



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 921 886 292
Organisasjonsform: Aksjeselskap
Foretaksnavn: YTRE VIKNA 1 AS
Forretningsadresse: Klæbuveien 118
7031 TRONDHEIM

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: Hege Johnsen
Dato for fastsettelse av årsregnskapet: 21.06.2021

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, 13.07.2022



Resultatregnskap

Beløp i: EUR	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Energy income		1 333 000	4 293 000
Other income		39 000	
Sum inntekter		1 372 000	4 293 000
Kostnader			
Energy expenses		113 000	95 000
Grid expenses		179 000	437 000
Depreciation	2	855 000	855 000
Other operating expenses		1 276 000	1 132 000
Sum kostnader		2 423 000	2 519 000
Driftsresultat		-1 051 000	1 774 000
Finansinntekter og finanskostnader			
Net Finance	8	38 000	
Sum finansinntekter		38 000	
Net finance	8		6 000
Sum finanskostnader			6 000
Netto finans		38 000	-6 000
Ordinært resultat før skattekostnad		-1 013 000	1 768 000
Income tax expense	1	-168 000	386 000
Ordinært resultat etter skattekostnad		-845 000	1 382 000
Årsresultat		-845 000	1 382 000
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-845 000	1 382 000
Sum overføringer og disponeringer		-845 000	1 382 000



Balanse

Beløp i: EUR	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Buildings and property	2	1 014 000	1 073 000
Wind Park	2	13 392 000	14 188 000
Sum varige driftsmidler		14 406 000	15 261 000
Sum anleggsmidler		14 406 000	15 261 000
Omløpsmidler			
Varer			
Fordringer			
Accounts Receivables		23 000	127 000
Other receivables		10 000	11 000
Group cash pool		3 345 000	3 474 000
Konsernfordringer			65 000
Sum fordringer		3 378 000	3 677 000
Sum omløpsmidler		3 378 000	3 677 000
SUM EIENDELER		17 784 000	18 938 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3	3 000	3 000
Overkurs	4	16 286 000	16 286 000
Sum innskutt egenkapital		16 289 000	16 289 000
Opptjent egenkapital			
Other equity	4	1 065 000	1 910 000



Balanse

Beløp i: EUR	Note	2020	2019
Sum opptjent egenkapital		1 065 000	1 910 000
Sum egenkapital		17 354 000	18 199 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	246 000	414 000
Sum avsetninger for forpliktelser		246 000	414 000
Annen langsiktig gjeld			
Sum langsiktig gjeld		246 000	414 000
Kortsiktig gjeld			
Leverandørgjeld		112 000	9 000
Public duties payable		6 000	142 000
Other short term debt		66 000	174 000
Sum kortsiktig gjeld		184 000	325 000
Sum gjeld		430 000	739 000
SUM EGENKAPITAL OG GJELD		17 784 000	18 938 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 591040

Enheten

Organisasjonsnummer: 921 886 292
Organisasjonsform: Aksjeselskap
Foretaksnavn: YTRE VIKNA 1 AS
Forretningsadresse: Klæbuveien 118
7031 TRONDHEIM

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Morselskap i konsern: Nei

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Brønnøysundregistrene, 09.08.2021



Organisasjonsnr: 921 886 292
YTRE VIKNA 1 AS

RESULTATREGNSKAP

Beløp i: EUR	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Energy income		1 333 000	4 293 000
Other income		39 000	
Sum inntekter		1 372 000	4 293 000
Kostnader			
Energy expenses		113 000	95 000
Grid expenses		179 000	437 000
Depreciation	2	855 000	855 000
Other operating expenses		1 276 000	1 132 000
Sum kostnader		2 423 000	2 519 000
Driftsresultat		-1 051 000	1 774 000
Finansinntekter og finanskostnader			
Net Finance	8	38 000	
Sum finansinntekter		38 000	
Net finance	8		6 000
Sum finanskostnader			6 000
Netto finans		38 000	-6 000
Ordinært resultat før skattekostnad			
Income tax expense	1	-168 000	386 000
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Overføringer og disponeringer			
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Sum overføringer og disponeringer		-845 000	1 382 000



Organisasjonsnr: 921 886 292
YTRE VIKNA 1 AS

BALANSE

Beløp i: EUR Note 2020 2019

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Buildings and property	2	1 014 000	1 073 000
Wind Park	2	13 392 000	14 188 000
Sum varige driftsmidler		14 406 000	15 261 000

Sum anleggsmidler		14 406 000	15 261 000
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Omløpsmidler

Varer

Fordringer

Accounts Receivables		23 000	127 000
Other receivables		10 000	11 000
Group cash pool		3 345 000	3 474 000
Konsernfordringer			65 000
Sum fordringer		3 378 000	3 677 000

Sum omløpsmidler		3 378 000	3 677 000
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SUM EIENDELER		17 784 000	18 938 000
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	3	3 000	3 000
Overkurs	4	16 286 000	16 286 000
Sum innskutt egenkapital		16 289 000	16 289 000

Opptjent egenkapital

Other equity	4	1 065 000	1 910 000
Sum opptjent egenkapital		1 065 000	1 910 000

Sum egenkapital		17 354 000	18 199 000
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Gjeld

Langsiktig gjeld

Utsatt skatt	4	246 000	414 000
Sum avsetninger for forpliktelseser		246 000	414 000

Annen langsiktig gjeld

Sum langsiktig gjeld		246 000	414 000
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Kortsiktig gjeld		
Leverandørgjeld	112 000	9 000
Public duties payable	6 000	142 000
Other short term debt	66 000	174 000
Sum kortsiktig gjeld	184 000	325 000
Sum gjeld	430 000	739 000
SUM EGENKAPITAL OG GJELD	17 784 000	18 938 000



Organisasjonsnr: 921 886 292
YTRE VIKNA 1 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
0

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



Skatteetaten

Vår dato
07.10.2019

Din dato
09.09.2019

Saksbehandler
Bente Halvorsen

800 80 000
Skatteetaten.no

Din referanse
AR335220265

Postadresse
Postboks 9200 Grønland
0134 OSLO

Vår referanse
2019/6423613

MIDGARD VIND HOLDING AS
Klæbuveien 118
7031 TRONDHEIM

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 9. september 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Midgard Vind Holding AS	org.nr. 821 186 242
Midgard Vind AS	org.nr. 921 894 066
Stokkfjellet AS	org.nr. 921 894 295
Sørmarksfjellet AS	org.nr. 921 886 241
Frøya Vind AS	org.nr. 921 886 098
Ytre Vikna 1 AS	org.nr. 921 886 292
Hundhammerfjellet AS	org.nr. 921 891 628

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. Det pålegger den regnskapspliktige å dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Midgard Vind Holding AS eier de øvrige seks selskapene. Midgard Vind Holding eies 30 % av et norsk selskap og 70 % av et utenlandsk selskap. Konsernet driver med kraftproduksjon og eneste kunde vil være kraftbørsen Nord Pool. Långiver er utenlandsk og konsernets største enkeltleverandør av turbiner er også utenlandsk. Majoriteten av kommunikasjonen internt i konsernet og eksternt fra Midgard Vind holding skjer på engelsk fordi daglig leder er utenlandsk.

Skattekontorets vurdering

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



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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjult 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 majoritetseier er et utenlandsk selskap og at konsernet har begrenset eierkrets. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Bente Halvorsen
spesialrevisor
Brukerdialog, juridisk stab, gruppe 1
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



2020 Financial Statement Ytre Vikna 1 AS.pdf

Signers:

Name

Axelsson, Lars Magnus
Vogt, Christian
Welde, Håkon
Moe, Kari Skeidsvoll

Method

BANKID
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BANKID_MOBILE

Date

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2021-03-10 10:51 GMT+1
2021-03-10 22:02 GMT+1
2021-03-11 23:56 GMT+1

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



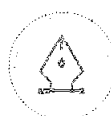
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Ytre Vikna 1 AS

Financial statement 2020



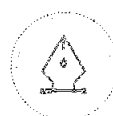
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Profit & loss

		<i>in EUR 1000</i>	
	Note	2020	2019
Energy income		1 333	4 293
Other income		39	
Revenue		1 372	4 293
Energy expenses		-113	-95
Grid expenses		-179	-437
Depreciation	2	-855	-855
Other operating expenses		-1 276	-1 131
Total operating expenses		-2 423	-2 518
OPERATING PROFIT/ (LOSS)		-1 051	1 774
Net finance	8	38	-6
PROFIT/ (LOSS) BEFORE INCOME TAX		-1 013	1 768
Income tax expense	1	168	-386
NET PROFIT/ (LOSS)		-845	1 382
Attributable to:			
Other equity		-845	1 382
Total		-845	1 382



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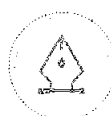
Balance

in EUR 1000

Assets	Note	2020	2019
Tangible assets			
Wind park	2	13 392	14 188
Buildings and property	2	1 014	1 073
Total tangible assets		14 406	15 261
Total non-current assets			
		14 406	15 261
Current assets			
Accounts receivable		22	126
Other receivables		10	11
Receivables group company		0	65
Group cashpool		3 345	3 474
Total current assets		3 378	3 677
Total assets		17 784	18 938

in EUR 1000

Equity and liabilities		2020	2019
Equity			
Share capital	3	3	3
Share premium reserve	4	16 286	16 286
Total paid-in equity		16 289	16 289
Other equity	4	1 065	1 910
Total equity		17 354	18 199
Long-term debt			
Deferred income tax	1	246	414
Total long-term debt		246	414
Current liabilities			
Accounts payable		111	9
Public duties payable		6	141
Other short debt		66	174
Total current liabilities		183	325
Total equity and liabilities		17 784	18 938



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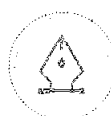
Trondheim 04.03.2021

Christian Vogt
Chairman

Lars Magnus Axelsson
Board member

Håkon Welde
Board member

Kari Skeidsvoll Moe
Board member



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Accounting Principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

Foreign currency

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into EURO using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into EURO using the exchange rate applicable on the transaction date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period .

Sales revenue

Sales revenues are recognized upon delivery. Revenue from services is recognized when the service is rendered.

Taxes

The income tax expense is comprised of both tax payable for the period, and changes in deferred tax. Deferred tax is determined on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-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.

Balance sheet classification

Current assets and short term liabilities consist of receivables and payables due within one year. Other balance sheet items are classified as non-current assets and 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.

Fixed assets and depreciation

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Significant fixed assets which consist of substantial components with dissimilar economic life have been unbundled; depreciation of each component is based on the economic life of the component.

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.

The carrying amount of fixed assets are written down to recoverable amount when decreases in recoverable amount are expected to be permanent.

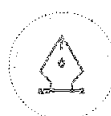
The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairments losses recognized are reversed when the basis for the impairment loss is no longer evident.

Account receivables and other receivables

Accounts receivables and other receivables are recorded in the balance sheet at nominal value less a provision for doubtful accounts. Provision for doubtful accounts is determined on the basis of an assessment of individual receivables.

Financial instruments

Power purchase agreements with physical settlement are valued at the lowest of cost or onerous contract.



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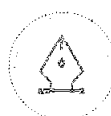
Notes

- 1 Tax
- 2 Tangible assets
- 3 Share capital
- 4 Equity
- 5 Pledge
- 6 Power purchase agreement
- 7 Auditors fee
- 8 Interest and financial expenses

1 Tax

	<i>In EUR 1 000</i>	
This years income tax expense consists of	2020	2019
Tax payable		
Correction of tax payable from prior period		
Changes in deferred tax	-168	386
Effect of changes in tax rate		
Total tax expense	-168	386

	<i>In EUR 1 000</i>			
Specification of temporary differences related to deferred tax	2020		2019	
	Assets	Liability	Assets	Liability
Tangible assets		5 125		4 954
Provisions				
Profit and loss account	4 005		3 071	
Total	4 005	5 125	3 071	4 954
Deferred income tax liability		246		414



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2 Tangible assets

In EUR 1 000

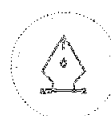
Property, plant and equipment	Buildings and property	Windpark	Total
Acquisition cost at 01.01.2020	1 803	23 576	25 379
Additions			
Disposals			
Acquisition cost 31.12.2020	1 803	23 576	25 379
Accumulated depreciation 31.12.2020	-789	-10 184	-10 973
Accumulated write-downs 31.12.2020			-
Net carrying value at 31.12.2020	1 014	13 392	14 406
Depreciation for the year	60	795	855
Useful economic life	25 years	25 years	
Amortisation plan	Linear	Linear	

3 Share capital and shareholder information

In NOK

Share capital in Ytre Vikna 1 AS 31.12.2020	Number of shares	Face value	Book value
Shares	2	15 000	30 000

Shareholders at 31.12.2020	Ownership	
	interest	Voting rights
Midgard Vind Holding AS	100 %	100 %
Total	100 %	100 %



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4 Equity

	<i>In EUR 1 000</i>			
	Issued capital	Share premium	Accumulated profits	Total
Equity 01.01.2020	3	16 286	1 910	18 199
New equity				0
Net profit			-845	-845
Equity 31.12.2020	3	16 286	1 065	17 354

5 Pledge

In favor of Midgard Vind Holding AS's bank financing with SEB / EKF, collateral has been provided in 100% of the company's bank accounts, operating accessories, inventories, accounts receivable, receivables from the group account and any insurance claims. Book value of pledged assets is 17,8 mEUR.

6 Power purchase agreement

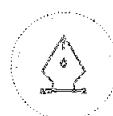
The company has a physical power purchase agreement (PPA) with TrønderEnergi Kraft AS and NTE Energi AS where the company has sold parts of its production for the years 2023-2030. The net value of this power purchase agreements is 1,5 mEUR 31.12.2020

7 Auditors fee

In 2020 the company expensed EUR 6.942 for statutory audit

8 Interest and financial expenses

	<i>In EUR 1 000</i>	
Income	2020	2019
Interest income group	0	0
Currency gain	99	80
Total financial income	99	80
Expenses	2020	2019
Interest expenses group	-46	-18
Currency loss	-15	-69
Total financial expenses	-61	-87
Net finance	38	-6



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Statsautoriserte revisorer
Ernst & Young AS

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Postboks 1299 Pirsenteret, NO-7462 Trondheim

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

Fax:
www.ey.no
Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Ytre Vikna 1 AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Ytre Vikna 1 AS, which 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 financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with law, regulations and generally accepted auditing principles 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, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from



fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- ▶ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
- ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- ▶ conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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 ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Trondheim, 15 March 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Amund P. Amundsen
State Authorised Public Accountant (Norway)

Penneo Dokumentnøkkel: G6N53-2BB84-2UJEZ-8AZEh-Q75LA-Y2J54



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Amund Petter Amundsen

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: 9578-5992-4-3001996

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Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Ytre Vikna 1 AS

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Trondheim, 15 March 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Amund P. Amundsen
State Authorised Public Accountant (Norway)

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