



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 994 057 871  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: TOLGA NÆRINGSPARK AS  
Forretningsadresse: 2540 TOLGA

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jan Leif Bodd  
Dato for fastsettelse av årsregnskapet: 25.06.2021

### 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, 14.08.2022



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		1 570 000	2 202 000
<b>Sum inntekter</b>		<b>1 570 000</b>	<b>2 202 000</b>
<b>Kostnader</b>			
Depreciation	3	237 000	1 064 000
Other operating expenses	2	969 000	1 023 000
<b>Sum kostnader</b>		<b>1 207 000</b>	<b>2 087 000</b>
<b>Driftsresultat</b>		<b>363 000</b>	<b>115 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		24 000	80 000
<b>Sum finansinntekter</b>		<b>24 000</b>	<b>80 000</b>
<b>Netto finans</b>		<b>24 000</b>	<b>80 000</b>
<b>Ordinært resultat før skattekostnad</b>			
Tax expense	4	85 000	43 000
<b>Ordinært resultat etter skattekostnad</b>		<b>302 000</b>	<b>152 000</b>
<b>Årsresultat</b>		<b>302 000</b>	<b>152 000</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>302 000</b>	<b>152 000</b>
<b>Totalresultat</b>		<b>302 000</b>	<b>152 000</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		280 000	766 000
Udekket tap		21 000	152 000
Transferred from other equity			614 000
<b>Sum overføringer og disponeringer</b>		<b>302 000</b>	<b>152 000</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	4	740 000	746 000
<b>Sum immaterielle eiendeler</b>		<b>740 000</b>	<b>746 000</b>
<b>Varige driftsmidler</b>			
Land, buildings and other property	3	5 025 000	4 956 000
Fixtures and furnitures, tools, office machines, etc.	3	49 000	99 000
<b>Sum varige driftsmidler</b>		<b>5 075 000</b>	<b>5 055 000</b>
<b>Sum anleggsmidler</b>		<b>5 814 000</b>	<b>5 801 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		200 000	17 000
Other short-term receivables		324 000	107 000
Konsernfordringer	7		
<b>Sum fordringer</b>		<b>524 000</b>	<b>124 000</b>
<b>Investeringer</b>			
Cash and bank deposits		5 288 000	6 569 000
<b>Sum investeringer</b>		<b>5 288 000</b>	<b>6 569 000</b>
Receivables on Group companies	7		
<b>Sum omløpsmidler</b>		<b>5 812 000</b>	<b>6 694 000</b>
<b>SUM EIENDELER</b>		<b>11 627 000</b>	<b>12 495 000</b>

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Share capital	5, 6	4 000 000	4 000 000
Beholdning av egne aksjer	5		
Overkurs	5		
Annen innskutt egenkapital	5	313 000	313 000
<b>Sum innskutt egenkapital</b>		<b>4 313 000</b>	<b>4 313 000</b>
<b>Opptjent egenkapital</b>			
Udekket tap	5	2 613 000	2 634 000
<b>Sum opptjent egenkapital</b>		<b>-2 613 000</b>	<b>-2 634 000</b>
<b>Sum egenkapital</b>	5	<b>1 699 000</b>	<b>1 678 000</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		35 000	102 000
Tax payable	4		
Public duties payable			265 000
Kortsiktig konserngjeld	7	9 631 000	10 254 000
Other current liabilities		261 000	196 000
<b>Sum kortsiktig gjeld</b>		<b>9 927 000</b>	<b>10 817 000</b>
<b>Sum gjeld</b>		<b>9 927 000</b>	<b>10 817 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>11 627 000</b>	<b>12 495 000</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 612573

#### Enheten

Organisasjonsnummer: 994 057 871  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: TOLGA NÆRINGSPARK AS  
2540 TOLGA

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 14.08.2021



Organisasjonsnr: 994 057 871  
TOLGA NÆRINGSPARK AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		1 570 000	2 202 000
<b>Sum inntekter</b>		<b>1 570 000</b>	<b>2 202 000</b>
<b>Kostnader</b>			
Depreciation	3	237 000	1 064 000
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<b>Sum kostnader</b>		<b>1 207 000</b>	<b>2 087 000</b>
<b>Driftsresultat</b>		<b>363 000</b>	<b>115 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		24 000	80 000
<b>Sum finansinntekter</b>		<b>24 000</b>	<b>80 000</b>
<b>Netto finans</b>		<b>24 000</b>	<b>80 000</b>
<b>Ordinært resultat før skattekostnad</b>		<b>387 000</b>	<b>195 000</b>
Tax expense	4	85 000	43 000
<b>Ordinært resultat etter skattekostnad</b>		<b>302 000</b>	<b>152 000</b>
<b>Årsresultat</b>		<b>302 000</b>	<b>152 000</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>302 000</b>	<b>152 000</b>
<b>Totalresultat</b>		<b>302 000</b>	<b>152 000</b>
<b>Overføringer og disponeringer</b>			
Konsernbidrag		280 000	766 000
Udekket tap		21 000	152 000
Transferred from other equity			614 000
<b>Sum overføringer og disponeringer</b>		<b>302 000</b>	<b>152 000</b>





Udekket tap	5	2 613 000	2 634 000
<b>Sum opptjent egenkapital</b>		<b>-2 613 000</b>	<b>-2 634 000</b>
<b>Sum egenkapital</b>	<b>5</b>	<b>1 699 000</b>	<b>1 678 000</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		35 000	102 000
Tax payable	4		
Public duties payable			265 000
Kortsiktig konserngjeld	7	9 631 000	10 254 000
Other current liabilities		261 000	196 000
<b>Sum kortsiktig gjeld</b>		<b>9 927 000</b>	<b>10 817 000</b>
<b>Sum gjeld</b>		<b>9 927 000</b>	<b>10 817 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>11 627 000</b>	<b>12 495 000</b>



Organisasjonsnr: 994 057 871  
TOLGA NÆRINGSPARK AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



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Sarkedalsveien 6  
Postboks 7000 Majorstuen  
0306 Oslo

Telephone +47 45 40 40 63  
Fax  
Internet [www.kpmg.no](http://www.kpmg.no)  
Enterprise 935 174 627 MVA

To the General Meeting of Tolga Næringspark AS

## Independent auditor's report

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Tolga Næringspark AS showing a profit of NOK 302 000. The financial statements comprise the balance sheet as at 31 December 2020, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

#### Basis for Opinion

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

#### Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is 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.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

#### Offices in:

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

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Tolga Næringspark AS

a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## 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, 5 July 2021  
KPMG AS

Ole Christian Fongaard  
*State Authorised Public Accountant*  
(This document is signed electronically)

Penneo document key: AUDZB-3D7E-DSALZ-U7UJ-W2SYO-KBCQI



# PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

## Ole Christian Fongaard

Eng. partner

On behalf of: KPMG AS

Serial number: 9578-5997-4-274114

IP: 80.232.xxx.xxx

2021-07-05 11:19:45Z



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## Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold Skovholt	09.03.2017	04.04.2017
Telefon	Deres referanse	Vår referanse
90076012	Torine Brynjulfsen	2017/326346

Provender Holding as  
Stortingsgata 22  
0161 OSLO

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 9. mars 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

- Tolga Næringspark AS org. nr. 994 057 871
- Baltic Dairies AS org. nr. 986 686 967
- Bonaventura Sales AS org. nr. 989 866 397

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering ovenstående selskaper 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

Fra søknaden gjengis:

*Eiere og långivere*  
Majoritetseieren av selskapene i konsernet er et investeringsfond hjemhørende i Storbritannia. Fondet har kontoradresse i London. Videre mottar långiverne (internasjonalt banksyndikat) engelskspråklig rapportering. Engelskspråklig rapportering er en forutsetning for at disse regnskapsbrukene skal forstå regnskapet.

*Kunder*  
Konsernet har datterselskaper og kontorer i utlandet, og derved en stor andel av kundemassen i utlandet.

*Arbeidsspråk*  
Ledelsen i flere av datterselskapene i konsernet er fremmedspråklige som gir innspill til årsrapporter og andre pliktige opplysninger på engelsk. Av konsolideringsmessige hensyn er det behov for et annet språk enn norsk.

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

### Skattedirektoratets vurdering

Postadresse	Besøksadresse:	Sentralbord
Postboks 9200 Grønland	Se <a href="http://www.skatteetaten.no">www.skatteetaten.no</a>	800 80 000
0134 Oslo	Org.nr: 996250318	Telefaks
	E-post:	22 17 08 60
	<a href="mailto:skatteetaten.no/sendepost">skatteetaten.no/sendepost</a>	



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 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 vekt på at majoritetseieren av konsernselskapene er utenlandsk. Eierkretsen er begrenset. Selskapet opererer i en internasjonal bransje. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk, og det anses at ingen øvrige brukere av regnskapsinformasjon blir negativt berørt av at årsregnskapet og årsberetningen utarbeides på engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt

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



# Annual Report 2020 Tolga Næringspark AS

**Income statement**  
**Balance sheet**  
**Notes to the Accounts**

Penneo Dokumentnøkkel: JQOS2-EDUWE-GSA1Z-LDFDC-YAF55-QEPV5

**Org.no.: 994 057 871**



## Income statement Tolga Næringspark AS

(numbers in NOK thousands)

	Note	2020	2019
Revenue		1 570	2 202
<b>Total operating revenues</b>		<b>1 570</b>	<b>2 202</b>
Depreciation	3	237	1 064
Other operating expenses	2	969	1 023
<b>Total operating expenses</b>		<b>1 207</b>	<b>2 087</b>
<b>Operating result</b>		<b>363</b>	<b>115</b>
Other interest revenue		24	80
<b>Net financial items</b>		<b>24</b>	<b>80</b>
Ordinary result before tax		387	195
Tax expense	4	85	43
<b>Result of the period</b>		<b>302</b>	<b>152</b>
<b>Annual net profit</b>		<b>302</b>	<b>152</b>
<b>Distribution of the result</b>			
Given intra-group contribution		280	766
Allocated to other equity		21	0
Transferred from other equity		0	-614
<b>Total distributed</b>		<b>302</b>	<b>152</b>

Penneo Dokumentnøkkel: JQ052-EDUWE-G5A1Z-LDFDC-VAF55-QEPV5

Side 2



## Balance sheet

Tolga Næringspark AS

(numbers in NOK thousands)

	Note	2020	2019
<b>Assets</b>			
<b>Non-current assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	4	740	746
<b>Total intangible assets</b>		<b>740</b>	<b>746</b>
<b>Tangible assets</b>			
Land, buildings and other property	3	5 025	4 956
Fixtures and furnitures, tools, office machines, etc.	3	49	99
<b>Total tangible assets</b>		<b>5 075</b>	<b>5 055</b>
<b>Total fixed assets</b>		<b>5 814</b>	<b>5 801</b>
<b>Current assets</b>			
Accounts receivables		200	17
Other short-term receivables		324	107
Cash and bank deposits		5 288	6 569
<b>Total current assets</b>		<b>5 812</b>	<b>6 694</b>
<b>Total assets</b>		<b>11 627</b>	<b>12 495</b>

Penneo Dokumentnøkkel: JQ052-EDUWE-G5A1Z-LDFDC-VAF55-QEPV5



## Balance sheet

Tolga Næringspark AS

(numbers in NOK thousands)

	Note	2020	2019
<b>Equity and liabilities</b>			
<b>Equity</b>			
<b>Contributed equity</b>			
Share capital	5, 6	4 000	4 000
Other paid-up equity	5	313	313
<b>Total contributed equity</b>		<b>4 313</b>	<b>4 313</b>
<b>Retained earnings</b>			
Uncovered loss	5	-2 613	-2 634
<b>Total retained earnings</b>		<b>-2 613</b>	<b>-2 634</b>
<b>Total equity</b>	<b>5</b>	<b>1 699</b>	<b>1 678</b>
<b>Liabilities</b>			
<b>Current debt</b>			
Accounts payable		35	102
Public duties payable		0	265
Short term debt to Group companies	7	9 631	10 254
Other current liabilities		261	196
<b>Total current liabilities</b>		<b>9 927</b>	<b>10 817</b>
<b>Total liabilities</b>		<b>9 927</b>	<b>10 817</b>
<b>Total equity and liabilities</b>		<b>11 627</b>	<b>12 495</b>

Oslo, 25.06.2021

The board of Tolga Næringspark AS

Trond Henning Haug  
Chairman of the board

Penneo Dokumentnøkkel: JQ052-EDUWE-G5A1Z-LDFDC-VAF55-QEPV5



## Tolga Næringspark AS

### Note 1 Accounting Principles

#### Accounting principles

The financial statements have been prepared by the company's Board of Directors and management in accordance with the Accounting Act and generally accepted accounting principles. The Board of Directors' report and the auditor's report is an integral part of the financial statements. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions if figures are not available or subject to uncertainty. Actual figures could differ from these estimates.

#### Revenue- and expense recognition

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Ordinary depreciation in the financial statements is recognised based on the useful life of each individual assets. The difference between ordinary depreciation and depreciation for tax purpose is included in the basis for the calculation of deferred tax.

#### Presentation of current assets

Current assets are presented at the lower of cost and net realisable value.

#### Receivables

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#### Taxes

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#### Cash and cash equivalents

Cash equivalents are cash or short term deposits to support the need for short term cash payments. Cash equivalents can instantly and with insignificant risk be converted to known cash amounts.



## Tolga Næringspark AS

### Note 2 Payroll Expenses and Audit Fees

(numbers in NOK thousands)

#### Payroll expenses

Tolga Næringspark AS had no employees in 2020.

There is no remuneration to board members in 2020.

The members of the Board have no severance or share-based payment agreements.

The company is not required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon").

<b>Audit fees (ex. VAT)</b>	<b>2020</b>	<b>2019</b>
Regular audit fee	10	22
Other confirmation services	0	0
Other services	14	14
<b>Total audit fees</b>	<b>23</b>	<b>35</b>

Other services are mainly related to tax form and technical consolidation.

### Note 3 Fixed assets

	<b>Land</b>	<b>Buildings</b>	<b>Machinery, fixtures and furnitures</b>	<b>Total</b>
Purchase cost as of 01.01.20	615	8 278	3 921	12 814
+ Inflow purchased fixed assets		257		257
= <b>Acquisition cost 31.12.20</b>	<b>615</b>	<b>8 535</b>	<b>3 921</b>	<b>13 071</b>
Accumulated depreciation 31.12.20		4 122	3 873	7 996
= <b>Book value 31.12.20</b>	<b>615</b>	<b>4 412</b>	<b>48</b>	<b>5 075</b>
This year's ordinary depreciations		187	50	237
Economic life		10-50 yrs	10 yrs	
Depreciation plan		Linear	Linear	

Penneo Dokumentnøkkel: JQ052-EDUWE-G5A1Z-LDFDC-VAF55-QEPV5



## Tolga Næringspark AS

### Note 4 Tax

<b>This year's tax expense</b>	<b>2020</b>	<b>2019</b>
Entered tax on ordinary profit/loss:		
Payable tax	79	216
Changes in deferred tax assets	6	-173
<b>Tax expense on ordinary profit/loss</b>	<b>85</b>	<b>43</b>
Taxable income:		
Ordinary result before tax	387	195
Permanent differences	0	0
Changes in temporary differences	-27	787
Provided intra-group contribution	-359	-982
<b>Taxable income</b>	<b>0</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	79	216
Payable tax on provided Group contribution	-79	-216
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2020</b>	<b>2019</b>	<b>Difference</b>
Tangible assets	-3 363	-3 390	-27
<b>Total</b>	<b>-3 363</b>	<b>-3 390</b>	<b>-27</b>
<b>Basis for deferred tax assets</b>	<b>-3 363</b>	<b>-3 390</b>	<b>-27</b>
<b>Deferred tax assets (22 %)</b>	<b>-740</b>	<b>-746</b>	<b>-6</b>

### Note 5 Change in Equity

(numbers in NOK thousands)

	<b>Share capital</b>	<b>Paid-in equity</b>	<b>Uncovered loss</b>	<b>Total</b>
<b>Equity 31.12.2019</b>	<b>4 000</b>	<b>313</b>	<b>-2 634</b>	<b>1 678</b>
This years result of the period			302	302
Received group contribution				0
Given group contribution			-280	-280
<b>Equity 31.12.2020</b>	<b>4 000</b>	<b>313</b>	<b>-2 613</b>	<b>1 699</b>

Penneo Dokumentnøkkel: JQ052-EDUWE-G5A1Z-LDFDC-VAF55-QEPV5



## Tolga Næringspark AS

### Note 6 Share capital and shareholder information

The share capital in Tolga Næringspark AS as of 31.12 consists of following share classes:

	Number	Par value	Balance sheet value
A- shares	4 000	1	4 000
<b>Total</b>	<b>4 000</b>	<b>1</b>	<b>4 000</b>

#### Ownership structure:

The company's shareholders as of 31.12 were:

	A-shares	Total shares	Share of ownership
Synnøve Finden AS	4 000	4 000	100 %
<b>Total number of shares</b>	<b>4 000</b>	<b>4 000</b>	<b>100 %</b>

Tolga Næringspark AS is included in the Group accounts of Jordanes AS.

The Group accounts can be obtained by contacting Jordanes AS in Henrik Ibsens gate 60C, Oslo, Norway.

### Note 7 Intercompany balances

(numbers in NOK thousands)

Group Liabilities	2020	2019
Synnøve Finden AS	9 272	9 272
Provender AS (group contribution)	359	982
<b>Total</b>	<b>9 631</b>	<b>10 254</b>
Group Receivables	2020	2019
<b>Total</b>	<b>0</b>	<b>0</b>

Penneo Dokumentnøkkel: JQOS2-EDUWE-GSA1Z-LDFDC-VAF55-QEPV5



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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

## Trond Haug

Styreleder

Serienummer: 9578-5995-4-248053

IP: 78.158.xxx.xxx

2021-06-25 10:15:27Z



Penneo Dokumentnøkkel: JQ052-EDUWE-G5A1Z-LDFDC-VAF55-QEPV5

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# Annual Report 2020 Tolga Næringspark AS

**Income statement**  
**Balance sheet**  
**Notes to the Accounts**

**Org.no.: 994 057 871**



## Income statement Tolga Næringspark AS

(numbers in NOK thousands)

	Note	2020	2019
Revenue		1 570	2 202
<b>Total operating revenues</b>		<b>1 570</b>	<b>2 202</b>
Depreciation	3	237	1 064
Other operating expenses	2	969	1 023
<b>Total operating expenses</b>		<b>1 207</b>	<b>2 087</b>
<b>Operating result</b>		<b>363</b>	<b>115</b>
Other interest revenue		24	80
<b>Net financial items</b>		<b>24</b>	<b>80</b>
Ordinary result before tax		387	195
Tax expense	4	85	43
<b>Result of the period</b>		<b>302</b>	<b>152</b>
<b>Annual net profit</b>		<b>302</b>	<b>152</b>
<b>Distribution of the result</b>			
Allocated to loss brought forward		0	152
Given intra-group contribution		280	766
Allocated to other equity		21	0
Transferred from other equity		0	-614
<b>Total distributed</b>		<b>302</b>	<b>152</b>

Side 2



## Balance sheet

Tolga Næringspark AS

(numbers in NOK thousands)

	Note	2020	2019
<b>Assets</b>			
<b>Non-current assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	4	740	746
<b>Total intangible assets</b>		<b>740</b>	<b>746</b>
<b>Tangible assets</b>			
Land, buildings and other property	3	5 025	4 956
Fixtures and furnitures, tools, office machines, etc.	3	49	99
<b>Total tangible assets</b>		<b>5 075</b>	<b>5 055</b>
<b>Total fixed assets</b>		<b>5 814</b>	<b>5 801</b>
<b>Current assets</b>			
Accounts receivables		200	17
Other short-term receivables		324	107
<b>Total receivables</b>		<b>524</b>	<b>124</b>
Cash and bank deposits		5 288	6 569
<b>Total investments</b>		<b>5 288</b>	<b>6 569</b>
<b>Total current assets</b>		<b>5 812</b>	<b>6 694</b>
<b>Total assets</b>		<b>11 627</b>	<b>12 495</b>



## Balance sheet

Tolga Næringspark AS

(numbers in NOK thousands)

	Note	2020	2019
<b>Equity and liabilities</b>			
<b>Equity</b>			
<b>Contributed equity</b>			
Share capital	5, 6	4 000	4 000
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<b>Total contributed equity</b>		<b>4 313</b>	<b>4 313</b>
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Uncovered loss	5	-2 613	-2 634
<b>Total retained earnings</b>		<b>-2 613</b>	<b>-2 634</b>
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Accounts payable		35	102
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Oslo, 25.06.2021

The board of Tolga Næringspark AS

Trond Henning Haug

Chairman of the board



## Tolga Næringspark AS

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## Tolga Næringspark AS

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<b>Total</b>	<b>9 631</b>	<b>10 254</b>

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