



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 915 505 252
Organisasjonsform: Norskreg. utenlandsk foretak
Foretaksnavn: ALDESA ENTREPRENØR
Forretningsadresse: Calle Bahia de Pollensa, 13
ES-28042 MADRID

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jose Maria Arguelles De Bustillo
Dato for fastsettelse av årsregnskapet: 03.11.2021

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, 01.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Revenue		24 363 254	49 514 710
Sum inntekter		24 363 254	49 514 710
Kostnader			
Cost of materials		4 537 737	54 007 039
Personnel expenses	3	1 959 623	10 702 575
Depreciation of operating assets.			791 145
Other operating expenses		39 199 049	9 739 618
Sum kostnader		45 696 408	75 240 377
Driftsresultat		-21 333 154	-25 725 668
Finansinntekter og finanskostnader			
Annen renteinntekt		221	2 844
Other financial income		1 023	4 810
Sum finansinntekter		1 243	7 654
Rentekostnad til foretak i samme konsern		5 005 171	4 581 839
Annen rentekostnad		2 202	495 522
Disagio		1 013 124	-150 375
Sum finanskostnader		6 020 497	4 926 985
Netto finans		-6 019 253	-4 919 331
Ordinært resultat før skattekostnad		-27 352 407	-30 644 999
Tax on ordinary result	1		
Ordinært resultat etter skattekostnad		-27 352 407	-30 644 999
Årsresultat	5	-27 352 407	-30 644 999
Årsresultat etter minoritetsinteresser		-27 352 407	-30 644 999
Totalresultat		-27 352 407	-30 644 999



Resultatregnskap

Beløp i: NOK	Note	2020	2019
Overføringer og disponeringer			
Allocated to other equity		-27 352 407	-30 644 999
Sum overføringer og disponeringer		-27 352 407	-30 644 999



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	1		
Finansielle anleggsmidler			
Other long-term receivables		38 580	38 580
Sum finansielle anleggsmidler		38 580	38 580
Sum anleggsmidler		38 580	38 580
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	4	10 370 139	46 710 010
Other short-term receivables	7	320 538	1 123 027
Sum fordringer		10 690 677	47 833 037
Bankinnskudd, kontanter og lignende			
Cash and bank deposits	6	356 496	1 332 018
Sum bankinnskudd, kontanter og lignende		356 496	1 332 018
Sum omløpsmidler		11 047 173	49 165 055
SUM EIENDELER		11 085 753	49 203 635
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Opptjent egenkapital			
Udekket tap		91 138 936	63 786 529
Sum opptjent egenkapital		-91 138 936	-63 786 529



Balanse

Beløp i: NOK	Note	2020	2019
Sum egenkapital	2, 5	-91 138 936	-63 786 529
Gjeld			
Langsiktig gjeld			
Utsatt skatt	1		
Annen langsiktig gjeld			
Other long term liabilities to group companies	7	89 167 735	68 026 897
Sum annen langsiktig gjeld		89 167 735	68 026 897
Sum langsiktig gjeld		89 167 735	68 026 897
Kortsiktig gjeld			
Leverandørgjeld	7	9 217 250	38 472 367
Tax payable	1		
Public duties payable		1	409 898
Other current debt		3 839 703	6 081 001
Sum kortsiktig gjeld		13 056 954	44 963 267
Sum gjeld		102 224 689	112 990 163
SUM EGENKAPITAL OG GJELD		11 085 753	49 203 635



To the annual Shareholders' meeting of
Aldesa Construcciones S.A

AUDITOR'S REPORT FOR 2020

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Aldesa Entreprenør NUF, showing a loss of NOK 27.352.407. The financial statements which comprise the balance sheet as at December 31, 2020, and the statement of income 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 present fairly, in all material respects, the financial position of the Company as at December 31, 2020, and of 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, included 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 and fair presentation 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.

BakerTilly Grimsrud & Co., Foretaksregisteret 948 315 963 MVA, trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd, the members of which are separate and independent legal entities.

Member of The Norwegian Institute of Public Accountants.



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 and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at <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.

Other circumstances

The company's annual accounts have been submitted after the expiry of the statutory deadline for submitting annual accounts.

Baker Tilly Griensrud & Co.

Kare U. Østrem

State Authorized Public Accountant

Oslo, 3. November 2021



Annual Report 2020

Aldesa Entreprenør NUF

Directors' Report
Revenue statement
Balance sheet
Cash flows
Notes to the Accounts



Org.no.: 915 505 252



Annual report 2020 for Aldesa Entreprenør NUF

THE TYPE AND LOCATION OF THE BUSINESS

Aldesa Entreprenør is a company whose business consists of construction work. The company is located in Oslo municipality.

GOING CONCERN

In accordance with § 3-3a of the Accounting Act it is required to confirm if the going concern assumption is satisfied and that this assumption has been applied in the preparation of the accounts. However, there exist uncertainty whether the assumption is satisfied for Aldesa Entreprenør. The reason for the uncertainty is loss on the booked projects. See note 2 for further description on the company as a going concern. Even so the board has concluded that the going concern assumption is satisfied and has been used when preparing this financial Statement.

We have paid particular attention to how the effects of the COVID-19 outbreak may affect the company's future development and risks that may affect the financial reporting going forward. Over time, we believe that the impact on the company is limited.

FUTURE DEVELOPMENT

Aldesa Entreprenør Norway has no ongoing projects in Norway. The company are actively searching for new tenders.

REPORT ON THE ANNUAL ACCOUNTS

The board is not aware of any matters that are important for an assessment of the company's position and result that are not set out in the annual accounts. Similarly no matters have occurred after the end of the financial year that in the opinion of the board are material to an assessment of the accounts.

FINANCIAL RISK

The company is financed from Aldesa Spain.

WORKING ENVIRONMENT, EQUAL OPPORTUNITY AND DISCRIMINATION

The board considers that the working environment in the company is good. No special measures have been implemented in this connection. The employees of the business have not suffered accidents or injury in connection with their work. Total sick leave over the last year has been 90 days.

Aldesa Entreprenør has a goal to be a workplace where there is full equality of opportunity between men and women, and has established a personnel policy that is considered to be gender neutral in all areas. At the end of year the company had no employees.

ENVIRONMENT REPORTING

Aldesa shall limit its own impact on the external environment and be a driving force for a sustainable building and construction industry, and environmental considerations are integrated into all activities in the group.



ANNUAL RESULT AND ALLOCATIONS

In 2020 the company had a result of after tax of NOK -27 352 407 which is proposed to be allocated as follows:

Disposition	Amount
To other equity	-27 352 407

Madrid, 03.11.2021
The board of Aldesa Entreprenør NUF

Alfonso Fernandez Romero
general Manager



REVENUE STATEMENT

ALDESA ENTREPRENØR NUF

OPERATING INCOME AND OPERATING EXPENSES	Note	2020	2019
Revenue		24 363 254	49 514 710
Total operating income		24 363 254	49 514 710
Cost of materials		4 537 737	54 007 039
Personnel expenses	3	1 959 623	10 702 575
Depreciation of operating assets.		0	791 145
Other operating expenses		39 199 049	9 739 618
Total operating expenses		45 696 408	75 240 377
Operating loss		-21 333 154	-25 725 668
FINANCIAL INCOME AND EXPENSES			
Other interest income		221	2 844
Other financial income		1 023	4 810
Interest expense to group companies		5 005 171	4 581 839
Other interest expenses		2 202	495 522
Disagio		1 013 124	-150 375
Net financial items		-6 019 253	-4 919 331
Operating result before tax		-27 352 407	-30 644 999
Ordinary result after tax		-27 352 407	-30 644 999
Annual net loss	5	-27 352 407	-30 644 999
BROUGHT FORWARD			
Allocated to other equity		-27 352 407	-30 644 999
Net brought forward		-27 352 407	-30 644 999



BALANCE SHEET

ALDESA ENTREPRENØR NUF

ASSETS	Note	2020	2019
FINANCIAL FIXED ASSETS			
Other long-term receivables		38 580	38 580
Total financial fixed assets		38 580	38 580
Total fixed assets		38 580	38 580
CURRENT ASSETS			
DEBTORS			
Accounts receivables	4	10 370 139	46 710 010
Other short-term receivables	7	320 538	1 123 027
Total receivables		10 690 677	47 833 037
INVESTMENTS			
Cash and bank deposits	6	356 496	1 332 018
Total current assets		11 047 173	49 165 055
Total assets		11 085 753	49 203 635



BALANCE SHEET

ALDESA ENTREPRENØR NUF

EQUITY AND LIABILITIES	Note	2020	2019
NEGATIVE RETAINED EARNINGS			
Uncovered loss		-91 138 936	-63 786 529
Total negative retained earnings		-91 138 936	-63 786 529
Total negative equity	2, 5	-91 138 936	-63 786 529
LIABILITIES			
OTHER LONG-TERM LIABILITIES			
Other long term liabilities to group companies	7	89 167 735	68 026 897
Total of other long term liabilities		89 167 735	68 026 897
CURRENT DEBT			
Trade creditors	7	9 217 250	38 472 367
Public duties payable		1	409 898
Other current debt		3 839 703	6 081 001
Total current debt		13 056 954	44 963 267
Total liabilities		102 224 689	112 990 163
Total equity and liabilities		11 085 753	49 203 635

Madrid, 03.11.2021

Alfonso Fernandez Romero
general Manager



INDIRECT CASH FLOW

ALDESA ENTREPRENØR NUF

	Note	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		-27 352 407	-30 644 999
Ordinary depreciation		0	791 145
Change in accounts receivable		37 142 360	-7 489 184
Change in accounts payable		-31 906 313	-19 451 676
Net cash flows from operating activities		-22 116 360	-56 794 714
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long-term liabilities		-21 140 838	-35 767 171
Net cash flows from financing activities		21 140 838	35 767 171
Net change in cash and cash equivalents		-975 522	-21 027 543
Cash and cash equivalents at the start of the period		1 332 018	22 359 561
Cash and cash equivalents at the end of the period		356 496	1 332 018



Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

USE OF ESTIMATES

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

FOREIGN CURRENCY

Foreign currency transactions are translated at the exchange rate on the date of the transaction. Monetary foreign currency items are translated to NOK at the exchange rate on the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated to NOK using the exchange rate on the transaction date. Non-monetary items that are measured at fair value in a foreign currency are translated to NOK using the exchange rate on the measurement date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.

REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted as income as they are delivered. Income from the sale of services and long-term manufacturing projects (construction contracts) are posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a project's incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

The cost of a defined-contribution pension scheme corresponds to the premium paid to the insurance company for the period.

GUARANTEES

A provision has been made for expected guarantee costs. The guarantee provision is entered in the balance sheet under other short-term liabilities.



Note 1 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary result before tax	-27 352 407	-30 644 999
Permanent differences	0	389 291
Changes in temporary differences	-6 849 161	44 341 721
Allocation of loss to be brought forward	0	-14 086 013
Taxable income	-34 201 568	0
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2020	2019	Difference
Tangible assets	-676 697	-870 906	-194 210
Production contracts	0	-43 115 472	-43 115 472
Accounts receivable	-36 460 521	0	36 460 521
Total	-37 137 218	-43 986 378	-6 849 161
Accumulated loss to be brought forward	-96 712 540	-62 510 972	34 201 568
Not included in the deferred tax calculation	133 849 758	63 381 877	-70 467 880
Basis for deferred tax assets	0	-43 115 473	-43 115 473
Deferred tax assets (22 %)	0	-9 485 404	-9 485 404

Deferred tax not included in the balance sheet.

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

Note 2 Going concern

The result for 2020 shows a loss of NOK-27 352 407 after tax, against a loss NOK -30 644 999 in 2019. Aldesa Entreprenør is a branch of ALDESA CONSTRUCCIONES S.A. The board considers that the going concern conditions are satisfied and the business is operated on this basis.



Note 3 Wage costs, number of employees, remuneration and auditor's fee

Wage costs	2020	2019
Salaries	1 806 980	9 104 303
Payroll tax	192 385	819 201
Pension costs	-57 876	127 952
Other personel costs	18 134	640 934
Total	1 959 623	10 692 390

Average number of employees: 3
There is no employees at year end.

Management remuneration

The CEO, Alfonso Fernandez Romero, has received his remuneration from Spain.
It has not been paid any remuneration in Norway to the CEO in 2020.

PENSIONS

The company is obliged to have a pension scheme. The company have a pension scheme in accordance with the Norwegian pension law (Obligatorisk tjenestepensjon OTP).

AUDIT FEE

Audit fees expensed for 2020 amount to 148 700.
In addition there is a fee for other services of NOK 16 223.

Note 4 Customer receivables

	2020	2019
Customer receivables at par value	46 830 660	46 710 010
Provision for losses	36 460 521	0
Book value of customer receivables 31.12	10 370 139	46 710 010
Change in provision for losses	37 743 004	0
Realised losses	0	0
Total losses on receivables posted against the result	37 743 004	0



Note 5 Equity capital

	<u>Other equity</u>
As at 31.12.2019	-63 786 529
Changes posted against equity capital	0
As at 01.01.2020	-63 786 529
Result for the year	-27 352 407
Dividend	0
Accumulated losses 31.12.2020	-91 138 936

Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 8 938.

Note 7 Inter-company items between companies in the same group

	2020	2019
Other short-term receivables within the group	0	0
Liabilities		
Loans from companies in the same group	-89 167 735	-63 626 409
Debt to suppliers within the group	-3 971 442	-33 574 751
Total	-93 139 177	-97 201 160



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 28.01.2016	Vår dato 01.02.2016
Telefon 22078139	Deres referanse Frode Blix	Vår referanse 2016/71005

ECONPARTNER AS
Postboks 2006 Vika
0125 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Aldesa Entreprenører NUF, org. nr. 915 505 252

Vi viser til deres brev av 28. januar 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Aldesa Entreprenører NUF.

Språk

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Aldesa Entreprenører NUF dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Aldesa Entreprenør NUF driver virksomhet innen konstruksjonsaktiviteter og teknisk konsulentvirksomhet innen infrastruktur. Aldesa Entreprenør NUF ble opprettet i 2015 og er nå i flere prosesser med anbudskonkurranser på tunnel- og veiutbygging i ulike deler av Norge. Selskapet er et globalt selskap med hovedkontor i Spania. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets 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 m.v., 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

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Sentralbord
800 80 000
Telefaks
22 17 08 60



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 Skattedirektoratets 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 Skattedirektoratet lagt særlig vekt på at selskapet er en filial av et utenlandsk selskap. Eierkretsen er begrenset. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer