In January 2016, Ferd AS sold the business TeleComputing to Investeringsfondet IK Investment Partners. The sale was finalised in March 2016. The assets and liabilities being part of the transaction are presented as held for sale in the consolidated financial statements as at 31 December 2015. The income statement items from the sold business are presented net on a separate line in the consolidated financial statements for 2015 and 2014. Cash flows are correspondingly restated for 2015.

The income statement for TeleComputing classified as held for satisfied NOK 1 000	2015	2014
Sales income	1 462 379	1 274 89
Operating income	1 462 379	1 274 893
Cost of goods sold	391 046	304 87
Salary expenses	633 250	566 453
Depreciation and write-downs	105 427	104 93
Other operating expenses	185 422	180 03
Operating expenses	1 315 146	1 156 29
Operating profit	147 233	118 602
Income on investments accounted for by the equity method	- 20	
Finance income	53 861	46 24:
Finance expense	- 58 809	- 54 80
Net finance items	- 38 809 - 4 968	- 34 60. - 8 56 0
Profit before tax		
	142 265 41 123	110 04 2 26 430
Tax expense	41 125	20 43
Profit after tax from discontinued operations	101 142	83 600
Assets and liability for TeleComputing classified as held for sale a Intangible assets Deferred tax assets Tangible assets	as at 31 December 2015	771 71 5 17 174 85
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets	as at 31 December 2015	5 17:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables	as at 31 December 2015	5 17: 174 85: 7: 951 81 : 211 73:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets	as at 31 December 2015	5 17: 174 85: 7: 951 81 : 211 73: - 68 29:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits	as at 31 December 2015	5 17: 174 85: 7: 951 81 : 211 73:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale	as at 31 December 2015	5 17: 174 85: 7: 951 81: 211 73: - 68 29: 143 44 :
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables	as at 31 December 2015	5 17: 174 85: 7: 951 81: 211 73: - 68 29: 143 44 :
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities	as at 31 December 2015	5 17: 174 85: 7: 951 81: 211 73: - 68 29: 143 44: 1 095 25 :
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax	as at 31 December 2015	5 173 174 856 73 951 81 3 211 733 - 68 29 143 443 1 095 25 3
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax Total non-current liabilities	as at 31 December 2015	5 17: 174 85: 7: 951 81: 211 73: - 68 29: 143 44: 1 095 25: 33: 56 37:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax Total non-current liabilities Current liabilities Current liabilities	as at 31 December 2015	5 17: 174 85: 7: 951 81: 211 73: - 68 29: 143 44: 1 095 25: 33: 56 37:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax Total non-current liabilities Current liabilities Tax payable	as at 31 December 2015	5 173 174 856 73 951 813 211 733 - 68 29 143 443 1 095 253 333 56 370 56 710
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax Total non-current liabilities Current liabilities Tax payable Other current liabilities	as at 31 December 2015	5 17: 174 856 7: 951 81: 211 73: - 68 29: 143 44: 1 095 25: 33: 56 37: 56 71: 33 58:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax Total non-current liabilities Current liabilities Tax payable Other current liabilities Total current liabilities Total current liabilities	as at 31 December 2015	5 177 174 856 77 951 81: 211 73: - 68 29: 143 442 1 095 253 33: 56 370 56 710 33 58: 381 326
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax Total non-current liabilities Tax payable Other current liabilities Total current liabilities		5 17: 174 856 7: 951 81: 211 73: - 68 29: 143 44: 1 095 25: 33 56 37: 56 71: 33 58: 381 32: 414 90: 471 61:
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations Deferred tax Total non-current liabilities Tax payable Other current liabilities Total liabilities classified as held for sale Cash flows from business held for sale	2015	5 173 174 856 73 951 813 211 733 - 68 29 143 443 1 095 253 33, 56 370 56 710 33 58, 381 324 414 909 471 619
Intangible assets Deferred tax assets Tangible assets Other financial non-current assets Total non-current assets Short-term receivables Bank deposits Total current receivables Total assets classified as held for sale Non-current liabilities Pension obligations		5 17: 174 856 7: 951 81: 211 73: - 68 29: 143 44: 1 095 25: 33 56 37: 56 71: 33 58: 381 32: 414 90: 471 61: