



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 919 820 675  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: HILVERDA DE BOER HAUGESUND AS  
Forretningsadresse: Karmsundgata 59B  
5531 HAUGESUND

### Regnskapsår

Årsregnskapets periode: 01.09.2020 - 31.08.2021

### 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: Håkon Kopperud  
Dato for fastsettelse av årsregnskapet: 13.12.2021

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

*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, 10.02.2023



### Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		18 388 286	16 295 229
Other operating income		21 849	9 916
<b>Sum inntekter</b>		<b>18 410 135</b>	<b>16 305 145</b>
<b>Kostnader</b>			
Raw materials and consumables used		14 280 128	12 573 464
Staff costs	3, 9	1 430 159	1 402 772
Depreciation of fixed assets and intangible assets	10	11 501	20 449
Other operating expenses	4	2 407 116	2 178 197
<b>Sum kostnader</b>		<b>18 128 904</b>	<b>16 174 881</b>
<b>Driftsresultat</b>		<b>281 231</b>	<b>130 263</b>
Annen rentekostnad		17 046	24 664
<b>Sum finanskostnader</b>		<b>17 046</b>	<b>24 664</b>
<b>Netto finans</b>		<b>-17 046</b>	<b>-24 664</b>
<b>Ordinært resultat før skattekostnad</b>	12	<b>264 185</b>	<b>105 600</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>264 185</b>	<b>105 600</b>
<b>Årsresultat</b>	7	<b>264 185</b>	<b>105 600</b>
<b>Overføringer og disponeringer</b>			
Udekket tap		264 185	105 600
<b>Sum overføringer og disponeringer</b>		<b>264 185</b>	<b>105 600</b>



### Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Fixtures and fittings, tools, office machinery, etc	10	3 555	11 057
<b>Sum varige driftsmidler</b>		<b>3 555</b>	<b>11 057</b>
<b>Sum anleggsmidler</b>		<b>3 555</b>	<b>11 057</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Inventories		328 279	286 432
<b>Sum varer</b>		<b>328 279</b>	<b>286 432</b>
<b>Fordringer</b>			
Trade debtors	8	1 237 266	1 228 508
Other debtors		30 811	8 450
<b>Sum fordringer</b>		<b>1 268 077</b>	<b>1 236 959</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash in hand, etc	2	458 343	514 795
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>458 343</b>	<b>514 795</b>
<b>Sum omløpsmidler</b>		<b>2 054 698</b>	<b>2 038 186</b>
<b>SUM EIENDELER</b>		<b>2 058 253</b>	<b>2 049 243</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital ( shares of kr )	5, 6, 7	30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Opptjent egenkapital</b>			
Udekket tap	7	1 253 000	1 517 186
<b>Sum opptjent egenkapital</b>		<b>-1 253 000</b>	<b>-1 517 186</b>
<b>Sum egenkapital</b>	7	<b>-1 223 000</b>	<b>-1 487 186</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	11	925 000	850 000
Other long-term liabilities			350 000
<b>Sum annen langsiktig gjeld</b>		<b>925 000</b>	<b>1 200 000</b>
<b>Sum langsiktig gjeld</b>		<b>925 000</b>	<b>1 200 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	11	1 339 966	1 145 314
Public duties payable		346 499	468 252
Other short-term liabilities		669 789	722 863
<b>Sum kortsiktig gjeld</b>		<b>2 356 254</b>	<b>2 336 429</b>
<b>Sum gjeld</b>		<b>3 281 254</b>	<b>3 536 429</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>2 058 253</b>	<b>2 049 243</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 639477

#### Enheten

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Håkon Kopperud  
Dato for fastsettelse av årsregnskapet: 13.12.2021

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja

#### Grunnlag for avgivelse

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År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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Brønnøysundregistrene, 13.07.2022



Organisasjonsnr: 919 820 675  
HILVERDA DE BOER HAUGESUND AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
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## BALANSE

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<b>Immaterielle eiendeler</b>			
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<b>Omløpsmidler</b>			
<b>Varer</b>			
Inventories			
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<b>Sum varer</b>		<b>328 279</b>	<b>286 432</b>
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Udekket tap			
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<b>Sum egenkapital</b>	7	<b>-1 223 000</b>	<b>-1 487 186</b>



<b>Gjeld</b>			
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<b>Annen langsiktig gjeld</b>			
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Organisasjonsnr: 919 820 675  
HILVERDA DE BOER HAUGESUND AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

**Regnskapsprinsipper**  
Se filvedlegg.

**Note**  
Er det usikkerhet om fortsatt drift?: Nei

**Note**

**Antall aksjer og aksjeeiere**

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	

**Note**

**Lønn og ytelser**

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	1174016.00	1120460.00
<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	167291.00	187110.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	75775.00	87500.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	13077.00	7701.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	1430159.00	1402771.00

**Note**

**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

4

### Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	43871.00	25000.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	43871.00	25000.00

## Note

### Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

3.00

## Note

### Obligatorisk tjenstepensjon

Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:

Ja

Oppfyller pensjonsordning lovkravene: Ja

## Note

### Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

<u>Omløpsmidler</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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<u>Skattemessig fremf.undersk.</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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<u>Kortsiktig gjeld</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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## Noter 2021

### HILVERDA DE BOER HAUGESUND AS

#### Accounting principles

The annual accounts have been prepared in accordance with the Accounting Act and NRS 8 (Generally accepted accounting principles for small businesses).

#### Operating revenues

Revenue from the sale of goods takes place at the time of delivery. Services are recognized as income as they are delivered.

#### Balance sheet classification

Current assets and current liabilities include items relating to the product cycle. For items other than accounts receivable, items due within one year after the transaction date are included. Fixed assets are assets intended for permanent ownership and use. Long-term debt is debt due later than one year after the transaction date.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are capitalized at nominal amount at the date of establishment.

Fixed assets are valued at acquisition cost. Long-term fixed assets are amortized according to a reasonable depreciation plan. The assets are written down at fair value through impairment that is not expected to be temporary. Long-term liabilities with the exception of other provisions are capitalized at nominal amount at the date of establishment.

#### Receivables

Trade receivables and other receivables are entered in the balance sheet at nominal value after deduction of provisions for expected losses. Provisions for losses are made on the basis of individual assessments of the individual receivables. In addition, for other accounts receivable, an unspecified provision is made to cover expected losses.

#### Inventories

The inventory of purchased goods is valued at the lower of acquisition cost according to the FIFO principle and fair value. Write-downs are made for predictable obsolescence.

#### Fixed assets

Tangible fixed assets are capitalized and depreciated over the life of the assets if they have assumed a life expectancy over 3 years and have a cost price exceeding kr. 15,000. Direct maintenance of operating assets are expensed under operating expenses, while costs or improvements are added to the cost of the asset and depreciated in line with the asset.

Leasing is listed as financial leasing. In accounting, this is recognized in the balance sheet and depreciated on a straight-line basis over the expected economic life. Any interest expenses are charged as financial expenses.

#### In addition, the following accounting principles have been applied:

The FIFO method for allocating acquisition cost of interchangeable financial assets, the lowest value principle for market-based financial current assets, insured pension obligation is not capitalized - the cost is equal to the premium, pension obligations relating to the AFP scheme are not capitalized, leases are capitalized, monetary items in foreign currency are valued at the exchange rate at the end of the accounting year and the cost method has been used for investments in subsidiaries / affiliates.

Dividends are recognized in the income statement in the same year as it is allocated to a subsidiary / affiliated company, if it is likely that the amount will be received. For dividends exceeding the share of retained earnings after the acquisition, the excess amount represents repayment of invested capital and is deducted from the investment value in the balance sheet.

#### Tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

The company has not changed accounting principles from 2020 to 2021.



## Note 1 - Continued operations

The assumption of continued operations is present and the annual accounts for 01/09/2020 – 31/08/2021 are set up under this assumption.

The company shows a positive trend and is expected to drastically improve the nett result

## Note 2 - Bank deposit

The amount includes a restricted Tax Account for Payroll Tax of kr 52 268. Amount due is kr 52 214.

## Note 3 - Mandatory Occupational Pension

It is mandatory for the company to have a pension scheme based on the mandatory occupational pensions act, and this is in order.

## Note 4 - Audit

	2021	2020
Revisjon	43 871	25 000
Andre tjenester	0	0
<b>Sum godtgjørelse til revisor</b>	<b>43 871</b>	<b>25 000</b>

## Note 5 - Shareholder information

Shareholder list per 31.08.2021  
The company has 2 shareholders.

Shareholder's name	Number of shares	Owner %
Hilverda De Boer Norge AS	240	80%
Bodil Hetland	60	20%
	<b>300</b>	<b>100%</b>

## Note 6 - Share capital

The company has 300 shares, face value kr 100, which gives a total book value of kr 30 000.

### Shares distributed over 1 class

Share class	Number of shares	Share capital
Ordinary	300	30 000
	<b>300</b>	<b>30 000</b>

## Note 7 - Equity

Specification equity	Share capital	Uncov. loss	Total
Equity 01.09.2020	30 000	(1 517 185)	(1 487 185)
Result for the year		264 185	264 185
<b>Equity 31.08.2021</b>	<b>30 000</b>	<b>(1 253 000)</b>	<b>(1 223 000)</b>



## Note 8 - Receivables

Receivables are recorded at nominal value. There are recorded no losses in 2021.

<b>Specification receivables</b>	<b>2021</b>	<b>2020</b>
Receivables at nominal value	1 292 162	1 228 508
Doubtful debts	(54 896)	0
<b>Net recorded receivables</b>	<b>1 237 266</b>	<b>1 228 508</b>

## Note 9 - Wages

<b>Specification of salary costs</b>	<b>2021</b>	<b>2020</b>
Wages	1 174 018	1 120 460
Payroll tax	167 290	187 110
Pension cost	75 775	87 500
Other related benefits	13 076	7 701
<b>Sum</b>	<b>1 430 159</b>	<b>1 402 771</b>

The company has employes 3 man-years in the fiscal year.

No benefits have been paid to persons with significant control or to general manager.

## Note 10 - Fixed assets

### Specification fixed assets

	<b>Inventory</b>	<b>Iveco Daily</b>	<b>Sum</b>
Purchase amount 01.09.2020	121 402	132 945	254 347
Acquisition assets	3 999	0	3 999
Disposed assets	0	0	0
<b>Purchase amount 31.08.2021</b>	<b>125 401</b>	<b>132 945</b>	<b>258 346</b>
Cumulatrive depreciation per 31.08.2021	(121 846)	(132 945)	(258 346)
<b>Booked value per 31.08.2021</b>	<b>3 555</b>	<b>0</b>	<b>3 555</b>
Yearly depreciations	(11 501)	0	(11 501)
Lifespan	1,6 - 3 year	1,6 years	
<b>Depreciation plan</b>	<b>Linear</b>	<b>Linear</b>	

## Note 11 - Intercompany transactions

The company has intercompany transactions. These are as follows:

<b>Company</b>	<b>Sale</b>	<b>Purchases</b>	<b>Supplier payable</b>	<b>Debt</b>
Hilverda de Boer BV		5 655 970	611 905	575 000
Hilverda de Boer Norge AS		1 672 190	300 166	350 000
Hilverda de Boer Oslo AS	2 301	68 649		
Hilverda de Boer Bergen	11 437	10 824		

Specifications loan from Hilverda de Boer BV is as follows:

- Interest: 2,50%
- Monthly installments to be paid the 1st of each month
- There are no collateral
- Linear mortgage loan



## Note 12 - Tax

<b>Basis for calculation of tax</b>	<b>2021</b>	<b>2020</b>
Ordinary profit/loss before tax	264 185	105 600
+/- Yearly change temporary differences	39 275	(25 662)
- Carry-forward loss	(1 409 121)	(1 489 058)
<b>Taxable income</b>	<b>(1 105 661)</b>	<b>(1 409 120)</b>
<b>Tax expence profit/loss</b>	<b>0</b>	<b>0</b>
<b>Total payable tax in balance sheet</b>	<b>0</b>	<b>0</b>

## Note 13 - Temporary differences

Defererd tax/deferred tax assets in the balance are accrued on the the basis of differences between accounting values and tax values according to Norwegian accounting standards for tax. Temporary differences that raise or reduce taxes that can be reversed are balanced and recorded as net figures.

<b>Temporary Differences:</b>	<b>01.09.2020</b>	<b>31.08.2021</b>	<b>Change</b>
Fixed assets	(109 461)	(93 725)	(15 736)
Current assets	1 396	(53 615)	55 011
Loss carried forward	(1 409 121)	(1 105 661)	(303 460)
Net differences	(1 517 186)	(1 253 001)	(264 185)
Tax reducing differences that can not be balanced	1 517 186	1 253 001	264 185
Total temporary differences	0	0	0
<b>Total deferred tax asset 31.08.21. based on 22%</b>	<b>0</b>	<b>0</b>	<b>0</b>

Deferred tax asset is not booked in the balance. In accordance with the Norwegian accounting act and generally accepted accounting principles for small companies.



## HILVERDA DE BOER HAUGESUND AS

### STYRET INFORMERER OM 2021

#### **VIRKSOMHETENS ART OG LOKALISERING**

HILVERDA DE BOER HAUGESUND AS driver salg og produksjon av planter og blomster, samt hva dermed står i forbindelse fra leide lokaler i Karmsundgata 59B. Selskapets forretningskontor ligger i Haugesund kommune.

#### **FORTSATT DRIFT**

Styret bekrefter at forutsetningen om fortsatt drift er lagt til grunn ved utarbeidelsen av regnskapet.

Det fremlagte resultatregnskapet og balanse gir et tilfredsstillende uttrykk for resultatet i 2021 og den økonomiske stillingen ved årsskiftet.

#### **REDEGJØRELSE FOR ÅRSREGNSKAPET**

Selskapet oppnådde et resultat i 2021 på kr. 0, mot et resultat på kr. 105 600 året før. Selskapet har pr. 31.08.2021 en bokført egenkapital på -1 223 000, total balansesum er på kr. 2 058 253. Selskapets styre er tilfreds med denne utviklingen. Likviditeten ansees som tilfredsstillende.

#### **ARBEIDSMILJØ, LIKESTILLING OG DISKRIMINERING**

Arbeidsmiljøet ansees som godt. Sykefraværet har ligget på et tilfredsstillende nivå, omtrent som fjoråret. Det har ikke blitt rapportert om noen alvorlige skader eller ulykker på arbeidsplassen.

I styret sitter det kun en mann. Selskapet har ingen planlagte eller iverksatte tiltak for ytterligere å fremme likestillingen i selskapet, da dette ikke vil være hensiktsmessig i et selskap av denne størrelsen.

#### **YTRE MILJØ**

Virksomhetens bransje medfører verken forurensning eller utslipp som kan være til skade for det ytre miljø utover det som er normalt for et selskap som driver innenfor denne bransjen.

#### **FORSKNINGS- OG UTVIKLINGSAKTIVITETER**

Selskapet har ikke hatt noen forsknings- og utviklingsaktiviteter i løpet av året.

Aalsmeer, 13.12.2021  
at the board of Hilverda de Boer Haugesund AS

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Erik Frederik Pieter Pesch  
Styrets leder

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Gijsbertus Janne Schoneveld  
Styremedlem / Daglig leder



Our date 13.08.2018	Din dato 28.05.2018	Inquiries to Jeanette Munkvold Skovholt
800 80 000 Tax Administration Norway.no	Din referanse Marit Brandt	Telephone 90076012
Org.nr 996250318	Our reference 2018/706237	Postal address P.O. Box 9200 Grønland 0134 Oslo

HILVERDA DE BOER BV  
Costoneaster 12 1424 LB Kwakel  
The Netherlands

## Permission to store electronic accounting material in The Netherlands. Permission to prepare the annual accounts and directors' report in English language

With reference to your letter of 28 May 2018 with respect to the above matter, and later correspondance on e-mail, regarding:

- Hilverda De Boer Bergen AS	org.nr. 919 820 721
- Hilverda De Boer Haugesund AS	org.nr. 919 820 675
- Hilverda De Boer Kristiansand AS	org.nr. 919 820 713
- Hilverda De Boer Norge AS	org.nr. 919 820 551
- Hilverda De Boer Oslo AS	org.nr. 919 820 616
- Hilverda De Boer Stavanger AS	org.nr. 919 820 632
- Hilverda De Boer Ålesund AS	org.nr. 919 820 659

Based on a total evaluation, the view of The Directorate of Taxes is that the above mentioned companies may state the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

The Directorate of Taxes gives the companies listed above permission to store electronic accounting material in The Netherlands, according to Act no. 73 of 19 November 2004 Act relating to Bookkeeping section 13 second paragraph.

### Permission to prepare the annual accounts and directors' report in English language

#### Background

From the application:

*As wholly owned subsidiaries of Hilverda De Boer B.V., a company incorporated in the Netherlands, most board members and owners of the parent do not speak Norwegian. Furthermore, as part of a larger Group, it is reasonable to assume that the majority of the users*



*of the financial statements will need an English translation.  
In view of the above factors, we request that the Tax Directorate considers the exemption to prepare financial statements in English.*

By e-mail dated 22 June 2018 it is stated that the companies' business is import and sales of flowers and plants. The customers are described as mainly professionals (estimated 95%), with a small amount of personal customers.

### **Regulation and conditions for preparing the annual accounts and directors' report in English language**

According to the Norwegian Accounting Act § 3-4, third paragraph shall *"the directors' report and annual accounts ... be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language"*.

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

*"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information."*

Hence, one of the main aims of the Accounting Act is to contribute to *"informative accounts for different users of accounts"*. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors' report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the Directorate of Taxes has emphasized that the companies are part of an international Group company, and that the board members do not understand Norwegian language.



### **Permission to store electronic accounting material in The Netherlands**

#### **Background**

From the application:

*All companies are directly or indirectly wholly owned subsidiaries of Hilverda De Boer B.V. Hilverda De Boer B.V. has their main office in the Netherlands where they provide several services to all subsidiaries, including accounting in order to save costs. This allows the company to start business in countries while reducing the initial losses. Also, the office ensures consistency around all the companies and enforce controls. The accounting material is prepared in English, and all material is available electronically. All material is stored at the following location in the Netherlands:*

*Hilverda De Boer B.V.  
Cotoneaster 12  
1424 LB De Kwakel  
The Netherlands*

*On behalf of the entity, I hereby confirm that the accounting material will be available for printing, in Norway, should the authorities need access to the servers.*

By e-mail dated 22 June 2018 it is confirmed that the address in Norway where the authorities may access the electronic accounting material is Lahaugmoveien 54, 2013 Skjetten.

#### **Regulation**

According to Act no. 73 of 19 November 2004 Act relating to Bookkeeping section 13 second paragraph accounting material shall be stored in Norway. After the last paragraph the Directorate of Taxes may in individual decision grant exemptions from the provision concerning storage location for individual companies.

According to preparatory works and best practice the Directorate of Taxes has only granted exemptions if the material is stored electronically, and the storage takes place under the auspices of a company in the same group abroad.

#### **Condition for the permission to store electronic accounting material in The Netherlands**

The permission is given on the condition that the accounting material will be available in readable form and capable of being printed on paper during the entire storage period on a terminal in Norway.

The permission is given under the presumption that there exists at shared company system and there is an agreement concerning storage at the places mention above. If the companies' group affiliation is brought to an end, this permission will cease, and the accounting material must be transferred to Norway.



If the accounting material is no longer available with a connected terminal in Norway, either the accounting material must be transferred to another medium for storage in Norway for example paper, or a corresponding IT environment must be established in Norway.

We would further like to bring your attention to the requirement that entries that were initially electronically available shall remain electronically available for three years and six months after the end of the financial year.

According to Regulation no. 1558 of 1 Dec 2004: Regulation relating to bookkeeping it shall be possible without undue delay to present the accounting material to public control authorities in Norway throughout the storage period. The data of the Norwegian company must not be stored in such a way that Norwegian authorities will be denied access to the data material due to inseparability from other companies' data.

Please state "our reference" (see above) in all written communication with The Norwegian Tax Authorities.

Best regards

Torstein Kinden Helleland  
senior adviser  
Legal department, corporate tax  
Norwegian Directorate of Taxes

Jeanette Munkvold Skovholt

*This document has been approved electronically and contains therefore no handwritten signatures.*



RSM Norge AS

To the General Meeting of Hilverda de Boer Haugesund AS

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## Independent Auditor's Report

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Hilverda de Boer Haugesund AS showing a profit of NOK 264 185. The financial statements comprise the balance sheet as at 31 August 2021, 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 August 2021, 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. 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>

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RSM Norge AS er medlem av/s is a member of Den norske Revisorforening.



Independent Auditor's Report 2021 for Hilverda de Boer Haugesund AS



**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.

Oslo, 13 December 2021  
RSM Norge AS

Eystein Olav Hjelme  
State Authorised Public Accountant