



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 938 443 009
Organisasjonsform: Aksjeselskap
Foretaksnavn: LIGHTHOUSE NAVIGATION AS
Forretningsadresse: Lilleakerveien 6D
0283 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: Edwin Johansen
Dato for fastsettelse av årsregnskapet: 09.07.2021

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, 21.08.2022



Resultatregnskap

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Driftsinntekter		14 907 773	415 520
Sum inntekter		14 907 773	415 520
Kostnader			
TC-hyre		13 646 530	0
Lønnskostnader		511 143	0
Andre admin.kostnader		210 330	293 559
Sum kostnader		14 368 003	293 559
Driftsresultat		539 770	121 961
Finansinntekter og finanskostnader			
Annen renteinntekt		285	1 258
Agio		8 930	1 872
Sum finansinntekter		9 215	3 130
Annen rentekostnad		47 756	0
Annen finanskostnad		0	257
Sum finanskostnader		47 756	257
Netto finans		-38 541	2 873
Ordinært resultat før skattekostnad		501 229	124 834
Ordinært resultat etter skattekostnad		501 229	124 834
Årsresultat		501 229	124 834
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		501 229	124 834
Sum overføringer og disponeringer		501 229	124 834



Balanse

Beløp i: USD	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Bunkers		2 261 749	0
Sum varer		2 261 749	0
Fordringer			
Kundefordringer		2 447 188	0
Andre fordringer		1 532 475	328
Konsernfordringer		0	152 649
Sum fordringer		3 979 663	152 977
Bankinnskudd, kontanter og lignende			
Bankinnskudd		5 516 391	101 316
Sum bankinnskudd, kontanter og lignende		5 516 391	101 316
Sum omløpsmidler		11 757 803	254 293
SUM EIENDELER		11 757 803	254 293
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		11 389	76 681
Sum innskutt egenkapital		11 389	76 681
Opptjent egenkapital			
Annen egenkapital		491 306	63 721
Sum opptjent egenkapital		491 306	63 721



Balanse

Beløp i: USD	Note	2020	2019
Sum egenkapital		502 695	140 402
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld		5 097 755	0
Sum annen langsiktig gjeld		5 097 755	0
Sum langsiktig gjeld		5 097 755	0
Kortsiktig gjeld			
Leverandørgjeld		2 121 393	0
Skyldige offentlige avgifter		48 612	0
Utbytte		0	113 891
Kortsiktig konserngjeld		197 457	0
Annen kortsiktig gjeld		3 789 891	0
Sum kortsiktig gjeld		6 157 353	113 891
Sum gjeld		11 255 108	113 891
SUM EGENKAPITAL OG GJELD		11 757 803	254 293



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 690422

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: LIGHTHOUSE NAVIGATION AS
Forretningsadresse: Lilleakerveien 6D
0283 OSLO

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Grunnlag for avgivelse

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Brønnøysundregistrene, 11.09.2021



Organisasjonsnr: 938 443 009
LIGHTHOUSE NAVIGATION AS

RESULTATREGNSKAP

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Driftsinntekter		14 907 773	415 520
Sum inntekter		14 907 773	415 520
Kostnader			
TC-hyre		13 646 530	0
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Agio		8 930	1 872
Sum finansinntekter		9 215	3 130
Annen rentekostnad		47 756	0
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Organisasjonsnr: 938 443 009
LIGHTHOUSE NAVIGATION AS

BALANSE

Beløp i: USD Note 2020 2019

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler

Sum anleggsmidler 0 0

Omløpsmidler

Varer

Bunkers 2 261 749 0

Sum varer 2 261 749 0

Fordringer

Kundefordringer 2 447 188 0

Andre fordringer 1 532 475 328

Konsernfordringer 0 152 649

Sum fordringer 3 979 663 152 977

Bankinnskudd, kontanter
og lignende

Bankinnskudd 5 516 391 101 316

Sum bankinnskudd,
kontanter og lignende 5 516 391 101 316

Sum omløpsmidler 11 757 803 254 293

SUM EIENDELER 11 757 803 254 293

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Aksjekapital 11 389 76 681

Sum innskutt egenkapital 11 389 76 681

Opptjent egenkapital

Annen egenkapital 491 306 63 721

Sum opptjent egenkapital 491 306 63 721

Sum egenkapital 502 695 140 402

Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Langsiktig konserngjeld 5 097 755 0

Sum annen langsiktig gjeld 5 097 755 0

Sum langsiktig gjeld 5 097 755 0



Kortsiktig gjeld		
Leverandørgjeld	2 121 393	0
Skyldige offentlige avgifter	48 612	0
Utbytte	0	113 891
Kortsiktig konserngjeld	197 457	0
Annen kortsiktig gjeld	3 789 891	0
Sum kortsiktig gjeld	6 157 353	113 891
Sum gjeld	11 255 108	113 891
SUM EGENKAPITAL OG GJELD	11 757 803	254 293



Organisasjonsnr: 938 443 009
LIGHTHOUSE NAVIGATION AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
2.50



Skatteetaten

Vår dato
07.07.2021

Din/Deres dato
15.06.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR434661281

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6020408

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off.

LIGHTHOUSE NAVIGATION AS
Postboks 23 Lilleaker
0216 OSLO

Att. Osvald Fossholm

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Lighthouse Navigation AS, org.nr. 938 443 009

Vi viser til deres brev av 15. juni 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Lighthouse Navigation AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Lighthouse Navigation AS 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

Lighthouse Navigation AS er eid av profesjonelle aksjonærer. Selskapets virksomhet består i å eie og leie ut skip. Selskapet opererer dermed i en internasjonal bransje hvor det meste av kommunikasjonen foregår på engelsk. Selskapets samarbeidspartnere og kunder har for det aller meste tilhold i utlandet.

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 "informativ 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 selskapet har profesjonelle eiere. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører 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.



LIGHTHOUSE NAVIGATION AS

Org.nr. 938443009

INCOME STATEMENT 1 JANUARY - 31 DECEMBER

<i>Amounts in USD</i>	<i>Note</i>	2020	2019
Operating income			
Gross freight revenue	2	23 777 518	0
Voyage expenses		-8 869 745	0
Other income		0	415 520
Total operating income		14 907 773	415 520
Operating expenses			
T/C hire		-13 646 530	0
Payroll expenses	3	-511 143	0
Other administrative expenses	3	-210 330	-293 559
Total operating expenses		-14 368 003	-293 559
Operating result		539 770	121 961
Interest income		285	1 258
Interest expenses	9	-47 756	0
Net currency exchange gain/(loss)		8 929	1 872
Other financial items		0	-258
Net financial items		-38 542	2 873
Result before taxes		501 229	124 834
Taxes	6	0	0
Net result		501 229	124 834
Brought forward			
Allocated to other equity		501 229	124 834
Net brought forward		501 229	124 834



LIGHTHOUSE NAVIGATION AS

Org.nr. 938443009

BALANCE SHEET AS AT 31 DECEMBER

Amounts in USD	Note	2020	2019
CURRENT ASSETS			
Bunkers		2 261 749	0
Trade debtors		2 447 188	0
Other current receivables		1 532 475	328
Intercompany receivables	4	0	152 649
Cash and cash equivalents	5	5 516 390	101 316
Total current assets		11 757 803	254 293
Total assets		11 757 803	254 293
EQUITY AND LIABILITIES			
Equity			
Paid-in capital	7	11 389	76 681
Retained earnings		491 306	63 721
Total equity	8	502 695	140 402
Non-current liabilities			
Loan from shareholders	9	5 097 755	0
Total non-current liabilities		5 097 755	0
Current liabilities			
Dividend allocated		0	113 891
Intercompany liabilities	4	197 457	0
Trade creditors		2 121 393	0
Public duties payable		48 612	0
Other current liabilities		3 789 892	0
Total current liabilities		6 157 353	113 891
Total equity and liabilities		11 757 803	254 293

Oslo, 9 July 2021

LIGHTHOUSE NAVIGATION AS



Lars Christian Skarsgård
Chairman/CEO



Osvald Fossholm
Board member



LIGHTHOUSE NAVIGATION AS

Org.nr. 938443009

NOTES TO THE FINANCIAL STATEMENTS 2020

All amounts in USD if not specified otherwise.

Note 1 Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles for small businesses generally accepted in Norway.

The company's business changed in 2020. Until end of June 2019, the business consisted of accounting and management services. From 1 August 2020 the company started with chartering and operation of vessels.

Consolidation

The ultimate parent company, Belships ASA, prepares the consolidated accounts. The consolidated accounts can be obtained on www.belships.com.

Revenues

Income from sale of goods and services are recognised at fair value of the consideration, net after deduction of VAT, returns, discounts and reductions. Sales are taken to income when the company has delivered its products to the customer and there are no unsatisfied commitments which may influence the customer's acceptance of the product. Services are recognised in proportion to the work performed.

Classification of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long-term liabilities and long-term receivables are, however, not classified as short-term liabilities and current assets.

Debtors

Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down.

Currency

The company's functional currency is USD. All figures are presented in this currency.

Foreign currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Exchange gains and losses relating to sales and purchases in foreign currencies are recognised as operating income and cost of goods sold.

Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

Taxes

Tax expenses consist of tax payable and changes in deferred tax. Deferred tax/tax assets are calculated on all differences between accounting values and tax values of assets and liabilities.

Deferred tax assets are included in the balance sheets when it is likely that the company will have sufficient profit for tax purposes in subsequent periods that will enable the company to utilise the tax asset. The company records previously unrecorded deferred tax assets to the extent it has become likely that the company can utilise the deferred tax asset. Similarly, the company will reduce the deferred tax asset to the extent the company no longer regards it as being likely that it can utilize the deferred tax asset.



LIGHTHOUSE NAVIGATION AS

Org.nr. 938443009

Deferred tax and deferred tax asset are measured on the basis of expected future tax rates for the companies in the group where temporary differences have occurred.

Deferred tax and deferred tax assets are entered at nominal value and are classified as financial fixed assets (long-term liability) on the balance sheet.

Tax payable and deferred tax are booked directly against equity to the extent the tax items relate to equity transactions.

Note 2 Revenue

The company's business consists of chartering and operation of ships, and acting as commercial manager for own and external ships.

Note 3 Payroll expenses, number of employees, remunerations, loans to employees, etc.

	2020	2019
Salary	289 284	0
Bonus	132 858	0
Social security tax	56 044	0
Pension expenses	27 907	0
Other allowances	5 050	0
Total payroll expenses	511 143	0

Average number of man-years in 2020 was 2.5. CEO receives his salary from Belships ASA.

No loans/securities have been granted to the Board chairman or other related parties.

Expensed audit fee (VAT not included)	2020	2019
Statutory audit (incl. technical assistance)	1 860	6 313
Other assistance	895	0
Total audit fees	2 755	6 313

Defined contribution scheme

All the employees are member of a defined contribution scheme, which is in line with the occupational pension scheme for employees in Norway in accordance with the Act on Mandatory occupational pensions. Annual payable cost is reflected in the income statement and the company does not have any future liabilities related to this scheme. Total costs amounted to 27 907 in 2020.

Note 4 Balance with group companies

Current receivable/(liability)		
Company	2020	2019
Belships ASA	-197 457	38 758
Total	-197 457	38 758

All intercompany transactions have been conducted to market terms.

Note 5 Restricted bank deposits

Restricted funds for withholding tax for employees amounted to 67 061 at 31 December 2020.



LIGHTHOUSE NAVIGATION AS

Org.nr. 938443009

Note 6 Tax

Tax expense	2020	2019
Payable tax	0	0
Change in deferred tax	0	0
Tax expense	0	0

Payable tax in the balance sheet	2020	2019
Payable tax on this year's result	0	0
Adjustments in respect to previous years	0	0
Total payable tax in the balance sheet	0	0

Tax base tax of temporary differences	-3 037 953	-3 478 913
Net effect of losses carry forward, not recognized in balance sheet	22 % -668 350	-765 361

In accordance with NGAAP, tax reducing temporary differences and tax increasing temporary differences that are reversed, or can be reversed in the same period are assessed and the amount recorded net.

Note 7 Share capital and shareholder information

The share capital of USD 11 389 consists of 100 shares with nominal value of USD 11.39 each.

Shareholders as at 31 December 2020	Number of shares	Ownership
Belships ASA	67	67,0 %
Lighthouse Navigation Ltd	33	33,0 %
Total	100	100,0 %

Loans from shareholders are specified in note 9.

Note 8 Equity

	Paid-in equity		Retained earnings	Total
	Share capital	Share premium		
Equity as at 1 January 2020	11 389	65 292	63 721	140 401
Result of the year	0	0	501 229	501 229
Dividend *	0	-65 292	-73 644	-138 935
Equity as at 31 December 2020	11 389	0	491 306	502 695

*) Additional dividend based on the accounts for 2019



LIGHTHOUSE NAVIGATION AS

Org.nr. 938443009

Note 9 Related parties

Shareholder loans per 31 December 2020

Shareholder	Country	Non-current	Current	Total
Belships ASA	Norway	3 335 312	45 451	3 380 763
Lighthouse Navigation Ltd	Bangkok	1 693 249	23 743	1 716 992
Total		5 028 561	69 194	5 097 755

USD 2.5 million of the shareholder loans is charged with a 2.5% fixed rate, while the remaining USD 2.55 million is charged with LIBOR + 4%. The remaining balance outstanding consist of accrued interests. Loans from shareholders are due not later than five years from raising.

Remuneration to executive is disclosed in note 3.

Note 10 Subsequent events

No material events have taken place after 31 December 2020.



To the General Meeting of Lighthouse Navigation AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Lighthouse Navigation 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 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.

*PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 VAT, www.pwc.no
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and
authorised accounting firm*



Independent Auditor's Report - Lighthouse Navigation AS



Auditor's Responsibilities for the Audit of the Financial Statements

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

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.

Stavanger, 9 July 2021
PricewaterhouseCoopers AS

Tom Notland
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Notland, Tom	BANKID_MOBILE	2021-07-13 11:23

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