

**CONTINGENT LIABILITIES AND OBLIGATIONS NOT
RECOGNISED IN BALANCE SHEET**

NOTE 18

Guarantees and obligations not recognised in the balance sheet

NOK 1 000	2015	2014
Commitments to supply subsidiaries and other enterprises with equity	343 500	343 500
Other commitments to subsidiaries	350 000	
Not paid, but committed capital to funds investments	702 106	620 401
Total	1 395 606	963 901

Contingent obligations and litigation

Ferd made a settlement with the authorities on 8 April 2016 and won the case in the question of deductability for carried interest for the income year 2013. We therefore maintain the balance sheet recording of deferred tax assets related to the deduction for carried interest for 2013 and 2014. As previous year were not part of the settlement and the issue not yet clarified on that point, we cannot recognise deferred tax assets related to these years before Ferd has received a final decision from the tax authorities.

Ferd AS is presently not involved in any other litigation.

Events subsequent to the balance sheet date

In January 2016, Ferd sold the business TeleComputing to the investment fund IK Investment Partners. The sale was finalised in March 2016.