

SHANGHAI ZHONGHUI CERTIFIED PUBLIC ACCOUNTANTS CO., LTD.

Rooms 312-321, Dongchang Building, 600 Dongchang Road, Shanghai 200120, China

Tel: 68876887, 58773620 Fax: 58824821

AUDITOR'S REPORT

Ref.: HHBSNBZ (2022) No. 0139

To the Shareholder of Shanghai NuoHua Business Information Consulting Co., Ltd.

Opinion

We have audited the accompanying financial statements of Shanghai NuoHua Business Information Consulting Co., Ltd. (the "Company"), which comprise the balance sheet as at 31 December 2021, and the profit statement, statement of cash flows and statement of changes in owner's equity for the year then ended, and the notes to the financial statements.

In our opinion, the accompanying financial statements of the Company, in all material respects, are prepared in accordance with the Accounting System for Enterprises so as to give a true and fair view of the financial position of the Company as at 31 December 2021 and of the operating results and cash flows of the Company for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Auditing Standards for Certified Public Accountants of China. 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 in accordance with the Code of Ethics for Certified Public Accountants of China, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics for Certified Public Accountants of China. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Those Charged with Governance for the Financial Statements

The management is responsible for the preparation of the financial statements that give a true and fair view in accordance with the Accounting System for Enterprises, and for devising, implementing and maintaining the necessary internal control so that the financial statements are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to

do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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 the Auditing Standards for Certified Public Accountants of China 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.

As part of an audit in accordance with the Accounting System for Enterprises, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, 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.
- (b) 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.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- (d) Conclude on the appropriateness of the 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.
- (e) 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 fair presentation.

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.

Attachments:

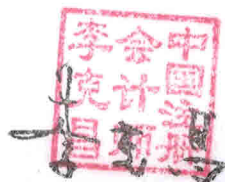
1. Balance Sheet as at 31 December 2021
2. Profit Statement for the Year Ended 31 December 2021
3. Statement of Cash Flows for the Year Ended 31 December 2021
4. Statement of Changes in Owner's Equity for the Year Ended 31 December 2021
5. Notes to the Financial Statements for the Year Ended 31 December 2021
6. Statement of Adjustments to Amount of Taxable Income for the Year Ended 31 December 2021

Shanghai Zhonghui Certified
Public Accountants Co., Ltd.



Shanghai, China

Chinese Certified Public
Accountant



Chinese Certified Public
Accountant



28 February 2022

AUDITOR'S REPORT

I have audited the financial statements of the Norwegian Business Association
China, Danske Bank Nok Account, for the financial year ending December 31,
2021 as presented by the Board of Directors and administration.

Basis for opinion

I have planned and conducted and audit in accordance with the rules of NBA
so as to obtain a reasonable assurance that the financial statements are free
of material misstatements. An audit includes examining, on a test basis,
evidence supporting the amounts and disclosure of the financial statements.
An audit also includes assessing the accounting policies applied as well as the
overall financial statement presentation.

Opinion

In my opinion, the 2021 financial statements have been prepared in
accordance with the accounting provisions of the NBA and provide a true and
fair view of NBA's profit and loss accounts, balance sheet, financial position
and operating activity for the year.

Shanghai, 14 Mar, 2022

Sirens Lee.

