

NOTE 18**SPECIFICATION OF FINANCE INCOME AND EXPENSE****Finance income**

| NOK 1 000 | 2016 | 2015 |
|--|----------------|----------------|
| Interest income from bank deposits | 84 416 | 32 213 |
| Interest income from related parties | 10 835 | 23 814 |
| Other interest income | 15 603 | 9 454 |
| Foreign exchange gain and other finance income | 197 645 | 191 997 |
| Total | 308 498 | 257 478 |

Finance expense

| NOK 1 000 | 2016 | 2015 |
|--|----------------|----------------|
| Interest expense to finance institutions | 180 543 | 142 333 |
| Interest expense to related parties | 23 987 | 18 000 |
| Other interest expense | 11 928 | 39 378 |
| Foreign exchange loss and other finance expenses | 111 358 | 772 871 |
| Total | 327 816 | 972 582 |

Neither of these finance items results from financial instruments measured at fair value.