



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 989 593 714
Organisasjonsform: Aksjeselskap
Foretaksnavn: CENTRIC NORDIC HOLDING AS
Forretningsadresse: Kirkegata 15
0153 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Mørselskap i konsern: Ja
Konsernregnskap lagt ved: Ja

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler
Benyttet ved utarbeidelsen av årsregnskapet til konsernet: -

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Helen Suurna-Garcia
Dato for fastsettelse av årsregnskapet: 23.03.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 14.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		664 241	16 836
Annen driftsinntekt		10 216 587	6 182 454
Sum inntekter		10 880 828	6 199 290
Kostnader			
Lønnskostnad	2, 11	3 480 702	5 899 197
Avskrivning	6	239 759	393 709
Annen driftskostnad	2, 3, 12	8 033 138	5 738 819
Sum kostnader		11 753 599	12 031 725
Driftsresultat		-872 771	-5 832 435
Finansinntekter og finanskostnader			
Inntekt på inv. i datterselskap og tilknyttet selskap	4	12 320 548	-5 159 177
Renteinntekt fra foretak i samme konsern		392 573	119 453
Annen finansinntekt		212 842	669 084
Sum finansinntekter		12 925 963	-4 370 640
Annen finanskostnad		936 807	1 713 046
Sum finanskostnader		936 807	1 713 046
Netto finans		11 989 156	-6 083 686
Ordinært resultat før skattekostnad		11 116 385	-11 916 120
Ordinært resultat etter skattekostnad		11 116 385	-11 916 120
Årsresultat		11 116 385	-11 916 120
Overføringer og disponeringer			
Overføringer annen egenkapital	10	11 116 385	-11 916 120
Sum overføringer og disponeringer		11 116 385	-11 916 120



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner ol	6	28 238 705	21 106 531
Sum varige driftsmidler		28 238 705	21 106 531
Finansielle anleggsmidler			
Investering i datterselskap	4	75 552 109	63 484 382
Sum finansielle anleggsmidler		75 552 109	63 484 382
Sum anleggsmidler		103 790 814	84 590 913
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	7	27 429	6 170
Andre fordringer	7	20 001 651	19 095 622
Sum fordringer		20 029 080	19 101 792
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	8	146 277	222 074
Sum omløpsmidler		20 175 357	19 323 866
SUM EIENDELER		123 966 171	103 914 779
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	9, 10	2 000 000	2 000 000
Overkurs	10	25 470 000	25 470 000



Balanse

Beløp i: NOK	Note	2020	2019
Sum innskutt egenkapital		27 470 000	27 470 000
Opptjent egenkapital			
Annen egenkapital	10	6 250 466	-4 583 096
Sum opptjent egenkapital	13	6 250 466	-4 583 096
Sum egenkapital		33 720 466	22 886 904
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		1 613 123	1 701 863
Skyldige offentlige avgifter		47 007	206 432
Annen kortsiktig gjeld	7	88 585 575	79 119 582
Sum kortsiktig gjeld		90 245 705	81 027 877
Sum gjeld		90 245 705	81 027 877
SUM EGENKAPITAL OG GJELD		123 966 171	103 914 781



Group: CO0310 Centric Nordic Holding AS
 Form: BMM Balance sheet
 Closing Version: C\99\REPO - All Journals
 Contribution Version: CLOS BASE - All automatic Journals
 Structure: LE Legal structure Centric
 Currency: EUR

Period: 2013 Actual
 Consolidated Automatic Journal Types as Base
 Batch nr: 425, Consolidation was run with the ignore invalid Reconciliations and Missing Data option.

	Group CO0313	Group CO0311	NO0300 CMA AS	NO0301 CMA AS	NO0302 CMA AS	NO0303 CMA AS	NO0306 CMA AS	SE0320 CC AB	SE0322 CMA AS	Elim IC	Elim IP	Elim Acq.	Group Adjust	Total	Group CO0310
1000 Goodwill	33 037	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1100 R&D	0	0	124 282	0	0	0	0	0	0	0	0	0	0	124 282	157 328
1187 Total Intangible Fixed Assets	33 037	0	124 282	0	0	0	0	0	0	0	0	0	0	124 282	157 328
1200 Building	0	0	854 959	0	0	0	0	0	0	0	0	0	0	854 959	854 959
1220 Machinery	0	0	979 241	0	0	0	0	0	0	0	0	0	0	979 241	1 012 287
1230 Cars	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1240 Computer equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1260 Office inventory	22 175	9 101	0	0	0	0	0	0	103 237	0	0	0	0	103 237	6 686
1280 Software (external)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1287 Total Tangible Fixed Assets	22 175	9 101	1 829 533	0	42 284	0	0	0	9 697	0	0	0	0	1 829 533	1 829 533
1300 Participating interest	0	0	7 182 305	0	0	0	0	0	0	0	0	-7 182 305	0	0	0
1320 Minority interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1340 Deferred tax asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1360 Loans to affiliated companies	0	0	1 757 668	0	0	0	0	0	0	-1 757 668	0	0	0	0	0
1387 Total Financial Fixed Assets	0	0	8 939 974	0	42 284	0	0	0	0	0	-1 757 668	-7 182 305	0	0	0
1388 Total Fixed Assets	55 211	9 101	11 748 758	0	42 284	0	0	9 697	78 698	-1 757 668	-7 182 305	0	0	3 003 135	3 003 135
1400 Finished Goods	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1410 Spares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1420 Licenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1430 Work in progress	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1487 Total Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1500 Account receivables	2 139 368	1 822 246	0	502 028	279 956	0	5 840	277 383	786 665	0	0	0	0	6 313 485	6 313 485
1510 Debt collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1520 Provision for bad debt	-6 197	29 246	0	-3 803	-12 024	0	0	0	-14 470	0	0	0	0	-65 819	-65 819
1530 ST Loan to group companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1550 Short term group receivables	74 157	57 713	2 608	0	69 193	31 361	4 440	22 537	77 025	-336 434	0	0	0	1 600	1 600
1560 Current account group receivables	0	5 281 095	0	2 231 446	550 867	395 861	3 591	246 273	3 566 768	-12 386 002	0	0	0	0	0
1570 To be invoiced to group companies	0	0	63 146	0	0	0	0	0	16 931	-60 077	0	0	0	0	0
1580 To be recharged to group companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1600 Prepaid salary	1 882	0	0	0	0	0	0	0	0	0	0	0	0	1 882	1 882
1610 Loans to employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1620 Employee taxes receivable	21 123	0	0	0	0	0	0	0	130 114	1 385	0	0	0	152 622	152 622
1630 Social Security receivable	16 181	2 852	0	3 280	0	0	0	102 286	0	0	0	0	0	124 612	124 612
1635 VAT receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1640 Pension receivable	0	20 228	0	23 320	398	0	0	0	0	0	0	0	0	43 957	43 957
1650 Other employee receivables	7 111	2 479	0	0	5 402	1 968	0	0	186	0	0	0	0	17 146	17 146
1700 Accrued revenue (to be invoiced)	1 088 367	12 916	0	0	0	0	0	470 576	155 298	0	0	0	0	1 727 158	1 727 158
1710 Prepaid rent	137 400	0	0	0	29 766	0	10 209	0	14 161	0	0	0	0	191 686	191 686
1720 Deposits	0	0	0	0	3 965	25 218	0	0	0	0	0	0	0	29 588	29 588
1730 Other prepaid cost	89 600	64 274	76 464	65 776	48 577	11 616	0	30 641	505 125	0	0	0	895 073	895 073	
1740 Other receivables	60 933	0	0	0	0	0	0	0	0	0	0	0	0	105 205	105 205
1800 Financial Assets held for Sale	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1887 Total Receivables	3 630 671	7 344 478	144 218	3 226 631	997 453	440 906	75 277	1 272 988	5 108 693	-12 702 513	0	0	0	9 538 205	9 538 205
1890 Cash	2 848 489	1 468 665	0	0	0	0	0	0	0	0	0	0	0	4 289 124	4 289 124
1910 Bank accounts	400 114	400 114	0	0	0	0	0	0	0	0	0	0	0	1 234 412	1 234 412
1920 Bank Accounts (restricted)	376	0	0	0	0	0	0	0	0	0	0	0	0	476 461	476 461
1930 Crosspayments	0	217 483	13 906	176 180	35 788	13 082	0	0	0	0	0	0	0	0	0
1987 Total Cash	3 678 833	3 086 292	13 906	175 526	35 789	13 082	0	0	0	0	0	0	0	6 003 996	6 003 996
1988 Total Current assets	7 201 506	9 420 740	158 123	3 402 157	1 033 242	453 989	80 884	1 272 988	5 108 693	-12 702 513	0	0	0	15 547 201	15 547 201
01989 Other IC balance sheet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01989 Other IC Investments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Classification: Restricted (V2)



11989	Total Assets	7.864.717	9.639.841	11.906.881	3.402.157	1.075.526	453.999	88.864	1.202.605	5.106.153	-14.460.181	-7.182.205	18.550.336	18.550.336
2000	Share capital	9.636	413.551	158.129	14.260	9.636	11.281	2.852	9.636	9.636	0	-481.257	180.129	180.129
2010	Share premium	0	1.219.667	2.421.287	40.727	0	8.655	0	0	0	0	-1.269.049	2.421.287	2.421.287
2020	Legal reserves	258.904	1.524.101	-257.678	28.830	36.206	23.477	-309	58.443	48.600	-48.600	-1.683.021	-88.648	-88.648
2030	Unrestricted reserve	343.691	-172.714	-600	905.289	456.782	236.307	-14.418	111.364	554.712	-2.549.513	-2.600	-2.600	-2.600
12066	Result for the year	502.278	11.144.810	835.311	181.951	-223.095	17.300	11.602	112.450	88.258	-1.189.465	-1.189.465	835.311	835.311
12067	Total Shareholders' Equity	1.114.810	3.253.838	3.186.448	1.158.057	279.866	386.819	-274	282.195	684.405	-7.182.205	-7.182.205	3.355.478	3.355.478
2000	Minority interests in group equity	0	0	0	0	0	0	0	0	0	0	0	0	0
12087	Total Minority interests in group equity	0	0	0	0	0	0	0	0	0	0	0	0	0
12088	Total Group equity	1.114.810	3.253.838	3.186.448	1.158.057	279.866	386.819	-274	282.195	684.405	-7.182.205	-7.182.205	3.355.478	3.355.478
2100	Pension Provisjon	0	0	0	0	0	0	0	0	0	0	0	0	0
2120	Jubilee Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
2140	Deferred tax liability	188.284	0	0	0	0	0	84	16.755	0	0	0	205.122	205.122
2160	Other Provisions	0	0	0	0	0	0	0	0	0	0	0	0	0
12387	Total Provisions	188.284	0	0	0	0	0	84	16.755	0	0	0	205.122	205.122
2200	LT Debt Banks	0	0	0	0	0	0	0	0	0	0	0	0	0
2220	LT Debt Other	0	0	0	0	0	0	0	0	0	0	0	0	0
2250	LT Debt group companies	0	0	0	0	0	0	0	0	0	0	0	0	0
12287	Total LT Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0
2300	ST Debt Banks	0	0	0	0	0	0	0	0	0	0	0	0	0
2310	ST Debt Other	0	0	0	0	0	0	0	0	0	0	0	0	0
2350	ST Debt group companies	0	0	0	0	0	0	0	0	0	0	0	0	0
2400	Accounts payable	757.038	225.102	153.350	65.219	82.431	1.319	10.768	170.883	412.883	-112.646	-1.757.668	2.756.864	2.756.864
2450	Short term group payables	42.838	22.845	153.768	9.328	130.514	0	28.468	8.741	1.265.917	-238.078	1.424.442	1.766.427	1.766.427
2460	Invoices to be received from group companies	11.852	0	0	0	0	0	89	0	0	0	0	0	0
2500	Corporate Tax payable	-594.439	0	0	0	0	0	0	0	0	-14.186	0	-608.625	-608.625
2550	Corporate Tax payable to Group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0
2600	Pension contribution payable	0	0	0	12.889	0	0	0	48.279	26.204	0	0	9.185	9.185
2610	Witheld Salary / taxes payable	330.490	235.640	0	175.776	0	13.682	0	186.463	0	0	0	841.481	841.481
2620	Social Security payable	688.701	256.768	0	11.221	187.142	37.537	5.519	52.787	70.987	0	0	1.361.879	1.361.879
2630	Net Salary payable	724.116	0	0	0	0	0	160.094	0	0	0	0	914.209	914.209
2640	Accrued Vacation payment	845.478	787.730	29.788	552.770	118.848	31.865	12.128	80.527	128.542	0	0	2.628.176	2.628.176
2650	Accrued Vacation days payable	0	0	0	0	0	0	0	0	0	0	0	0	0
2660	Accrued Bonus payment	10.472	41.258	13.506	1.623	35.789	0	5.586	54.257	32.842	0	0	156.481	156.481
2670	Other employee payables	0	0	0	0	0	0	0	0	0	0	0	673.379	673.379
2700	Output VAT	0	0	0	0	0	0	0	0	591.702	0	0	-249.557	-249.557
2710	Input VAT	0	0	0	0	0	0	0	0	-216.341	0	0	1.148.953	1.148.953
2720	Paid VAT	563.138	389.738	-20.656	0	0	0	0	207.270	0	0	0	0	0
2800	Allocated Dividend	0	0	0	0	0	0	0	0	0	0	0	0	0
2860	Accrued expenses	259.798	86.545	1.683	2.948	2.814	736	0	25.278	10.986	0	0	306.601	306.601
2910	Borrowed income	0	0	0	0	12.270	0	0	0	357.717	0	0	409.987	409.987
2920	Other liabilities	0	0	0	0	0	0	0	0	0	0	0	1.237.865	1.237.865
2930	Reserve for Project losses (ST)	0	0	0	0	0	0	0	5.198	124.360	0	0	0	0
2950	Current account group payables	2.422.041	3.040.487	5.566.754	968.928	320.163	9.466	18.485	0	0	0	0	0	0
12987	Total Current Liabilities	6.081.624	5.916.001	8.726.433	2.252.181	796.841	67.180	81.654	973.237	4.587.748	-14.460.181	-14.889.737	14.889.737	14.889.737
12988	Total Liabilities	6.249.907	6.249.907	8.726.433	2.252.181	796.841	67.180	81.137	980.402	4.587.748	-14.460.181	-15.194.839	15.194.839	15.194.839
12989	Total Equity and Liabilities	7.864.717	9.639.841	11.906.881	3.402.157	1.075.526	453.999	88.864	1.202.605	5.106.153	-14.460.181	-7.182.205	18.550.337	18.550.337
12989	CHECKSUM	0	0	0	0	0	0	0	0	0	0	0	1	1

Classification: Restricted (V2)



T	Group CO0313	Group CO0311	N00300 CNI AS	N00301 CC AS	N00302 CITS AS	N00303 CF AS	N00306 CITA AS	SE0220 CC AB	SE0222 CITS AB	Elim IC	Elim IP	Elim Acq.	Group Adjust	Total	Group CO0310
3000	Sales Trade HW	0	0	0	46 523	0	0	0	262 106	0	0	0	0	338 629	338 629
3010	Sales Trade SW	0	0	0	87 232	0	0	0	52 827	0	0	0	0	140 059	140 059
3020	Sales Trade group Companies HW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3030	Sales Trade group Companies SW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3040	Sales Trade Internal HW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3050	Sales Trade Internal SW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3060	Total Sales Trade	0	0	133 754	0	0	0	0	344 934	0	0	0	0	478 688	478 688
3100	Sales Own Licenses	0	0	0	0	0	0	0	569 738	0	0	0	0	569 738	569 738
3110	Sales Own Licenses group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3120	Sales Own Licenses Internal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3130	Total Sales Own Licenses	0	0	0	0	0	0	0	569 738	0	0	0	0	569 738	569 738
3200	Sales Software Maintenance	0	0	10 454	0	0	0	0	127 715	0	0	0	0	138 169	138 169
3210	Sales Hardware Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3220	Sales Service Contracts	0	0	2 086 071	0	0	0	0	3 451 468	0	0	0	0	5 540 560	5 540 560
3230	Sales Software Maintenance group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3240	Sales Hardware Maintenance group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3250	Sales Service Contracts group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3260	Sales Software Maintenance Internal between Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3270	Sales Hardware Maintenance Internal between Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3280	Sales Service Contracts Internal between Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3290	Sales Recurring Internal within Division	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3299	Total Sales Recurring	0	0	2 089 025	0	0	0	0	3 579 244	0	0	0	0	5 678 279	5 678 279
3300	Sales Services	17 995 747	0	7 878 342	683 172	0	0	7 330 874	2 082 086	-4 135	0	0	50 165 998	50 165 998	
3310	Sales Services group Companies	0	0	0	0	0	0	0	0	-506 390	0	0	0	0	0
3320	Sales Services Internal between Divisions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3330	Sales Services Internal within Division	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3339	Total Sales Services	18 118 154	14 069 814	7 878 342	683 172	0	0	7 330 874	2 082 086	-576 245	0	0	50 165 997	50 165 997	
3400	Sales Education	0	0	69 527	0	0	0	0	0	0	0	0	0	167 447	167 447
3410	Sales Education group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3420	Sales Education Internal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3430	Other Sales	21 506	0	52 355	6 559	0	0	8 143	56 511	0	0	0	188 113	188 113	
3440	Other Sales group Companies	0	0	0	0	0	0	0	0	-3 732	0	0	0	0	0
3460	Other Sales Internal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3470	Other Sales - recruitment fees	172 337	133 894	0	0	0	0	0	0	0	0	0	0	306 238	306 238
3500	Total Sales Other	172 337	133 894	121 884	6 559	0	0	8 143	56 511	-3 732	0	0	188 113	306 238	306 238
3800	Rental Income	202 195	16 002	0	0	0	0	1 375	2 427	0	0	0	0	222 486	222 486
3810	Rental Income group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3820	Rental Income Internal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3830	Activated costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3840	Gain on sale of assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3899	Total Other Income	202 195	16 002	0	0	0	0	1 375	2 427	0	0	0	0	222 486	222 486
13987	Total Net Sales	18 482 686	14 841 113	7 938 697	2 997 196	0	0	7 519 249	6 637 891	-578 977	0	0	0	57 575 527	57 575 527
4000	COS Trade HW	0	0	0	-289 352	0	0	0	-684 286	0	0	0	-1 253 632	-1 253 632	
4005	COS Trade HW - rebates	0	0	0	143 881	0	0	0	-52 506	0	0	0	-186 489	-186 489	
4010	COS Trade SW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4015	COS Trade SW - rebates	0	0	0	0	0	0	0	-7 192	440	0	0	-6 752	-6 752	
4020	COS Trade group Companies HW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4030	COS Trade group Companies SW	0	0	0	-2 804	0	0	0	-201	0	0	0	-3 105	-3 105	
4040	COS Trade Internal HW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4045	COS Trade Internal SW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4049	Total COS Trade	0	0	0	-436 238	0	0	0	-1 624 188	440	0	0	-1 459 978	-1 459 978	
4100	COS Own Licenses	0	0	0	-9 757	0	0	0	-259 865	0	0	0	-9 757	-259 865	-259 865
4110	COS Own Licenses group Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4120	COS Own Licenses Internal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4130	Total COS Own Licenses	0	0	0	-9 757	0	0	0	-259 865	0	0	0	0	-259 865	-259 865
4200	COS Software Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4210	COS Hardware Maintenance	0	0	0	0	0	0	0	-752	0	0	0	-752	-752	-752
4220	COS Service Contracts	0	0	0	47 462	0	0	0	-1 180 763	0	0	0	-1 218 225	-1 218 225	-1 218 225
4230	COS Software Maintenance group Companies	0	0	0	-10 385	0	0	0	-129 729	0	0	0	-140 114	-140 114	-140 114

Classification: Restricted (V2)



Group:

Form: M010 IFA Movements

Closing Version: CV90 REPO + All journals

Contribution Version: CLOS BASE + All automatic Journals

Structure: LE Legal structure Centric

Currency: EUR

Period: 2013 Actual

Batch Id: 406, Consolidation was run with the Ignore Invalid Reconciliations and Missing Data option.

		Group	Group	Group
		CO0313	CO0311	CO0310
1000M00	Goodwill / Opening balance	574 876	0	906 482
1000M02	Goodwill / Acquisitions	0	0	0
1000M04	Goodwill / Disposals	0	0	0
1000M08	Goodwill / Currency differences	24794,95	0	3 920
1000M09	Goodwill / HC Closing balance	599 671	0	910 402
1000M10	Goodwill / Accum. depr. OB	-525 108	0	-657 750
1000M11	Goodwill / Depreciation	-18 148	0	-79 136
1000M14	Goodwill / Disposals	0	0	0
1000M18	Goodwill / Currency differences	-23 379	0	-16 186
1000M19	Goodwill / Accum. depr. CB	-566 634	0	-753 073
1000M99	Goodwill / Book value CB	33 037	0	157 329
1100M00	R&D / Opening balance	0	0	2 184 337
1100M02	R&D / Acquisitions	0	0	0
1100M04	R&D / Disposals	0	0	0
1100M08	R&D / Currency differences	0	0	-137 507
1100M09	R&D / HC Closing balance	0	0	918 104
1100M10	R&D / Accum. depr. OB	0	0	-43 064
1100M11	R&D / Depreciation	0	0	-22 368
1100M14	R&D / Disposals	0	0	0
1100M18	R&D / Currency differences	0	0	2 286
1100M19	R&D / Accum. depr. CB	0	0	-63 146
1100M99	R&D / Book value CB	0	0	854 959
	Check depreciation in P&L	0	0	0

Classification: Restricted (V2)



Gekoppeld aan COGNOS

Classification: Restricted (V2)



Group:

Form: M020 TFA Movements

Closing Version: CV90 REPO + All journals

Contribution Version: CLOS BASE + All automatic Journals

Structure: LE Legal structure Centric

Currency: EUR

Period: 2013 Actual

Batch Id: 406, Consolidation was run with the Ignore Invalid Reconciliations and Missing Data option.

		Group CO0313	Group CO0311
1200M00	Building / Opening balance	0	0
1200M02	Building / Acquisitions	0	0
1200M04	Building / Disposals	0	0
1200M08	Building / Currency differences	0	0
1200M09	Building / HC Closing balance	0	0
1200M10	Building / Accum. depr. OB	0	0
1200M11	Building / Depreciation	0	0
1200M14	Building / Disposals	0	0
1200M18	Building / Currency differences	0	0
1200M19	Building / Accum. depr. CB	0	0
1200M99	Building / Book value CB	0	0
1220M00	Machinery / Opening balance	0	0
1220M02	Machinery / Acquisitions	0	0
1220M04	Machinery / Disposals	0	0
1220M08	Machinery / Currency differences	0	0
1220M09	Machinery / HC Closing balance	0	0
1220M10	Machinery / Accum. depr. OB	0	0
1220M11	Machinery / Depreciation	0	0
1220M14	Machinery / Disposals	0	0
1220M18	Machinery / Currency differences	0	0
1220M19	Machinery / Accum. depr. CB	0	0
1220M99	Machinery / Book value CB	0	0
1230M00	Cars / Opening balance	0	0
1230M02	Cars/ Acquisitions	0	0
1230M04	Cars / Disposals	0	0
1230M08	Cars / Currency differences	0	0
1230M09	Cars / HC Closing balance	0	0
1230M10	Cars / Accum. depr. OB	0	0
1230M11	Cars / Depreciation	0	0
1230M14	Cars / Disposals	0	0
1230M18	Cars / Currency differences	0	0
1230M19	Cars / Accum. depr. CB	0	0
1230M99	Cars / Book value CB	0	0
1240M00	Computer / Opening balance	0	98 830
1240M02	Computer / Acquisitions	0	0
1240M04	Computer / Disposals	0	0
1240M08	Computer / Currency differences	0	-6221,53
1240M09	Computer / HC Closing balance	0	92 609
1240M10	Computer / Accum. depr. OB	0	-97 844

Classification: Restricted (V2)



1240M11	Computer / Depreciation	0	-907
1240M14	Computer / Disposals	0	0
1240M18	Computer / Currency differences	0	6 142
1240M19	Computer / Accum. depr. CB	0	-92 609
1240M99	Computer / Book value CB	0	0
1260M00	Off Inventory / Opening balance	163 000	94 617
1260M02	Off Inventory / Acquisitions	0	0
1260M04	Off Inventory / Disposals	0	0
1260M08	Off Inventory / Currency differences	7030,35	-5956,29
1260M09	Off Inventory / HC Closing balance	170 030	88 661
1260M10	Off Inventory / Accum. depr. OB	-128 790	-67 566
1260M11	Off Inventory / Depreciation	-12 989	-15 944
1260M14	Off Inventory / Disposals	0	0
1260M18	Off Inventory / Currency differences	-6077,35	3950,7
1260M19	Off Inventory / Accum. depr. CB	-147 856	-79 560
1260M99	Off Inventory / Book value CB	22 175	9 101
1280M00	SW external / Opening balance	0	0
1280M02	SW external / Acquisitions	0	0
1280M04	SW external / Disposals	0	0
1280M08	SW external / Currency differences	0	0
1280M09	SW external / HC Closing balance	0	0
1280M10	SW external / Accum. depr. OB	0	0
1280M11	SW external / Depreciation	0	0
1280M14	SW external / Disposals	0	0
1280M17	SW external / Valuation correction	0	0
1280M18	SW external / Currency differences	0	0
1280M19	SW external / Accum. depr. CB	0	0
1280M99	SW external / Book value CB	0	0
	Check depreciation in P&L	0	0
	<u>Opening balance</u>		
1200	Gebouwen en verbouwingen	0	0
1220 + 1240	Computersystemen(Machines en installaties)	0	987
Overig	Andere vaste bedrijfs- middelen	34 211	27 051
	<u>Closing balance</u>		
1200	Gebouwen en verbouwingen	0	0
1220 + 1240	Computersystemen(Machines en installaties)	0	0
Overig	Andere vaste bedrijfs- middelen	22 175	9 101

Classification: Restricted (V2)



-37 617
0
6 459
<hr/>
-327 659
<hr/>
6 686
<hr/>
518 857
0
0
<hr/>
-11 376
<hr/>
507 481
-280 157
-72 162
0
-534
<hr/>
-352 852
<hr/>
154 629
<hr/>
0
1 829 533
0
0
<hr/>
1 829 533
0
0
0
0
0
<hr/>
0
<hr/>
1 829 533
<hr/>
0
0
31 808
238 701
0
6 686
1 984 162

Classification: Restricted (V2)



Classification: Restricted (V2)



Group:

Form: M031 FFA Movements IC

Closing Version: CV90 REPO + All journals

Contribution Version: CLOS BASE + All automatic Journals

Structure: LE Legal structure Centric

Currency: EUR

Period: 2013 Actual

Consolidated Automatic Journal Types as Base

Batch Id: 1092, Consolidation was run with the Ignore Invalid Reconciliations and Missing Data option.

		Group	Group	Group
		CO0313	CO0311	CO0310
Deelnemingen				
1300M20	FFA PI / Opening balance	455 315	2 108 595	6 440 538
1300M22	FFA PI / Acquisition	0	0	2 852
1300M24	FFA PI / Transfers	0	0	0
1300M26	FFA PI / Result for the perio	0	0	1 171 244
1300M27	FFA PI / Valuation Correction	0	0	0
1300M28	FFA PI / Currency differences	19 638	-132 739	-477 505
1300M32	FFA PI / Cap contributions	0	19 986	45 177
1300M34	FFA PI / Paid dividends	-59 614	0	0
1300M29	FFA PI / Fin Fixed Assets CB	415 339	1 995 841	7 182 305
1300M99	FFA PI / Book value CB	415 339	1 995 841	7 182 305

		Group	Group	Group
		CO0313	CO0311	CO0310
Verstrekte Leningen				
Verstrekt:				
1360M20	FFA LN IC / Opening balance	0	206 332	206 332
1360M22	FFA LN IC / Acquisitions	0	0	0
1360M23	FFA LN IC / Disposals	0	-193 343	-193 343
1360M28	FFA LN IC / Currency differences	0	-12 989	-12 989
1360M31	FFA loan IC / New issued	0	0	0
1360M29	FFA LN IC / Fin Fixed Assets CB	0	0	0
1360M99	FFA LN IC / Book value CB	0	0	0

Te betalen:

2250M50	LT IC / Opening balance	0	0	0
2250M52	LT IC / New issued	0	0	0
2250M54	LT IC / Repayments	0	0	0
2250M59	LT IC / LT Liabilities CB	0	0	0
2250M99	LT IC / Book value CB	0	0	0
2350	ST Debt Group companies	0	0	2 756 864

Classification: Restricted (V2)



Gekoppeld aan COGNOS

Classification: Restricted (V2)



Group:

Form: M031 FFA Movements IC

Closing Version: CV90 REPO + All journals

Contribution Version: CLOS BASE + All automatic Journals

Structure: LE Legal structure Centric

Currency:

Period: 2013 Actual

Consolidated Automatic Journal Types as Base

Batch Id: 424, Consolidation was run with the Ignore Invalid Reconciliations and Missing Data option.

Group: CO0310 Centric Nordic Holding AS

EUR		1300M20	1300M22	1300M24
		FFA PI / Opening balance	FFA PI / Acquisitions	FFA PI / Transfer
CO0311	CO0331	-		
CO0313	CO0313	-		
NO0300	CNH AS	6 440 538	2 852	
NO0301	CC AS	1 196 807		
NO0302	CITS AS	319 054		
NO0303	CF AS	402 091		
NO0304	CIT AS	3 189 678		
NO0306	CIT AS		2 852	
SE0320	CC AB	167 974		
SE0321	CP AB	671 732		
SE0322	CITS AB	493 202		
		6 440 538	2 852	-
Elim	Acq.	-6 440 538	-2 852	-
Group	CO0310	-	-	-

Group: CO0310 Centric Nordic Holding AS

NOK		1300M20	1300M22	1300M24
		FFA PI / Opening balance	FFA PI / Acquisitions	FFA PI / Transfer
CO0311	CO0331	-		
CO0313	CO0313	-		
NO0300	CNH AS	63 484 381	30 000	
NO0301	CC AS	11 796 921		
NO0302	CITS AS	3 144 921		
NO0303	CF AS	3 963 404		
NO0304	CIT AS	31 440 653		
NO0306	CIT AS		30 000	
SE0320	CC AB	1 655 725		
SE0321	CP AB	6 621 263		
SE0322	CITS AB	4 861 494		

Classification: Restricted (V2)



		63 484 381	30 000	-
Elim	Acq.	-63 484 381	-30 000	-
Group	CO0310	-	-	-

Group: CO0311 Centric IT AS

NOK		1300M20	1300M22	1300M24
		FFA PI / Opening balance	FFA PI / Acquisitions	FFA PI / Transfer
NO0304	CIT AS	20 784 417		
NO0385	CPN AS	87 878		
NO0384	CITP AS	14 275 064		
NO0394	CFP AS	6 421 475		
		20 784 417	-	-
Elim	Acq.	-20 784 417	-	-
Group	CO0313	-		

Group: CO0313 Centric Professionals AB

SEK		1300M20	1300M22	1300M24
		FFA PI / Opening balance	FFA PI / Acquisitions	FFA PI / Transfer
SE0321	CP AB	4 780 258		
SE0391	CPN AB	3 903 704		
SE0392	SC AB	778 829		
DK0381	CP Aps	97 725		
		4 780 258		
Elim	Acq.	-4 780 258		
Group	CO0313	0		

Classification: Restricted (V2)



1300M26	1300M28	1300M32
FFA PI / Result for the perio	FFA PI / Currency differences	FFA PI / Capital Contributions
	-	-
	-	-
1 171 244	-477 505	45 177
165 026	-75 341	-136 435
-227 243	-20 085	207 759
17 424	-25 312	-7 384
537 203	-200 795	-3 815
15 244		-14 948
114 585	-6 206	
510 276	-169 865	
38 727	20 099	
1 171 244	-477 505	45 177
-1 171 244	477 505	-45 177
-	-	-

1300M26	1300M28	1300M32
FFA PI / Result for the perio	FFA PI / Currency differences	FFA PI / Capital Contributions
	-	-
	-	-
12 320 545	-758 049	475 230
1 735 941	-0	-1 435 186
-2 390 413	1	2 185 457
183 290	0	-77 669
5 650 951	1	-40 133
160 359		-157 239
1 205 342	45 949	
5 367 700	-1 342 025	
407 376	538 026	

Classification: Restricted (V2)



12 320 545	-758 049	475 230
-12 320 545	758 049	-475 230
-	-	-

1300M26	1300M28	1300M32
FFA PI / Result for the perio	FFA PI / Currency differences	FFA PI / Capital Contributions
		210 234
		15 636
		398 659
		-204 061
-	-	210 234
-	-	-210 234
		-

1300M26	1300M28	1300M32
FFA PI / Result for the perio	FFA PI / Currency differences	FFA PI / Capital Contributions
		-
		-
		-

Classification: Restricted (V2)



Handmatig vullen!

1300M34	1300M29	1300M99		
FFA PI / Paid Dividends	FFA PI / Fin Fixed Assets CB	FFA PI / Book value CB		
-	-	-		
-	-	-		
		7 182 305	7 182 305	
				EV
	1 150 057	1 150 057	1 150 057	-0
	279 485	279 485	279 486	1
	386 819	386 819	386 819	-0
	3 522 271	3 522 271	3 523 839	1 568
	3 148	3 148	-274	-3 422
	276 353	276 353	292 193	15 840
	1 012 143	1 012 143	1 114 810	102 666
	552 028	552 028	604 405	52 377
-	7 182 305	7 182 305		Currency differe
-	-7 182 305	-7 182 305		
-	-	-		

1300M34	1300M29	1300M99		
FFA PI / Paid Dividends	FFA PI / Fin Fixed Assets CB	FFA PI / Book value CB		
-	-	-		
-	-	-		
		75 552 108	75 552 108	
				EV
	12 097 676	12 097 676	12 097 677	1
	2 939 966	2 939 966	2 939 966	0
	4 069 025	4 069 025	4 069 026	1
	37 051 472	37 051 472	37 051 472	-0
	33 120	33 120	33 120	-
	2 907 016	2 907 016	3 073 640	166 624
	10 646 937	10 646 937	11 726 906	1 079 968
	5 806 896	5 806 896	6 357 859	550 963

Classification: Restricted (V2)



-	75 552 108	75 552 108
-	-75 552 108	-75 552 108
-	-	-

1300M34	1300M29	1300M99
FFA PI / Paid Dividends	FFA PI / Fin Fixed Assets CB	FFA PI / Book value CB
	20 994 651	20 994 651
	103 514	103 514
	14 673 723	14 673 723
	6 217 414	6 217 414
	20 994 651	20 994 651
	-20 994 651	-20 994 651
-	-	-

1300M34	1300M29	1300M99
FFA PI / Paid Dividends	FFA PI / Fin Fixed Assets CB	FFA PI / Book value CB
-600 000	4 180 258	4 180 258
-600 000	3 303 704	3 303 704
	778 829	778 829
	97 725	97 725
-600 000	4 780 258	4 180 258
600 000	-4 780 258	-4 180 258
-	0	0

Classification: Restricted (V2)



nces

0,09506
0,09506
0,09506

Classification: Restricted (V2)



Group:

Form: M040 Provisions Movements

Closing Version: CV90 REPO + All journals

Contribution Version: CLOS BASE + All automatic Journals

Structure: LE Legal structure Centric

Currency: EUR

Period: 2013 Actual

Batch Id: 404, Consolidation was run with the Ignore Invalid Reconciliations and Missing Data option.

		Group CO0313	Group CO0311	Group CO0310
1520M40	SR PROV BD / Opening balance	-39 344	-32 338	-115 357
1520M42	SR PROV BD / Additions	-	-19 013	-32 013
1520M44	SR PROV BD / Releases	34 844	19 990	78 613
1520M46	SR PROV BD / Write Offs	-	-	-
1520M48	SR PROV BD / Currency differences	-1 697	2 036	2 939
1520M49	SR PROV BD / Provisions CB	-6 197	-29 326	-65 819
1520M99	SR PROV BD / Book value CB	-6 197	-29 326	-65 819
2100M40	PROV PENS / Opening balance	-	-	-
2100M42	PROV PENS / Additions	-	-	-
2100M44	PROV PENS / Releases	-	-	-
2100M46	PROV PENS / Write Offs	-	-	-
2100M48	PROV PENS / Currency differences	-	-	-
2100M49	PROV PENS / Provisions CB	-	-	-
2100M99	PROV PENS / Book value CB	-	-	-
2120M40	PROV JUB / Opening balance	-	-	-
2120M42	PROV JUB / Additions	-	-	-
2120M44	PROV JUB / Releases	-	-	-
2120M46	PROV JUB / Write Offs	-	-	-
2140M48	PROV JUB / Currency differences	-	-	-
2120M49	PROV JUB / Provisions CB	-	-	-
2120M99	PROV JUB / Book value CB	-	-	-
2140M40	PROV DEF TAX / Opening balance	195 027	-	211 621
2140M42	PROV DEF TAX / Additions	-	-	84
2140M44	PROV DEF TAX / Releases	-15 155	-	-15 710
2140M46	PROV DEF TAX / Write Offs	-	-	-
2140M48	PROV DEF TAX / Currency differences	8 412	-	9 127
2140M49	PROV DEF TAX / Provisions CB	188 284	-	205 122
2140M99	PROV DEF TAX / Book value CB	188 284	-	205 122
2160M40	PROV OTH / Opening balance	-	-	-
2160M42	PROV OTH / Additions	-	-	-
2160M44	PROV OTH / Releases	-	-	-
2160M46	PROV OTH / Write Offs	-	-	-
2160M48	PROV OTH / Currency differences	-	-	-
2160M49	PROV OTH / Provisions CB	-	-	-
2160M99	PROV OTH / Book value CB	-	-	-

Classification: Restricted (V2)



Gekoppeld aan COGNOS

Classification: Restricted (V2)



Group: CO0001 Centric Holding BV

Form: S090 Additional data Annual report

Closing Version: CV90 REPO + All journals

Contribution Version: CLOS BASE + All automatic Journals

Structure: LE Legal structure Centric

Currency: EUR

Period: 2013 Actual

Consolidated Automatic Journal Types as Base

Batch Id: 1092, Consolidation was run with the Ignore Invalid Reconciliations and Missing Data option.

		Group CO0313	Group CO0311	Group CO0310
RECEIVAF1YR	Receivables to be received after 1 year	0	0	0
CURLIABAFT1YR	Current liabilities to be paid after 1 year	0	0	0
PROVISIN1YR	Other Provision due within 1 year	0	0	0
PENS PROV1YR	Pension Provision due within 1 year	0	0	0
EQINFO	Annual Report - Equity info			
NUMSHARES	Number of Shares			
PAIDSHARES	Number of Shares Paid in			
PRICESHARES	Price per Share			
OFFBS	Arrangements & Commitments	533 310	113 166	1 089 650
LEASEIN1YR	Lease commitments due within 1 yr	195 008	0	226 714
PURCHIN1YR	Purchase commitments due within 1 yr	338 302	0	338 302
WITHIN1YR	Commitments due within 1 yr	533 310	0	565 016
LEASE2-5YR	Lease commitments due within 2 to 5 yr	0	113 166	524 634
PURCH2-5YR	Purchase commitments due within 2 to 5 yr		0	0
2YR-5YR	Commitments due within 2 to 5 yr	0	113 166	524 634
LEASEAF5YR	Lease commitments due after 5 yr	0	0	0
PURCHAF5YR	Purchase commitments due after 5 yr		0	0
AFTER5YR	Commitments due after 5 yr	0	0	0
INFOANNREP	Annual Report - other info			
GUARANTEES	Guarantees	0	80 805	492 103
CREDITFAC	Credit facilities	0	10 561 640	0
TAXINFO	Annual Report - tax info			
COMPLOSSES	Compensable losses	0	854 999	1 218 874
INNOVATIONBOX	Innovation box result	0	0	0
MIXEDEXPENSES	Fixed amount mixed expenses	0	0	0
PAIDTAX	Paid Income taxes	0	0	0
SALESANNREP	Annual Report - Sales Geographic	18 255 929	14 288 839	53 886 032
SALESNL	Total Sales in NL (EXCL IC!)	0	0	0
SALESEUROPE	Total Sales in Europe, excl NL (EXCL IC!)	18 255 929	14 288 839	53 886 032
SALESOTHC	Total Sales outside Europe	0	0	0
HC01M79	Headcount / Headcount CB	253	145	609
FTE99	FTE Total Annual report	242	130	534
FTE01	FTE Management	1	0	3

Classification: Restricted (V2)



FTE02	FTE Sales and Marketing	11	15	45
FTE03	FTE Production	214	113	460
FTE04	FTE Overhead	16	2	26
BOARDANNREP	Annual Report - Board	0	0	0
EXECBOARD	Fees - Executive board	0	0	0
NONEXECBOARD	Fees - Non-executive board	0	0	0
AUDITANNREP	Annual Report - Auditors	320 037	85 243	665 077
AUDITFS	Audit fees - Financial Statements	73 864	48 862	242 368
AUDITOTHAS	Audit fees - Other assurance services	0	0	0
NONAUDIT	Non-audit fees - Services	246 173	36 381	422 709

Classification: Restricted (V2)



Gekoppeld aan COGNOS

—

Classification: Restricted (V2)



Classification: Restricted (V2)



Classification: Restricted (V2)



Skattedirektoratet

Saksbehandler Jan Hoelstad	Deres dato 01.11.2010	Vår dato 05.11.2010
Telefon 22077325	Deres referanse Tommy Romskaug	Vår referanse 2010/1134289

Ernst & Young AS
Oslo Atrium Postboks 20
0051 OSLO

Dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk

Det vises til deres brev av 1. november 2010 hvor det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for:

- Centric Norway AS, org. nr: 989 593 714
- Xtra personell AS org. nr: 974 490 145

Bakgrunn:

Xtra personell AS er morselskap for flere vikarbyråselskaper i Sverige og Norge og driver med utleie av arbeidskraft. Centric Norway AS er et holdingselskap uten virksomhet utover å eie aksjene i Xtra personell AS. Det nederlandske selskapet Centric Holding B.V. eier 98,5 % av aksjene i Centric Norway AS. Det er nederlandske styremedlemmer i selskapenes styre, og engelsk benyttes også delvis som arbeidsspråk p.g.a. et høyt antall vikarer med utenlandsk bakgrunn. Det er opplyst at alle sentrale samarbeidspartnere innen bransjen benytter engelsk språk.

Da det er en engelsk versjon av årsregnskapet og -beretningen som vil bli benyttet for alle praktiske formål, og den norske versjonen kun utarbeides for å tilfredsstille regnskapslovens krav, anses nytten i forhold til kostnaden ved å utarbeide et norsk årsregnskap og -beretning som liten. Det søkes derfor om dispensasjon.

Skattedirektoratets vurdering og konklusjon

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet. Offentlige myndigheter må også anses som en sentral regnskapsbruker, idet ulike myndigheter, som lignings- og tilsynsmyndigheter, benytter regnskapene

Postadresse Postboks 9200 Grønland 0134 Oslo	Besøksadresse Fredrik Selmers vei 4 Org. nr: 974761076	Sentralbord 800 80 000 Telefaks 22 17 08 60
skattedirektoratet@skatteetaten.no		



som et verktøy i sin kontrollvirksomhet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir negativt berørt ved en eventuell dispensasjon.


Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. Selskapet har utenlandske eiere og styrerepresentanter som medfører at en engelsk versjon av årsregnskapet og årsberetningen i praksis benyttes. Det er opplyst at engelsk språk generelt alt benyttes i forhold til alle sentrale aktører og samarbeidspartnere for selskapene.

Skattedirektoratet gir på bakgrunn av en helhetsvurdering de ovenfor nevnte selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Vennligst oppgi vår referanse ved henvendelser i anledning saken.

Med hilsen


Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet


Jan Hoelstad



Centric Nordic Holding AS

Org.num: 989 593 714

Annual report 2020

Board of directors' report

Annual accounts

- Income statement
- Balance sheet
- Cash flow statement
- Notes

Auditors' report



rJ3wiQUNu-SyCwgXL4d





Centric Nordic Holding AS

Org.num: 989 593 714

Board of directors' report 2020

Centric Nordic Holding AS

Address: Kirkegata 15, 0153 OSLO

Org.nr: 989593714 MVA

The business

Centric Nordic Holding AS is the parent company of Centric Care AS, Centric IT Solutions AS, Centric Finance AS, Centric IT AS and Centric IT Academy AS in Norway, and Centric Care AB, Centric Professionals AB and Centric IT Solutions AB in Sweden. The company's head office is located in Oslo. Our mission is to enable our customers to focus on their core business by offering them an efficient combination of competencies, services and technology.

Centric International Holding B.V. (Holland) owns all shares in Centric Nordic Holding AS.

Financial results

Centric Nordic Holding AS' is a holding company. Costs generated in the company is distributed to the daughters based on the daughter's share of the costs.

The balance sheet and cash flow are therefore affected from intercompany financial transactions like dividends, loans and contributions.

The Board considers that the financial statements give a fair presentation of Centric Nordic Holding AS's assets and liabilities, financial position and result.

Centric Nordic Holding AS's operating result was NOK -0,9 (-5,8) million. Result before tax was NOK 11,1 (-11,9) million. There is no tax on ordinary result.

The liquidity situation in the company and in the group is good. Group bank accounts are set up in both Norway and Sweden to utilize the liquidity within the company. All sub-account holders in the group share responsibility for the account. In addition, the Norwegian companies have access to a credit facility, with the option to draw up to NOK 20.000.000 on trade receivables for the Group. At year end the credit facility has not been drawn upon.

A going concern

In accordance with the section 3-3 of the Accountancy Act, we confirm that Centric Nordic Holding AS meets the requirements for continuation as a going concern based on the companies results for 2020, and the development.


Working environment

The Oslo office is located in newly renovated premises in the city centre of Oslo. The Board considers the working environment in the company as satisfactory.

There were no occupational accidents or injuries reported in 2020. In 2020 employee absence due to illness was 3,1%. No injuries were reported.

Equality and discrimination

The company's core value is We believe in People. This is mirrored in our recruitment and salary process that are based on employees' qualifications. In 2020 there were no reported cases about discrimination.

 rJ3wlQUNu-SyCwgXL4d

All employees are followed up on monthly basis with the focus on employee satisfaction. This has been



Centric Nordic Holding AS

Org.num: 989 593 714

especially important in 2020 during the pandemic.

The Board of Directors of Centric Nordic Holding AS consists of three men and one woman.

The external environment

The company does not affect the external environment apart from carbon emissions linked to travel and energy consumption.

Future outlook

Covid-19 had a negative effect on the staffing market in 2020 both in Norway and Sweden. The company has utilized partial layoff measures that were provided by the Norwegian government. Covid-19 is expected to have a negative effect on the company's revenue also in the first half of 2021. In the second half of 2021 we expect the economic activity to pick up as Covid-19 fades away.

Result distribution and dividend

Net income in Centric Nordic Holding AS of 11 116 385 NOK is suggested distributed as follows:

Transferred to other equity	11 116 385 NOK
-----------------------------	----------------


Oslo,
Board of Centric Nordic Holding AS

Arie Schoots
Chairman

Klas Gerhard Bonde
Board member

Per Christian Johansen
Board member

Ann Maria Kärrberg
Board member

 rJ3wiQUNu-SyCwgXL4d




Centric Nordic Holding AS

Org.num: 989 593 714

Income statement 01.01-31.12.2020

in NOK	Note	2020	2019
Revenue			
Sales revenue		664 241	16 836
Other operating income		10 216 587	6 182 454
Total revenue		10 880 828	6 199 290
Operating expenses			
Payroll expenses	2, 11	3 480 702	5 899 197
Depreciation of tangible and intangible fixed assets	6	239 759	393 709
Other operating expenses	2, 3, 12	8 033 138	5 738 819
Total operating expenses		11 753 599	12 031 725
Operating result		-872 771	-5 832 435
Financial income and expenses			
Income from investments in subsidiaries and associated companies	4	12 320 548	-5 159 177
Interest income from group companies		392 573	119 453
Financial income		212 842	669 084
Financial expenses		936 807	1 713 046
Net financial items		11 989 156	-6 083 686
Result before tax		11 116 385	-11 916 120
Net profit or loss for the year		11 116 385	-11 916 120
Allocated as follows			
Transferred to other equity	10	11 116 385	-11 916 120

 rJ3wiQUNu-SyCwgXL4d



Centric Nordic Holding AS

Org.num: 989 593 714

Balance sheet 01.01-31.12.2020

in NOK	Note	2020	2019
Fixed assets			
<i>Tangible assets</i>			
Fixtures and fittings, tools, office machinery etc.	6	28 238 705	21 106 531
Total tangible assets		28 238 705	21 106 531
<i>Financial assets</i>			
Investments in subsidiaries	4	75 552 109	63 484 382
Total financial assets		75 552 109	63 484 382
Total fixed assets		103 790 814	84 590 913
Current assets			
<i>Receivables</i>			
Accounts receivable	7	27 429	6 170
Other receivables	7	20 001 651	19 095 622
Total accounts receivable		20 029 080	19 101 792
Cash	8	146 277	222 074
Total current assets		20 175 357	19 323 866
Total assets		123 966 171	103 914 779



Centric Nordic Holding AS

Org.num: 989 593 714

Balance sheet 01.01-31.12.2020

in NOK	Note	2020	2019
Equity			
<i>Paid-in capital</i>			
Share capital	9, 10	2 000 000	2 000 000
Share premium reserve	10	25 470 000	25 470 000
Total paid-in capital		<u>27 470 000</u>	<u>27 470 000</u>
<i>Retained earnings</i>			
Other equity	10	6 250 466	-4 583 096
Total retained earnings	13	<u>6 250 466</u>	<u>-4 583 096</u>
Total equity		<u>33 720 466</u>	<u>22 886 904</u>
Liabilities			
<i>Current liabilities</i>			
Trade creditors		1 613 123	1 701 863
Public duties payable		47 007	206 432
Other short-term liabilities	7	88 585 575	79 119 582
Total current liabilities		<u>90 245 705</u>	<u>81 027 877</u>
Total liabilities		<u>90 245 705</u>	<u>81 027 877</u>
Total equity and liabilities		<u>123 966 171</u>	<u>103 914 781</u>


Oslo,

Arie Schoots
Chairman

Klas Gerhard Bonde
Board member

Per Christian Johansen
Board member

Ann Maria Kärrberg
Board member

 rJ3wiQUNu-SyCwgXL4d




Centric Nordic Holding AS

Org.num: 989 593 714

Cash flow statement 01.01-31.12.2020

in NOK

	2020	2019
Cash flow from operating activities		
Profit/(loss) before tax	11 116 385	-11 916 121
Income from associate	-12 320 548	5 159 177
Depreciation and amortisation	239 759	393 709
Changes in inventories, trade receivables and trade payables	-109 999	1 394 753
Changes in other current balance sheet items	7 659 448	-1 020 162
Net cash flow from operating activities	<u>6 585 045</u>	<u>-5 988 644</u>
Cash flow from investing activities		
Purchase of tangible fixed assets	-7 371 933	-6 709 538
Purchase of other investments	-30 000	0
Net cash flow from investing activities	<u>-7 401 933</u>	<u>-6 709 538</u>
Cash flow from financing activities		
Proceeds from issuance of short term debt	0	-248 114
Repayment of short term loans	0	12 946 543
Change in other short-term receivables	-392 572	0
Change in other short-term loans	1 133 663	0
Net cash flow from financing activities	<u>741 091</u>	<u>12 698 429</u>
Net change in cash and cash equivalents	-75 797	247
Cash and cash equivalents at 01.01	<u>222 074</u>	<u>221 827</u>
Cash and cash equivalents at 31.12	<u>146 277</u>	<u>222 074</u>

 rJ3wiQUNu-SyCwgXL4d



Centric Nordic Holding AS

Org.num: 989 593 714

Notes to the accounts for 2020

in NOK

Note - 1 Accounting Principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles.

Consolidation

Centric Nordic Holding AS Organisation no. #989 593 714 apply to §3.7 of the Act Relating to Annual Accounts. Group Accounts is provided by the parent company, Centric Holding B.V. organisation no. 38023630, only, and not by sub groups. Centric Holding B.V is incorporated in Gouda, Netherlands.

Subsidiaries and investment in associate (in the parent company)

Subsidiaries are accounted for using the equity method. The parents share of the subsidiaries profit/loss after tax, adjusted for internal profit and depreciation of the surplus above acquisition is presented in a separate line as financial income and expenses.

Dividends and other distributions are recorded as reductions of the investment in the balance sheet.

Intangible assets

Intangible assets are capitalized when it can be proven that probable future economic benefits associated with the asset and the asset's cost can be calculated reliably. Intangible assets are valued at acquisition cost with deduction for accumulated depreciation and impairment losses. When intangible assets are taken over in an enterprise integration cost is fair value at the acquisition date.

Intangible assets with limited useful economic life are depreciated and an assessment of impairment is performed when impairment indications are identified. Depreciation is calculated linear over the estimated useful economic life. Depreciation is assessed annually and adjusted if necessary.

Goodwill

Value added on the purchase of business which cannot be allocated to identifiable assets and liabilities at the acquisition date is classified as goodwill in the balance. Goodwill with limited useful economic life is depreciated. Depreciation is calculated over the estimated useful economic life. Impairment of goodwill is not reversed even though it in subsequent periods should be information which indicates that thereason for impairment requirement is no longer present or the write-down requirement is reduced.

Property, plant and equipment

Property, plant and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a non current asset exceeds the estimated recoverable amount, the asset is impaired to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

Sales revenue

Sales revenues are recognized at the time of delivery.

Balance sheet classification

Net current assets comprise debt due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized



rJ3wiQUNu-SyCwgXL4d



Centric Nordic Holding AS

Org.num: 989 593 714

Notes to the accounts for 2020

in NOK

at nominal value.

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Pensions

According to the compulsory occupational pension act, the company is obliged to have an occupational pension scheme. The pension scheme is a defined contribution plan and the pension premium is recorded as the pension expenses. The pension is classified as salaries in the profit and loss statement.

Income tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent in Norway, and 22 percent in Sweden on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash includes cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.

The company is a participant of the Groups cash pool. All sub-account holders in the system are solidary responsible for the account. The company reports its sub-account as an intercompany position toward the legal bank account holder.


Note 2 - Wages, remuneration and auditor's fee

<i>Wage costs</i>	2020	2019
Wages	2 564 410	4 448 893
Payroll tax	433 088	726 758
Pension costs	360 953	531 789
Other payments	122 250	191 758
Total	<u>3 480 701</u>	<u>5 899 198</u>

The average number of employees is 2.

Management remuneration

The CEO of the company is remunerated in Centric Netherlands B.V.

 rJ3wiQUNu-SyCwgXL4d



Centric Nordic Holding AS

Org.num: 989 593 714

Notes to the accounts for 2020

in NOK

<i>Auditor fee has been divided as follows</i>	2020	2019
Statutory audit fee	108 100	161 810

VAT is not included in the figures of auditor's fee.

Statutory audit fee for 2019 in the note is the amount booked through profit and loss. For 2020 the note shows the fee for the audit of 2020.

Note 3 - Other operating expenses

	2020	2019
Office expenses	2 122 354	264 812
Travel expenses	13 394	147 308
External consultancy services	2 600 316	2 672 532
Sales cost	314 073	60 070
Other expences	1 537 898	0
Total	6 588 035	3 144 722


Note 4 - Investment in subsidiaries and associate

Company	Acquisition date	Location	Share owners	Net profit 2020	Equity 31.12	Book value 31.12
Centric Care AS	17-12-2016	Kongens gate 6, Oslo	100 %	1 735 941	12 097 676	12 097 676
Centric IT Solutions AS	31-12-2013	Grønnegat. 52, Hamar	100 %	-2 390 414	2 939 965	2 939 965
Centric Finance AS	17-06-2015	Kongens gate 6, Oslo	100 %	183 291	4 069 027	4 069 027
Centric IT AS	01-04-2006	Kongens gate 6, Oslo	100 %	5 650 951	37 051 471	37 051 471
Centric Care AB	17-12-2016	Gothenburg, Sweden	100 %	1 205 341	2 907 016	2 907 016
Centric Professionals AB	17-12-2016	Stockholm, Sweden	100 %	5 367 699	10 646 938	10 646 938
Centric IT Solutions AB	28-12-2015	Linköping, Sweden	100 %	407 376	5 806 896	5 806 896
Centric IT academy	20-01-2020	Grønnegat. 52, Hamar	100 %	160 359	33 120	33 120
Total				12 320 544	75 552 109	75 552 109

Centric IT Professionals AS, Centric Partner Network AS and Centric Finance Professionals AS are fully owned subsidiaries of Centric IT AS.

Centric Professionals Aps in Denmark and Centric Partner Network AB in Sweden are fully owned by Centric Professionals AB.

All of the companies are consolidated in the financial statements of Centric Nordic Holding AS - the Group.

 rJ3wiQUNu-SyCwgXL4d



Centric Nordic Holding AS

Org.num: 989 593 714

Notes to the accounts for 2020

in NOK

Investments by the equity method

	Centric IT AS	Centric IT Solutions AS	Centric IT Solutions AB	Centric Finance AS
<i>Surplus value analysis</i>				
Book value of equity at time of purchase	16 338 943	5 843 985	565 444	30 000
Allocated surplus value	0	1	-188	0
Goodwill	90 661 027	9 645 415	0	0
Acquisition cost	106 999 970	15 489 401	565 256	30 000

Calculation of share of profits

Share of profit	5 650 951	-2 390 414	407 376	183 291
Share of profits for the year	5 650 951	-2 390 414	407 376	183 291

Calculation of book value

31.12.2020

Opening balance 01.01.2020	31 440 653	3 144 921	4 861 494	3 963 405
Share of profits for the year	5 650 951	-2 390 414	407 376	183 291
Transferred to/(from) the company (dividends/group contribution)	-40 133	2 185 457	0	-77 669
Other changes during the year	0	0	538 025	0
Closing balance 31.12.2020	37 051 471	2 939 964	5 806 895	4 069 027

	Centric Professionals AB	Centric Care AS	Centric Care AB	Centric IT Academy	Sum
<i>Surplus value analysis</i>					
Book value of equity at time of purchase	4 428 269	731 836	94 500	30 000	28 062 977
Allocated surplus value	-2 604 800	0	0	0	-2 604 987
Goodwill	16 877 856	10 821 579	0	0	100 306 442
Acquisition cost	18 701 325	11 553 415	94 500	30 000	153 463 867

Calculation of share of profits

Share of profit	5 367 699	1 735 941	1 205 341	160 359	12 320 544
Share of profits for the year	5 367 699	1 735 941	1 205 341	160 359	12 320 544

Calculation of book value

31.12.2020

Opening balance 01.01.2020	6 621 263	11 796 922	1 655 725	0	63 484 383
Share of profits for the year	5 367 699	1 735 941	1 205 341	160 359	12 320 544
Transferred to/(from) the company (dividends/group contribution)	0	-1 435 186	0	-151 669	480 800
Other changes during the year	-1 342 025	0	45 948	24 430	-733 622
Closing balance 31.12.2020	10 646 937	12 097 677	2 907 014	33 120	75 552 105

Other changes during the year in the investments by the equity method are related to untaxed reserves in the Swedish subsidiaries. In the equity method, the untaxed reserves are included in the equity in the Swedish subsidiaries which is the reason why the equity is higher compared with the equity in the Swedish subsidiaries' own balances.

rJ3wiQUNu-SyCwgXL4d



Centric Nordic Holding AS

Org.num: 989 593 714

Notes to the accounts for 2020

in NOK

Note 5 - Income taxes

in NOK

<i>Tax base estimation</i>	2020	2019
Result before tax	11 116 385	-11 916 121
Permanent differences	-5 970	2 228
Non-taxable income from investment in subsidiaries	-12 320 548	5 159 177
Tax base	<u>-1 210 133</u>	<u>-6 754 716</u>
<i>Temporary differences outlined</i>	2020	2019
Tax loss carry forward	<u>-28 950 297</u>	<u>-27 740 164</u>
Net temporary differences	-28 950 297	-27 740 164
Temporary differences not subject to deferred tax	<u>-28 950 297</u>	<u>-27 740 164</u>
Total	0	0

Note 6 - Tangible assets

in NOK

	Equipment	Capitalized costs equipment, tools etc	Total
Acquisition cost 01.01.2020	18 453	21 531 013	21 549 466
Purchased tangibles	0	7 371 933	7 371 933
Disposals	0	0	0
Acquisition cost 31.12.2020	<u>18 453</u>	<u>28 902 946</u>	<u>28 921 399</u>
Acc.depreciation 31.12.2020	<u>-18 453</u>	<u>-664 241</u>	<u>-682 694</u>
Net carrying amount at 31.12.2020	<u>0</u>	<u>28 238 705</u>	<u>28 238 705</u>
Depreciation for the year	0	239 759	239 759
Useful economic life	2	7	
Amortization plan	Lineær	Lineær	

Capitalized costs include project costs of implementing an ERP-system. Centric IT Solutions AS and AB have started using the system. Their share of the cost is activated and depreciation is posted. Centric Nordic Holding invoices the companies using the system based on the depreciation schedule and the share of the cost allocated to each company.



Centric Nordic Holding AS

Org.num: 989 593 714

Notes to the accounts for 2020

in NOK

Note 7 - Intercompany balance group company and associate

in NOK

<i>Receivables</i>	2020	2019
Centric IT Solutions AB	18 512 026	18 119 453
Accounts receivables	27 429	6 170
Centric IT AS	0	30 993
Total	<u>18 539 455</u>	<u>18 156 616</u>

<i>Payables</i>	2020	2019
Cash pool	43 927 341	33 958 332
Centric IT AS	1 617 520	0
Centric International Holding B. V.	29 000 000	29 514 849
Centric It Solutions AB (aksjeeiertilskudd)	13 144 180	13 144 180
Total	<u>87 689 041</u>	<u>76 617 361</u>

Note 8 - Bank deposit

	2020
Restricted employee tax	146 277

Note 9 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	2 000	1 000	2 000 000

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
Centric International Holding B. V.	2 000	100 %	100 %



Centric Nordic Holding AS

Org.num: 989 593 714

Notes to the accounts for 2020

in NOK

Note 10 - Owners equity

in NOK

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.	2 000 000	25 470 000	-4 583 098	22 886 902
Profit for the year	0	0	11 116 385	11 116 385
Currency/other effects	0	0	-282 818	-282 818
Owners equity 31.12.	2 000 000	25 470 000	6 250 469	33 720 469

Note 11 - Pensions

According to the compulsory definend contribution pension act, the company is obliged to have an definend contribution pension scheme. A pension scheme agreement which fulfils the requirements of the law has been made with a financial institution. For the parent company 3 employees are included.

Note 12 - Leasing contracts

		2020	2019
<i>Summary of leasing contracts</i>	Lease period		
Office rent	31-05-2022	2 090 783	2 345 532

Note 13 - Covid-19

Covid-19 had a negative effect on the staffing market in 2020 both in Norway and Sweden. The company has utilized partial layoff measures that were provided by the Norwegian government. Covid-19 is expected to have a negative effect on the company's revenue also in the first half of 2021. In the second half of 2021 we expect the economic activity to pick up as Covid-19 fades away.



Verification

Transaction ID	rJ3wIQUNu-SyCwgXL4d
Document	2020_Årsregnskap Centric Nordic Holding AS_989 593 714.pdf
Pages	14
Sent by	Maria Kärberg

Signing parties

Aike Schoots	Aike.Schoots@strukton.com	Action: Sign	Method: Email
Klas Bonde	klas.bonde@centric.eu	Action: Sign	Method: BankID SE
Per Christian Johansen	per.christian.johansen@centric.eu	Action: Sign	Method: BankID NO
Maria Kärberg	maria.karrberg@centric.eu	Action: Sign	Method: BankID SE

Activity log

E-mail invitation sent to Aike.Schoots@strukton.com

2021-03-22 14:51:30 CET,

Clicked invitation link Aike Schoots

Amazon CloudFront,2021-03-22 15:20:07 CET,IP address: 77.164.175.166

Document signed by Aike Schoots

2021-03-22 15:21:43 CET,IP address: 77.164.175.166

Aike.Schoots@strukton.com

E-mail invitation sent to klas.bonde@centric.eu

2021-03-22 15:21:44 CET,

Clicked invitation link Klas Bonde

Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/89.0.4389.90 Safari/537.36 Edg/89.0.774.57,2021-03-22 16:49:30 CET,IP address: 90.228.165.61

Document viewed by Klas Bonde

Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/89.0.4389.90 Safari/537.36 Edg/89.0.774.57,2021-03-22 16:49:32 CET,IP address: 90.228.165.61

Document signed by Klas Gerhard Bonde

Birth date: 1975/07/10,2021-03-22 16:49:59 CET,

E-mail invitation sent to per.christian.johansen@centric.eu

2021-03-22 16:50:00 CET,

Clicked invitation link Per Christian Johansen

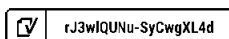
Amazon CloudFront,2021-03-22 16:51:42 CET,IP address: 213.236.255.9

Document signed by Per Christian Johansen

Birth date: 61/03/21,2021-03-22 16:52:38 CET,

E-mail invitation sent to maria.karrberg@centric.eu

2021-03-22 16:52:40 CET,





Clicked invitation link Maria Kärrberg

Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/89.0.4389.90
Safari/537.36 Edg/89.0.774.57,2021-03-22 16:55:52 CET,IP address: 90.228.165.61

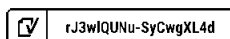
Document viewed by Maria Kärrberg

Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/89.0.4389.90
Safari/537.36 Edg/89.0.774.57,2021-03-22 16:55:52 CET,IP address: 90.228.165.61

Document signed by Ann Maria Kärrberg

Birth date: 1971/09/07,2021-03-22 16:56:50 CET,

Verified ensures that the document has been signed according to the method stated above.
Copies of signed documents are securely stored by Verified.





Statsautoriserte revisorer
Ernst & Young AS

Dronning Eufemias gate 6A, NO-0191 Oslo
Postboks 1156 Sentrum, NO-0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Centric Nordic Holding AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Centric Nordic Holding AS, which comprise the balance sheet as at 31 December 2020, the income statement and statements of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

Other information consists of the information included in the Company's annual report other than the financial statements and our auditor's report thereon. The Board of Directors and Chief Executive Officer (management) are responsible for the other information. Our opinion on the audit of the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an



Building a better
working world

2

audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
- ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- ▶ conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption and proposal for the allocation of the result is consistent with the financial statements and complies with the law and regulations.

Opinion on registration and documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Oslo, 23 March 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Håvard Norstrøm
State Authorised Public Accountant (Norway)

Independent auditor's report - Centric Nordic Holding AS

A member firm of Ernst & Young Global Limited

Penneo Dokumentnøkkel: BWMJY-V3XWG-C4XBJ-MSXNA-3EZQA-UENDO



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Håvard Norstrøm

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5997-4-227067

IP: 109.247.xxx.xxx

2021-03-23 09:57:33Z



Penneo Dokumentnøkkel: BWMJY-V3XWG-C4XBJ-MSXNA-3EZQA-UENDO

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>