



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 991 787 461  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OMSORGSBOLIG 2 AS  
Forretningsadresse: c/o Newsec Basale AS  
Munkedamsveien 45A  
0250 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Alf Martin Brasøygård  
Dato for fastsettelse av årsregnskapet: 12.03.2021

### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 30.05.2021



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rent income		4 357 026	4 590 143
<b>Sum inntekter</b>		<b>4 357 026</b>	<b>4 590 143</b>
<b>Kostnader</b>			
Depreciation of fixed assets and intangible assets	7	726 409	722 863
Other operating expenses	4	347 905	1 187 200
<b>Sum kostnader</b>		<b>1 074 315</b>	<b>1 910 063</b>
<b>Driftsresultat</b>		<b>3 282 711</b>	<b>2 680 080</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		5 473	12 854
Other financial income		6 369	5 477
<b>Sum finansinntekter</b>		<b>11 842</b>	<b>18 331</b>
Rentekostnad til foretak i samme konsern	12	1 035 575	1 113 037
<b>Sum finanskostnader</b>		<b>1 035 575</b>	<b>1 113 037</b>
<b>Netto finans</b>		<b>-1 023 733</b>	<b>-1 094 706</b>
<b>Ordinært resultat før skattekostnad</b>		<b>2 258 978</b>	<b>1 585 375</b>
Tax on ordinary result	8	496 975	348 590
<b>Ordinært resultat etter skattekostnad</b>		<b>1 762 003</b>	<b>1 236 785</b>
<b>Årsresultat</b>		<b>1 762 003</b>	<b>1 236 785</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		1 917 152	1 393 532
Transfers to/from other equity		-155 149	-156 747
<b>Sum overføringer og disponeringer</b>		<b>1 762 003</b>	<b>1 236 785</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	9	131 833	88 073
<b>Sum immaterielle eiendeler</b>		<b>131 833</b>	<b>88 073</b>
<b>Varige driftsmidler</b>			
Land, buildings and other property	7, 13	29 559 587	30 011 384
Machinery and plant	7, 13		178 799
<b>Sum varige driftsmidler</b>		<b>29 559 587</b>	<b>30 190 183</b>
<b>Sum anleggsmidler</b>		<b>29 691 420</b>	<b>30 278 256</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Account receivables	10, 13	1 137 511	1 086 066
Other receivables		20 748	60 384
<b>Sum fordringer</b>		<b>1 158 259</b>	<b>1 146 450</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash in hand, etc	11, 13	448 967	985 757
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>448 967</b>	<b>985 757</b>
<b>Sum omløpsmidler</b>		<b>1 607 226</b>	<b>2 132 207</b>
<b>SUM EIENDELER</b>		<b>31 298 646</b>	<b>32 410 463</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital (100 shares of kr 1 000,00)	5, 6	100 000	100 000
<b>Sum innskutt egenkapital</b>		<b>100 000</b>	<b>100 000</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Opptjent egenkapital</b>			
Other equity	6	3 653 245	3 808 393
<b>Sum opptjent egenkapital</b>		<b>3 653 245</b>	<b>3 808 393</b>
<b>Sum egenkapital</b>	6	<b>3 753 245</b>	<b>3 908 393</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	12	23 943 413	25 621 259
<b>Sum annen langsiktig gjeld</b>		<b>23 943 413</b>	<b>25 621 259</b>
<b>Sum langsiktig gjeld</b>		<b>23 943 413</b>	<b>25 621 259</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		8 361	19 268
Kortsiktig konserngjeld	12	2 457 887	1 786 580
Other short-term liabilities		1 135 740	1 074 963
<b>Sum kortsiktig gjeld</b>		<b>3 601 988</b>	<b>2 880 811</b>
<b>Sum gjeld</b>		<b>27 545 401</b>	<b>28 502 070</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>31 298 646</b>	<b>32 410 463</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 243831

#### Enheten

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Alf Martin Brasøygård  
Dato for fastsettelse av årsregnskapet: 12.03.2021

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

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Brønnøysundregistrene, 29.05.2021

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



Organisasjonsnr: 991 787 461  
OMSORGSBOLIG 2 AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
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OMSORGSBOLIG 2 AS

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<b>Gjeld</b>			
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Organisasjonsnr: 991 787 461  
OMSORGSBOLIG 2 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	100.00	1000.00	100000.00

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

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

**Note**  
2

**Ytelser til ledende personer**  
Er det gitt ytelser til ledende person: Nei

**Ytelser til daglig leder**

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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**Note**  
2

**Ytelser til andre ledende personer**

**Note**  
4

**Ytelser til revisjon**



<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	23656.00	22266.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	23656.00	22266.00

**Note**

**Antall årsverk i regnskapsåret**

Virksomheten har hatt følgende antall årsverk:

0.00

**Note**

1

**Obligatorisk tjenstepensjon**

Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:

Nei

Oppfyller pensjonsordning lovkravene: Nei

**Note**

3

**Lån og sikkerhetsstillelse til ledende personer og aksjeeiere**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei



Skatteetaten

Vår dato  
22.04.2020

Din/Deres dato  
25.03.2020

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
32212244

Org.nr  
974761076

Vår referanse  
2020/5321026

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

NEWSEC BASALE AS  
Postboks 5666 Torgarden  
7484 TRONDHEIM

Att. Magnus Seljelid

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 25. mars 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

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

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### Bakgrunn

Omsorgsbolig Holding AS er eid av to utenlandske selskaper, og det er morselskap for de øvrige selskapene i oversikten ovenfor. Selskapene driver virksomhet knyttet til investering i fast eiendom eller i



selskaper som eier fast eiendom og utleie av egen eller leid fast eiendom. Flere av styremedlemmene i selskapene er utenlandske. Selskapene benytter engelsk for at eierne og styremedlemmene skal forstå regnskapene og årsrapporten.

### **Skattekontorets vurdering**

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk." I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er eid direkte eller indirekte av utenlandske selskaper. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



To the General Meeting of Omsorgsbolig 2 AS

## Independent Auditor's Report

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Omsorgsbolig 2 AS showing a profit of NOK 1 762 003. The financial statements comprise the balance sheet as at 31 December 2020, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

#### *Basis for Opinion*

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Responsibilities of the Board of Directors and the Managing Director for the Financial Statements*

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including a true and fair view of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists.

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

Postadresse: Postboks 273, 2001 Lillestrøm  
Besøksadresse: Stortorget, 28, Lillestrøm

Telefon: 63 89 77 00

E-post: [firmapost@slm-revisjon.no](mailto:firmapost@slm-revisjon.no)  
Nettside: [www.slm-revisjon.no](http://www.slm-revisjon.no)



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



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## Elektronisk signatur

*Signert av*

**WIRUM, ANNE GRETHE RUUD**



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

12.03.2021 15.55.08

*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.



OB2\_financial statements 2020.pdf

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Brasøygård, Alf Martin	BANKID	2021-03-15 08:58 GMT+1
Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:24 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:43 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:57 GMT+1
Botnevik, Erik	BANKID	2021-03-15 15:58 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:03 GMT+1

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## Financial statements for 2020

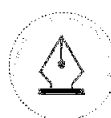
### OMSORGSBOLIG 2 AS

Org.nr. 991 787 461

#### Index

Income statement  
Balance statement  
Notes

Utarbeidet av Azets Insight AS



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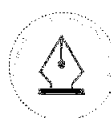
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## Income statement 2020 OMSORGSBOLIG 2 AS

	Note	2020	2019
Rent income		4 357 026	4 590 143
<b>Total operating income</b>		<b>4 357 026</b>	<b>4 590 143</b>
Depreciation of fixed assets and intangible assets	7	(726 409)	(722 863)
Other operating expenses	4	(347 905)	(1 187 200)
<b>Sum operating expenses</b>		<b>(1 074 315)</b>	<b>(1 910 063)</b>
<b>Result of operations</b>		<b>3 282 711</b>	<b>2 680 080</b>
Other interest income		5 473	12 854
Other financial income		6 369	5 477
<b>Total financial income</b>		<b>11 842</b>	<b>18 331</b>
Interest paid to group companies	12	(1 035 575)	(1 113 037)
<b>Total financial expenses</b>		<b>(1 035 575)</b>	<b>(1 113 037)</b>
<b>Net financial items</b>		<b>(1 023 733)</b>	<b>(1 094 706)</b>
<b>Operating result before tax</b>		<b>2 258 978</b>	<b>1 585 375</b>
Tax on ordinary result	8	(496 975)	(348 590)
<b>Operating result</b>		<b>1 762 003</b>	<b>1 236 785</b>
<b>Results of the year</b>		<b>1 762 003</b>	<b>1 236 785</b>
<b>Transfers</b>			
Group contribution		1 917 152	1 393 532
Transfers to/from other equity		(155 149)	(156 747)
<b>Total transfers and allocations</b>		<b>1 762 003</b>	<b>1 236 785</b>

Numbers presented in NOK.



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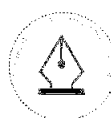
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## Balance sheet, 31. December 2020 OMSORGSBOLIG 2 AS

	Note	2020	2019
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Intangible fixed assets</b>			
Deferred tax assets	9	131 833	88 073
<b>Total intangible fixed assets</b>		<b>131 833</b>	<b>88 073</b>
<b>Tangible fixed assets</b>			
Land, buildings and other property	7, 13	29 559 587	30 011 384
Machinery and plant	7, 13	0	178 799
<b>Total tangible fixed assets</b>		<b>29 559 587</b>	<b>30 190 183</b>
<b>Total fixed assets</b>		<b>29 691 420</b>	<b>30 278 256</b>
<b>Current assets</b>			
<b>Receivables</b>			
Account receivables	10, 13	1 137 511	1 086 066
Other receivables		20 748	60 384
<b>Total receivables</b>		<b>1 158 259</b>	<b>1 146 450</b>
Bank deposits, cash in hand, etc	11, 13	448 967	985 757
<b>Total bank deposits, cash in hand, etc</b>		<b>448 967</b>	<b>985 757</b>
<b>Total current assets</b>		<b>1 607 226</b>	<b>2 132 207</b>
<b>Total assets</b>		<b>31 298 646</b>	<b>32 410 463</b>

Numbers presented in NOK.



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## Balance sheet 31. December 2020 OMSORGSBOLIG 2 AS

	Note	2020	2019
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital (100 shares of kr 1 000,00)	5, 6	100 000	100 000
<b>Total paid-in capital</b>		<b>100 000</b>	<b>100 000</b>
<b>Retained earnings</b>			
Other equity	6	3 653 245	3 808 393
<b>Total retained earnings</b>		<b>3 653 245</b>	<b>3 808 393</b>
<b>Total equity</b>	6	<b>3 753 245</b>	<b>3 908 393</b>
<b>Liabilities</b>			
<b>Other long-term liabilities</b>			
Long-term group liabilities	12	23 943 413	25 621 259
<b>Total other long-term liabilities</b>		<b>23 943 413</b>	<b>25 621 259</b>
<b>Total long-term liabilities</b>		<b>23 943 413</b>	<b>25 621 259</b>
<b>Current liabilities</b>			
Accounts payable		8 361	19 268
Tax payable		0	0
Short-term group liabilities	12	2 457 887	1 786 580
Other short-term liabilities		1 135 740	1 074 963
<b>Total current liabilities</b>		<b>3 601 988</b>	<b>2 880 811</b>
<b>Total liabilities</b>		<b>27 545 401</b>	<b>28 502 070</b>
<b>Total equity and liabilities</b>		<b>31 298 646</b>	<b>32 410 463</b>

Oslo, 12.03.2021

Erik Botnevik  
Chairman

Jesse Diederik Van Schouwenburg  
Board member

Marieke Stephanie Lely  
Board member

Siri Beate Hatlen  
Board member

Per Erik Johan Medin  
Board member

Alf Martin Brasøygård  
CEO

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## Notes 2020 OMSORGSBOLIG 2 AS

### Accounting principles

The annual accounts have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting practices for small businesses.

### Income

Rental income is recognized as income when it is earned.

### Balance sheet classification

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

### Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

### Fixed assets

Property, plant and equipment is capitalized and depreciated linearly over the estimated useful life. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property plant and equipment are added to the acquisition cost and depreciated with the related asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net realisable value and value in use

### Income tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized.

There have been no changes in accounting principles from 2019 to 2020



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## Note 1 - Mandatory occupational pension

The company has no employees and is not obliged to have 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	23 656	22 266
Other assistance, incl.VAT		
<b>Total auditor compensation</b>	<b>23 656</b>	<b>22 266</b>

## Note 5 - Share capital and shareholders

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

All shares give equal rights in the company.

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

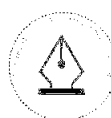
The company is consolidated into the consolidated financial statements of Velfra AS, business address c/o Newsec Basale AS, Postboks 5666 Torgarden, 7484 Trondheim. The consolidated financial statements can be obtained by contacting the group company.

## Note 6 - Equity

	Share capital	Other equity	Total
Equity as of 01.01.2020	100 000	3 808 393	3 908 393
Profit / loss		1 762 003	1 762 003
Group contribution		(1 917 152)	(1 917 152)
<b>Equity as of 31.12.2020</b>	<b>100 000</b>	<b>3 653 244</b>	<b>3 753 244</b>

## Note 7 - Fixed assets

	Building	Technical installation	Land	Build under construction	Total
Acquisition cost as at 01.01.2020	27 137 207	1 768 283	6 145 420	178 799	35 229 709
Additions	195 424	79 188	0	(178 799)	95 813
Disposals	0	0	0	0	0
<b>Acquisition cost as at 31.12.2020</b>	<b>27 332 631</b>	<b>1 847 471</b>	<b>6 145 420</b>	<b>0</b>	<b>35 325 522</b>
Acc. depreciation 31.12.2020	(5 446 055)	(319 880)	0	0	(5 765 935)
Acc. write-downs 31.12.2020	0	0	0	0	0
<b>Net value as at 31.12.2020</b>	<b>21 886 577</b>	<b>1 527 591</b>	<b>6 145 420</b>	<b>0</b>	<b>29 559 588</b>
Economic lifetime	40 year	25 year	No deprec.	No deprec.	
Depreciation for the year	(654 089)	(72 320)	-	-	(726 409)



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## Note 8 - Income tax

<b>Income tax expense</b>	<b>2020</b>	<b>2019</b>
Operating profit/loss before tax	2 258 978	1 585 375
Permanent differences		(875)
+/- Changes in temporary differences	198 909	202 080
- Carry-forward loss/ correction income	(1)	
<b>Taxable income</b>	<b>2 457 886</b>	<b>1 786 580</b>
Tax payable on taxable income 22%	540 735	393 048
Calculated tax payable	540 735	393 048
+/- Change in deferred tax	(43 760)	(44 458)
+/- Tax - group contribution		
<b>Calculated tax expense</b>	<b>496 975</b>	<b>348 590</b>
Tax payable	540 735	393 048
- Tax effect group contribution investment at cost	(540 735)	(393 048)
<b>Tax payable balance sheet</b>	<b>0</b>	<b>0</b>

## Note 9 - Temporary differences - Deferred tax

Deferred tax is determined on the basis of existing temporary differences between accounting and tax values, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax asset is capitalized as it is likely that it can be used in future years.

<b>Temporary differences</b>	<b>01.01.2020</b>	<b>31.12.2020</b>	<b>Changes</b>
Fixed assets	(747 371)	(876 872)	129 501
Profit and loss account	347 040	277 632	69 408
Tax carry-forward loss	(1)	0	(1)
Netto differences	(400 332)	(599 240)	198 908
<b>Deferred tax asset 31.12.20 (22% )</b>	<b>(88 073)</b>	<b>(131 833)</b>	<b>43 760</b>

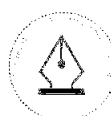
## Note 10 - Accounts receivable

Accounts receivables are recorded at nominal value, after deductions for provisions for estimated losses.

	<b>2020</b>	<b>2019</b>
Accounts receivable at nominal value	1 137 511	1 086 066
Provisions for estimated loss		
<b>Net value accounts receivable</b>	<b>1 137 511</b>	<b>1 086 066</b>

## Note 11 - Bank deposits

The company has no restricted bank deposits as of 31 December.



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## Note 12 - Intercompany balances with group companies

Liabilities	2020	2019
Loan from group companies - Velfra AS (due 15.06.2023)	(23 943 413)	(25 621 259)
Group contribution - Velfra AS	(2 457 887)	(1 786 580)
<b>Total liabilities group companies</b>	<b>(26 401 300)</b>	<b>(27 407 839)</b>

Liabilities maturing > 1 year

Liabilities maturing > 5 year

### Receivables

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

### Transactions with related parties

	2020	2019
Interest group companies - Velfra AS	1 035 575	1 113 037
<b>Total transactions group companies</b>	<b>1 035 575</b>	<b>1 113 037</b>

## Note 13 - Collateral and loans

As security for the group's liabilities to credit institutions, the company has provided security of NOK 1 000 000 000 in the following company assets.

Loans	2020	2019
Group loans from credit institutions	589 432 500	595 462 500

### Book value pledged assets

	2020	2019
Fixed assets	29 559 587	30 190 183
Receivables	1 137 511	1 086 066
Bank deposits	448 967	985 757

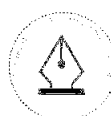
<b>Total book value pledged assets</b>	<b>31 146 065</b>	<b>32 262 006</b>
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## Note 14 - Going concern

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



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Provisions for estimated loss		
<b>Net value accounts receivable</b>	<b>1 137 511</b>	<b>1 086 066</b>

## Note 11 - Bank deposits

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## Note 12 - Intercompany balances with group companies

<b>Liabilities</b>	<b>2020</b>	<b>2019</b>
Loan from group companies - Velfra AS (due 15.06.2023)	(23 943 413)	(25 621 259)
Group contribution - Velfra AS	(2 457 887)	(1 786 580)
<b>Total liabilities group companies</b>	<b>(26 401 300)</b>	<b>(27 407 839)</b>

Liabilities maturing > 1 year  
Liabilities maturing > 5 year

### Receivables

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

<b>Transactions with related parties</b>	<b>2020</b>	<b>2019</b>
Interest group companies - Velfra AS	1 035 575	1 113 037
<b>Total transactions group companies</b>	<b>1 035 575</b>	<b>1 113 037</b>

## Note 13 - Collateral and loans

As security for the group's liabilities to credit institutions, the company has provided security of NOK 1 000 000 000 in the following company assets.

<b>Loans</b>	<b>2020</b>	<b>2019</b>
Group loans from credit institutions	589 432 500	595 462 500

<b>Book value pledged assets</b>	<b>2020</b>	<b>2019</b>
Fixed assets	29 559 587	30 190 183
Receivables	1 137 511	1 086 066
Bank deposits	448 967	985 757

<b>Total book value pledged assets</b>	<b>31 146 065</b>	<b>32 262 006</b>
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## 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 2 AS' operations have currently not been significantly affected by the outbreak and there is no significant risk that it will happen.