

The Board and the management have not received any remunerations during 2020.

Note 3 - Loans and guarantees to management

The company has not granted any loans or guarantees to management, board members or closely related parties.

Note 4 - Audit fee

	2020	2019
Ordinary audit fee, incl.VAT	13 750	15 094
Other assistance, incl.VAT		
Total auditor compensation	13 750	15 094

Note 5 - Share capital and shareholder

Share Capital	Number of shares	Face value	Book value
A-shares	2	200,00	400
B-shares	39 998	200,00	7 999 600
Total	40 000		8 000 000

All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Omsorg Invest 2 AS	40 000	100%
Total	40 000	100%

The company is consolidated into the consolidated financial statements of Velfra AS, business address c/o Newsec Basale AS, Postboks 5666 Torgarden, 7484 Trondheim. The consolidated financial statements can be obtained by contacting the group company.

Note 6 - Equity

	Share capital	Other equity	Total
Equity as of 01.01.2020	8 000 000	7 221 587	15 221 587
Profit / loss		3 335 818	3 335 818
Group contribution		(3 662 649)	(3 662 649)
Equity as of 31.12.2020	8 000 000	6 894 756	14 894 756



Note 7 - Fixed assets

	Building	Technical installation	Land	Machinery and plant	Total
Acquisition cost as at 01.01.20	46 906 103	402 321	50 000	300 149	47 658 573
Additions					0
Disposals					0
Acquisition cost as at 31.12.20	46 906 103	402 321	50 000	300 149	47 658 573
Acc. depreciation 31.12.2020	(41 777 616)	(164 416)		(264 540)	(42 206 572)
Acc. write-downs 31.12.2020					
Net value as at 31.12.2020	5 128 488	237 905	50 000	35 609	5 452 002
Economic lifetime	25 year	10-12 year	No deprec.	7-15 year	
Depreciation for the year	(1 292 191)	(40 209)	-	(20 348)	(1 352 748)

Note 8 - Income tax

Income tax expense	2020	2019
Operating profit/loss before tax	4 276 689	5 133 089
Permanent differences		(2 115)
+/- Changes in temporary differences	419 016	357 217
- Carry-forward loss/ correction income		
Taxable income	4 695 705	5 488 191
Tax payable on taxable income 22%	1 033 055	1 207 402
Calculated tax payable	1 033 055	1 207 402
+/- Change in deferred tax	(92 184)	(78 588)
+/- Tax - group contribution		
Calculated tax expense	940 871	1 128 814
Tax payable	1 033 055	1 207 402
- Tax effect group contribution investment at cost	(1 033 055)	(1 207 402)
Tax payable balance sheet	0	0

Note 9 - Temporary differences - Deferred tax

Deferred tax is determined on the basis of existing temporary differences between accounting and tax values, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax asset is capitalized as it is likely that it can be used in future years.

Temporary differences	01.01.2020	31.12.2020	Changes
Fixed assets	(9 377 441)	(9 819 525)	442 084
Gains- and loss account	(61 405)	(38 337)	(23 068)
Total temporary differences	(9 438 846)	(9 857 862)	419 016
Deferred tax 31.12.20 (22%)	(2 076 546)	(2 168 730)	92 184



Note 10 - Accounts receivable

Accounts receivables are recorded at nominal value, after deductions for provisions for estimated losses.

	2020	2019
Accounts receivable at nominal value	1 610 316	1 598 853
Provisions for estimated loss		
Net value accounts receivable	1 610 316	1 598 853

Note 11 - Bank deposits

The company has no restricted bank deposits as of 31 December.

Note 12 - Intercompany balances with group companies

Liabilities	2020	2019
Loan from group companies - Velfra AS	-	-
Group contribution - Velfra AS	(4 695 704)	(5 488 191)
Total liabilities group companies	(4 695 704)	(5 488 191)

Liabilities maturing > 1 year

Liabilities maturing > 5 year

Receivables

Group contribution - Velfra AS (due 15.06.2023)	11 226 051	11 369 060
Total receivables group companies	11 226 051	11 369 060

Transactions with related parties

	2020	2019
Interest group companies - Velfra AS	(345 182)	(264 164)
Total transactions group companies	(345 182)	(264 164)

Note 13 - Collateral and loans

As security for the group's liabilities to credit institutions, the company has provided security of NOK 1 000 000 000 in the following company assets.

Loans	2020	2019
Group loans from credit institutions	589 432 500	595 462 500

Book value pledged assets

	2020	2019
Fixed assets	5 452 001	6 804 749
Receivables	1 610 316	1 598 853
Bank deposits	1 208 001	464 423
Total book value pledged assets	8 270 318	8 868 025

Note 14 - Going concern

The annual settlement has been made on the assumption of continued operations. It is confirmed that this condition is present. The Board is not aware of any circumstances that in the short term may involve significant operational or financial risk.

The outbreak of the Coronavirus disease (COVID-19) has added a new concern which has already led to significant implications on the global economy. In response to the outbreak, a number of countries, institutions and organizations across the globe are deploying measures and preventive actions.

Helsebygg Steffensrud AS' operations have currently not been significantly affected by the outbreak and there is no significant risk that it will happen.



HBS_financial statements 2020.pdf

Signers:

Name	Method	Date
Brasøygård, Alf Martin	BANKID	2021-03-15 09:00 GMT+1
Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:25 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:45 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:54 GMT+1
Botnevik, Erik	BANKID	2021-03-15 16:01 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:02 GMT+1

This document package contains:

- Front page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B

THE SIGNED DOCUMENT FOLLOWS ON THE NEXT PAGE >



Financial statements for 2020

Helsebygg Steffensrud AS

Org.nr. 932 191 571

Index

Income statement
Balance statement
Notes

Utarbeidet av Azets Insight AS

AZETS



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B



Income statement 2020 Helsebygg Steffensrud AS

	Note	2020	2019
Rent income		6 395 412	6 292 260
Total operating income		6 395 412	6 292 260
Depreciation of fixed assets and intangible assets	7	(1 352 748)	(1 353 742)
Other operating expenses	4	(1 125 806)	(102 055)
Sum operating expenses		(2 478 554)	(1 455 797)
Result of operations		3 916 858	4 836 463
Interest received from group companies	12	345 182	264 164
Other interest income		6 082	23 840
Other financial income		8 567	8 623
Total financial income		359 830	296 626
Net financial items		359 830	296 626
Operating result before tax		4 276 689	5 133 089
Tax on ordinary result	8	(940 871)	(1 128 814)
Operating result		3 335 818	4 004 275
Results of the year		3 335 818	4 004 275
Transfers			
Groupcontribution		3 662 649	4 280 789
Transfers to/from other equity		(326 831)	(276 514)
Total transfers and allocations		3 335 818	4 004 275

Numbers presented in NOK.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

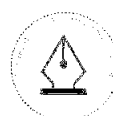
Document ID:
6946C4010616486AB39884AA69B9AC5B



Balance sheet, 31. December 2020 Helsebygg Steffensrud AS

	Note	2020	2019
ASSETS			
Fixed assets			
Intangible fixed assets			
Deferred tax assets	9	2 168 730	2 076 546
Total intangible fixed assets		2 168 730	2 076 546
Tangible fixed assets			
Land, buildings and other property	7, 13	5 416 392	6 748 792
Machinery and plant	7, 13	0	0
Fixtures and fittings, tools, office machinery, etc	7, 13	35 609	55 957
Total tangible fixed assets		5 452 001	6 804 749
Financial fixed assets			
Loans to group companies	12	11 226 051	11 369 060
Total financial fixed assets		11 226 051	11 369 060
Total fixed assets		18 846 782	20 250 355
Current assets			
Receivables			
Account receivables	10, 13	1 610 316	1 598 853
Total receivables		1 610 316	1 598 853
Bank deposits, cash in hand, etc	11, 13	1 208 001	464 423
Total bank deposits, cash in hand, etc		1 208 001	464 423
Total current assets		2 818 317	2 063 276
Total assets		21 665 099	22 313 631

Numbers presented in NOK.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B



Balance sheet 31. December 2020 Helsebygg Steffensrud AS

	Note	2020	2019
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital (40 000 shares of kr 200,00)	5, 6	8 000 000	8 000 000
Total paid-in capital		8 000 000	8 000 000
Retained earnings			
Other equity	6	6 894 756	7 221 587
Total retained earnings		6 894 756	7 221 587
Total equity	6	14 894 756	15 221 587
Liabilities			
Current liabilities			
Account payable		464 323	0
Tax payable	8	0	0
Short-term group liabilities	12	4 695 704	5 488 191
Other short-term liabilities		1 610 316	1 603 853
Total current liabilities		6 770 343	7 092 044
Total liabilities		6 770 343	7 092 044
Total equity and liabilities		21 665 099	22 313 631

Oslo, 12.03.2021

_____ Erik Botnevik Chairman	_____ Jesse Diederik Van Schouwenburg Board member	_____ Marieke Stephanie Lely Board member
_____ Siri Beate Hatlen Board member	_____ Per Erik Johan Medin Board member	_____ Alf Martin Brasøygård CEO

Numbers presented in NOK.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B



Notes 2020

Helsebygg Steffensrud AS

Accounting principles

The annual accounts have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting practices for small businesses.

Income

Rental income is recognized as income when it is earned.

Balance sheet classification

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

Fixed assets

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property plant and equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net realisable value and value in use

Income tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized.

There have been no changes in accounting principles from 2019 to 2020



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B



Note 1 - Mandatory occupational pension

The company has no employees and is not obliged to have an occupational pension scheme.

Note 2 - Remuneration to management

The Board and the management have not received any remunerations during 2020.

Note 3 - Loans and guarantees to management

The company has not granted any loans or guarantees to management, board members or closely related parties.

Note 4 - Audit fee

	2020	2019
Ordinary audit fee, incl.VAT	13 750	15 094
Other assistance, incl.VAT		
Total auditor compensation	13 750	15 094

Note 5 - Share capital and shareholder

Share Capital	Number of shares	Face value	Book value
A-shares	2	200,00	400
B-shares	39 998	200,00	7 999 600
Total	40 000		8 000 000

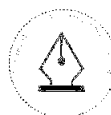
All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Omsorg Invest 2 AS	40 000	100%
Total	40 000	100%

The company is consolidated into the consolidated financial statements of Velfra AS, business address c/o Newsec Basale AS, Postboks 5666 Torgarden, 7484 Trondheim. The consolidated financial statements can be obtained by contacting the group company.

Note 6 - Equity

	Share capital	Other equity	Total
Equity as of 01.01.2020	8 000 000	7 221 587	15 221 587
Profit / loss		3 335 818	3 335 818
Group contribution		(3 662 649)	(3 662 649)
Equity as of 31.12.2020	8 000 000	6 894 756	14 894 756



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B



Note 7 - Fixed assets

	Building	Technical installation	Land	Machinery and plant	Total
Acquisition cost as at 01.01.20	46 906 103	402 321	50 000	300 149	47 658 573
Additions					0
Disposals					0
Acquisition cost as at 31.12.20	46 906 103	402 321	50 000	300 149	47 658 573
Acc. depreciation 31.12.2020	(41 777 616)	(164 416)		(264 540)	(42 206 572)
Acc. write-downs 31.12.2020					
Net value as at 31.12.2020	5 128 488	237 905	50 000	35 609	5 452 002
Economic lifetime	25 year	10-12 year	No deprec.	7-15 year	
Depreciation for the year	(1 292 191)	(40 209)	-	(20 348)	(1 352 748)

Note 8 - Income tax

Income tax expense	2020	2019
Operating profit/loss before tax	4 276 689	5 133 089
Permanent differences		(2 115)
+/- Changes in temporary differences	419 016	357 217
- Carry-forward loss/ correction income		
Taxable income	4 695 705	5 488 191
Tax payable on taxable income 22%	1 033 055	1 207 402
Calculated tax payable	1 033 055	1 207 402
+/- Change in deferred tax	(92 184)	(78 588)
+/- Tax - group contribution		
Calculated tax expense	940 871	1 128 814
Tax payable	1 033 055	1 207 402
- Tax effect group contribution investment at cost	(1 033 055)	(1 207 402)
Tax payable balance sheet	0	0

Note 9 - Temporary differences - Deferred tax

Deferred tax is determined on the basis of existing temporary differences between accounting and tax values, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax asset is capitalized as it is likely that it can be used in future years.

Temporary differences	01.01.2020	31.12.2020	Changes
Fixed assets	(9 377 441)	(9 819 525)	442 084
Gains- and loss account	(61 405)	(38 337)	(23 068)
Total temporary differences	(9 438 846)	(9 857 862)	419 016
Deferred tax 31.12.20 (22%)	(2 076 546)	(2 168 730)	92 184



This file is sealed with a digital signature. The seal is a guarantee for the authenticity of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B



Note 10 - Accounts receivable

Accounts receivables are recorded at nominal value, after deductions for provisions for estimated losses.

	2020	2019
Accounts receivable at nominal value	1 610 316	1 598 853
Provisions for estimated loss		
Net value accounts receivable	1 610 316	1 598 853

Note 11 - Bank deposits

The company has no restricted bank deposits as of 31 December.

Note 12 - Intercompany balances with group companies

Liabilities	2020	2019
Loan from group companies - Velfra AS	-	-
Group contribution - Velfra AS	(4 695 704)	(5 488 191)
Total liabilities group companies	(4 695 704)	(5 488 191)

Liabilities maturing > 1 year
Liabilities maturing > 5 year

Receivables

Group contribution - Velfra AS (due 15.06.2023)	11 226 051	11 369 060
Total receivables group companies	11 226 051	11 369 060

Transactions with related parties	2020	2019
Interest group companies - Velfra AS	(345 182)	(264 164)
Total transactions group companies	(345 182)	(264 164)

Note 13 - Collateral and loans

As security for the group's liabilities to credit institutions, the company has provided security of NOK 1 000 000 000 in the following company assets.

Loans	2020	2019
Group loans from credit institutions	589 432 500	595 462 500

Book value pledged assets	2020	2019
Fixed assets	5 452 001	6 804 749
Receivables	1 610 316	1 598 853
Bank deposits	1 208 001	464 423
Total book value pledged assets	8 270 318	8 868 025

Note 14 - Going concern

The annual settlement has been made on the assumption of continued operations. It is confirmed that this condition is present. The Board is not aware of any circumstances that in the short term may involve significant operational or financial risk.

The outbreak of the Coronavirus disease (COVID-19) has added a new concern which has already led to significant implications on the global economy. In response to the outbreak, a number of countries, institutions and organizations across the globe are deploying measures and preventive actions.

Helsebygg Steffensrud AS' operations have currently not been significantly affected by the outbreak and there is no significant risk that it will happen.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.

Document ID:
6946C4010616486AB39884AA69B9AC5B



To the General Meeting of Helsebygg Steffensrud AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Helsebygg Steffensrud AS showing a profit of NOK 3 335 818. The financial statements comprise the balance sheet as at 31 December 2020, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including a true and fair view of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists.

SLM Revisjon AS – MEDLEMMER AV DEN NORSKE REVISORFORENING OG PRIME GLOBAL – REVISORNUMMER 972 412 112

Postadresse: Postboks 273, 2001 Lillestrøm
Besøksadresse: Stortorget, 28, Lillestrøm

Telefon: 63 89 77 00

E-post: firmapost@slm-revisjon.no
Nettside: www.slm-revisjon.no



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



Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Lillestrøm, 12 March 2021
SLM Revisjon AS

Anne Grethe R. Wirum
State Authorised Public Accountant
(This document is signed electronically)

SLM Revisjon AS – MEDLEMMER AV DEN NORSKE REVISORFORENING OG PRIME GLOBAL – REVISORNUMMER 972 412 112

Postadresse: Postboks 273, 2001 Lillestrøm
Besøksadresse: Stortorget, 28, Lillestrøm

Telefon: 63 89 77 00

E-post: firmapost@slm-revisjon.no
Nettside: www.slm-revisjon.no



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

Independent Accounting Firms

SIGNICAT



Elektronisk signatur

Signert av

WIRUM, ANNE GRETHE RUUD



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

12.03.2021 16.02.54

Signaturmetode

Norwegian Buypass

Dette dokumentet er signert med elektronisk signatur. En elektronisk signatur er juridisk forpliktende på samme måte som en håndskrevet signatur på papir. Denne siden er lagt til dokumentet for å vise grunnleggende informasjon om signaturen(e), og på de følgende sidene kan du lese dokumentet som er signert. Vedlagt finnes også en PDF med signaturdetaljer, og en XML-fil med innholdet i den elektroniske signaturen(e). Vedleggene kan brukes for å verifisere gyldigheten av dokumentets signatur ved behov.



Skatteetaten

Vår dato
22.04.2020

Din/Deres dato
25.03.2020

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
32212244

Org.nr
974761076

Vår referanse
2020/5321026

Postadresse
Postboks 9200 Grønland
0134 OSLO

NEWSEC BASALE AS
Postboks 5666 Torgarden
7484 TRONDHEIM

Att. Magnus Seljelid

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 25. mars 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Omsorgsbolig Holding AS	org.nr 919 512 911
Eiendom 7 AS	org.nr 916 092 008
Helsebygg Eineåsen AS	org.nr 879 561 442
Helsebygg Hokksund AS	org.nr 917 347 522
Omsorg 4 AS	org.nr 999 149 383
Omsorgsbolig 1 AS	org.nr 999 551 793
Omsorgsbolig 2 AS	org.nr 991 787 461
Omsorgsbolig 3 AS	org.nr 954 968 073
Omsorgsbolig 4 AS	org.nr 898 787 702
Omsorgsbolig 5 AS	org.nr 917 213 976
Omsorg Invest 2 AS	org.nr 918 545 778
Helsebygg Jeløya AS	org.nr 917 723 370
Helsebygg Steffensrud AS	org.nr 932 191 571

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

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

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

Bakgrunn

Omsorgsbolig Holding AS er eid av to utenlandske selskaper, og det er morselskap for de øvrige selskapene i oversikten ovenfor. Selskapene driver virksomhet knyttet til investering i fast eiendom eller i



selskaper som eier fast eiendom og utleie av egen eller leid fast eiendom. Flere av styremedlemmene i selskapene er utenlandske. Selskapene benytter engelsk for at eierne og styremedlemmene skal forstå regnskapene og årsrapporten.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk." I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er eid direkte eller indirekte av utenlandske selskaper. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.