



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 917 213 976
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMSORGSBOLIG 5 AS
Forretningsadresse: c/o Newsec Basale AS
Munkedamsveien 45
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
RESULTATREGNSKAP			
Inntekter			
Rent income		3 187 706	3 209 016
Other operating income		2 154 747	
Sum inntekter		5 342 453	3 209 016
Kostnader			
Depreciation of fixed assets and intangible assets	7	465 576	465 576
Other operating expenses	4	1 926 381	1 255 956
Sum kostnader		2 391 957	1 721 533
Driftsresultat		2 950 495	1 487 483
Finansinntekter og finanskostnader			
Annen renteinntekt		4 123	13 835
Other financial income		10 807	10 365
Sum finansinntekter		14 930	24 200
Rentekostnad til foretak i samme konsern	12	677 477	742 722
Sum finanskostnader		677 477	742 722
Netto finans		-662 547	-718 522
Ordinært resultat før skattekostnad		2 287 948	768 961
Tax on ordinary result	8	503 349	169 080
Ordinært resultat etter skattekostnad		1 784 599	599 881
Årsresultat		1 784 599	599 881
Overføringer og disponeringer			
Konsernbidrag		851 648	516 131
Transfers to/from other equity		932 951	83 750
Sum overføringer og disponeringer		1 784 599	599 881



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Land, buildings and other property	7, 13	21 961 671	25 856 345
Fixtures and fittings, tools, office machinery, etc	7, 13	2 133	5 788
Sum varige driftsmidler		21 963 804	25 862 133
Sum anleggsmidler		21 963 804	25 862 133
Omløpsmidler			
Varer			
Fordringer			
Account receivables	10, 13	716 844	822 641
Other receivables		33 523	28 178
Sum fordringer		750 367	850 819
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	11, 13	5 769 969	578 682
Sum bankinnskudd, kontanter og lignende		5 769 969	578 682
Sum omløpsmidler		6 520 335	1 429 501
SUM EIENDELER		28 484 139	27 291 634
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital (300 shares of kr 1 100,00)	5, 6	330 000	330 000
Overkurs	6	5 967 000	5 967 000
Sum innskutt egenkapital		6 297 000	6 297 000



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Other equity	6	2 854 570	1 921 618
Sum opptjent egenkapital		2 854 570	1 921 618
Sum egenkapital	6	9 151 570	8 218 618
Gjeld			
Langsiktig gjeld			
Utsatt skatt	9	613 004	349 864
Sum avsetninger for forpliktelser		613 004	349 864
Annen langsiktig gjeld			
Langsiktig konserngjeld	12	16 253 221	17 214 039
Sum annen langsiktig gjeld		16 253 221	17 214 039
Sum langsiktig gjeld		16 866 225	17 563 903
Kortsiktig gjeld			
Leverandørgjeld		17 443	20 550
Kortsiktig konserngjeld	12	1 091 857	661 706
Other short-term liabilities		1 357 044	826 857
Sum kortsiktig gjeld		2 466 344	1 509 113
Sum gjeld		19 332 569	19 073 016
SUM EGENKAPITAL OG GJELD		28 484 139	27 291 634



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 244341

Enheten

Organisasjonsnummer: 917 213 976
Organisasjonsform: Aksjeselskap
Foretaksnavn: OMSORGSBOLIG 5 AS
Forretningsadresse: c/o Newsec Basale AS
Munkedamsveien 45
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, 29.05.2021

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: 917 213 976
OMSORGSBOLIG 5 AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rent income		3 187 706	3 209 016
Other operating income		2 154 747	
Sum inntekter		5 342 453	3 209 016
Kostnader			
Depreciation of fixed assets and intangible assets	7	465 576	465 576
Other operating expenses	4	1 926 381	1 255 956
Sum kostnader		2 391 957	1 721 533
Driftsresultat		2 950 495	1 487 483
Finansinntekter og finanskostnader			
Annen renteinntekt		4 123	13 835
Other financial income		10 807	10 365
Sum finansinntekter		14 930	24 200
Rentekostnad til foretak i samme konsern	12	677 477	742 722
Sum finanskostnader		677 477	742 722
Netto finans		-662 547	-718 522
Ordinært resultat før skattekostnad			
Tax on ordinary result	8	503 349	169 080
Ordinært resultat etter skattekostnad		1 784 599	599 881
Årsresultat		1 784 599	599 881
Overføringer og disponeringer			
Konsernbidrag		851 648	516 131
Transfers to/from other equity		932 951	83 750
Sum overføringer og disponeringer		1 784 599	599 881



Organisasjonsnr: 917 213 976
OMSORGSBOLIG 5 AS

BALANSE

Beløp i: NOK **Note** **2020** **2019**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Varige driftsmidler

Land, buildings and other property

7, 13

21 961 671

25 856 345

Fixtures and fittings, tools, office machinery, etc

7, 13

2 133

5 788

Sum varige driftsmidler

21 963 804

25 862 133

Sum anleggsmidler

21 963 804

25 862 133

Omløpsmidler

Varer

Fordringer

Account receivables

10, 13

716 844

822 641

Other receivables

33 523

28 178

Sum fordringer

750 367

850 819

Bankinnskudd, kontanter og lignende

Bank deposits, cash in hand, etc

11, 13

5 769 969

578 682

Sum bankinnskudd, kontanter og lignende

5 769 969

578 682

Sum omløpsmidler

6 520 335

1 429 501

SUM EIENDELER

28 484 139

27 291 634

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital (300 shares of kr 1 100,00)

5, 6

330 000

330 000

Overkurs

6

5 967 000

5 967 000

Sum innskutt egenkapital

6 297 000

6 297 000

Opptjent egenkapital

Other equity

6

2 854 570

1 921 618

Sum opptjent egenkapital

2 854 570

1 921 618

Sum egenkapital

6

9 151 570

8 218 618



Gjeld			
Langsiktig gjeld			
Utsatt skatt	9	613 004	349 864
Sum avsetninger for forpliktelser		613 004	349 864
Annen langsiktig gjeld			
Langsiktig konserngjeld	12	16 253 221	17 214 039
Sum annen langsiktig gjeld		16 253 221	17 214 039
Sum langsiktig gjeld		16 866 225	17 563 903
Kortsiktig gjeld			
Leverandørgjeld		17 443	20 550
Kortsiktig konserngjeld	12	1 091 857	661 706
Other short-term liabilities		1 357 044	826 857
Sum kortsiktig gjeld		2 466 344	1 509 113
Sum gjeld		19 332 569	19 073 016
SUM EGENKAPITAL OG GJELD		28 484 139	27 291 634



Organisasjonsnr: 917 213 976
OMSORGSBOLIG 5 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	300.00	1100.00	330000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
OMSORG INVEST 2 AS	300.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	300.00	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	15375.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	15375.00

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:

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.



To the General Meeting of Omsorgsbolig 5 AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Omsorgsbolig 5 AS showing a profit of NOK 1 784 599. 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 16.15.49

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.



OB5_financial statements 2020.pdf

Signers:

Name	Method	Date
Brasøygård, Alf Martin	BANKID	2021-03-15 08:56 GMT+1
Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:22 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:41 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:59 GMT+1
Botnevik, Erik	BANKID	2021-03-15 15:56 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:04 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:
0DAC290F65624DBD81929E2B5C2946E2

THE SIGNED DOCUMENT FOLLOWS ON THE NEXT PAGE >



Financial statements for 2020

OMSORGSBOLIG 5 AS

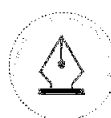
Org.nr. 917 213 976

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.

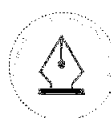
Document ID:
0DAC290F65824DBD81929E2B5C2948E2



Income statement 2020 OMSORGSBOLIG 5 AS

	Note	2020	2019
Rent income		3 187 706	3 209 016
Other operating income		2 154 747	0
Total operating income		5 342 453	3 209 016
Depreciation of fixed assets and intangible assets	7	(465 576)	(465 576)
Other operating expenses	4	(1 926 381)	(1 255 956)
Sum operating expenses		(2 391 957)	(1 721 533)
Result of operations		2 950 495	1 487 483
Other interest income		4 123	13 835
Other financial income		10 807	10 365
Total financial income		14 930	24 200
Interest paid to group companies	12	(677 477)	(742 722)
Total financial expenses		(677 477)	(742 722)
Net financial items		(662 547)	(718 522)
Operating result before tax		2 287 948	768 961
Tax on ordinary result	8	(503 349)	(169 080)
Operating result		1 784 599	599 881
Results of the year		1 784 599	599 881
Transfers			
Group contribution		851 648	516 131
Transfers to/from other equity		932 951	83 750
Total transfers and allocations		1 784 599	599 881

Numbers presented in NOK.



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

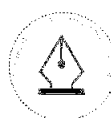
Document ID:
0DAC290F65624DBD81929E2B5C2946E2



Balance sheet, 31. December 2020 OMSORGSBOLIG 5 AS

	Note	2020	2019
ASSETS			
Fixed assets			
Tangible fixed assets			
Land, buildings and other property	7, 13	21 961 671	25 856 345
Fixtures and fittings, tools, office machinery, etc	7, 13	2 133	5 788
Total tangible fixed assets		21 963 804	25 862 133
Total fixed assets		21 963 804	25 862 133
Current assets			
Receivables			
Account receivables	10, 13	716 844	822 641
Other receivables		33 523	28 178
Total receivables		750 367	850 819
Bank deposits, cash in hand, etc	11, 13	5 769 969	578 682
Total bank deposits, cash in hand, etc		5 769 969	578 682
Total current assets		6 520 335	1 429 501
Total assets		28 484 139	27 291 634

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:
0DAC290F65624DBD81929E2B5C2946E2



Balance sheet 31. December 2020 OMSORGSBOLIG 5 AS

	Note	2020	2019
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital (300 shares of kr 1 100,00)	5, 6	330 000	330 000
Share premium reserve	6	5 967 000	5 967 000
Total paid-in capital		6 297 000	6 297 000
Retained earnings			
Other equity	6	2 854 570	1 921 618
Total retained earnings		2 854 570	1 921 618
Total equity	6	9 151 570	8 218 618
Liabilities			
Provisions			
Deferred tax	9	613 004	349 864
Total provisions		613 004	349 864
Other long-term liabilities			
Long-term group liabilities	12	16 253 221	17 214 039
Total other long-term liabilities		16 253 221	17 214 039
Total long-term liabilities		16 866 225	17 563 903
Current liabilities			
Accounts payable		17 443	20 550
Tax payable		0	0
Short-term group liabilities	12	1 091 857	661 706
Other short-term liabilities		1 357 044	826 857
Total current liabilities		2 466 344	1 509 113
Total liabilities		19 332 569	19 073 016
Total equity and liabilities		28 484 139	27 291 634

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:
0DAC290F65824DBD81929E2B5C2948E2



Notes 2020 OMSORGSBOLIG 5 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:
0DAC290F65624DBD81929E2B5C2946E2



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	15 375
Other assistance, incl.VAT		
Total auditor compensation	13 750	15 375

Note 5 - Share capital and shareholders

Share Capital	Number of shares	Face value	Book value
Ordinary shares	300	1 100,00	330 000

All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Omsorg Invest 2 AS	300	100%
Total	300	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	Share premium reserve	Other equity	Total
Equity as of 01.01.2020	330 000	5 967 000	1 921 618	8 218 618
Profit / loss			1 784 599	1 784 599
Group contribution			(851 648)	(851 648)
Equity as of 31.12.2020	330 000	5 967 000	2 854 569	9 151 569



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

Document ID:
0DAC290F65824DBD81929E2B5C2948E2



Note 7 - Fixed assets

	Building	Land	Tools, inventory	Total
Acquisition cost as at 01.01.20	22 102 813	6 196 420	50 000	28 349 233
Additions				0
Disposals	(3 317 805)	(575 000)		(3 892 805)
Acquisition cost as at 31.12.20	18 785 008	5 621 420	50 000	24 456 428
Acc. depreciation 31.12.2020	(2 444 757)		(47 867)	(2 492 624)
Acc. write-downs 31.12.2020				
Net value as at 31.12.2020	16 340 251	5 621 420	2 133	21 963 804
Economic lifetime	25 year	No deprec.	5-6 year	
Depreciation for the year	(461 921)		(3 656)	(465 577)

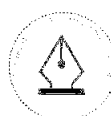
Note 8 - Income tax

	2020	2019
Income tax expense		
Operating profit/loss before tax	2 287 948	768 961
Permanent differences		(416)
+/- Changes in temporary differences	(1 196 091)	(106 839)
Taxable income	1 091 857	661 706
Tax payable on taxable income 22%	240 209	145 575
Calculated tax payable	240 209	145 575
+/- Change in deferred tax	263 140	23 505
+/- Tax - group contribution		
Calculated tax expense	503 349	169 080
Tax payable	240 209	145 575
- Tax effect group contribution investment at cost	(240 209)	(145 575)
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	1 540 194	1 379 413	160 782
Profit and loss account	50 095	1 406 968	(1 356 873)
Total temporary differences	1 590 289	2 786 381	(1 196 091)
Deferred tax 31.12.20 (22%)	349 864	613 004	(263 140)



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

Document ID:
0DAC290F65624DBD81929E2B5C2946E2



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	716 844	822 641
Provisions for estimated loss		
Net value accounts receivable	716 844	822 641

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)	(16 253 221)	(17 214 039)
Group contribution - Velfra AS	(1 091 857)	(661 706)
Total liabilities group companies	(17 345 078)	(17 875 745)

Liabilities maturing > 1 year
Liabilities maturing > 5 year

Receivables

Group contribution - Velfra AS	-	-
Total receivables group companies	-	-

Transactions with related parties	2020	2019
Interest group companies - Velfra AS	677 477	742 722
Total transactions group companies	677 477	742 722

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

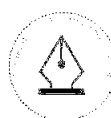
Book value pledged assets	2020	2019
Fixed assets	21 963 804	25 862 133
Receivables	716 844	822 641
Bank deposits	5 769 969	578 682
Total book value pledged assets	28 450 617	27 263 456

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 5 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:
0DAC290F65624DBD81929E2B5C2946E2



Notes 2020

OMSORGSBOLIG 5 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	15 375
Other assistance, incl.VAT		
Total auditor compensation	13 750	15 375

Note 5 - Share capital and shareholders

Share Capital	Number of shares	Face value	Book value
Ordinary shares	300	1 100,00	330 000

All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Omsorg Invest 2 AS	300	100%
Total	300	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	Share premium reserve	Other equity	Total
Equity as of 01.01.2020	330 000	5 967 000	1 921 618	8 218 618
Profit / loss			1 784 599	1 784 599
Group contribution			(851 648)	(851 648)
Equity as of 31.12.2020	330 000	5 967 000	2 854 569	9 151 569



Note 7 - Fixed assets

	Building	Land	Tools, inventory	Total
Acquisition cost as at 01.01.20	22 102 813	6 196 420	50 000	28 349 233
Additions				0
Disposals	(3 317 805)	(575 000)		(3 892 805)
Acquisition cost as at 31.12.20	18 785 008	5 621 420	50 000	24 456 428
Acc. depreciation 31.12.2020	(2 444 757)		(47 867)	(2 492 624)
Acc. write-downs 31.12.2020				
Net value as at 31.12.2020	16 340 251	5 621 420	2 133	21 963 804
Economic lifetime	25 year	No deprec.	5-6 year	
Depreciation for the year	(461 921)		(3 656)	(465 577)

Note 8 - Income tax

Income tax expense	2020	2019
Operating profit/loss before tax	2 287 948	768 961
Permanent differences		(416)
+/- Changes in temporary differences	(1 196 091)	(106 839)
Taxable income	1 091 857	661 706
Tax payable on taxable income 22%	240 209	145 575
Calculated tax payable	240 209	145 575
+/- Change in deferred tax	263 140	23 505
+/- Tax - group contribution		
Calculated tax expense	503 349	169 080
Tax payable	240 209	145 575
- Tax effect group contribution investment at cost	(240 209)	(145 575)
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	1 540 194	1 379 413	160 782
Profit and loss account	50 095	1 406 968	(1 356 873)
Total temporary differences	1 590 289	2 786 381	(1 196 091)
Deferred tax 31.12.20 (22%)	349 864	613 004	(263 140)



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	716 844	822 641
Provisions for estimated loss		
Net value accounts receivable	716 844	822 641

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)	(16 253 221)	(17 214 039)
Group contribution - Velfra AS	(1 091 857)	(661 706)
Total liabilities group companies	(17 345 078)	(17 875 745)

Liabilities maturing > 1 year

Liabilities maturing > 5 year

Receivables

Group contribution - Velfra AS	-	-
Total receivables group companies	-	-

Transactions with related parties	2020	2019
Interest group companies - Velfra AS	677 477	742 722
Total transactions group companies	677 477	742 722

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	21 963 804	25 862 133
Receivables	716 844	822 641
Bank deposits	5 769 969	578 682
Total book value pledged assets	28 450 617	27 263 456

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