

NOTE 23**NON-CONTROLLING INTERESTS**

| Subsidiary | Interwell AS | Mestergruppen AS | Totals |
|--|---------------------|-------------------------|---------------|
| Business office | Stavanger | Oslo | |
| Ferd's stake and voting share | 58,1 % | 94,5 % | |
| Non-controlling share | 41,9 % | 5,5 % | |
| NOK 1 000 | | | |
| Non-controlling interest 1 Jan. 2015 | 667 323 | 17 221 | 684 544 |
| Dividends and capital changes | - 6 224 | 1 090 | - 5 134 |
| Transactions with non-controlling interests | - 316 | - 390 | - 706 |
| Other comprehensive income attributable to non-controlling interests | 8 959 | 3 706 | 12 665 |
| Non-controlling interest at 31 Dec. 2015 | 669 743 | 21 627 691 | 369 |

Summary of financial information from subsidiaries:

| NOK 1 000 | Interwell AS | Mestergruppen AS |
|-------------------------|---------------------|-------------------------|
| Operating income | 807 265 | 2 875 739 |
| Operating profit | 38 209 | 104 407 |
| Profit after tax | 16 239 | 71 684 |
| Non-current assets | 1 380 666 | 168 345 |
| Current assets | 448 654 | 796 325 |
| Non-current liabilities | 297 089 | 264 286 |
| Current liabilities | 129 384 | 383 287 |