



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	920 409 547
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	GEMSTONE AS
Forretningsadresse:	Tollbugata 13 8006 BODØ

Regnskapsår

Årsregnskapets periode:	01.01.2020 - 31.12.2020
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Wessel Jurriaan Paternotte
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, 03.07.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Revenue		567 682	1 151 796
Sum inntekter		567 682	1 151 796
Kostnader			
Employee benefits expense	5	183 160	502 760
Other operating expenses		593 403	36 409
Sum kostnader		776 563	539 170
Driftsresultat		-208 880	612 627
Finansinntekter og finanskostnader			
Annen renteinntekt		31	26
Other financial income		2 675 860	983
Sum finansinntekter		2 675 891	1 009
Annen rentekostnad		30 443	815
Other financial expense		482	11 214
Sum finanskostnader		30 925	12 029
Netto finans		2 644 965	-11 020
Ordinært resultat før skattekostnad		2 436 085	601 607
Tax on ordinary result	8	-49 660	132 353
Ordinært resultat etter skattekostnad		2 485 745	469 254
Årsresultat		2 485 745	469 254
Årsresultat etter minoritetsinteresser		2 485 745	469 254
Overføringer og disponeringer			
To/from other equity	1	2 485 745	469 254
Sum overføringer og disponeringer		2 485 745	469 254



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	3	2 994 810	330 000
Other long-term receivables		91 500	
Sum finansielle anleggsmidler		3 086 310	330 000
Sum anleggsmidler		3 086 310	330 000
Omløpsmidler			
Varer			
Fordringer			
Trade receivables		84 375	155 472
Other short-term receivables		49 347	
Konsernfordringer	4	313 523	602 204
Sum fordringer		447 245	757 677
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc.	6	81 066	176 573
Sum bankinnskudd, kontanter og lignende		81 066	176 573
Sum omløpsmidler		528 311	934 249
SUM EIENDELER		3 614 621	1 264 249
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	2	60 000	60 000
Sum innskutt egenkapital		60 000	60 000



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Other equity	1	3 165 514	679 769
Sum opptjent egenkapital		3 165 514	679 769
Sum egenkapital		3 225 514	739 769
Gjeld			
Langsiktig gjeld			
Utsatt skatt		371	684
Sum avsetninger for forpliktelser		371	684
Annen langsiktig gjeld			
Other non-currents liabilities	7	303 396	286 740
Sum annen langsiktig gjeld		303 396	286 740
Sum langsiktig gjeld		303 767	287 424
Kortsiktig gjeld			
Leverandørgjeld		88 572	7 502
Income tax payable	8		131 669
Public duties payable		22 537	120 634
Other currents liabilities		-25 769	-22 749
Sum kortsiktig gjeld		85 340	237 057
Sum gjeld		389 107	524 481
SUM EGENKAPITAL OG GJELD		3 614 621	1 264 249



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 565165

Enheten

Organisasjonsnummer: 920 409 547
Organisasjonsform: Aksjeselskap
Foretaksnavn: GEMSTONE AS
Forretningsadresse: Tollbugata 13
8006 BODØ

Regnskapsår

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Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Wessel Jurriaan Paternotte
Dato for fastsettelse av årsregnskapet: 09.07.2021

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja
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.

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Brønnøysundregistrene, 13.07.2021

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: 920 409 547
GEMSTONE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Revenue		567 682	1 151 796
Sum inntekter		567 682	1 151 796
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Overføringer og disponeringer			
To/from other equity	1	2 485 745	469 254
Sum overføringer og disponeringer		2 485 745	469 254



Organisasjonsnr: 920 409 547
GEMSTONE AS

BALANSE

Beløp i: NOK	Note	2020	2019
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BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap	3	2 994 810	330 000
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Other long-term receivables		91 500	
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Sum finansielle anleggsmidler		3 086 310	330 000
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Sum anleggsmidler		3 086 310	330 000
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Omløpsmidler

Varer

Fordringer

Trade receivables		84 375	155 472
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Other short-term receivables		49 347	
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Konsernfordringer	4	313 523	602 204
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Sum fordringer		447 245	757 677
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Bankinnskudd, kontanter og lignende

Bank deposits, cash in hand, etc.	6	81 066	176 573
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Sum bankinnskudd, kontanter og lignende		81 066	176 573
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Sum omløpsmidler		528 311	934 249
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SUM EIENDELER		3 614 621	1 264 249
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	2	60 000	60 000
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Sum innskutt egenkapital		60 000	60 000
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Opptjent egenkapital

Other equity	1	3 165 514	679 769
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Sum opptjent egenkapital		3 165 514	679 769
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Sum egenkapital		3 225 514	739 769
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Gjeld



Langsiktig gjeld		
Utsatt skatt	371	684
Sum avsetninger for forpliktelse	371	684
Annen langsiktig gjeld		
Other non-currents liabilities	7 303 396	286 740
Sum annen langsiktig gjeld	303 396	286 740
Sum langsiktig gjeld	303 767	287 424
Kortsiktig gjeld		
Leverandørgjeld	88 572	7 502
Income tax payable	8 131 669	131 669
Public duties payable	22 537	120 634
Other current liabilities	-25 769	-22 749
Sum kortsiktig gjeld	85 340	237 057
Sum gjeld	389 107	524 481
SUM EGENKAPITAL OG GJELD	3 614 621	1 264 249



Organisasjonsnr: 920 409 547
GEMSTONE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	1000.00	60.00	60000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Wessel Jurriaan Vikjord Paternotte	1000.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	1000.00	100.00%

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
	201461.00		366.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.30

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

<u>Lån</u>	<u>Daglig leder</u>	<u>Styreleder</u>	<u>Andre nærstående</u>
	46434.00		

Note

Konsern, tilknyttet selskap og datterselskap

Tilknyttet selskap/datterselskap

<u>Navn og adresse</u>	<u>Eierandel</u>	<u>Stemmeandel</u>	<u>Egenkapital</u>	<u>Resultat</u>
Moonstone Retreat AS	67.87%	67.87%	5024620.00	-464969.00



**Financial Statements 2020
for
Gemstone AS**

Organization no. 920409547





Gemstone AS

Income statement

	Note	2020	2019
OPERATING REVENUE AND EXPENCES			
Operating revenue			
Revenue		567 682	1 151 796
Total operating revenue		567 682	1 151 796
Operating expenses			
Employee benefits expense	5	183 160	502 760
Other operating expenses		593 403	36 409
Total operating expenses		776 563	539 170
OPERATING PROFIT OR LOSS		(208 880)	612 627
FINANCIAL INCOME AND EXPENSES			
Financial income			
Other interests		31	26
Other financial income		2 675 860	983
Total financial income		2 675 891	1 009
Financial expenses			
Other interests		30 443	815
Other financial expense		482	11 214
Total financial expenses		30 925	12 029
NET FINANCIAL INCOME AND EXPENCES		2 644 965	(11 020)
ORDINARY RESULT BEFORE TAXES		2 436 085	601 607
Tax on ordinary result	8	(49 660)	132 353
ORDINARY RESULT		2 485 745	469 254
TO MAJORITY INTERESTS		2 485 745	469 254
APPLICATION AND ALLOC.			
To/from other equity	1	2 485 745	469 254
TOTAL APPLICATION AND ALLOCATION		2 485 745	469 254

Financial Statements for Gemstone AS

Organization no. 920409547



Gemstone AS

Balance sheet pr. 31.12.2020

	Note	31.12.2020	31.12.2019
ASSETS			
FIXED ASSETS			
Financial fixed assets			
Investments in subsidiaries	3	2 994 810	330 000
Other long-term receivables		91 500	0
Total financial fixed assets		3 086 310	330 000
TOTAL FIXED ASSETS		3 086 310	330 000
CURRENT ASSETS			
Receivables			
Trade receivables		84 375	155 472
Receivables on group companies	4	313 523	602 204
Other short-term receivables		49 347	0
Total receivables		447 245	757 677
Bank deposits, cash in hand, etc.	6	81 066	176 573
TOTAL CURRENT ASSETS		528 311	934 249
TOTAL ASSETS		3 614 621	1 264 249
EQUITY AND LIABILITIES			
EQUITY			
Paid-in equity			
Share capital	2	60 000	60 000
Total paid-in equity		60 000	60 000
Retained earnings			
Other equity	1	3 165 514	679 769
Total retained earnings		3 165 514	679 769
TOTAL EQUITY		3 225 514	739 769
LIABILITIES			
NON-CURRENT LIABILITIES			
Provisions			
Deferred tax		371	684
Total provisions		371	684
Other non-currents liabilities			
Other non-currents liabilities	7	303 396	286 740
Total other non-currents liabilities		303 396	286 740
TOTAL NON-CURRENT LIABILITIES		303 767	287 424
CURRENT LIABILITIES			
Accounts payable		88 572	7 502
Income tax payable	8	0	131 669
Public duties payable		22 537	120 634
Other currents liabilities		(25 769)	(22 749)
TOTAL CURRENT LIABILITIES		85 340	237 057
TOTAL LIABILITIES		389 107	524 481
TOTAL EQUITY AND LIABILITIES		3 614 621	1 264 249

Financial Statements for Gemstone AS

Organization no. 920409547



Gemstone AS

Balance sheet pr. 31.12.2020

Note 31.12.2020 31.12.2019

Bodø 09/07 2021



Wessel Jurriaan Paternotte
Styrets leder/Daglig leder

Financial Statements for Gemstone AS

Organization no. 920409547





Gemstone AS

Notes 2020

Accounting principles

The annual accounts have been prepared in accordance with the Accounting Act and accounting principles for small- and mid-sized companies.

Current assets and current liabilities

Current assets and current liabilities normally include items that fall due for payment within one year after the last day of the financial year, as well as items related to the product cycle. Current assets valued at the lowest value of acquisition cost and estimated fair value (Lowest value principle).

Fixed assets and long-term debt

Fixed assets include assets intended for permanent ownership and use for the business. Fixed assets is valued at acquisition cost. Fixed assets are entered in the balance sheet and depreciated the expected economic life of the asset. Homes are not normally depreciated.

Receivables

Accounts receivable and other receivables are entered in the balance sheet at face value after deductions for provision for foreseeable loss. Provisions for foreseeable losses are made based on an individual assessment of the individual receivables. In addition, an unspecified provision is made for other trade receivables to cover estimated losses. Other receivables are also subject to a similar assessment.

Tax

The tax expense in the income statement includes the tax payable for the period, which is settled and is due for payment in the next financial year in addition to a change in deferred tax. Deferred tax is calculated with the tax rate at the end of the financial year based on tax-reducing and tax-increasing temporary differences that exist between accounting and taxable values. Tax calculation is also included in the calculation deficit at the end of the financial year.

Notes for Gemstone AS

Organization no. 920409547



Gemstone AS

Notes 2020

Note 1 - Equity & continued operations

	Share capital	Share premium	Other equity	Sum equity
Pr 1.1.	60 000	0	679 769	739 769
+This year's result			2 485 745	2 485 745
Pr 31.12.	60 000	0	3 165 514	3 225 514

Note 2 - Share capital

The company has 1000 shares with a nominal value of NOK 60 per share. Total share capital amounts to NOK 60 000. The company has only one share class.

Name	Share amount	Ownership pct.
Wessel Jurriaan Vikjord Paternotte CEO	60	100%

Note 3 - Investments in subsidiaries

Gemstone AS owns 67.87% in Moonstone Retreat AS. The shares are capitalized at a cost price of NOK 1 911 646. Annual result in Moonstone Retreat AS 2020 is NOK -464 969. Capitalized equity 2020 is NOK 5 024 620.

Note 4 - Debt to related companies

The company has a receivable from the subsidiary Moonstone retreat AS of NOK 313 523 as of 31.12.20. The claim is not interest-bearing.

Notes for Gemstone AS

Organization no. 920409547



Gemstone AS

Notes 2020

Note 5 - Wage cost

	This year	Last year
Wage	169 723	465 950
Labor fee	13 437	36 810
Total	183 160	502 760

FTE: 0,3

The company is not obliged to have an occupational pension scheme under the Occupational Pensions Act. The company has a receivable from the chairman of the board / CEO of NOK 46 334. Interest amounts to NOK 0. NOK 26 434 is taxed as a shareholder loan.

The company has opted out of the auditor.

Note 6 - Bankinnskudd, kontanter o.l.

Tax deductions amount to 31 december this year NOK 8.

Note 7 - Other long-term debt

As of 31.12.20, the company has NOK 303 396 in loans from WJP Holding B.V. Interest amounts to NOK 24 919.

The loan is not secured with collateral.

Notes for Gemstone AS

Organization no. 920409547



Gemstone AS

Notes 2020

Note 8 - Tax expense on ordinary profit

Specification of this year's tax base:

Profit before tax costs	2 436 085
+ Permanent and other differences	-2 661 810
+ Change in temporary differences	1 422
= Revenue	-224 303

Specification of this year's tax cost:

Estimated tax on profit for the year	-49 347
= Total tax payable	-49 347
+/- Change in deferred tax / deferred tax asset	-313
= Ordinary tax expense	-49 660
Tax rate in the income year	22

Tax payable in the balance sheet consists of:

Total tax payable	0
- Refound of tax package of measures 2020	49 347
= Tax payable in the balance sheet	-49 347

Deferred tax / deferred tax asset:

	2020	2019
+ Outstanding receivables	1 688	3 109
= Basis of deferred tax	1 688	3 109
Deferred tax	371	684

Notes for Gemstone AS

Organization no. 920409547



Gemstone AS

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Gemstone AS

Notes 2020

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Gemstone AS

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Gemstone AS

Notes 2020

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Deferred tax	371	684



Gemstone AS

Income statement

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Financial expenses			
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NET FINANCIAL INCOME AND EXPENCES		2 644 965	(11 020)
ORDINARY RESULT BEFORE TAXES			
		2 436 085	601 607
Tax on ordinary result	8	(49 660)	132 353
ORDINARY RESULT		2 485 745	469 254
TO MAJORITY INTERESTS			
		2 485 745	469 254
APPLICATION AND ALLOC.			
To/from other equity	1	2 485 745	469 254
TOTAL APPLICATION AND ALLOCATION		2 485 745	469 254



Gemstone AS

Balance sheet pr. 31.12.2020

	Note	31.12.2020	31.12.2019
ASSETS			
FIXED ASSETS			
Financial fixed assets			
Investments in subsidiaries	3	2 994 810	330 000
Other long-term receivables		91 500	0
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CURRENT ASSETS			
Receivables			
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TOTAL ASSETS		3 614 621	1 264 249
EQUITY AND LIABILITIES			
EQUITY			
Paid-in equity			
Share capital	2	60 000	60 000
Total paid-in equity		60 000	60 000
Retained earnings			
Other equity	1	3 165 514	679 769
Total retained earnings		3 165 514	679 769
TOTAL EQUITY		3 225 514	739 769
LIABILITIES			
NON-CURRENT LIABILITIES			
Provisions			
Deferred tax		371	684
Total provisions		371	684
Other non-currents liabilities			
Other non-currents liabilities	7	303 396	286 740
Total other non-currents liabilities		303 396	286 740
TOTAL NON-CURRENT LIABILITIES		303 767	287 424
CURRENT LIABILITIES			
Accounts payable		88 572	7 502
Income tax payable	8	0	131 669
Public duties payable		22 537	120 634
Other currents liabilities		(25 769)	(22 749)
TOTAL CURRENT LIABILITIES		85 340	237 057
TOTAL LIABILITIES		389 107	524 481
TOTAL EQUITY AND LIABILITIES		3 614 621	1 264 249



Gemstone AS

Balance sheet pr. 31.12.2020

Note	31.12.2020	31.12.2019
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Bodø 09/07 2021

Wessel Jurriaan Paternotte
Styrets leder/Daglig leder



**Financial Statements 2020
for
Gemstone AS**

Organization no. 920409547