



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

| | |
|----------------------|----------------------------|
| Organisasjonsnummer: | 920 480 632 |
| Organisasjonsform: | Aksjeselskap |
| Foretaksnavn: | MOONSTONE RETREAT AS |
| Forretningsadresse: | Tollbugata 13 8006 BODØ |

Regnskapsår

| | |
|-------------------------|-------------------------|
| Årsregnskapets periode: | 01.01.2020 - 31.12.2020 |
|-------------------------|-------------------------|

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 Vikjord 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, 16.09.2022



Resultatregnskap

| Beløp i: NOK | Note | 2020 | 2019 |
|---|------|-----------------|----------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Revenue | | 180 625 | 360 000 |
| Sum inntekter | | 180 625 | 360 000 |
| Kostnader | | | |
| Raw materials and consumables used | | 6 057 | |
| Employee benefits expense | 5 | 288 871 | 721 650 |
| Employee benefits expense | | | -560 000 |
| Other operating expenses | | 350 321 | 248 836 |
| Sum kostnader | | 645 249 | 410 485 |
| Driftsresultat | | -464 624 | -50 485 |
| Finansinntekter og finanskostnader | | | |
| Annen renteinntekt | | 195 | 60 |
| Other financial income | | 1 269 | 985 |
| Sum finansinntekter | | 1 464 | 1 045 |
| Annen rentekostnad | | | 6 379 |
| Other financial expense | | 1 809 | 23 955 |
| Sum finanskostnader | | 1 809 | 30 334 |
| Netto finans | | -345 | -29 289 |
| Ordinært resultat før skattekostnad | | -464 969 | -79 775 |
| Ordinært resultat etter skattekostnad | | -464 969 | -79 775 |
| Årsresultat | | -464 969 | -79 775 |
| Årsresultat etter minoritetsinteresser | | -464 969 | -79 775 |
| Overføringer og disponeringer | | | |
| Udekket tap | 1 | -464 969 | -79 775 |
| Sum overføringer og disponeringer | | -464 969 | -79 775 |



Balanse

| Beløp i: NOK | Note | 2020 | 2019 |
|--|------|------------------|------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Varige driftsmidler | | | |
| Land, buildings and other property | 7 | 1 200 215 | 1 155 215 |
| Sum varige driftsmidler | | 1 200 215 | 1 155 215 |
| Finansielle anleggsmidler | | | |
| Investering i datterselskap | 3 | 3 130 000 | 830 000 |
| Sum finansielle anleggsmidler | | 3 130 000 | 830 000 |
| Sum anleggsmidler | | 4 330 215 | 1 985 215 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Trade receivables | | 744 | |
| Sum fordringer | | 744 | |
| Bankinnskudd, kontanter og lignende | | | |
| Bank deposits, cash in hand, etc. | 6 | 1 110 539 | 70 372 |
| Sum bankinnskudd, kontanter og lignende | | 1 110 539 | 70 372 |
| Sum omløpsmidler | | 1 111 283 | 70 372 |
| SUM EIENDELER | | 5 441 497 | 2 055 587 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Share capital | 2 | 46 352 | 44 412 |
| Overkurs | 2 | 5 443 236 | 1 685 588 |



Balanse

| Beløp i: NOK | Note | 2020 | 2019 |
|-----------------------------------|-------------|------------------|------------------|
| Sum innskutt egenkapital | | 5 489 588 | 1 730 000 |
| Opptjent egenkapital | | | |
| Udekket tap | 1 | 464 969 | 608 263 |
| Sum opptjent egenkapital | | -464 969 | -608 263 |
| Sum egenkapital | | 5 024 620 | 1 121 737 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Annen langsiktig gjeld | | | |
| Langsiktig konserngjeld | 4 | 450 496 | 776 634 |
| Sum annen langsiktig gjeld | | 450 496 | 776 634 |
| Sum langsiktig gjeld | | 450 496 | 776 634 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | | 15 246 | 33 780 |
| Public duties payable | | -22 699 | 81 474 |
| Other currents liabilities | | -26 165 | 41 961 |
| Sum kortsiktig gjeld | | -33 618 | 157 215 |
| Sum gjeld | | 416 878 | 933 849 |
| SUM EGENKAPITAL OG GJELD | | 5 441 497 | 2 055 587 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 565201

Enheten

Organisasjonsnummer: 920 480 632
Organisasjonsform: Aksjeselskap
Foretaksnavn: MOONSTONE RETREAT AS
Forretningsadresse: Tollbugata 13
8006 BODØ

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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 Vikjord 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.

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

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: 920 480 632
MOONSTONE RETREAT AS

RESULTATREGNSKAP

| Beløp i: NOK | Note | 2020 | 2019 |
|---|-------------|-----------------|----------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Revenue | | 180 625 | 360 000 |
| Sum inntekter | | 180 625 | 360 000 |
| Kostnader | | | |
| Raw materials and consumables used | | 6 057 | |
| Employee benefits expense | 5 | 288 871 | 721 650 |
| Employee benefits expense | | | -560 000 |
| Other operating expenses | | 350 321 | 248 836 |
| Sum kostnader | | 645 249 | 410 485 |
| Driftsresultat | | -464 624 | -50 485 |
| Finansinntekter og finanskostnader | | | |
| Annen renteinntekt | | 195 | 60 |
| Other financial income | | 1 269 | 985 |
| Sum finansinntekter | | 1 464 | 1 045 |
| Annen rentekostnad | | | 6 379 |
| Other financial expense | | 1 809 | 23 955 |
| Sum finanskostnader | | 1 809 | 30 334 |
| Netto finans | | -345 | -29 289 |
| Ordinært resultat før skattekostnad | | -464 969 | -79 775 |
| Ordinært resultat etter skattekostnad | | -464 969 | -79 775 |
| Årsresultat | | -464 969 | -79 775 |
| Årsresultat etter minoritetsinteresser | | -464 969 | -79 775 |
| Overføringer og disponeringer | | | |
| Udekket tap | 1 | -464 969 | -79 775 |
| Sum overføringer og disponeringer | | -464 969 | -79 775 |



Organisasjonsnr: 920 480 632
MOONSTONE RETREAT AS

BALANSE

| Beløp i: NOK | Note | 2020 | 2019 |
|--------------|------|------|------|
|--------------|------|------|------|

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Land, buildings and other
property

| | | | |
|--|---|-----------|-----------|
| | 7 | 1 200 215 | 1 155 215 |
|--|---|-----------|-----------|

| | | | |
|-------------------------|--|-----------|-----------|
| Sum varige driftsmidler | | 1 200 215 | 1 155 215 |
|-------------------------|--|-----------|-----------|

Finansielle anleggsmidler

Investering i datterselskap

| | | | |
|-----------------|---|-----------|---------|
| Sum finansielle | 3 | 3 130 000 | 830 000 |
|-----------------|---|-----------|---------|

| | | | |
|---------------|--|-----------|---------|
| anleggsmidler | | 3 130 000 | 830 000 |
|---------------|--|-----------|---------|

| | | | |
|-------------------|--|-----------|-----------|
| Sum anleggsmidler | | 4 330 215 | 1 985 215 |
|-------------------|--|-----------|-----------|

Omløpsmidler

Varer

Fordringer

Trade receivables

| | | | |
|----------------|--|-----|--|
| Sum fordringer | | 744 | |
|----------------|--|-----|--|

Bankinnskudd, kontanter og lignende

Bank deposits, cash in
hand, etc.

| | | | |
|-------------------|---|-----------|--------|
| Sum bankinnskudd, | 6 | 1 110 539 | 70 372 |
|-------------------|---|-----------|--------|

| | | | |
|-----------------------|--|-----------|--------|
| kontanter og lignende | | 1 110 539 | 70 372 |
|-----------------------|--|-----------|--------|

| | | | |
|------------------|--|-----------|--------|
| Sum omløpsmidler | | 1 111 283 | 70 372 |
|------------------|--|-----------|--------|

| | | | |
|---------------|--|-----------|-----------|
| SUM EIENDELER | | 5 441 497 | 2 055 587 |
|---------------|--|-----------|-----------|

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital

| | | | |
|----------|---|--------|--------|
| Overkurs | 2 | 46 352 | 44 412 |
|----------|---|--------|--------|

| | | | |
|--------------------------|---|-----------|-----------|
| Sum innskutt egenkapital | 2 | 5 443 236 | 1 685 588 |
|--------------------------|---|-----------|-----------|

Opptjent egenkapital

Udekket tap

| | | | |
|--------------------------|---|---------|---------|
| Sum opptjent egenkapital | 1 | 464 969 | 608 263 |
|--------------------------|---|---------|---------|

| | | | |
|--|--|----------|----------|
| | | -464 969 | -608 263 |
|--|--|----------|----------|

| | | | |
|-----------------|--|-----------|-----------|
| Sum egenkapital | | 5 024 620 | 1 121 737 |
|-----------------|--|-----------|-----------|



| | | | |
|-----------------------------------|---|------------------|------------------|
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Annen langsiktig gjeld | | | |
| Langsiktig konserngjeld | 4 | 450 496 | 776 634 |
| Sum annen langsiktig gjeld | | 450 496 | 776 634 |
| Sum langsiktig gjeld | | 450 496 | 776 634 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | | 15 246 | 33 780 |
| Public duties payable | | -22 699 | 81 474 |
| Other currents liabilities | | -26 165 | 41 961 |
| Sum kortsiktig gjeld | | -33 618 | 157 215 |
| Sum gjeld | | 416 878 | 933 849 |
| SUM EGENKAPITAL OG GJELD | | 5 441 497 | 2 055 587 |



Organisasjonsnr: 920 480 632
MOONSTONE RETREAT 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 | 46352.00 | 1.00 | 46352.00 |

| <u>Aksjeeiere - fritekst</u> | <u>Antall</u> | <u>Eierandel</u> | <u>Aksjeklasse</u> |
|------------------------------|---------------|------------------|--------------------|
| Gemstone AS | 31461.00 | 67.87% | Ordinære aksjer |
| Christian Jakhelln AS | 3855.00 | 8.32% | Ordinære aksjer |
| Kunnskapsparken Bodø AS | 3342.00 | 7.21% | Ordinære aksjer |
| Goco Hospitality | 3285.00 | 7.09% | Ordinære aksjer |
| J.H.J Voskamp Beheer B.V | 2471.00 | 5.33% | Ordinære aksjer |
| Øvrige aksjonærer | 1938.00 | 4.18% | Ordinære aksjer |

| <u>Sum</u> | <u>Sum antall</u> | <u>Sum eierandel</u> |
|------------|-------------------|----------------------|
| | 46352.00 | 100.00% |

Ytelser til daglig leder

| <u>Ytelser</u> | <u>Lønn</u> | <u>Pensj.forpl.</u> | <u>Andre godtgj.</u> |
|----------------|-------------|---------------------|----------------------|
| | 271853.00 | | |

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.50

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

| <u>Lån</u> | <u>Daglig leder</u> | <u>Styreleder</u> | <u>Andre nærstående</u> |
|------------|---------------------|-------------------|-------------------------|
| | 66893.00 | | |

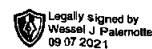
Note

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> |
|------------------------|------------------|--------------------|--------------------|-----------------|
| Geitvågen AS | 100.00% | 100.00% | 2629062.00 | -340471.00 |



**Financial Statements 2020
for
Moonstone Retreat AS**

Organization no. 920480632

POH



Moonstone Retreat AS

Legally signed by
Wessel J. Falsen
09.07.2021**Income statement**

| | Note | 2020 | 2019 |
|---|------|------------------|-----------------|
| OPERATING REVENUE AND EXPENCES | | | |
| Operating revenue | | | |
| Revenue | | 180 625 | 360 000 |
| Total operating revenue | | 180 625 | 360 000 |
| Operating expenses | | | |
| Raw materials and consumables used | | 6 057 | 0 |
| Employee benefits expense | 5 | 288 871 | 721 650 |
| Employee benefits expense | | 0 | (560 000) |
| Other operating expenses | | 350 321 | 248 836 |
| Total operating expenses | | 645 249 | 410 485 |
| Sum operating revenue and expences | | (464 624) | (50 485) |
| FINANCIAL INCOME AND EXPENCES | | | |
| Financial income | | | |
| Other interests | | 195 | 60 |
| Other financial income | | 1 269 | 985 |
| Total financial income | | 1 464 | 1 045 |
| Financial expenses | | | |
| Other interests | | 0 | 6 379 |
| Other financial expense | | 1 809 | 23 955 |
| Total financial expenses | | 1 809 | 30 334 |
| NET FINANCIAL INCOME AND EXPENCES | | (345) | (29 289) |
| ORDINARY RESULT BEFORE TAXES | | | |
| | | (464 969) | (79 775) |
| Tax on ordinary result | 8 | 0 | 0 |
| ORDINARY RESULT | | (464 969) | (79 775) |
| TO MAJORITY INTERESTS | | | |
| | | (464 969) | (79 775) |
| APPLICATION AND ALLOC. | | | |
| Uncovered loss | 1 | (464 969) | (79 775) |
| TOTAL APPLICATION AND ALLOCATION | | (464 969) | (79 775) |

Financial Statements for Moonstone Retreat AS

Organization no. 920480632

BoH



Moonstone Retreat AS

Legally signed by
Wissel J Palermotte
09.07.2021

Balance sheet pr. 31.12.2020

| | Note | 31.12.2020 | 31.12.2019 |
|---|------|------------------|------------------|
| ASSETS | | | |
| FIXED ASSETS | | | |
| Tangible assets | | | |
| Land, buildings and other property | 7 | 1 200 215 | 1 155 215 |
| Total tangible assets | | 1 200 215 | 1 155 215 |
| Financial fixed assets | | | |
| Investments in subsidiaries | 3 | 3 130 000 | 830 000 |
| Total financial fixed assets | | 3 130 000 | 830 000 |
| TOTAL FIXED ASSETS | | 4 330 215 | 1 985 215 |
| CURRENT ASSETS | | | |
| Receivables | | | |
| Trade receivables | | 744 | 0 |
| Other short-term receivables | | 0 | (0) |
| Total receivables | | 744 | (0) |
| Bank deposits, cash in hand, etc. | 6 | 1 110 539 | 70 372 |
| TOTAL CURRENT ASSETS | | 1 111 283 | 70 372 |
| TOTAL ASSETS | | 5 441 497 | 2 055 587 |
| EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| Paid-in equity | | | |
| Share capital | 2 | 46 352 | 44 412 |
| Share premium reserve | 2 | 5 443 236 | 1 685 588 |
| Total paid-in equity | | 5 489 588 | 1 730 000 |
| Retained earnings | | | |
| Uncovered loss | 1 | (464 969) | (608 263) |
| Total retained earnings | | (464 969) | (608 263) |
| TOTAL EQUITY | | 5 024 620 | 1 121 737 |
| LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| Other non-currents liabilities | | | |
| Liabilities to group companies | 4 | 450 496 | 776 634 |
| Total other non-currents liabilities | | 450 496 | 776 634 |
| TOTAL NON-CURRENT LIABILITIES | | 450 496 | 776 634 |
| CURRENT LIABILITIES | | | |
| Accounts payable | | 15 246 | 33 781 |
| Public duties payable | | (22 699) | 81 474 |
| Other currents liabilities | | (26 165) | 41 961 |
| TOTAL CURRENT LIABILITIES | | (33 618) | 157 215 |
| TOTAL LIABILITIES | | 416 878 | 933 849 |
| TOTAL EQUITY AND LIABILITIES | | 5 441 497 | 2 055 587 |

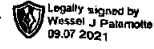
Financial Statements for Moonstone Retreat AS

Organization no. 920480632

POH



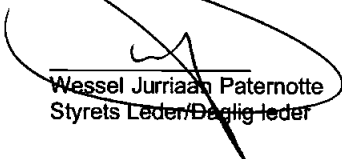
Moonstone Retreat AS



Balance sheet pr. 31.12.2020

Note 31.12.2020 31.12.2019

Bodd 09/07 2021


Wessel Jurriaan Paternotte
Styrets Leder/Daglig leder

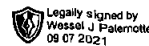

Pål Ove Henden
Styremedlem

Financial Statements for Moonstone Retreat AS

Organization no. 920480632



Moonstone Retreat 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 Moonstone Retreat AS

Organization no. 920480632

POM



Moonstone Retreat AS

Legally signed by
Wessel J. Paternotte
09.07.2021**Notes 2020****Note 1 - Equity & continued operations**

| | Share capital | Share premium | Other equity | Sum equity |
|---------------------|---------------|------------------|-----------------|------------------|
| Pr 1.1. | 44 412 | 1 685 588 | -608 263 | 1 121 737 |
| -This year's result | | | -464 969 | -464 969 |
| +Capital Increase | 1 940 | 3 757 648 | 608 263 | 4 367 851 |
| Pr 31.12. | 46 352 | 5 443 236 | -464 969 | 5 024 620 |

The COVID-19 pandemic hit society and business with full force in March 2020. As a result of general uncertainty and society's restrictions, the company has experienced a decline in turnover and activity level. It is the board's assessment based on the information that is available per t.d. that the precondition for continued operation is present. The annual accounts have been prepared on the assumption of continued operations.

Note 2 - Share capital

The company has 46 352 shares with a nominal value of NOK 1 per share. Total share capital amounts to NOK 46 352.

The company has 6 shareholders. The following 5 shareholders own more than 5% of the shares:

| Name | Organization number | Share amount | Ownership |
|--------------------------|---------------------|--------------|-----------|
| Gemstone AS | 920 409 547 | 31 461 | 67,87 % |
| Christian Jakhelln AS | 975 914 380 | 3 855 | 8,32 % |
| Kunnskapsparken Bodø AS | 984 047 320 | 3 342 | 7,21 % |
| Goco Hospitality | | 3 285 | 7,09 % |
| J.H.J Voskamp Beheer B.V | | 2 471 | 5,33 % |

Note 3 - Investments in subsidiaries

Moonstone Retreat AS owns 100% of Geitvågen AS. The shares are capitalized at NOK 3 130 000 including a total premium of NOK 2 280 000.

Annual result in Geitvågen AS 2020 is NOK -340 471.

Capitalized equity for 2020 is NOK 2 629 062.

Notes for Moonstone Retreat AS

Organization no. 920480632

POL



Moonstone Retreat AS

Legally signed by
Wessel J Palanotte
09.07.2021

Notes 2020

Note 4 - Debt to related companies

Moonstone Retreat AS has a debt to the parent company Gemstone AS of NOK 313 523 as of 31.12.20. It is not calculated interest on the loan.

Moonstone Retreat AS has a debt to the subsidiary Geitvågen AS of NOK 136 973 as of 31.12.20. The is not calculated interest on the loan.

Note 5 - Wage cost

| | This year | Last year |
|-----------------------|----------------|----------------|
| Wage | 224 326 | 667 910 |
| Labor fee | 17 722 | 52 765 |
| Other salary benefits | 46 823 | 975 |
| Total | 288 871 | 721 650 |

FTE: 0,5

The salary of the CEO in 2020 was a total of NOK 271,853. The company has a receivable from the chairman of the board / CEO as of 31.12.20 of NOK 66,893. Interest amounts to NOK 0.

NOK 63,764 is taxed as a shareholder loan.

The company is not obliged to have an occupational pension scheme under the Occupational Pensions Act. The company has opted out of auditor.

Note 6 - Bank deposits, cash, etc.

Tax deductions amount to 31 December. This year NOK 5

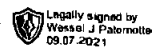
Notes for Moonstone Retreat AS

Organization no. 920480632

POM



Moonstone Retreat AS



Notes 2020

Note 7 - Plots, buildings and other real estate

| | Land, buildings and other property |
|--|---|
| Acquisition cost pr. 1/1 | 1 155 214 |
| + Addition | 45 000 |
| Acquisition cost pr. 31/12 | 1 200 214 |
| Acc. depreciation per 01.01.2020 | 0 |
| + Ordinary depreciation | 0 |
| Acc. depreciation. pr. 31/12 | 0 |
| Balance sheet value as pr 31/12 | 1 200 214 |
| Percentage of ordinary depreciation. | 7-7 |

The item consists of the development of the Geitvågen location.

The company has received public grants from Innovation Norway for the development of the Geitvågen location.

The subsidy is booked as other operating income. Grants received 2020 NOK 0. Total grants received kr 731 500

Notes for Moonstone Retreat AS

Organization no. 920480632



Moonstone Retreat AS

Legally signed by
Wessel J. Palermotta
09.07.2021**Notes 2020****Note 8 - Tax expense on ordinary profit****Specification of this year's tax base:**

| | |
|-----------------------------------|-----------------|
| Profit before tax costs | -464 969 |
| + Permanent and other differences | 0 |
| + Change in temporary differences | -14 |
| = Revenue | -464 982 |

Specification of this year's tax cost:

| | |
|---|----------|
| Estimated tax on profit for the year | 0 |
| = Total tax payable | 0 |
| +/- Change in deferred tax / deferred tax asset | 0 |
| = Ordinary tax expense | 0 |
| Tax rate in the income year | 22 |

Tax payable in the balance sheet consists of:

| | |
|---|----------|
| Total tax payable | 0 |
| - Refund of tax package of measures 2020 | 0 |
| = Tax payable in the balance sheet | 0 |

Deferred tax / deferred tax asset:

| | 2020 | 2019 |
|--|-------------------|-----------------|
| + Fixed assets including goodwill | 0 | 1 |
| + Outstanding receivables | 15 | 0 |
| - Tax cont. deficit offset | 1 029 063 | 564 080 |
| = Basis of deferred tax | -1 029 048 | -564 079 |
| Deferred tax | 0 | 0 |
| Negative basis deferred tax | 1 029 048 | 564 079 |
| = Basis of deferred tax benefit | 1 029 048 | 564 079 |
| Deferred tax benefit | 226 390 | 124 097 |
| Basis not booked deferred tax asset | 1 029 048 | 564 077 |
| Deferred tax asset not booked | 226 390 | 124 097 |
| Booked deferred tax benefit | 0 | 0 |

Notes for Moonstone Retreat AS

Organization no. 920480632

Roll



Moonstone Retreat 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 Moonstone Retreat AS

Organization no. 920480632



Moonstone Retreat AS

Notes 2020

Note 1 - Equity & continued operations

| | Share capital | Share premium | Other equity | Sum equity |
|---------------------|---------------|------------------|-----------------|------------------|
| Pr 1.1. | 44 412 | 1 685 588 | -608 263 | 1 121 737 |
| -This year's result | | | -464 969 | -464 969 |
| +Capital Increase | 1 940 | 3 757 648 | 608 263 | 4 367 851 |
| Pr 31.12. | 46 352 | 5 443 236 | -464 969 | 5 024 620 |

The COVID-19 pandemic hit society and business with full force in March 2020. As a result of general uncertainty and society's restrictions, the company has experienced a decline in turnover and activity level. It is the board's assessment based on the information that is available per t.d. that the precondition for continued operation is present. The annual accounts have been prepared on the assumption of continued operations.

Note 2 - Share capital

The company has 46 352 shares with a nominal value of NOK 1 per share. Total share capital amounts to NOK 46 352.

The company has 6 shareholders. The following 5 shareholders own more than 5% of the shares:

| Name | Organization number | Share amount | Ownership |
|--------------------------|---------------------|--------------|-----------|
| Gemstone AS | 920 409 547 | 31 461 | 67,87 % |
| Christian Jakhelln AS | 975 914 380 | 3 855 | 8,32 % |
| Kunnskapsparken Bodø AS | 984 047 320 | 3 342 | 7,21 % |
| Goco Hospitality | | 3 285 | 7,09 % |
| J.H.J Voskamp Beheer B.V | | 2 471 | 5,33 % |

Note 3 - Investments in subsidiaries

Moonstone Retreat AS owns 100% of Geitvågen AS. The shares are capitalized at NOK 3 130 000 including a total premium of NOK 2 280 000.

Annual result in Geitvågen AS 2020 is NOK -340 471.

Capitalized equity for 2020 is NOK 2 629 062.



Moonstone Retreat AS

Notes 2020

Note 4 - Debt to related companies

Moonstone Retreat AS has a debt to the parent company Gemstone AS of NOK 313 523 as of 31.12.20. It is not calculated interest on the loan.

Moonstone Retreat AS has a debt to the subsidiary Geitvågen AS of NOK 136 973 as of 31.12.20. The is not calculated interest on the loan.

Note 5 - Wage cost

| | This year | Last year |
|-----------------------|------------------|------------------|
| Wage | 224 326 | 667 910 |
| Labor fee | 17 722 | 52 765 |
| Other salary benefits | 46 823 | 975 |
| Total | 288 871 | 721 650 |

FTE: 0,5

The salary of the CEO in 2020 was a total of NOK 271,853. The company has a receivable from the chairman of the board / CEO as of 31.12.20 of NOK 66,893. Interest amounts to NOK 0.

NOK 63,764 is taxed as a shareholder loan.

The company is not obliged to have an occupational pension scheme under the Occupational Pensions Act. The company has opted out of auditor.

Note 6 - Bank deposits, cash, etc.

Tax deductions amount to 31 December. This year NOK 5



Moonstone Retreat AS

Notes 2020

Note 7 - Plots, buildings and other real estate

| | Land, buildings and other property |
|--|---|
| Acquisition cost pr. 1/1 | 1 155 214 |
| + Addition | 45 000 |
| Acquisition cost pr. 31/12 | 1 200 214 |
| Acc. depreciation per 01.01.2020 | 0 |
| + Ordinary depreciation | 0 |
| Acc. depreciation. pr. 31/12 | 0 |
| Balance sheet value as pr 31/12 | 1 200 214 |
| Percentage of ordinary depreciation. | 7-7 |

The item consists of the development of the Geitvågen location.

The company has received public grants from Innovation Norway for the development of the Geitvågen location.

The subsidy is booked as other operating income. Grants received 2020 NOK 0. Total grants received kr 731 500



Moonstone Retreat AS

Notes 2020

Note 8 - Tax expense on ordinary profit

Specification of this year's tax base:

| | |
|-----------------------------------|-----------------|
| Profit before tax costs | -464 969 |
| + Permanent and other differences | 0 |
| + Change in temporary differences | -14 |
| = Revenue | -464 982 |

Specification of this year's tax cost:

| | |
|---|----------|
| Estimated tax on profit for the year | 0 |
| = Total tax payable | 0 |
| +/- Change in deferred tax / deferred tax asset | 0 |
| = Ordinary tax expense | 0 |
| Tax rate in the income year | 22 |

Tax payable in the balance sheet consists of:

| | |
|---|----------|
| Total tax payable | 0 |
| - Refund of tax package of measures 2020 | 0 |
| = Tax payable in the balance sheet | 0 |

Deferred tax / deferred tax asset:

| | 2020 | 2019 |
|--|-------------------|-----------------|
| + Fixed assets including goodwill | 0 | 1 |
| + Outstanding receivables | 15 | 0 |
| - Tax cont. deficit offset | 1 029 063 | 564 080 |
| = Basis of deferred tax | -1 029 048 | -564 079 |
| Deferred tax | 0 | 0 |
| Negative basis deferred tax | 1 029 048 | 564 079 |
| = Basis of deferred tax benefit | 1 029 048 | 564 079 |
| Deferred tax benefit | 226 390 | 124 097 |
| Basis not booked deferred tax asset | 1 029 048 | 564 077 |
| Deferred tax asset not booked | 226 390 | 124 097 |
| Booked deferred tax benefit | 0 | 0 |



Moonstone Retreat AS

Income statement

| | Note | 2020 | 2019 |
|---|------|------------------|-----------------|
| OPERATING REVENUE AND EXPENCES | | | |
| Operating revenue | | | |
| Revenue | | 180 625 | 360 000 |
| Total operating revenue | | 180 625 | 360 000 |
| Operating expenses | | | |
| Raw materials and consumables used | | 6 057 | 0 |
| Employee benefits expense | 5 | 288 871 | 721 650 |
| Employee benefits expense | | 0 | (560 000) |
| Other operating expenses | | 350 321 | 248 836 |
| Total operating expenses | | 645 249 | 410 485 |
| Sum operating revenue and expences | | (464 624) | (50 485) |
| FINANCIAL INCOME AND EXPENSES | | | |
| Financial income | | | |
| Other interests | | 195 | 60 |
| Other financial income | | 1 269 | 985 |
| Total financial income | | 1 464 | 1 045 |
| Financial expenses | | | |
| Other interests | | 0 | 6 379 |
| Other financial expense | | 1 809 | 23 955 |
| Total financial expenses | | 1 809 | 30 334 |
| NET FINANCIAL INCOME AND EXPENCES | | (345) | (29 289) |
| ORDINARY RESULT BEFORE TAXES | | (464 969) | (79 775) |
| Tax on ordinary result | 8 | 0 | 0 |
| ORDINARY RESULT | | (464 969) | (79 775) |
| TO MAJORITY INTERESTS | | (464 969) | (79 775) |
| APPLICATION AND ALLOC. | | | |
| Uncovered loss | 1 | (464 969) | (79 775) |
| TOTAL APPLICATION AND ALLOCATION | | (464 969) | (79 775) |



Moonstone Retreat AS

Balance sheet pr. 31.12.2020

| | Note | 31.12.2020 | 31.12.2019 |
|---|------|------------------|------------------|
| ASSETS | | | |
| FIXED ASSETS | | | |
| Tangible assets | | | |
| Land, buildings and other property | 7 | 1 200 215 | 1 155 215 |
| Total tangible assets | | 1 200 215 | 1 155 215 |
| Financial fixed assets | | | |
| Investments in subsidiaries | 3 | 3 130 000 | 830 000 |
| Total financial fixed assets | | 3 130 000 | 830 000 |
| TOTAL FIXED ASSETS | | 4 330 215 | 1 985 215 |
| CURRENT ASSETS | | | |
| Receivables | | | |
| Trade receivables | | 744 | 0 |
| Other short-term receivables | | 0 | (0) |
| Total receivables | | 744 | (0) |
| Bank deposits, cash in hand, etc. | 6 | 1 110 539 | 70 372 |
| TOTAL CURRENT ASSETS | | 1 111 283 | 70 372 |
| TOTAL ASSETS | | 5 441 497 | 2 055 587 |
| EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| Paid-in equity | | | |
| Share capital | 2 | 46 352 | 44 412 |
| Share premium reserve | 2 | 5 443 236 | 1 685 588 |
| Total paid-in equity | | 5 489 588 | 1 730 000 |
| Retained earnings | | | |
| Uncovered loss | 1 | (464 969) | (608 263) |
| Total retained earnings | | (464 969) | (608 263) |
| TOTAL EQUITY | | 5 024 620 | 1 121 737 |
| LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| Other non-currents liabilities | | | |
| Liabilities to group companies | 4 | 450 496 | 776 634 |
| Total other non-currents liabilities | | 450 496 | 776 634 |
| TOTAL NON-CURRENT LIABILITIES | | 450 496 | 776 634 |
| CURRENT LIABILITIES | | | |
| Accounts payable | | 15 246 | 33 781 |
| Public duties payable | | (22 699) | 81 474 |
| Other currents liabilities | | (26 165) | 41 961 |
| TOTAL CURRENT LIABILITIES | | (33 618) | 157 215 |
| TOTAL LIABILITIES | | 416 878 | 933 849 |
| TOTAL EQUITY AND LIABILITIES | | 5 441 497 | 2 055 587 |



Moonstone Retreat 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

Pål Ove Henden
Styremedlem



**Financial Statements 2020
for
Moonstone Retreat AS**

Organization no. 920480632