



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 879 561 442
Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSEBYGG EINEÅSEN 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, 04.05.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Rent income		11 182 104	11 020 682
Sum inntekter		11 182 104	11 020 682
Kostnader			
Depreciation of fixed assets and intangible assets	7	3 596 338	3 596 337
Other operating expenses	4	567 485	99 780
Sum kostnader		4 163 823	3 696 117
Driftsresultat		7 018 281	7 324 565
Finansinntekter og finanskostnader			
Annen renteinntekt		9 770	26 179
Other financial income		6 772	6 488
Sum finansinntekter		16 542	32 667
Rentekostnad til foretak i samme konsern	12	1 527 055	1 701 215
Sum finanskostnader		1 527 055	1 701 215
Netto finans		-1 510 512	-1 668 548
Ordinært resultat før skattekostnad		5 507 769	5 656 017
Tax on ordinary result	8	1 211 709	1 243 849
Ordinært resultat etter skattekostnad		4 296 060	4 412 168
Årsresultat		4 296 060	4 412 168
Overføringer og disponeringer			
Konsernbidrag		5 270 546	5 242 256
Transfers to/from other equity		-974 486	-830 088
Sum overføringer og disponeringer		4 296 060	4 412 168



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	9	1 039 699	764 844
Sum immaterielle eiendeler		1 039 699	764 844
Varige driftsmidler			
Land, buildings and other property	7, 13	41 838 545	45 434 883
Sum varige driftsmidler		41 838 545	45 434 883
Sum anleggsmidler		42 878 244	46 199 727
Omløpsmidler			
Varer			
Fordringer			
Account receivables	10, 13	2 815 563	2 795 526
Sum fordringer		2 815 563	2 795 526
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	11, 13	363 483	433 892
Sum bankinnskudd, kontanter og lignende		363 483	433 892
Sum omløpsmidler		3 179 046	3 229 418
SUM EIENDELER		46 057 290	49 429 145
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital (5 200 shares of kr 201,93)	5, 6	1 050 010	1 050 010
Overkurs	6	374 091	374 091
Annen innskutt egenkapital	6	341 124	341 124
Sum innskutt egenkapital		1 765 225	1 765 225



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Other equity	6	1 357 271	2 331 757
Sum opptjent egenkapital		1 357 271	2 331 757
Sum egenkapital	6	3 122 495	4 096 981
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	12	33 359 192	35 811 297
Sum annen langsiktig gjeld		33 359 192	35 811 297
Sum langsiktig gjeld		33 359 192	35 811 297
Kortsiktig gjeld			
Leverandørgjeld		2 930	
Tax payable	8		
Kortsiktig konserngjeld	12	6 757 110	6 720 841
Other short-term liabilities		2 815 563	2 800 026
Sum kortsiktig gjeld		9 575 603	9 520 867
Sum gjeld		42 934 795	45 332 164
SUM EGENKAPITAL OG GJELD		46 057 290	49 429 145



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 245863

Enheten

Organisasjonsnummer: 879 561 442
Organisasjonsform: Aksjeselskap
Foretaksnavn: HELSEBYGG EINEÅSEN AS
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0250 OSLO

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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

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, 31.05.2021

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: 879 561 442
HELSEBYGG EINEÅSEN AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
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Årsresultat		4 296 060	4 412 168
Overføringer og disponeringer			
Konsernbidrag		5 270 546	5 242 256
Transfers to/from other equity		-974 486	-830 088
Sum overføringer og disponeringer		4 296 060	4 412 168



Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	12	33 359 192	35 811 297
Sum annen langsiktig gjeld		33 359 192	35 811 297
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Sum gjeld		42 934 795	45 332 164
SUM EGENKAPITAL OG GJELD		46 057 290	49 429 145



Organisasjonsnr: 879 561 442
HELSEBYGG EINEÅSEN 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	5200.00	201.93	1050010.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Velfra AS	5200.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	5200.00	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

Ytelser til revisjon



<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	19281.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	13750.00	19281.00

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 Helsebygg Eineåsen AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Helsebygg Eineåsen AS showing a profit of NOK 4 296 060. 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

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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 16.04.51

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.



HBE_financial statements 2020.pdf

Signers:

Name	Method	Date
Brasøygård, Alf Martin	BANKID	2021-03-15 09:01 GMT+1
Jesse van Schouwenburg	One-Time-Password	2021-03-15 10:28 GMT+1
Marieke Lely	One-Time-Password	2021-03-15 10:47 GMT+1
Hatlen, Siri Beate	BANKID_MOBILE	2021-03-15 10:51 GMT+1
Botnevik, Erik	BANKID	2021-03-15 16:03 GMT+1
JOHAN MEDIN	BANKID	2021-03-19 11:01 GMT+1

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Financial statements for 2020

Helsebygg Eineåsen AS

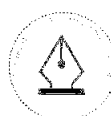
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Income statement
Balance statement
Notes

Utarbeidet av Azets Insight AS

AZETS



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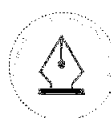
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Income statement 2020 Helsebygg Eineåsen AS

	Note	2020	2019
Rent income		11 182 104	11 020 682
Total operating income		11 182 104	11 020 682
Depreciation of fixed assets and intangible assets	7	(3 596 338)	(3 596 337)
Other operating expenses	4	(567 485)	(99 780)
Sum operating expenses		(4 163 823)	(3 696 117)
Result of operations		7 018 281	7 324 565
Interest received from group companies		0	0
Other interest income		9 770	26 179
Other financial income		6 772	6 488
Total financial income		16 542	32 667
Interest paid to group companies	12	(1 527 055)	(1 701 215)
Total financial expenses		(1 527 055)	(1 701 215)
Net financial items		(1 510 512)	(1 668 548)
Operating result before tax		5 507 769	5 656 017
Tax on ordinary result	8	(1 211 709)	(1 243 849)
Operating result		4 296 060	4 412 168
Results of the year		4 296 060	4 412 168
Transfers			
Group contribution		5 270 546	5 242 256
Transfers to/from other equity		(974 486)	(830 088)
Total transfers and allocations		4 296 060	4 412 168

Numbers presented in NOK.



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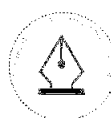
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Balance sheet, 31. December 2020 Helsebygg Eineåsen AS

	Note	2020	2019
ASSETS			
Fixed assets			
Intangible fixed assets			
Deferred tax assets	9	1 039 699	764 844
Total intangible fixed assets		1 039 699	764 844
Tangible fixed assets			
Land, buildings and other property	7, 13	41 838 545	45 434 883
Total tangible fixed assets		41 838 545	45 434 883
Total fixed assets		42 878 244	46 199 727
Current assets			
Receivables			
Account receivables	10, 13	2 815 563	2 795 526
Total receivables		2 815 563	2 795 526
Bank deposits, cash in hand, etc	11, 13	363 483	433 892
Total bank deposits, cash in hand, etc		363 483	433 892
Total current assets		3 179 046	3 229 418
Total assets		46 057 290	49 429 145

Numbers presented in NOK.



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Balance sheet 31. December 2020 Helsebygg Eineåsen AS

	Note	2020	2019
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital (5 200 shares of kr 201,93)	5, 6	1 050 010	1 050 010
Share premium reserve	6	374 091	374 091
Other paid-in capital	6	341 124	341 124
Total paid-in capital		1 765 225	1 765 225
Retained earnings			
Other equity	6	1 357 271	2 331 757
Total retained earnings		1 357 271	2 331 757
Total equity	6	3 122 495	4 096 981
Liabilities			
Other long-term liabilities			
Long-term group liabilities	12	33 359 192	35 811 297
Total other long-term liabilities		33 359 192	35 811 297
Total long-term liabilities		33 359 192	35 811 297
Current liabilities			
Accounts payable		2 930	0
Tax payable	8	0	0
Short-term group liabilities	12	6 757 110	6 720 841
Other short-term liabilities		2 815 563	2 800 026
Total current liabilities		9 575 603	9 520 867
Total liabilities		42 934 795	45 332 164
Total equity and liabilities		46 057 290	49 429 145

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.



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Notes 2020 Helsebygg Eineåsen 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 member or closely related parties.

Note 4 - Audit fee

	2020	2019
Ordinary audit fee, incl.VAT	13 750	19 281
Other assistance, incl.VAT		
Total auditor compensation	13 750	19 281

Note 5 - Share capital and shareholders

Share Capital	Number of shares	Face value	Book value
Ordinary shares	5 200	201,93	1 050 010

All shares give equal rights in the company.

Shareholders	Number of shares	Share of ownership
Velfra AS	5 200	100%
Total	5 200	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	Premiun	Other paid-in	Other equity	Total
Equity as of 01.01.2020	1 050 010	374 091	341 124	2 331 757	4 096 982
Profit / loss				4 296 060	4 296 060
Group contribution				(5 270 546)	(5 270 546)
Equity as of 31.12.2020	1 050 010	374 091	341 124	1 357 271	3 122 496



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Note 7 - Fixed assets

	Building	Technical installation	Land	Total
Acquisition cost as at 01.01.2020	54 056 987	16 291 428	8 503 649	78 852 064
Additions	-	-	-	-
Disposals	-	-	-	-
Acquisition cost as at 31.12.2020	54 056 987	16 291 428	8 503 649	78 852 064
Acc. depreciation 31.12.2020	(29 312 139)	(7 701 380)	-	(37 013 519)
Acc. write-downs 31.12.2020	-	-	-	-
Net value as at 31.12.2020	24 744 848	8 590 048	8 503 649	41 838 545
Economic lifetime	25 year	10-12 year	No deprec.	
Depreciation for the year	(2 161 420)	(1 434 918)		(3 596 338)

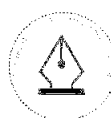
Note 8 - Income tax

	2020	2019
Income tax expense		
Operating profit/loss before tax	5 507 769	5 656 017
Permanent differences		(2 155)
+/- Changes in temporary differences	1 249 341	1 066 979
Taxable income	6 757 110	6 720 841
Tax payable on taxable income 22%	1 486 564	1 478 585
Calculated tax payable	1 486 564	1 478 585
+/- Change in deferred tax	(274 855)	(234 736)
+/- Tax - group contribution		
Calculated tax expense	1 211 709	1 243 849
Tax payable	1 486 564	1 478 585
- Tax effect group contribution investment at cost	(1 486 564)	(1 478 585)
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	(3 476 561)	(4 725 903)	1 249 342
Total temporary differences	(3 476 561)	(4 725 903)	1 249 342
Deferred tax 31.12.20 (22%)	(764 844)	(1 039 699)	274 855



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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	2 815 563	2 795 526
Provisions for estimated loss		
Net value accounts receivable	2 815 563	2 795 526

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)	(33 359 192)	(35 811 297)
Group contribution - Velfra AS	(6 757 110)	(6 720 841)
Total liabilities group companies	(40 116 302)	(42 532 138)

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	1 527 055	1 701 215
Total transactions group companies	1 527 055	1 701 215

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

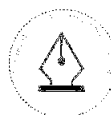
Book value pledged assets	2020	2019
Fixed assets	41 838 545	45 434 883
Receivables	2 815 563	2 795 526
Bank deposits	363 483	433 892
Total book value pledged assets	45 017 591	48 664 301

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.

Helsebygg Eineåsen 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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Notes 2020

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