



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 919 871 245
Organisasjonsform: Aksjeselskap
Foretaksnavn: SONANS HOLDCO AS
Forretningsadresse: Sandakerveien 116
0484 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Britt Einersen
Dato for fastsettelse av årsregnskapet: 03.02.2021

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 13.07.2021



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Personnel expenses	3		
Other operating expenses	3	43 380	43 438
Sum kostnader		43 380	43 438
Driftsresultat		-43 380	-43 438
Finansinntekter og finanskostnader			
Income from other group companies		4	5
Sum finansinntekter		4	5
Other financial expenses		2 708	5
Sum finanskostnader		2 708	5
Netto finans		-2 704	
Ordinært resultat før skattekostnad		-46 084	-43 438
Tax on ordinary result	4	-10 138	-9 557
Ordinært resultat etter skattekostnad		-35 946	-33 881
Årsresultat	1	-35 946	-33 881
Årsresultat etter minoritetsinteresser		-35 946	-33 881
Totalresultat		-35 946	-33 881
Overføringer og disponeringer			
Udekket tap		-35 946	-33 881
Sum overføringer og disponeringer		-35 946	-33 881



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	32 242	22 104
Sum immaterielle eiendeler		32 242	22 104
Finansielle anleggsmidler			
Investering i datterselskap	6	299 466 422	299 466 422
Investering i annet foretak i samme konsern	6		
Lån til foretak i samme konsern	2		
Sum finansielle anleggsmidler		299 466 422	299 466 422
Sum anleggsmidler		299 498 664	299 488 526
Omløpsmidler			
Varer			
Accounts receivables	2		
Investeringer			
Aksjer og andeler i foretak i samme konsern	6		
Bankinnskudd, kontanter og lignende			
Cash and bank deposits		19 445	15 529
Sum bankinnskudd, kontanter og lignende		19 445	15 529
Sum omløpsmidler		19 445	15 529
SUM EIENDELER		299 518 109	299 504 055
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	1, 5	51 000	51 000
Overkurs	1	299 455 352	299 455 352



Balanse

Beløp i: NOK	Note	2020	2019
Annen innskutt egenkapital	1		
Sum innskutt egenkapital		299 506 352	299 506 352
Opptjent egenkapital			
Reserve for valuation variation	1		
Other equity	1		
Udekket tap	1	94 243	58 297
Sum opptjent egenkapital		-94 243	-58 297
Sum egenkapital		299 412 109	299 448 055
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	2		
Tax payable	4		
Kortsiktig konserngjeld	2	106 000	56 000
Other current debt	2		
Sum kortsiktig gjeld		106 000	56 000
Sum gjeld		106 000	56 000
SUM EGENKAPITAL OG GJELD		299 518 109	299 504 055



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Directors` Report 2020

Sonans Holdco AS

NATURE OF THE BUSINESS

The Sonans Group is a leading player in education market in Norway through several subsidiaries. Sonans Holdco AS is a holding company, owned 100% by Sonans Holding AS, which is the ultimate holding company of Sonans Group.

The Company's activity is investment in shares, and by end of 2020 it owns 100% of the shares in Sonans Midco AS.

The Company has business address in Nydalen, Oslo.

RESULT, INVESTMENT, FINANCING AND LIQUIDITY

The Company had no revenue in 2020, and the profit before tax was -46.084.

The Company's assets consist of shares in Sonans Midco AS and cash.

Short term liabilities as of 31.12.2020 amount to 106.000. Financial position in the group is satisfactory, and the Group has ability to pay its short term debt at due date.

Total capital at the end of the year for the Company is MNOK 299,4. The equity ratio as of 31.12.2020 is almost 100%.

GOING CONCERN

The annual financial statements are prepared under the assumption of going concern. The assumption is based on forecasts for 2021 and the Company's long term strategic forecast for the future years. The Company is in a healthy economic and financial position.

FUTURE DEVELOPMENTS

The Board of Directors expects the market development in the Group's core business to be positive in 2021. The Group will start one new center in Sonans Privatgymnas AS and expect growth for Bjørknes Høyskole.

FINANCIAL RISK

The Company has no long term loans 31.12.20. Financial risk is considered to be low.

Credit risk pr 31.12.20 amounted to 0 MNOK for the company. The Group's equity ratio 31.12.2020 is almost 100%.



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PERSONNEL AND EQUALITY

The Company has no employees in 2020. The Group's board consists of four men.

ENVIRONMENTAL REPORTING

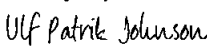
The Company's activity does not have any negative environmental impact.

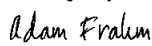
ANNUAL RESULT AND ALLOCATION


The Board recommends/proposes the following allocation of net profit for 2020 of NOK -35.946

Transferred to other equity:	-35.946
Total allocation:	-35.946

Oslo, 3 February 2021

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380166DCF429425...
Ulf Patrik Johnson
Chairman of the board

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8EAD80A3C1F94C5...
Adam Frahm
Member of the board

DocuSigned by:

21D55EBD4BE448E...
Erik Brandt
Member of the board

DocuSigned by:

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Nicolay Henrik Knudtzon
Member of the board



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Income statement Sonans Holdco AS

Operating income and operating expenses	Note	2020	2019
Other operating expenses	3	43 380	43 438
Total operating expenses		43 380	43 438
Operating profit		-43 380	-43 438
Financial income and expenses			
Income from other group companies		4	5
Other financial expenses		2 708	5
Net financial items		-2 704	0
Operating result before tax		-46 084	-43 438
Tax on ordinary result	4	-10 138	-9 557
Ordinary result after tax		-35 946	-33 881
Annual net profit	1	-35 946	-33 881
Brought forward			
Loss brought forward		35 946	33 881
Net brought forward		-35 946	-33 881



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Balance sheet Sonans Holdco AS

Assets	Note	31/12/2020	31/12/2019
Fixed assets			
Intangible assets			
Deferred tax assets	4	<u>32 242</u>	<u>22 104</u>
Total intangible assets		32 242	22 104
Financial fixed assets			
Investments in subsidiaries	6	<u>299 466 422</u>	<u>299 466 422</u>
Total financial fixed assets		299 466 422	299 466 422
Total fixed assets		299 498 664	299 488 526
Current assets			
Cash and bank deposits		19 445	15 529
Total current assets		19 445	15 529
Total assets		299 518 109	299 504 055



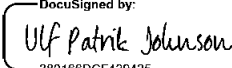
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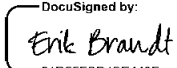
Balance sheet Sonans Holdco AS

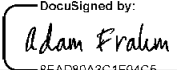
Equity and liabilities	Note	31/12/2020	31/12/2019
Equity			
Paid-up equity			
Share capital	1, 5	51 000	51 000
Share premium reserve	1	299 455 352	299 455 352
Total paid-up equity		299 506 352	299 506 352
Retained earnings			
Uncovered loss	1	-94 243	-58 297
Total retained earnings		-94 243	-58 297
Total equity		299 412 109	299 448 055
Liabilities			
Current debt			
Liabilities to group companies	2	106 000	56 000
Total current debt		106 000	56 000
Total liabilities		106 000	56 000
Total equity and liabilities		299 518 109	299 504 055

03.02.2021

The board of Sonans Holdco AS

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Ulf Patrik Johnson
Chairman of the board

DocuSigned by:

21D55EBD4BE446E...
Erik Brandt
Member of the board

DocuSigned by:

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Adam Frahm
Member of the board

DocuSigned by:

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Nicolay Henrik Knudtzon
Member of the board



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Cash flow statement

Sonans Holdco AS

	Note	2020	2019
Cash flows from operating activities			
Profit/loss before tax		-46 084	-43 438
Net cash flows from operating activities		-46 084	-43 438
Cash flows from investment activities			
Payments to buy shares and participations in other companies		0	-46 358 079
Net cash flows from investment activities		0	-46 358 079
Cash flows from financing activities			
Proceeds from equity		0	46 358 079
Proceeds from the issuance of intercompany liabilities		50 000	55 000
Net cash flows from financing activities		50 000	46 413 079
Net change in cash and cash equivalents		3 916	11 562
Cash and cash equivalents at the start of the period		15 529	3 966
Cash and cash equivalents at the end of the period		19 445	15 528



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Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice. The exemption in the Accounting Act § 3-7 is being followed and the parent company Sonans Holding AS has prepared consolidated accounts which includes Sonans Holdco AS for 2020.

Use of estimates

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

Classification and valuation of current assets

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Subsidiaries and associated companies

Subsidiaries and associated companies are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



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Note 1 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
As at 01.01.2020	51 000	299 455 352	-58 297	299 448 055
Net profit	0	0	-35 946	-35 946
Dividend	0	0	0	0
As at 31.12.2020	51 000	299 455 352	-94 243	299 412 109

Note 2 Inter-company items between companies in the same group etc.

	Other short-term liabilities		Other long-term liabilities	
	2020	2019	2020	2019
Companies in the same group	106 000	56 000	0	0
Total	106 000	56 000	0	0

Note 3 Note Salary costs and benefits, remuneration to the chief executive, board and auditor

The company has no employees.

Pension liabilities

The company is not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act.

Auditor

Audit fees expensed for 2020 amount to 15 000 incl. VAT.

In addition there is a fee for other services of NOK 28 380 incl. VAT.



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Note 4 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-10 138	-12 547
Tax expense on ordinary profit/loss	-10 138	-12 547
Taxable income:		
Ordinary profit/loss before tax	-46 084	-43 438
Taxable income	-46 084	-43 438

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences:

	2020	2019
Deferred tax assets (22 %)	-32 242	-22 104

Note 5 Total shares, shareholders etc

	Number	Par value	Capitalised
Share capital			
Ordinary shares	1 000	51	51 000

All shares carry the same rights in the company.

		Shares	Interest
Shareholders:			
Sonans Holding AS	1 000	1 000	100 %
Total		1 000	100 %

Note 6 Subsidiaries, associates, joint ventures

	Municipality	Owner - Interest	Acquisition cost	Book value	Share of equity capital	Share of result
Sonans Midco AS	Norway, Oslo	100 %	299 466 422	299 466 422	299 498 070	-33 840
Total		100 %	299 466 422	299 466 422	299 498 070	-33 840



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patrik@emkcapital.com
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Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	04 February 2021 21:52
Certified Delivered	Security Checked	04 February 2021 22:14
Signing Complete	Security Checked	04 February 2021 22:14
Completed	Security Checked	04 February 2021 22:46
Payment Events	Status	Timestamps
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Parties agreed to: Adam Frahm, Erik Brandt, Nicolay Henrik Knudtzon, Ulf Patrik Johnson

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To the General Meeting of Sonans Holdco AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Sonans Holdco AS, which comprise the balance sheet as at 31 December 2020, the income statement and cash flow 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 and its cash flows 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.

Other information

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

*PricewaterhouseCoopers AS, Bratterkaia 17B, Postboks 6365 Torgard, NO-7492 Trondheim
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 - Sonans Holdco AS



Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is 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. 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 the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption and the proposed allocation of the result is consistent with the financial statements and complies with the law and regulations.

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.

(2)



Independent Auditor's Report - Sonans Holdco AS



Trondheim, 3 February 2021
PricewaterhouseCoopers AS

Ronny Lysmen
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Lysmen, Ronny	BANKID_MOBILE	2021-02-03 11:04

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of the document.



Skatteetaten

Vår dato 21.01.2019	Din/Deres dato 02.11.2018	Saksbehandler Henning Stokke
800 80 000 Skatteetaten.no	Din/Deres referanse Ronny Lysmen	Telefon 800 80 000
Org.nr 974761076	Vår referanse 2019/5227881	Postadresse Postboks 9200 Grønland 0134 OSLO

PRICEWATERHOUSECOOPERS AS
Postboks 6365
7492 TRONDHEIM

Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 2. november 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskap:

Org.nr. 919 871 237 — Sonans Holding AS
Org.nr. 919 871 245 — Sonans Holdco AS
Org.nr. 919 871 326 — Sonans Midco AS
Org.nr. 919 871 253 — Sonans Bidco AS

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden gjengis:

Selskapsstrukturen for de aktuelle selskapene er som følger:

- *EMK Capital LLP, morselskap*
- *Sonans Holding AS, heleid datter av EMK Capital LLP*
- *Sonans Holdco AS, heleid datter av Sonans Holding AS*
- *Sonans Midco AS, heleid datter av Sonans Holdco AS*
- *Sonans Bidco AS, heleid datter av Sonans Midco AS*

Konsernet er et heleid av det engelske selskapet EMK Capital LLP, med hovedkontor London,



Storbritannia. De norske selskapene er igjen 100 % eier av Sonans Gruppen (heleid datter av Sonans Bidco AS) som er en ledende privat aktør innen utdanning og arbeidsmarkedstiltak i Norge. Selskapene i konsernet er pålagt av sin ultimate eier å utarbeide årsregnskap og årsberetning på engelsk.

Med bakgrunn i at den ultimate eier er fra UK og styret har engelsktalende styrerepresentanter er man avhengig av å motta regnskapsrapporter på engelsk for å forstå innholdet. Årsregnskapene til Sonans Holding AS skal konsolideres inn i konsernregnskapet til EMK Capital LLP og av hensyn til dette formålet er det behov for at regnskapene kan avlegges på engelsk. Sonans konsernet er finansiert gjennom lån fra Nordea. Nordea vurderes som en aktør som ikke er avhengig av å lese årsregnskap og årsrapporter på norsk.

På denne bakgrunn er det etter vår oppfatning ingen som blir berørt negativt av at årsregnskapet og årsberetningen utarbeides kun på engelsk.

Som det fremgår ovenfor, er eierne og regnskapsbrukerne engelskspråklige. Sonans Bidco AS, Sonans Midco AS, Sonans Holdco AS og Sonans Holding AS er som nevnt pålagt av konsernet å presentere regnskapsinformasjonen sin på engelsk.

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets 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 m.v., 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 Skattedirektoratets 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 Skattedirektoratet lagt vekt på at selskapene eierkrets er begrenset, og at selskapenes ultimate morselskap er utenlandsk. Selskapene har også utenlandske styremedlemmene. I tillegg opererer selskapene i en internasjonal bransje. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Juridisk avdeling, næring
Skattedirektoratet

Henning Stokke

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.