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2024/2496

Dokumentdato:  
27.02.2024

Styre:  
Universitetsstyret

Styresak:  
18/24

Møtedato:  
07.03.2024

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## Det norske institutt i Athen. Overføring av eiendommer fra Universitetet i Oslo og Det norske institutt i Athen til Universitetet i Bergen.

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### Henvisning til bakgrunnsdokumenter

- [Styresak 14/19. Det norske institutt i Athen. Framtidig organisering](#)
- [Styresak 101/23. Det norske institutt i Athen. Fullmakt til salg av leilighet](#)

### Saken gjelder:

Saken gjelder overføring av leilighet benyttet av Det norske institutt i Athen (NIA) fra Universitetet i Oslo (UiO) til Universitetet i Bergen (UiB). Overføringen er oppfølging av beslutning i 2019 om at UiB skal stå som eneste eier av NIA. I tillegg overføres eiendommer fra NIA til UiB.

Greske myndigheter stiller krav om eget vedtak i universitetsstyret, og saken er formulert for å kunne møte krav som stilles av greske myndigheter til slikt vedtak.

### Forslag til vedtak:

- a. Overtakelsen av UiO-eiendommene og NIA-eiendommene godkjennes.
- b. På vegne av NIA, som reell rettighetshaver og forvalter av NIA, godkjennes gaveoverføringen av NIA-eiendommene.
- c. Universitetsdirektøren gis myndighet til å inngå avtale om overføringen av UiO-eiendommene og NIA-eiendommene på vegne av både UiB og NIA, herunder signere gavebrev, skjøte og andre nødvendige dokumenter og til å utføre enhver handling som er nødvendig for å fullføre overføringen av UiO-eiendommene og NIA-eiendommene.
- d. Universitetsdirektøren gis myndighet til å utstede en fullmakt til fordel for fullmektiger som på vegne av både UiB og NIA vil være autorisert til å signere gavebrev, skjøte og andre nødvendige dokumenter og til å utføre enhver handling som er nødvendig for å fullføre overføringen av UiO-eiendommene og NIA-eiendommene.

Tore Tungodden  
Universitetsdirektør

27.02.2024/Per Arne Foshaug

Vedlegg:

1. Saksframstilling
2. Fullmakt: Power of Attorney. Overføring eiendom fra UiO
3. Fullmakt: Power of Attorney. Aksept donasjon eiendommer NIA til UiB
4. Fullmakt: Power of Attorney. Gjennomføre overføringer fra NIA til UiB
5. Fullmakt: Power of Attorney. Skatteidentifikasjon Hellas

## **Saksframstilling**

Styre:  
Universitetsstyret

Styresak:  
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## **Det norske institutt i Athen. Overføring av eiendommer fra Universitetet i Oslo og Det norske institutt i Athen til Universitetet i Bergen.**

### **Bakgrunn**

Det norske Institutt i Athen (NIA) ble opprettet i 1989 som et samarbeid mellom universitetene UiB, UiO, NTNU og UiT. Instituttet fungerer som en forbindelse mellom norske og greske akademiske miljøer og mellom norske akademikere og det internasjonale forskningsmiljøet i Athen. NIA er dedikert til undervisning, forskning og formidling av vitenskapelige resultater relatert til humaniora og samfunnsvitenskap, spesielt knyttet til kulturarv, historie og arkeologi i Hellas.

Styret er senest i sak 101/23 (møte 31.11.2023) orientert om oppfølging av beslutning om at UiB skal stå som eneste eier av NIA. UiB er nå i siste fase i arbeidet med å tilpasse infrastrukturen til dagens drift. Leiligheten som styret godkjente å avhende i sak i november 2023 er slutført.

Denne saken gjelder overføring av instituttlokalene (lokalene NIA benytter til sin hovedaktivitet) fra UiO til UiB samt overføre eiendommer fra NIA til UiB. Det siste er nå mulig som resultat av at UiB vil få et skatteidentifikasjonsnummer i Hellas (en forutsetning for overtakelse av UiOs eiendom).

Overføringen skal behandles av universitetsstyret ved UiO samt godkjennes av Kunnskapsdepartementet. Dette er planlagt gjennomført i løpet av 1. halvår 2024. UiB og NIA har god dialog med UiO knyttet til det praktiske, og UiO vil etter planen styrebehandle overføringen i løpet av 1. halvår 2024. Det er også kontakt med Kunnskapsdepartementet for å forberede nødvendig saksbehandling.

I tillegg til dette krever greske myndigheter eget vedtak av universitetsstyret ved UiB. Denne saken er formulert for å kunne møte krav som stilles av greske myndigheter til slikt vedtak.

### **Overføring av eiendommer til Universitetet i Bergen**

Ved etableringen av NIA ble UiB gitt det administrative ansvaret for driften. Universitetsstyret behandlet i sak 14/19 videre organisering av NIA. Bakgrunnen for saken var at NTNU og UiT hadde trukket seg fra det nasjonale samarbeidet om finansiering av NIA, og at UiB og UiO var blitt enige om at UiB skulle overta instituttet og stå som instituttets eneste eier.

I sak 14/19 sluttet universitetsstyret seg til videre drift av NIA med UiB som eneste eier, forutsatt en betydelig nedskalering av instituttets virksomhet. Instituttets styre og lederstillingen ble avviklet, og driften ble lagt direkte i universitetsdirektørens linje under økonomidirektør. Det ble etablert en økonomisk ramme som gir rom for to ansatte der den ene har formelle fullmakter til å gjøre enklere disposisjoner i Hellas. De ansatte rapporterer til økonomidirektør, og det er etablert et fagråd som sammen med administrasjonen gir føringer for den faglige aktiviteten.

Etter overtakelsen av NIA er det arbeidet med å tilpasse infrastrukturen til driften. I dette ligger

- I. Overføring av eierskap til NIAs kontorer på adresse Tsami Karatasou St. 5-7, Athen 11742 fra UiO til UiB, nærmere bestemt
  - a. Leilighet "E-1" i femte etasje med total overflate på 127 kvm. og Hellenic Cadastre-kodenummer 050097434014/0/28
  - b. Leiligheten "E-2" i femte etasje med total overflate på 118 kvm og Hellenic Cadastre-kodenummer 050097434014/0/29, c) Lagerrom "Y-7" i kjelleren med total overflate på 5 kvm og Hellenic Cadastre-kodenummer 050097434014/0/7
  - c. Lagerrom "Y-8" i kjelleren med total overflate på 6 kvm og Hellenic Cadastre-kodenummer 050097434014/0/8 (samlet "**UiO-eiendommene**")
- II. Overføringen av følgende eiendommer, som tilhører NIA, fra NIA til UiB:
  - a. Lagerrom Y-16 i kjelleren av leilighetskomplekset som ligger på Tsami Karatasou St 5-7, Athen 11742 med total overflate på 4 kvm og Hellenic Cadastre-kodenummer 050097434014/0/40;
  - b. den udelte eierandelen på 25% til en semi-fireetasjes bygning (på gresk: "diatiriteo"), på Kavalotti St 7, Athen 11742, med en total overflate på 376,61 kvm som er bygget på en tomt på totalt 140,40 kvm og med Hellenic Cadastre-kodenummer 050097467008/0/0; og
  - c. den udelte eierandelen på 12,5% av en potensiell fremtidig byggetillatelse på Kavalotti St 7-eiendommen, som følge av at det totale arealet av eksisterende bygningsmasse er mindre enn det som kunne ha blitt bygget i henhold til gjeldende byggeforskrifter, dersom byggetillatelsen (på gresk: dikaioma ypsoun) hadde blitt utnyttet fullt ut (samlet "**NIA-eiendommene**"); og
- III. Salg av en leilighet brukt av NIAs leder fra NIA til en tredjepartskjøper. Salget av denne leiligheten er nå avsluttet.

UiO eiendommene skal overføres fra UiO til UiB vederlagsfritt som gave. Tilsvarende skal NIA-eiendommene overføres vederlagsfritt som gave fra NIA til UiB. For å gjennomføre gaveoverføringen har greske myndigheter stilt krav om at visse dokumenter må fremlegges. Herunder stilles det krav om at universitetsstyret godkjenner overtakelsen av UiO-eiendommene og NIA-eiendommene på vegne av UiB og NIA, og at styret eksplisitt gir universitetsdirektør (eller andre som er autorisert av ham) fullmakt til å signere disse gavebrevene og tilhørende dokumenter på vegne av UiB og NIA, samt til å utføre enhver handling som er nødvendig for å fullføre overtakelsen. Følgelig må universitetsdirektøren også kunne delegerer fullmakten til Angeliki Delia Tzortzaki som er ansatt på UiB og er NIAs stedlige representant i Hellas, og/eller til andre representanter. I tillegg, siden det etter gresk rett er krav at en person, selskap eller annen innretning som skal overta eiendom i Hellas må registrere seg hos skattemyndighetene, må den i denne prosessen også søkes om et skatteidentifikasjonsnummer i Hellas.

Styret er forelagt et utkast til de fullmaktene som i henhold til gresk rett vil være dekkende for å gjennomføre gaveoverføringen av eiendommene, og som er vedlagt denne protokollen. Vedtak i denne saken gir Universitetsdirektør myndighet til å utstede fullmakter i samsvar med disse utkastene. Dermed vil styret ha gitt de nødvendige fullmakter til universitetsdirektøren og hans fullmektiger til å gjennomføre overtakelsen av UiO-eiendommene og NIA-eiendommene, samt til å handle på vegne av NIA ved gaveoverføringen av NIA-eiendommene til UiB

På grunn av formaliteter i gresk rett, må styret (i) samtykke i overtakelsen av UiO-eiendommene og NIA-eiendommene, (ii) samtykke i gaveoverføringen av NIA-eiendommene på vegne av NIA, (iii) utstyre Universitetsdirektør med myndighet til å håndtere overføringen og (iv) samtykke i at Universitetsdirektør kan videredelegere myndigheten til å signere gavebrevene, samt ethvert tilhørende dokument og til å utføre enhver handling som er nødvendig for å gjennomføre overføringene, ved å utstede fullmakter til bestemte personer.

### **Universitetsdirektøren sine kommentarer**

UiB har siden 1.1.2021 drevet Det norske institutt i Athen som eneste eier. Driften er tilpasset rammer gitt av universitetsstyret i 2019 og har funnet en form som en synlig norsk aktør i Hellas. NIA forvalter også utgravingsrettigheter som er en viktig infrastruktur for norske vitenskapelige miljøer.

UiB har knyttet til seg juridisk bistand både i Hellas og Norge, og denne saken er ledd i arbeidet med å sikre at alle formelle forhold er på plass med hensyn til eiendommer knyttet til NIAs aktivitet. I dette ligger både en eksplisitt bekreftelse fra universitetsstyret på at UIB vil ta over eiendommene samt å gi fullmakt til å søke om skatteidentifikasjonsnummer. Skattekostnader og andre kostnader knyttet til overtakelsene vil dekkes av inntekter fra salg av en leilighet som i den tidligere strukturen ble benyttet av NIAs leder.

27.02.2024/Per Arne Foshaug

## POWER OF ATTORNEY

Today, [•] March 2024, the undersigned, Tore Tungodden, identity number [REDACTED] acting in his capacity as Director of the University of Bergen, which is a legal entity, with registered seat in Bergen, Norway at Muséplassen 1, 5007 BERGEN, with registration/organization number 874 789 542 under the Central Coordinating Register for Legal Entities in Norway (hereinafter the “**Grantor**”), pursuant to the resolution of the Board of Directors of the Grantor dated 7 March 2024, hereby appoints **Mrs Angeliki Tzortzaki**, daughter of George-Orestis and Efstathia-Dora, resident of Athens, at 5-7 Tsami Karatasou St, with ID AM 598483 of PS of Exarchia, with TIN 054314215 (D’ Tax Office of Athens) (hereinafter the “**Attorney-in-fact**”) as the Grantor’s agent, representative and attorney-in-fact authorized to represent the Grantor in the acquisition of the real estate properties located in Athens Greece and presently belonging to the University of Oslo, i.e. four horizontal properties located at a block of flats at 5-7 Tsami Karatassou St. and in particular a) Apartment “E-1” on the fifth floor with total surface of 127 sq.m. and Hellenic Cadastre Code Number 050097434014/0/28 b) the Apartment “E-2” on the fifth floor with total surface of 118 sq.m. and Hellenic Cadastre Code Number 050097434014/0/29, c) Storeroom “Y-7” at the basement with total surface of 5 sq.m. and Hellenic Cadastre Code Number 050097434014/0/7 d) Storeroom “Y-8” at the basement with total surface of 6 sq.m. and Hellenic Cadastre Code Number 050097434014/0/8 (hereinafter the “**Real Estate Properties**”), which the University of Oslo will transfer, by way of donation, to the Grantor and for that purpose, the Grantor grants to the Attorney-in-fact the special mandate, authority and power, to act in its name and on its behalf the following:

1. To declare the acceptance of the donation of the Real Estate Properties by the University of Oslo and sign the respective notarial deed of donation;
2. To digitally accept on behalf of the donee the donation tax returns that will be filed with the with the Independent Public Revenues Authority in respect of the donation of the Real Estate Properties by the University of Oslo. Otherwise, to represent the Grantor before the Greek Tax Authorities regarding the signing and submission of the respective donation tax returns in relation to the acceptance of the donation of the Real Estate Properties by the University of Oslo;

3. To represent the Grantor before the National Cadastre and the competent Cadastral Office, with respect to filing applications for the correction of obvious errors (in Greek: prodila sfalmata) and any other applications, declarations and actions required to enable the transfer and the registration of the Real Estate Property in the name of the Grantor.

4. To appear and represent the Grantor before any public, municipal, local, tax, judicial and other authority in Greece and apply to them for the issuance or filing of any document or certificate, which will be required by law for the acceptance of the donation of the Real Estate Properties;

5. To appear and represent the Grantor before the Public Power Corporation (DEH) or any other electricity power provider, the Water Supply and Sewerage Company (EYDAP), any telecommunications company operating in Greece, the Natural Gas Company and any other utility companies in Greece and take any necessary action in relation to the acquisition of the ownership of the Real Estate Properties and their connection with the respective networks;

6. To sign, certify, acknowledge as binding, file, submit, deliver and receive any other agreement, statement or document of whatsoever kind and nature and to do any other act or thing to accomplish the above mandates, even if it is not explicitly mentioned in this Power of Attorney;

7. To appoint one or more substitutes, for any and all of the above purposes and at pleasure to revoke them;

the Grantor hereby ratifying and acknowledging as valid and binding, whatever the Attorney-in-fact or her substitutes will do within the framework of the mandates granted to them by this Power of Attorney.

The present power of attorney may be revoked by the Grantor at any time on delivery of a notice in writing to the Attorney-in-fact.

The present power of attorney is subject to Norwegian law.

In witness whereof this Power of Attorney has been executed and signed by:

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Tore Tungodden



## POWER OF ATTORNEY

Today, [•] March 2024, the undersigned, Tore Tungodden, identity number [REDACTED], acting in his capacity as Director of the University of Bergen, which is a legal entity, with registered seat in Bergen, Norway at Muséplassen 1, 5007 BERGEN, with registration/organization number 874 789 542 under the Central Coordinating Register for Legal Entities in Norway (hereinafter the “**Grantor**”), pursuant to the resolution of the Board of Directors of the Grantor dated 7 March 2024, **hereby appoints Mrs Angeliki Tzortzaki**, daughter of George-Orestis and Efstathia-Dora, resident of Athens, at 5-7 Tsami Karatasou St, with ID AM 598483 of PS of Exarchia, with TIN 054314215 (D’ Tax Office of Athens) (hereinafter the “**Attorney-in-fact**”) as **the Grantor’s agent, representative and attorney-in-fact** authorized to represent the Grantor in the transfer and acquisition of the real estate properties located in Athens Greece and presently belonging to “The Norwegian Institute in Athens for Classical Studies, Archaeology and the History of Culture” (hereinafter “**NIA**”) i.e. (a) Storeroom “Y-16” at the basement of the block of flats located at Tsami Karatasou St 5-7, Athens 11742 with total surface of 4 sq.m. and Hellenic Cadastre Code Number 050097434014/0/40; (b) the undivided percentage of 25% of the ownership right to a semi-four storey listed (in Greek: “diatiriteo”) building, at Kavalotti St 7, Athens 11742, with a total surface of 376,61 sq. m. which has been built on a plot of land of a total surface of 140,40 sq. m. and Hellenic Cadastre Code Number 050097467008/0/0; and (c) the undivided percentage of 12,5% of the ownership to a potential future building right, attached to the Kavalotti St 7 land property, resulting from the fact that the total surface of the constructions already built therein is lesser than the one that could have been constructed in accordance with the building regulations in force, should the building capacity factor (in Greek: syntelestis domisis) had been exhausted (in Greek: dikaioma ypsoun) (hereinafter the “**Real Estate Properties**”), which NIA will transfer, by way of donation, to the Grantor and for that purpose, the Grantor grants to the Attorney-in-fact the special mandate, authority and power, to act in its name and on its behalf the following:

1. To declare the acceptance of the donation of the Real Estate Properties by NIA and sign the respective notarial deed of donation;

2. To issue solemn declarations in accordance with Article 8 of Law 1599/1986 the address of the permanent residence of the Grantor, at the time of signing the notarial deed of donation;
3. To digitally accept on behalf of the Grantor the donation tax returns that will be filed with the Independent Public Revenues Authority in respect of the donation of the Real Estate Properties by NIA;
4. To represent the Grantor before the National Cadastre and the competent Cadastral Office, with respect to filing applications for the correction of obvious errors (in Greek: prodila sfalmata) and any other applications, declarations and actions required to enable the transfer and the registration of the Real Estate Properties in the name of the Grantor.
5. To appear and represent the Grantor before any public, municipal, local, tax, judicial and other authority in Greece and apply to them for the issuance or filing of any document or certificate, which will be required by law for the acceptance of the donation of the Real Estate Properties;
6. To appear and represent the Grantor before the Public Power Corporation (DEH) or any other electricity power provider, the Water Supply and Sewerage Company (EYDAP), any telecommunications company operating in Greece, the Natural Gas Company and any other utility companies in Greece and take any necessary action in relation to the acquisition of the ownership of the Real Estate Properties and their connection with the respective networks;
7. To sign, certify, acknowledge as binding, file, submit, deliver and receive any other agreement, statement or document of whatsoever kind and nature and to do any other act or thing to accomplish the above mandates, even if it is not explicitly mentioned in this Power of Attorney;
8. To appoint one or more substitutes, for any and all of the above purposes and at pleasure to revoke them;

the Grantor hereby ratifying and acknowledging as valid and binding, whatever the Attorney-in-fact or her substitutes will do within the framework of the mandates granted to them by this Power of Attorney.

The present power of attorney may be revoked by the Grantor at any time on delivery of a notice in writing to the Attorney-in-fact.

The present power of attorney is subject to Norwegian law.

In witness whereof this Power of Attorney has been executed and signed by:

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Tore Tungodden

## POWER OF ATTORNEY

Today, [•] March 2024, the undersigned, Tore Tungodden, identity number [REDACTED] [REDACTED] acting in his capacity as Director of the University of Bergen and legal representative of the “Norwegian Institute at Athens for Classical Studies, Archaeology and Cultural History” (NIA), which has been established pursuant to the laws of Norway, has been accredited as a Foreign Archaeological School in Greece, pursuant to the Decision of the Minister of Culture n. ΥΠΠΟ/ΑΡΧ/Α3/ 2784/39 dated 29/5/1989, and has a permanent office in Greece at 5, Tsami Karatassou Street, 11742, Athens, with Greek TIN: 098077448 (hereinafter the “**Grantor**”), hereby **appoints** (a) Ms. **Angeliki Tzortzaki**, daughter of George – Orestis Tzortzakis and Efstathia – Dora Tzortzaki, resident at Athens, Tsami Karatasou Rd 5, having tax number 054314215 registered by D´ tax office of Athens, owner of identity card AM598483/8.6.2016 issued by police office of Exarcheia Athens, **to be the Grantor’s representative and agent** (hereinafter the “**Attorney-in-Fact**”) in the transfer of the real estate properties located in Athens Greece and presently belonging to the Grantor, i.e. (a) Storeroom “Y-16” at the basement of the block of flats located at Tsami Karatasou St 5-7, Athens 11742 with total surface of 4 sq.m. and Hellenic Cadastre Code Number 050097434014/0/40; (b) the undivided percentage of 25% of the ownership right to a semi-four storey listed (in Greek: “diatiriteo”) building, at Kavalotti St 7, Athens 11742, with a total surface of 376,61 sq. m. which has been built on a plot of land of a total surface of 140,40 sq. m. and Hellenic Cadastre Code Number 050097467008/0/0; and (c) the undivided percentage of 12,5% of the ownership to a potential future building right, attached to the Kavalotti St 7 land property, resulting from the fact that the total surface of the constructions already built therein is lesser than the one that could have been constructed in accordance with the building regulations in force, should the building capacity factor (in Greek: syntelestis domisis) had been exhausted (in Greek: dikaioma ypsoun) (hereinafter the “**Real Estate Properties**”), which the Grantor will transfer, by way of donation, to the University of Bergen, which is a legal entity, with registered seat in Bergen, Norway at Muséplassen 1, 5007 BERGEN, with registration/organization number 874 789 542 under the Central Coordinating Register for Legal Entities in Norway (hereinafter “**UiB**”) and for that purpose, the

Grantor grants to the Attorney-in-fact the special mandate, authority and power, to act in its name and on its behalf the following:

1. To proceed to the collection and issuance of all the documents and certificates required for the transfer of the Real Estate Properties, including, without limitation, tax clearance certificate, Unified Real Estate Property Tax (in Greek: ENFIA) clearance certificate, social security clearance certificate, Real Estate Property Duty (in Greek: TAP) clearance certificate, certificate the registration of a property to the cadastre (in Greek: apospasma ktimatologikou fyllou and apospasma ktimatologikou diagrammatos), certificate of electronic building identity (in Greek: ilektroniki tautotita akinitou), certificate of full recordation (in Greek: pistopoiitiko plirotitas), energy efficiency certificate (in Greek: pistopoiitiko energeiakis apodosis), etc.

2. To represent the Grantor before the National Cadastre and the competent Cadastral Office, with respect to filing applications for the correction of obvious errors (in Greek: prodila sfalmata) and any other applications, declarations and actions required to enable the transfer and the registration of the Real Estate Property in the name of UiB.

3. To enter into contracts with engineers to whom it may assign the performance of all works, drawings, studies and technical reports required for the issuance of the certificates referred to in paragraph 1 above, including the submission to Law 4495/2017, which are issued by licensed engineers, as well as any documents, drawings, studies and technical reports that will be required for the support and provision of evidence in respect of the applications that may be submitted to the Cadastre in accordance with the provisions of paragraph 2 above;

4. To digitally accept on behalf of the Grantor the donation tax returns that will be filed with the Independent Public Revenues Authority in respect of the donation of the Real Estate Properties to UiB;

5. To declare the donation of the Real Estate Properties by the Grantor to UiB and sign the respective notarial deed of donation;

6. To issue solemn declarations in accordance with Article 8 of Law 1599/1986 the address of the permanent residence of the Grantor. To sign and file to the notary public solemn declarations according to Article 8 of Law 1599/1986 in accordance with the provisions of Laws 1337/1983, 2242/1994, 1577/1985 or other laws in force at the time of signing the notarial deed of donation;

7. To appear and represent the Grantor before the Public Power Corporation (DEH) or any other electricity power provider, the Water Supply and Sewerage Company (EYDAP), any telecommunications company operating in Greece, the Natural Gas Company and any other utility companies in Greece and take any necessary action in relation to the transfer of the ownership of the Real Estate Properties and their disconnection with the respective networks;

8. To sign, certify, acknowledge as binding, file, submit, deliver and receive any other agreement, statement or document of whatsoever kind and nature and to do any other act or thing to accomplish the above mandates, even if it is not explicitly mentioned in this Power of Attorney;

9. To appoint one or more substitutes, for any and all of the above purposes and at pleasure to revoke them;

the Grantor hereby ratifying and acknowledging as valid and binding, whatever the Attorney-in-fact or her substitutes will do within the framework of the mandates granted to them by this Power of Attorney.

The present power of attorney may be revoked by the Grantor at any time on delivery of a notice in writing to the Attorney-in-fact.

The present power of attorney is subject to Norwegian law.

In witness whereof this Power of Attorney has been executed and signed by:

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Tore Tungodden

## POWER OF ATTORNEY

Today, [•] March 2024, the undersigned, Tore Tungodden, identity number [REDACTED], acting in his capacity as University Director and duly authorized legal representative of the **University of Bergen**, which is a legal entity, with registered seat in Bergen, Norway at Muséplassen 1, 5007 BERGEN, with registration/organization number 874 789 542 under the Central Coordinating Register for Legal Entities in Norway (hereinafter the "**Grantor**") hereby **appoints** (a) **Grigorios Mavridis**, son of Nikolaos and Dorothea, holder of identity card number AO 083385, (b) **Sergios Toutaras**, son of Diamantis and Fotini, holder of identity card number AR 139459 and (c) **Ioannis Tavoularis**, son of Vassilios and Vasiliki, holder of identity card number AK 507473, **to be the Grantor's representatives and agents** (hereinafter the "**Attorneys-in-Fact**" and individually the "**Attorney-in-Fact**"), to each of whom the Grantor grants the special mandate, proxy and power, acting separately, to represent the Grantor in conducting any and all of the following deeds and actions in the name and on behalf of the Grantor:

1. To appear on its behalf and to represent the Grantor before the competent Tax Authorities in Greece and to perform on its behalf any act necessary for the registration of the Grantor with the Greek tax authorities and the issuance of a Tax Identification Number ("TIN") to it and to submit and receive in its name any documentation relevant to the above mandate.
2. To declare on its behalf to the Tax Authorities that the Grantor appoints by the present Power of Attorney as its Process Agent and Tax Representative (Forologikos Ekprosopos) in Greece the Greek citizen, **Grigorios Mavridis**, of Nikolaos and Dorothea, holder of ID n AO 083385, born in Athens, on 15/10/1972, resident of Palaio Faliro with TIN: 069847028, (hereinafter the "**Process Agent and Tax Representative**").
3. To apply and receive on the Grantor's behalf from the competent Tax Office the TAXISNET special key or any other security code as well as to sign, submit and receive any relevant document.
4. To request on its behalf from the competent Tax Authorities the issuance of tax clearance certificate (forologiki enimerotita), to submit on its behalf any tax returns or declarations, including income tax returns, as may be necessary, to file on its behalf solemn declarations before the competent Tax Office, including those for the Unified Real Estate Property Tax (in Greek: ENFIA) and generally to conduct any necessary action for the fulfillment of the Grantor's tax obligations.
5. To represent the Grantor before the Greek Tax Authorities regarding the acceptance of the donations of the real estate properties located in Greece by the University of Oslo and/or the Norwegian Institute at Athens for Classical Studies,

Archaeology and Cultural History (“**NIA**”). To accept the relevant tax returns for the Real Estate Donation Tax. To proceed with the payment of the Real Estate Donation Tax using money of the Grantor and of any other tax, to request their reimbursement as unduly paid and receive them from the Greek State, in the event of the cancellation of the donation or in any other case where they have been unduly paid and, to that end, to sign the relevant acts, applications or declarations and receipts. To receive the tax audit reports and to reach compromises with the competent tax auditor as regards to donation taxes, surcharges etc., for any amount and to sign the compromise document.

6. To appear on its behalf and to represent the Grantor before the Social Security Authorities in Greece or other competent authority, and to perform on her behalf any act necessary for the issuance of a social security number (AMKA) and an AMA (IKA), if required. To apply for exemption from social security obligations in Greece, if required, providing relevant certificates.

7. To appoint one or more substitutes at their discretion, whether they are accountants or not, either with the same or with less authorities, which they may lawfully revoke.

The Grantor stated that it recognizes and approves from now onwards all the actions of the Attorney(s) -in-Fact and of the Process Agent and Tax Representative, carried out or to be carried out within the framework of the provided mandates as lawful, valid, enforceable and unquestionable, as if carried out by the Grantor itself and that the present power of attorney, regarding the above orders will be valid until it is revoked lawfully and the revocation is notified, where applicable, to the Attorney(s)-in-Fact and the Process Agent and Tax Representative.

The present power of attorney is subject to Norwegian law.

**In witness whereof** this power of attorney has been executed and signed on the [•] March 2024.

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Tore Tungodden