



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 898 787 702  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OMSORGSBOLIG 4 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, 30.05.2021



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rent income		3 009 840	2 961 312
<b>Sum inntekter</b>		<b>3 009 840</b>	<b>2 961 312</b>
<b>Kostnader</b>			
Depreciation of fixed assets and intangible assets	7	786 603	786 603
Other operating expenses	4	239 715	673 810
<b>Sum kostnader</b>		<b>1 026 318</b>	<b>1 460 413</b>
<b>Driftsresultat</b>		<b>1 983 522</b>	<b>1 500 899</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		4 923	13 133
Other financial income		4 071	3 399
<b>Sum finansinntekter</b>		<b>8 994</b>	<b>16 532</b>
Rentekostnad til foretak i samme konsern	12	964 783	1 031 085
<b>Sum finanskostnader</b>		<b>964 783</b>	<b>1 031 085</b>
<b>Netto finans</b>		<b>-955 789</b>	<b>-1 014 553</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 027 734</b>	<b>486 346</b>
Tax on ordinary result	8	226 101	106 934
<b>Ordinært resultat etter skattekostnad</b>		<b>801 633</b>	<b>379 412</b>
<b>Årsresultat</b>		<b>801 633</b>	<b>379 412</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		1 138 998	703 879
Transfers to/from other equity		-337 365	-324 467
<b>Sum overføringer og disponeringer</b>		<b>801 633</b>	<b>379 412</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Land, buildings and other property	7, 13	25 446 189	26 232 792
<b>Sum varige driftsmidler</b>		<b>25 446 189</b>	<b>26 232 792</b>
<b>Sum anleggsmidler</b>		<b>25 446 189</b>	<b>26 232 792</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Account receivables	10, 13	757 857	757 607
Other receivables		12 872	10 300
<b>Sum fordringer</b>		<b>770 729</b>	<b>767 907</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash in hand, etc	11, 13	425 591	845 376
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>425 591</b>	<b>845 376</b>
<b>Sum omløpsmidler</b>		<b>1 196 320</b>	<b>1 613 283</b>
<b>SUM EIENDELER</b>		<b>26 642 508</b>	<b>27 846 075</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital (1 000 shares of kr 36,00)	5, 6	36 000	36 000
Annen innskutt egenkapital	6	-5 485	-5 485
<b>Sum innskutt egenkapital</b>		<b>30 515</b>	<b>30 515</b>
<b>Opptjent egenkapital</b>			



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Other equity	6	1 336 378	1 673 743
<b>Sum opptjent egenkapital</b>		<b>1 336 378</b>	<b>1 673 743</b>
<b>Sum egenkapital</b>	6	<b>1 366 893</b>	<b>1 704 258</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	9	36 104	131 259
<b>Sum avsetninger for forpliktelser</b>		<b>36 104</b>	<b>131 259</b>
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	12	23 014 587	24 347 395
<b>Sum annen langsiktig gjeld</b>		<b>23 014 587</b>	<b>24 347 395</b>
<b>Sum langsiktig gjeld</b>		<b>23 050 691</b>	<b>24 478 654</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		6 814	
Tax payable	8		
Kortsiktig konserngjeld	12	1 460 254	902 409
Other short-term liabilities		757 857	760 754
<b>Sum kortsiktig gjeld</b>		<b>2 224 925</b>	<b>1 663 163</b>
<b>Sum gjeld</b>		<b>25 275 616</b>	<b>26 141 817</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>26 642 508</b>	<b>27 846 075</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 244267

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Morselskap i konsern: Nei

**Regnskapsregler**

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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**

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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, 29.05.2021

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 898 787 702  
OMSORGSBOLIG 4 AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
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Organisasjonsnr: 898 787 702  
OMSORGSBOLIG 4 AS

## BALANSE

Beløp i: NOK Note 2020 2019

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

##### Varige driftsmidler

Land, buildings and other  
property

7, 13

25 446 189

26 232 792

Sum varige driftsmidler

25 446 189

26 232 792

Sum anleggsmidler

25 446 189

26 232 792

#### Omløpsmidler

##### Varer

##### Fordringer

Account receivables

10, 13

757 857

757 607

Other receivables

12 872

10 300

Sum fordringer

770 729

767 907

##### Bankinnskudd, kontanter og lignende

Bank deposits, cash in  
hand, etc

11, 13

425 591

845 376

Sum bankinnskudd,  
kontanter og lignende

425 591

845 376

Sum omløpsmidler

1 196 320

1 613 283

SUM EIENDELER

26 642 508

27 846 075

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital (1 000  
shares of kr 36,00)

5, 6

36 000

36 000

Annen innskutt egenkapital

6

-5 485

-5 485

Sum innskutt egenkapital

30 515

30 515

##### Opptjent egenkapital

Other equity

6

1 336 378

1 673 743

Sum opptjent egenkapital

1 336 378

1 673 743

Sum egenkapital

6

1 366 893

1 704 258

#### Gjeld

##### Langsiktig gjeld



Utsatt skatt	9	36 104	131 259
<b>Sum avsetninger for forpliktelseser</b>		<b>36 104</b>	<b>131 259</b>
<b>Annen langsiktig gjeld</b>			
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Organisasjonsnr: 898 787 702  
OMSORGSBOLIG 4 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

**Regnskapsprinsipper**  
Se filvedlegg.

**Note**  
Er det usikkerhet om fortsatt drift?: Nei

**Note**  
5

**Antall aksjer og aksjeeiere**

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	1000.00	36.00	35999.70

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
VELFRA AS	1000.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	1000.00	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>
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**Note**  
2

**Ytelser til andre ledende personer**

**Note**  
4

**Ytelser til revisjon**



<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	14141.00
<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
		3000.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	17141.00

## 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



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:

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

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.*



To the General Meeting of Omsorgsbolig 4 AS

## Independent Auditor's Report

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Omsorgsbolig 4 AS showing a profit of NOK 801 633. 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.

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**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](mailto:firmapost@slm-revisjon.no)  
Nettside: [www.slm-revisjon.no](http://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. An Association of 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)

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

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Independent Accounting Firms

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*Signert av*

**WIRUM, ANNE GRETHE RUUD**



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

12.03.2021 16.16.54

*Signaturmetode*

Norwegian Buypass

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Brasøygård, Alf Martin	BANKID	2021-03-15 08:57 GMT+1
Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:22 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:42 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:58 GMT+1
Botnevik, Erik	BANKID	2021-03-15 15:57 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:04 GMT+1

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## Financial statements for 2020

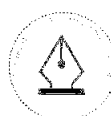
### OMSORGSBOLIG 4 AS

Org.nr. 898 787 702

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Balance statement  
Notes

Utarbeidet av Azets Insight AS



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## Income statement 2020 OMSORGSBOLIG 4 AS

	Note	2020	2019
Rent income		3 009 840	2 961 312
<b>Total operating income</b>		<b>3 009 840</b>	<b>2 961 312</b>
Depreciation of fixed assets and intangible assets	7	(786 603)	(786 603)
Other operating expenses	4	(239 715)	(673 810)
<b>Sum operating expenses</b>		<b>(1 026 318)</b>	<b>(1 460 413)</b>
<b>Result of operations</b>		<b>1 983 522</b>	<b>1 500 899</b>
Other interest income		4 923	13 133
Other financial income		4 071	3 399
<b>Total financial income</b>		<b>8 994</b>	<b>16 532</b>
Interest paid to group companies	12	(964 783)	(1 031 085)
<b>Total financial expenses</b>		<b>(964 783)</b>	<b>(1 031 085)</b>
<b>Net financial items</b>		<b>(955 789)</b>	<b>(1 014 553)</b>
<b>Operating result before tax</b>		<b>1 027 734</b>	<b>486 346</b>
Tax on ordinary result	8	(226 101)	(106 934)
<b>Operating result</b>		<b>801 633</b>	<b>379 412</b>
<b>Results of the year</b>		<b>801 633</b>	<b>379 412</b>
<b>Transfers</b>			
Group contribution		1 138 998	703 879
Transfers to/from other equity		(337 365)	(324 467)
<b>Total transfers and allocations</b>		<b>801 633</b>	<b>379 412</b>

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## Balance sheet, 31. December 2020 OMSORGSBOLIG 4 AS

	Note	2020	2019
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Tangible fixed assets</b>			
Land, buildings and other property	7, 13	25 446 189	26 232 792
<b>Total tangible fixed assets</b>		<b>25 446 189</b>	<b>26 232 792</b>
<b>Total fixed assets</b>		<b>25 446 189</b>	<b>26 232 792</b>
<b>Current assets</b>			
<b>Receivables</b>			
Account receivables	10, 13	757 857	757 607
Other receivables		12 872	10 300
<b>Total receivables</b>		<b>770 729</b>	<b>767 907</b>
Bank deposits, cash in hand, etc	11, 13	425 591	845 376
<b>Total bank deposits, cash in hand, etc</b>		<b>425 591</b>	<b>845 376</b>
<b>Total current assets</b>		<b>1 196 320</b>	<b>1 613 283</b>
<b>Total assets</b>		<b>26 642 508</b>	<b>27 846 075</b>

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## Balance sheet 31. December 2020 OMSORGSBOLIG 4 AS

	Note	2020	2019
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital (1 000 shares of kr 36,00)	5, 6	36 000	36 000
Other paid-in capital	6	(5 485)	(5 485)
<b>Total paid-in capital</b>		<b>30 515</b>	<b>30 515</b>
<b>Retained earnings</b>			
Other equity	6	1 336 378	1 673 743
<b>Total retained earnings</b>		<b>1 336 378</b>	<b>1 673 743</b>
<b>Total equity</b>	6	<b>1 366 893</b>	<b>1 704 258</b>
<b>Liabilities</b>			
<b>Provisions</b>			
Deferred tax	9	36 104	131 259
<b>Total provisions</b>		<b>36 104</b>	<b>131 259</b>
<b>Other long-term liabilities</b>			
Long-term group liabilities	12	23 014 587	24 347 395
<b>Total other long-term liabilities</b>		<b>23 014 587</b>	<b>24 347 395</b>
<b>Total long-term liabilities</b>		<b>23 050 691</b>	<b>24 478 654</b>
<b>Current liabilities</b>			
Accounts payable		6 814	0
Tax payable	8	0	0
Short-term group liabilities	12	1 460 254	902 409
Other short-term liabilities		757 857	760 754
<b>Total current liabilities</b>		<b>2 224 925</b>	<b>1 663 163</b>
<b>Total liabilities</b>		<b>25 275 616</b>	<b>26 141 817</b>
<b>Total equity and liabilities</b>		<b>26 642 508</b>	<b>27 846 075</b>

Oslo, 12.03.2021

\_\_\_\_\_  
Erik Botnevik  
Chairman

\_\_\_\_\_  
Jesse Diederik Van Schouwenburg  
Board member

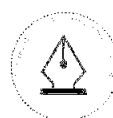
\_\_\_\_\_  
Marieke Stephanie Lely  
Board member

\_\_\_\_\_  
Siri Beate Hatlen  
Board member

\_\_\_\_\_  
Per Erik Johan Medin  
Board member

\_\_\_\_\_  
Alf Martin Brasøygård  
CEO

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## Notes 2020 OMSORGSBOLIG 4 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.

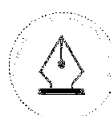
### Fixed assets

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.



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## Note 1 - Mandatory occupational pension

The company has no employees and is not obliged to have a 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	14 141
Other assistance, incl.VAT	0	3 000
<b>Total auditor compensation</b>	<b>13 750</b>	<b>17 141</b>

## Note 5 - Share capital and shareholders

Share Capital	Number of shares	Face value	Book value
Ordinary shares	1 000	36,00	36 000

All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Velfra AS	1 000	100%
<b>Total</b>	<b>1 000</b>	<b>100%</b>

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 paid-in capital	Other equity	Total
Equity as of 01.01.2020	36 000	(5 485)	1 673 743	1 704 258
Profit / loss			801 633	801 633
Group contribution			(1 138 998)	(1 138 998)
<b>Equity as of 31.12.2020</b>	<b>36 000</b>	<b>(5 485)</b>	<b>1 336 378</b>	<b>1 366 893</b>



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## Note 7 - Fixed assets

	Building	Technical installation	Land	Tenant adjustment	Total
Acquisition cost as at 01.01.20	13 646 387	1 916 641	11 877 710	2 184 926	29 625 664
Tilgang					0
Avgang					0
<b>Acquisition cost as at 31.12.20</b>	<b>13 646 387</b>	<b>1 916 641</b>	<b>11 877 710</b>	<b>2 184 926</b>	<b>29 625 664</b>
Acc. depreciation 31.12.2020	(2 127 470)	(522 557)		(1 529 448)	(4 179 475)
Acc. write-downs 31.12.2020					
<b>Net value as at 31.12.2020</b>	<b>11 518 917</b>	<b>1 394 084</b>	<b>11 877 710</b>	<b>655 478</b>	<b>25 446 189</b>
Economic lifetime	25 year	10-12 year	No deprec.	5 year	
Depreciation for the year	(272 932)	(76 686)		(436 985)	(786 603)

## Note 8 - Income tax

	2020	2019
<b>Income tax expense</b>		
Operating profit/loss before tax	1 027 734	486 346
Permanent differences		(285)
+/- Changes in temporary differences	432 520	416 348
<b>Taxable income</b>	<b>1 460 254</b>	<b>902 409</b>
Tax payable on taxable income 22%	321 256	198 530
Calculated tax payable	321 256	198 530
+/- Change in deferred tax	(95 155)	(91 596)
+/- Tax - group contribution		
<b>Calculated tax expense</b>	<b>226 101</b>	<b>106 934</b>
Tax payable	321 256	198 530
- Tax effect group contribution investment at cost	(321 256)	(198 530)
<b>Tax payable balance sheet</b>	<b>0</b>	<b>0</b>

## Note 9 - Temporary differences - Deferred tax

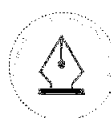
Deferred tax is determined on the basis of existing temporary differences between accounting and tax values, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. 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	596 631	164 111	432 520
Profit and loss account	0	0	0
Total temporary differences	596 631	164 111	432 520
<b>Deferred tax 31.12.20 (22% )</b>	<b>131 259</b>	<b>36 104</b>	<b>95 155</b>

## 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	757 857	757 607
Provisions for estimated loss		
<b>Net value accounts receivable</b>	<b>757 857</b>	<b>757 607</b>



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## 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 (due 15.06.2023)	(23 014 587)	(24 347 395)
Group contribution - Velfra AS	(1 460 254)	(902 409)
<b>Total liabilities group companies</b>	<b>(24 474 841)</b>	<b>(25 249 804)</b>

Liabilities maturing > 1 year  
Liabilities maturing > 5 year

### Receivables

Group contribution - Velfra AS	-	-
<b>Total receivables group companies</b>	<b>-</b>	<b>-</b>

Transactions with related parties	2020	2019
Interest group companies - Velfra AS	964 783	1 031 085
<b>Total transactions group companies</b>	<b>964 783</b>	<b>1 031 085</b>

## 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

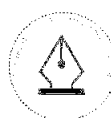
Book value pledged assets	2020	2019
Fixed assets	25 446 189	26 232 792
Receivables	757 857	757 607
Bank deposits	425 591	845 376
<b>Total book value pledged assets</b>	<b>26 629 637</b>	<b>27 835 775</b>

## 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.

Omsorgsbolig 4 AS' operations have currently not been significantly affected by the outbreak and there is no significant risk that it will happen.



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### Receivables

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<b>Transactions with related parties</b>	<b>2020</b>	<b>2019</b>
Interest group companies - Velfra AS	964 783	1 031 085
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