



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 919 518 251
Organisasjonsform: Aksjeselskap
Foretaksnavn: BOA CREWING 1 AS
Forretningsadresse: Strandveien 43
7067 TRONDHEIM

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: Berit Fossan
Dato for fastsettelse av årsregnskapet: 12.03.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 14.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Driftsinntekter	9	45 954 872	45 631 413
Sum inntekter		45 954 872	45 631 413
Kostnader			
Mannskapskostnader	2, 5	44 825 360	44 504 141
Andre driftskostnader	9	468 182	298 110
Sum kostnader		45 293 542	44 802 252
Driftsresultat		661 331	829 161
Finansinntekter og finanskostnader			
Annen renteinntekt		1 473	1 979
Andre finansinntekter		99 967	108 028
Sum finansinntekter		101 440	110 007
Rentekostnad til foretak i samme konsern		60 565	26 148
Annen rentekostnad		537	4 288
Andre finanskostnader		1 500	1 800
Sum finanskostnader		62 601	32 235
Netto finans		38 839	77 772
Ordinært resultat før skattekostnad		700 170	906 933
Skattekostnad på ordinært resultat	7	154 037	199 609
Ordinært resultat etter skattekostnad		546 133	707 324
Årsresultat		546 133	707 324
Årsresultat etter minoritetsinteresser		546 132	707 324
Totalresultat		546 132	707 324
Overføringer og disponeringer			
Konsernbidrag	4	912 583	300 104



Resultatregnskap

Beløp i: NOK	Note	2020	2019
Avsatt til annen egenkapital	4		407 220
Overført fra annen egenkapital	4	-366 451	
Sum overføringer og disponeringer		546 133	707 324



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Andre langsiktige fordringer	5		1 113 431
Sum finansielle anleggsmidler			1 113 431
Sum anleggsmidler		0	1 113 431
Omløpsmidler			
Varer			
Fordringer			
Andre kortsiktige fordringer		1 337 547	718 345
Konsernfordringer	6	3 177 680	1 765 570
Sum fordringer		4 515 227	2 483 916
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.	8	2 516 432	2 669 149
Sum bankinnskudd, kontanter og lignende		2 516 432	2 669 149
Sum omløpsmidler		7 031 658	5 153 065
SUM EIENDELER		7 031 658	6 266 496
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	3, 4	30 000	30 000
Overkurs	4	10 000	10 000
Annen innskutt egenkapital		1 169 978	
Sum innskutt egenkapital		1 209 978	40 000



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Annen egenkapital	4, 9	1 098 452	1 464 903
Sum opptjent egenkapital		1 098 452	1 464 903
Sum egenkapital		2 308 430	1 504 903
Gjeld			
Langsiktig gjeld			
Utsatt skatt	7	141 597	244 955
Sum avsetninger for forpliktelser		141 597	244 955
Annen langsiktig gjeld			
Langsiktig konserngjeld		1 443 627	998 314
Sum annen langsiktig gjeld		1 443 627	998 314
Sum langsiktig gjeld		1 585 224	1 243 269
Kortsiktig gjeld			
Leverandørgjeld		38 294	
Skyldig offentlige avgifter		2 630 886	2 634 537
Utbytte			384 749
Kortsiktig konserngjeld	6		
Annen kortsiktig gjeld		468 824	499 038
Sum kortsiktig gjeld		3 138 004	3 518 324
Sum gjeld		4 723 228	4 761 593
SUM EGENKAPITAL OG GJELD		7 031 658	6 266 496



BOA CREWING 1 AS



ANNUAL
REPORT

2020



Income statement

Boa Crewing 1 AS

Operating income and operating expenses	Notes	2020	2019
Other operating income	9	<u>45 954 872</u>	<u>45 631 413</u>
Operating income		<u>45 954 872</u>	<u>45 631 413</u>
Personnel expenses	2, 5	44 825 360	44 504 141
Other operating expenses	9	<u>468 182</u>	<u>298 110</u>
Total operating expenses		<u>45 293 542</u>	<u>44 802 252</u>
Operating profit		<u>661 331</u>	<u>829 161</u>
Financial income and expenses			
Other interest income		1 473	1 979
Other financial income		99 967	108 028
Interest expense to group companies	9	60 565	26 148
Other interest expenses		537	4 288
Other financial expenses		<u>1 500</u>	<u>1 800</u>
Net financial items		<u>38 839</u>	<u>77 772</u>
Operating result before tax		<u>700 170</u>	<u>906 933</u>
Tax on ordinary result	7	154 037	199 609
Ordinary result after tax		<u>546 133</u>	<u>707 324</u>
Annual net profit		<u>546 133</u>	<u>707 324</u>
Brought forward			
Given intra-group contribution	4	912 583	300 104
Allocated to other equity	4	0	407 220
Transferred from other equity	4	<u>366 451</u>	<u>0</u>
Total brought forward		<u>546 133</u>	<u>707 324</u>



Balance sheet

Boa Crewing 1 AS

Assets	Notes	2020	2019
Fixed assets			
Financial fixed assets			
Other receivables	5	<u>0</u>	<u>1 113 431</u>
Total financial fixed assets		<u>0</u>	<u>1 113 431</u>
Total fixed assets		<u>0</u>	<u>1 113 431</u>
Current assets			
Debtors			
Accounts receivables group companies	6	3 177 680	1 765 570
Other receivables		<u>1 337 547</u>	<u>718 345</u>
Total receivables		<u>4 515 227</u>	<u>2 483 916</u>
Cash and bank deposits	8	2 516 432	2 669 149
Total current assets		<u>7 031 658</u>	<u>5 153 065</u>
Total assets		<u>7 031 658</u>	<u>6 266 496</u>



Balance sheet

Boa Crewing 1 AS

Equity	Notes	2020	2019
Paid-up equity			
Share capital	3, 4	30 000	30 000
Share premium	4	10 000	10 000
Other restricted equity	4	1 169 978	0
Total paid-up equity		<u>1 209 978</u>	<u>40 000</u>
Retained earnings			
Other equity	4, 9	1 098 452	1 464 903
Total retained earnings		<u>1 098 452</u>	<u>1 464 903</u>
Total equity		<u>2 308 430</u>	<u>1 504 903</u>
Liabilities			
Provisions for liabilities			
Deferred tax	7	141 597	244 955
Total provisions		<u>141 597</u>	<u>244 955</u>
Other long term liabilities			
Group liabilities	6	1 443 627	998 314
Total of other long term liabilities		<u>1 443 627</u>	<u>998 314</u>
Current debt			
Trade creditors		38 294	0
Public duties payable		2 630 886	2 634 537
Group contribution	9	0	384 749
Other current debt		468 824	499 038
Total current debt		<u>3 138 004</u>	<u>3 518 324</u>
Total liabilities		<u>4 723 228</u>	<u>4 761 593</u>
Total equity and liabilities		<u>7 031 658</u>	<u>6 266 496</u>

Trondheim, 25.02.2021

Helge Kvalvik
Chairman of the boardBerit Fossan
Member of the board



Cash flow statement

Boa Crewing 1 AS

Figures in 1 000 NOK	2020	2019
Cash flow from operating activities		
Profit before income taxes	700	907
Paid taxes	0	0
Depreciation and write-down	0	0
Changes in trade receivables and creditors	38	0
Changes in receivables from group entities	-967	703
Changes in other short-term receivables and liabilities	460	-1 119
Net cash flow from operating activities	232	491
Cash flow from investing activities		
Purchase of tangible fixed assets	0	0
Net cash flow from investing activities	0	0
Cash flow from financing activities		
Paid in share capital	0	0
Other contribution from the owner	-385	-972
Net cash flow from financing activities	-385	-972
Net changes in cash and cash equivalents	-153	-481
Cash and cash equivalents at 01.01	2 669	3 150
Cash and cash equivalents at 31.12	2 516	2 669



Notes

Boa Crewing 1 AS

Note 1 Accounting principles

The annual accounts are established in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles.

Principle rule for recording and categorising assets and debts

Assets intended for long-term ownership or usage are categorised as fixed assets. Other assets are categorised as current assets. Debts to be paid back within a year are also categorised as current assets. Similar criteria are used to categorise short-term and long-term debts.

Fixed assets are valued at purchase cost, and depreciated over the economic lifetime. If the actual value of the fixed assets is lower than the booked value and the decrease in value is not expected to be temporary, devaluation to the actual value is carried out. Fixed assets are depreciated linearly.

Current assets are recorded at the lowest of historical cost and net realisable value.

Other long-term and short-term debts are recognised at nominal value.

Assets and debt in foreign currency

Money items in foreign currency are converted at the rate applicable on the balance sheet date.

Receivables

Accounts receivable and other receivables are entered at nominal value after deducting the provision for expected losses.

Bank deposits, cash, etc.

This category includes cash, bank deposits and other forms of payment with an expiration date that is shorter than three months from purchase.

Revenue

Revenues from the sale of services are recognised in the income statement according to the project's level of completion. Revenues are booked at the net sales value at the time of the transaction.

Cost

As a general rule, costs are booked in the same period as the corresponding income. When there is no clear correlation between costs and income, the allocation of costs is made as a "best effort" appraisal.

Pensions

Contribution pension plan

The company has a contribution-based obligatory company pension scheme for the personnel. This is expensed at date of payment.



Notes Boa Crewing 1 AS

Government subsidies

The group receives a subsidy from the Norwegian Maritime Directorate in connection with the employment of Norwegian maritime personnel. The subsidy is entered as a reduction under the group's salary costs.

Taxes

Tax expenses are grouped with operating profit before tax. Taxes are recognised directly in equity to the extent that they relate to equity transactions.

Tax cost includes taxes payable (tax on this years taxable income and interest surplus) and change in net deferred taxes.

Deferred tax and deferred tax benefits are entered in net amounts on the balance sheet.

All figures in the notes are quoted in NOK 1 000.

Note 2 Personnel compensation, number of employees and loans to employees etc.

	2020	2019
Salaries	37 191	37 521
Government subsidies	-2 598	-2 568
Employer's national insurance contribution	5 686	5 752
Pension contribution	3 213	2 629
Other personnel expenses	1 333	1 169
Total personnel costs	44 825	44 504
Number of man-labour years employed	50	52

The Board and the general manager do not receive a salary or other compensation.

Auditor

The fee paid in 2020 to Deloitte for accounting services was NOK 42 580 and for other services NOK 8 555.



Notes Boa Crewing 1 AS

Note 3 Share capital and shareholder information

	Shares	Equity share	Voting share
Boa Management AS	1 000	100 %	100 %
Total number of shares	1 000	100 %	100 %

The company share capital is NOK 30 000, 1 000 shares with a nominal value of NOK 30.

The company has only one class of shares.

The company is a part of the group Boa Offshore AS. The financial statement for the group can be distributed from the office in Trondheim.

Note 4 Equity

	Share capital	Share premium	Other restricted equity	Other equity	SUM
Equity 01.01	30	10		1 465	1 505
Profit of the year				546	546
Group contribution			1 170	-913	257
Equity 31.12	30	10	1 170	1 098	2 308

Note 5 Pension costs and net pension liabilities

The company is obliged to have a company pension scheme in accordance with the Norwegian Pension Act, for all employees.

The company has had performance-based pension schemes prior but has changed this to a contribution based pension scheme this year.

Note 6 Outstanding accounts with companies within the same group

	Short term receivables		Short/long-term debt	
	2020	2019	2020	2019
Boa Shipping AS	114	294	0	0
Boa Tugs AS	3 063	1 326	0	0
Boa AHTS Holding AS	0	145	0	0
Boa Management AS	0	0	1 449	998
Sum	3 177	1 766	1 449	998



Notes
Boa Crewing 1 AS

Note 7 Tax

This years tax:	2020	2019
Changes in deferred tax	-103	115
Tax payable	257	85
This years tax expense	154	200
This years tax basis:	2020	2019
Result before tax	700	907
Permanent differences	0	0
Changes in temporary differences	470	-523
This years tax basis	1 170	385
Payable tax on the balance sheet:	2020	2019
Payable tax	257	85
Group contribution	-257	-85
Payable tax on the balance sheet	0	0
Temporary differences:	2020	2019
Pension fund	644	1 113
Net temporary differences	644	1 113
Net deferred tax 22 %	142	245

Note 8 Bank deposits

Restricted deposits	2020	2019
Employees' tax deduction	1 667	1 591
Sum	1 667	1 591



Notes Boa Crewing 1 AS

Note 9 Intercompany transactions

The outstanding accounts with group companies are mentioned in note 6.

Operating transactions:	2020	2019
Income		
- Sister company	45 955	45 631
- Mother company	0	0
Total revenue from operating transactions	45 955	45 631
Services		
- Mother company	300	120
Total exp. from operating transactions	300	120
Equity transactions:	2020	2019
Group contribution		
- To mother company	1 170	385
- From mother company	-1 170	0
Total equity transactions	0	385
Financial transactions:	2020	2019
Interest expense		
- Mother company	61	26
Total from financial transactions	61	26

Service to group companies are priced at the same conditions as for external parts. Services to group companies are crew hire. These services are priced at cost plus 2,5 %.

Financial transactions is priced at the same conditions as for external parts.

Note 10 Events after the balance sheet date

Boa Crewing 1 AS has to a very limited extent been affected by the ongoing Covid-19 situation.

All crew and vessels are and has been operated as usual during this period.



Deloitte.

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To the General Meeting of Boa Crewing 1 AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Boa Crewing 1 AS showing a profit of NOK 546.133. The financial statements comprise the balance sheet as at 31 December 2020, the income statement and cash flow 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 and its cash flows 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.

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:

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Registrert i Foretaksregisteret Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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Independent Auditor's Report -
Boa Crewing 1 AS

- 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 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 those charged with governance 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.

Bergen, 25 February 2021
Deloitte AS

Helge-Roald Johnsen
State Authorised Public Accountant (Norway)



Skatteetaten

Vår dato
09.12.2019

Din/Deres dato
25.09.2019

Saksbehandler
Joakim Engebretsen

800 80 000
Skatteetaten.no

Din/Deres referanse

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Vår referanse
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BOA MANAGEMENT AS
Postboks 2968 Torgard
7438 TRONDHEIM

Att. Berit Fossan

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til BOA Management AS' søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk på vegne av følgende selskap:

Taubåtkompaniet AS – org.nr. 989 023 268
Boa Offshore AS – org.nr. 926 265 156
Boa Shipping AS – org.nr. 981 395 697
Boa OCV AS – org.nr. 984 158 939
Boa Barges AS – org.nr. 992 982 950
Boa Tugs AS – org.nr. 992 982 985
Boa Management AS – org.nr. 919 178 663
Boa Crewing 1 AS – org.nr. 919 518 251
Boa Crewing 2 AS – org.nr. 919 518 286

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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 siteres:

Konsernet Taubåtkompaniet AS opererer innen offshore shipping som er en internasjonal bransje der forretningspråket er engelsk. Konsernet har en internasjonal flåte og opererer globalt.

Sentrale selskaper i konsernet har noterte obligasjoner der noen obligasjonseiere ikke kommuniserer på norsk. Ledelsen er basert i Norge, men konsernet har også datterselskaper i USA, Polen og Sverige. Av denne grunn utarbeides alle regnskap per i dag også på engelsk da dette er språket som er nødvendig for å kommunisere med sentrale regnskapsbrukere.



For Taubåtkompaniet AS og ovennevnte selskaper tilhørende i samme konsern medfører det et betydelig arbeid å omarbeide alle sine regnskaper fra engelsk til norsk språk. Siden viktige brukere av regnskapet er engelskspråklige søker Taubåtkompaniet AS og ovennevnte selskaper tilhørende i samme konsern om dispensasjon til å avlegge årsregnskaper på engelsk i henhold til regnskapslovens § 3-4.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal *”årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk.”*

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til *”informative regnskaper for ulike grupper av regnskapsbrukere”*. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte, kunder og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at selskapene omtalt ovenfor opererer i en internasjonal bransje hvor forretningspråket er engelsk. Flere av interessentene i selskapene kommuniserer ikke på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.



Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Roar Thorbjørnsen
Underdirektør
Innsats, storbedrift
Skatteetaten

Joakim Engebretsen

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.