



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 921 773 749
Organisasjonsform: Aksjeselskap
Foretaksnavn: AGR ENERGY SERVICES AS
Forretningsadresse: Karenslyst allé 4
0278 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Martha Kotneliussen
Dato for fastsettelse av årsregnskapet: 30.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 22.06.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	134 575 331	126 344 172
Annen driftsinntekt		22 800	
Sum inntekter		134 598 131	126 344 172
Kostnader			
Varekostnad		28 182 319	32 117 188
Lønnskostnad	3,4	82 958 364	78 742 723
Avskrivning på varige driftsmidler og immaterielle eiendeler	5,6	4 052 339	3 982 115
Annen driftskostnad	3,7	14 517 808	13 174 631
Sum kostnader		129 710 830	128 016 657
Driftsresultat		4 887 301	-1 672 485
Finansinntekter og finanskostnader			
Annen finansinntekt	8	160 797	141 339
Sum finansinntekter		160 797	141 339
Annen finanskostnad	8	653 573	496 366
Sum finanskostnader		653 573	496 366
Netto finans		-492 776	-355 027
Ordinært resultat før skattekostnad		4 394 525	-2 027 512
Skattekostnad på ordinært resultat	9	1 009 913	-440 727
Ordinært resultat etter skattekostnad		3 384 612	-1 586 785
Årsresultat		3 384 612	-1 586 785
Overføringer og disponeringer			
Konsernbidrag		4 530 115	
Overføringer til/fra annen egenkapital		-1 145 503	-1 586 785
Sum overføringer og disponeringer		3 384 612	-1 586 785



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Forskning og utvikling	5	1 145 189	730 532
Konsesjoner, patenter, lisenser, varemerker og lignende rettigheter	5	6 415	17 413
Utsatt skattefordel	9	1 885 095	1 617 283
Goodwill	5	7 282 392	10 539 108
Sum immaterielle eiendeler		10 319 091	12 904 336
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	6	2 262 497	1 240 593
Sum varige driftsmidler		2 262 497	1 240 593
Finansielle anleggsmidler			
Investeringer i aksjer og andeler	10	156	156
Sum finansielle anleggsmidler		156	156
Sum anleggsmidler		12 581 744	14 145 085
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer	11	10 382 113	11 228 749
Andre fordringer		7 786 309	7 113 349
Konsernfordringer	12	27 340 959	53 364 894
Sum fordringer		45 509 381	71 706 992
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	13	0	0
Sum bankinnskudd, kontanter og lignende		0	0



Balanse

Beløp i: NOK	Note	2021	2020
Sum omløpsmidler		45 509 381	71 706 992
SUM EIENDELER		58 091 125	85 852 077
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	14,15	30 300	30 300
Overkurs	15	35 664 898	35 664 898
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		35 695 198	35 695 198
Opptjent egenkapital			
Other comprehensice income		-188 494	-330 527
Annen egenkapital	15	-29 985 741	16 159 762
Sum opptjent egenkapital		-30 174 235	15 829 235
Sum egenkapital		5 520 963	51 524 433
Gjeld			
Langsiktig gjeld			
Net pension liability	4	7 896 968	7 704 981
Sum avsetninger for forpliktelser		7 896 968	7 704 981
Annen langsiktig gjeld			
Langsiktig konserngjeld	16	10 136 431	
Sum annen langsiktig gjeld		10 136 431	0
Sum langsiktig gjeld		18 033 399	7 704 981
Kortsiktig gjeld			
Leverandørgjeld		6 329 742	6 620 544
Betalbar skatt	9	0	0
Skyldige offentlige avgifter		8 929 303	7 929 394
Kortsiktig konserngjeld	12	6 176 205	961 900
Annen kortsiktig gjeld		13 101 513	11 110 825



Balanse

Beløp i: NOK	Note	2021	2020
Sum kortsiktig gjeld		34 536 763	26 622 663
Sum gjeld		52 570 162	34 327 644
SUM EGENKAPITAL OG GJELD		58 091 125	85 852 077



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 700024

Enheten

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Organisasjonsform: Aksjeselskap
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Martha Kotneliussen
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Brønnøysundregistrene, 23.07.2022



Organisasjonsnr: 921 773 749
AGR ENERGY SERVICES AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	134 575 331	126 344 172
Annen driftsinntekt		22 800	
Sum inntekter		134 598 131	126 344 172
Kostnader			
Varekostnad		28 182 319	32 117 188
Lønnskostnad	3, 4	82 958 364	78 742 723
Avskrivning på varige driftsmidler og immaterielle eiendeler	5, 6	4 052 339	3 982 115
Annen driftskostnad	3, 7	14 517 808	13 174 631
Sum kostnader		129 710 830	128 016 657
Driftsresultat		4 887 301	-1 672 485
Finansinntekter og finanskostnader			
Annen finansinntekt	8	160 797	141 339
Sum finansinntekter		160 797	141 339
Annen finanskostnad	8	653 573	496 366
Sum finanskostnader		653 573	496 366
Netto finans		-492 776	-355 027
Ordinært resultat før skattekostnad			
Skattekostnad på ordinært resultat	9	1 009 913	-440 727
Ordinært resultat etter skattekostnad		3 384 612	-1 586 785
Årsresultat		3 384 612	-1 586 785
Overføringer og disponeringer			
Konsernbidrag		4 530 115	
Overføringer til/fra annen egenkapital		-1 145 503	-1 586 785
Sum overføringer og disponeringer		3 384 612	-1 586 785



Organisasjonsnr: 921 773 749
AGR ENERGY SERVICES AS

BALANSE

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Forskning og utvikling	5	1 145 189	730 532
Konsesjoner, patenter, lisenser, varemerker og lignende rettigheter	5	6 415	17 413
Utsatt skattefordel	9	1 885 095	1 617 283
Goodwill	5	7 282 392	10 539 108
Sum immaterielle eiendeler		10 319 091	12 904 336
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	6	2 262 497	1 240 593
Sum varige driftsmidler		2 262 497	1 240 593
Finansielle anleggsmidler			
Investeringer i aksjer og andeler	10	156	156
Sum finansielle anleggsmidler		156	156
Sum anleggsmidler		12 581 744	14 145 085
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer	11	10 382 113	11 228 749
Andre fordringer		7 786 309	7 113 349
Konsernfordringer	12	27 340 959	53 364 894
Sum fordringer		45 509 381	71 706 992
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	13	0	0
Sum bankinnskudd, kontanter og lignende		0	0
Sum omløpsmidler		45 509 381	71 706 992
SUM EIENDELER		58 091 125	85 852 077



BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Selskapskapital	14,15	30 300	30 300
Overkurs	15	35 664 898	35 664 898
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		35 695 198	35 695 198

Opptjent egenkapital

Other comprehensice income		-188 494	-330 527
Annen egenkapital	15	-29 985 741	16 159 762
Sum opptjent egenkapital		-30 174 235	15 829 235

Sum egenkapital 5 520 963 51 524 433

Gjeld

Langsiktig gjeld

Net pension liability	4	7 896 968	7 704 981
Sum avsetninger for forpliktelseser		7 896 968	7 704 981
Annen langsiktig gjeld			
Langsiktig konserngjeld	16	10 136 431	0
Sum annen langsiktig gjeld		10 136 431	0

Sum langsiktig gjeld 18 033 399 7 704 981

Kortsiktig gjeld

Leverandørgjeld		6 329 742	6 620 544
Betalbar skatt	9	0	0
Skyldige offentlige avgifter		8 929 303	7 929 394
Kortsiktig konserngjeld	12	6 176 205	961 900
Annen kortsiktig gjeld		13 101 513	11 110 825
Sum kortsiktig gjeld		34 536 763	26 622 663

Sum gjeld 52 570 162 34 327 644

SUM EGENKAPITAL OG GJELD 58 091 125 85 852 077



Organisasjonsnr: 921 773 749
AGR ENERGY SERVICES AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
3

Antall årsverk i regnskapsåret
68.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



INCOME STATEMENT

AGR Energy Services AS

OPERATING REVENUE AND OPERATING EXPENSES	Note	2021	2020
Operating revenue			
Sales revenue	2	134 575 331	126 344 172
Other operating revenue		22 800	-
Total operating revenue		134 598 131	126 344 172
Operating expenses			
Project costs		28 182 319	32 117 188
Payroll expenses	3,4	82 958 364	78 742 723
Depreciation and amortisation	5,6	4 052 339	3 982 115
Other operating expenses	3,7	14 517 808	13 174 631
Total operating expenses		129 710 830	128 016 657
Operating profit		4 887 301	-1 672 485
Financial income and expenses			
Financial income	8	160 797	141 339
Financial expenses	8	653 573	496 366
Net financial items		-492 776	-355 027
Ordinary profit before income tax		4 394 525	-2 027 512
Income tax expense	9	1 009 913	-440 727
Profit for the year		3 384 612	-1 586 785
Attributable to			
Group contribution		4 530 115	-
Retained earnings		-1 145 503	-1 586 785
Total appropriation		3 384 612	-1 586 785



STATEMENT OF FINANCIAL POSITION

AGR Energy Services AS

ASSETS	Note	31.12.2021	31.12.2020
Non current assets			
Intangible assets			
Deferred tax asset	9	1 885 095	1 617 283
Research and development	5	1 145 189	730 532
Goodwill	5	7 282 392	10 539 108
Intangible assets	5	6 415	17 413
Total intangible assets		10 319 091	12 904 336
Tangible assets			
Property, plant and equipment	6	2 262 497	1 240 593
Total tangible assets		2 262 497	1 240 593
Financial fixed assets			
Investments in subsidiaries	10	156	156
Total financial fixed assets		156	156
Total non current assets		12 581 744	14 145 085
Current assets			
Receivables			
Trade receivables	11	10 382 113	11 228 749
Group receivables	12	27 340 959	53 364 894
Other receivables		7 786 309	7 113 349
Total receivables		45 509 381	71 706 992
Cash and cash equivalents	13	-	-
Total cash and cash equivalents		-	-
Total current assets		45 509 381	71 706 992
TOTAL ASSETS		58 091 125	85 852 077



STATEMENT OF FINANCIAL POSITION

AGR Energy Services AS

EQUITY AND LIABILITIES	Noter	31.12.2021	31.12.2020
Equity			
Paid-in equity			
Share capital	14,15	30 300	30 300
Other paid-in capital	15	35 664 898	35 664 898
Total paid-in equity		35 695 198	35 695 198
Retained earnings			
Other comprehensive income		-188 494	-330 527
Other equity	15	-29 985 741	16 159 762
Total retained earnings		-30 174 235	15 829 235
Total equity		5 520 963	51 524 433
Liabilities			
Non-current liabilities			
Net pension liability	4	7 896 968	7 704 981
Group loan	16	10 136 431	-
Total non-current liabilities		18 033 399	7 704 981
Current liabilities			
Trade payables		6 329 742	6 620 544
Group payables	12	6 176 205	961 900
Tax payable	9	-	-
VAT and other taxes payable		8 929 303	7 929 394
Other current liabilities		13 101 513	11 110 825
Total current liabilities		34 536 763	26 622 663
Total liabilities		52 570 162	34 327 644
TOTAL EQUITY AND LIABILITIES		58 091 125	85 852 077

Oslo, 31.05.2022

Svein Sollund
Chairman of the BoardSnorre Woll
Board member



CASH FLOW STATEMENT

AGR Energy Services AS

	2021	
Cash flow from operational activities		
Profit (-loss) before taxes	4 394 525	
Depreciation and amortization	4 052 339	
Difference between pension costs and payments in the period	316 011	
Changes to accounts receivable	5 072 926	
Changes to trade creditors	-2 085 900	
Changes to other working capital posts	18 010	
Net cash flow from operational activities	11 767 911	-
Cash flow from financing activities		
Aquisitions of long term assets	-2 221 187	
Dividends paid	-35 000 000	
Change in group loans	10 136 431	
Change in cash pool receivable	21 124 685	
Change in group contribution	-15 992 068	
Payment of intra group contributions	10 184 228	
Net cash flow from financing activities	-11 767 911	-
Net changes in cash	-	-
Cash at beginning of the year	-	-
Cash at end of the year	-	-



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 1 - Accounting principles

AGR Energy Services AS (former AGR Petroleum Services AS) is a supplier of services and software to the oil and gas offshore industry. The company provides operations- and wellsite geology services, reservoir management services and software tools. The company is located in Oslo and Stavanger.

The company is a limited liability company incorporated and domiciled in Norway on 16 November 2018. The address of its registered office is Karenslyst allé 4, 0278 Oslo.

The Company is part of the AGR AS Group which again is a part of the Akastor ASA Group. The AGR Group's registered address is Karenslyst allé 4, 0278 Oslo. The Company's corporate head is Akastor ASA. The consolidated financial statements are available through the company's website: Akastor.com. Ticket: AKAST

The Company purchased assets and liabilities from LS Petroleum 4 AS in March 2019. The transaction related to the asset deal resulted in goodwill amounting to TNOK 16 237 being recognised on March 26, 2019. The business activities from the acquired company has been continued in AGR Energy Services AS.

On January 1, 2020 Akastor subsidiary First Geo AS was merged with AGR Energy Services AS. The merger was carried out with full tax continuity according to Chapter 11 of the Tax Act. The merger entails a reorganisation with unchanged ownership and has been accounted for under the continuity principle in accordance with the Companies Act § 10-12 (1) last sentence and NRS 9 Merger section 6.2. The book values of assets and liabilities from First Geo AS are as such transferred to AGR Energy Services AS.

The main business activities from First Geo AS have been continued in the merged company.

The financial year follows the calendar year. Income statement items are classified by nature. The financial statements have been prepared in accordance with the Norwegian Accounting Act for small businesses and generally accepted accounting principles in Norway. The management has applied estimates and assumptions which have affected assets, liabilities, income and expenses, as well as the disclosures regarding potential obligations.

Changes in accounting policies

Changes in accounting principles and disclosures are recognised directly in equity. Basis of comparison is changed correspondingly.

Balance sheet classification

Assets intended for permanent ownership or long-term use are classified as non-current assets.

Assets which are a part of the company's service cycle and are expected to be realised or used during the course of the company's normal production period are classified as current assets. Receivables are classified as current if they are expected to be realised within 12 months of the balance sheet date. Liabilities which fall due more than a year after the balance sheet date are classified as non-current. All other liabilities are classified as current. Liabilities which are part of the service cycle, however, are always classified as current.

Current assets are recognised at the lower of cost and fair value. Current liabilities are carried at nominal value at the time they are incurred. Non-current assets are valued at cost. Tangible fixed assets which deteriorate in value over time are depreciated applying a straight line method over their expected economic lifetime. Tangible fixed assets are impaired to actual value if the drop in value is not expected to be temporary.

Intangible assets

Research and development

Expenditure on research activities undertaken with the prospect of obtaining new scientific or technical knowledge and understanding is recognized in the income statement as incurred.

Development activities involve a plan or design for the production of new or substantially improved products or processes. Development expenditure is capitalized only if development costs can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the company intends to and has sufficient resources to complete development and to use or sell the asset.



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 1 - Accounting principles, continued

Intangible assets, cont'd

The capitalized expenditure includes cost of materials, direct labour and overhead costs that are directly attributable to preparing the asset for its intended use and capitalized interest on qualifying assets. Other development expenditure are recognized in the income statement as an expense as incurred.

Capitalized development expenditure is measured at cost less accumulated amortization and accumulated impairment losses.

Property, plant and equipment

Property, plant and equipment are valued at cost less accumulated depreciation and write-downs. The cost of property, plant and equipment comprises the purchase price, including direct acquisition costs linked to bringing the asset to the proper location and making it fit for use.

Depreciation is calculated applying the straight-line method over the asset's expected economic life. Major additions and improvements are capitalised and depreciated along with the asset. Additions include expenses that have a positive effect on the asset's remaining cash flows in comparison to what was originally assumed at the time of acquisition. Other expenses are classified as maintenance and expensed as they incur.

Gains on disposals of fixed assets are classified as other operating income and losses are classified as other operating expenses.

Write-down of fixed assets and intangible assets is assessed when there are indications of impairment. A calculation is then made of discounted future cash flows for assets that will remain in use by the company and estimated sales price less sales costs for assets for sale. If the calculation shows a lower value than the carrying amount, the asset is written down to fair value or to sales price less sales cost for assets which are for sale.

Revenue recognition

The company's operations mainly consist of services related to personell hire. Consequently, the revenue recognition is based on daily/monthly rates and actual registered hours. Revenues from sales of services are recognised in the income statement according to the level of completion. The Company recognises revenue when it is probable that the transaction will generate future economic benefits that will accrue to the company and the value of such benefits can be estimated reliably. Revenue is shown net of value-added tax, returns, rebates and discounts.

Work in progress related to long-term fixed-price contracts is assessed according to the current settlement method. The percentage of completion is calculated based on costs incurred in relation to estimated total costs. The total cost is assessed on an ongoing basis. For projects that are assumed to result in losses, the entire estimated loss is expensed immediately.

Matching principle

Revenues are matched with expenses in accordance with the matching principle. Unrealised losses which are considered both likely to incur and quantifiable, as well as unconditional obligations and orders, are expensed in accordance with generally accepted accounting principles.

Foreign exchange

Foreign currency transactions are translated at the exchange rate at the time of the transaction. Monetary items in foreign currency are translated to NOK using the exchange rates at the balance sheet date. Foreign exchange gains/losses are presented as finance income/expenses in the income statement.

Provisions, contingent liabilities and conditional assets

Contingent liabilities are recognised in the financial statements if there is more than a 50% probability that the liability will be settled. Best estimate is applied when calculating the settlement value. Provisions for contingent liabilities arising from the movement of goods or which are expected to be settled within a year from the balance sheet date are classified as short-term liabilities. Other provisions are classified as provision for liabilities under long-term debt.

Accounts receivables and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less confirmed losses and provisions for doubtful accounts. Provisions for doubtful accounts are based on specific assessments of individual accounts, as well as an assessment of the group of accounts as a whole.



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 1 – Accounting principles, continued

Accrued revenue/Prepayments from customers

Earned, non-invoiced income relates to production which is carried out according to contract, but not invoiced on the balance sheet date. Completed, non-invoiced production is included in the line of accounts receivable. For projects where invoicing exceeds revenue from completed production, the net amount is included in other current liabilities.

Employee benefits

Defined contribution plans

The Company has defined contribution plans for its employees. A defined contribution plan is a pension plan under which the Group pays fixed contributions into a separate entity. The Company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due.

Defined benefit plans

The Company's net obligation in respect of defined pension plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods; discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. The discount rate is the yield at the reporting date on government bonds or high-quality corporate bonds with maturities consistent with the terms of the obligations.

Remeasurement of the net defined benefit liability, which comprises actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in other comprehensive income. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognized in the income statement.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in the income statement. The Company recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

Cash and cash equivalents

Cash and cash equivalents consist of cash and bank deposits.

The Company is a participant in the Group's cash pool system, and all of the bank accounts which are part of the system are presented as intercompany receivables/debt in the balance sheet.

Use of estimates

When there is uncertainty regarding the measurement of an item in the accounts, the best estimate is applied. Changes in estimates are accounted for in the period that the change is made. Estimates are subject to uncertainty and may deviate from the final outcome.

Income Tax

The tax expense in the financial statements consists of tax payable and changes in deferred tax. Deferred tax/tax asset is calculated using the relevant tax rate and on all temporary differences that exist between the tax bases of assets and liabilities and their carrying amounts in the financial statements, as well as any tax losses carried forward at year-end.

Tax increasing and tax reducing temporary differences that are reversed, or can be reversed in the same period are recorded net. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized.



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 2 - Operating revenue

The majority of the Company's revenue is within Norway (97%). The remaining revenue is to Denmark, Japan, UK and Australia. Total sales consist of:

	2021	2020
Sale of services	126 192 883	117 188 295
Other sales	22 800	-
Distribution of group cost	8 382 448	9 155 877
Total operating revenue	134 598 131	126 344 172

Note 3 - Wage, fees, number of employees etc.

The following salary related expenses are registered:

	2021	2020
Wages	67 332 845	63 687 379
Employers' social security contributions	9 752 678	9 306 822
Pension costs	4 172 449	4 365 649
Other remunerations	1 700 392	1 382 873
Total	82 958 364	78 742 723
Average number of man-labour years	68	70

The managing director is employed by AGR AS. Please refer to note 3 in the annual accounts of AGR AS for further specifications of salary and other remunerations. There was no remuneration to the board in 2021.

Included in Consultancy services below, are auditor's fees excl. VAT amounting to NOK 215 633 for 2021 and NOK 423 461 for 2020.

Other operating expenses can be specified as follows:

	2021	2020
Rental of premises and related costs	5 077 195	4 933 499
Rental of office equipment	31 193	62 949
IT costs and other office expenses	2 834 522	2 941 615
Consultancy services	4 600 063	3 954 286
Telephone, postage and broadband	239 870	198 243
Travelling expenses	237 194	185 606
Marketing and advertising expenses	1 197 336	631 091
Insurance	125 710	212 520
Other costs	174 725	54 822
Total	14 517 808	13 174 631



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 4 - Pension

The Company's pension costs represent the future pension entitlement earned by employees in the financial year. In a defined contribution plan the company is responsible for paying an agreed contribution to the employee's pension asset. In such a plan, this annual contribution is also the cost. In a defined benefit plan, it is the company's responsibility to provide a certain pension. The measurement of the cost and pension liability for such arrangements is subject to actuarial valuations.

Norwegian employers are obliged to provide an employment pension plan, which can be organised as a defined benefit plan or as a defined contribution plan. Earlier defined benefit plans have been closed and the Company is now providing defined contribution plans for all employees.

Employees from the merged company First Geo AS who were 58 years or older in 2008, when the change took place, are still in the defined benefit plan, which is a funded plan. There are no longer any active employees in this plan. To ensure that the employees were treated fairly on the change over to the contribution plan in 2008, the company introduced a compensation plan. The basis for deciding the compensation amount is the difference between calculated pension capital in the defined benefit plan and the value of the defined benefit plan at the age of 67 years. The compensation amount will be adjusted annually in accordance with the adjustment of the employees' pensionable income, and accrued interest according to market interest. If the employee leaves the company voluntarily before the age of 67 years, the compensation amount will be reduced.

The Company takes use of the possibility in NRS 6 to apply IAS 19 for accounting for pensions.

Pension cost:

	2021	2020
Service costs	607 795	759 564
Interest cost/-income	80 821	126 987
Defined contribution plans	3 564 654	3 606 085
Pension costs	4 253 270	4 492 636

Change in net pension liability for defined benefit plans

	2021	2020
Defined Benefit Obligation (DBO) at end of prior year	12 683 374	12 246 440
Service cost	587 795	739 564
Interest expense	152 731	235 603
Taxes included in the DBO	-38 869	-40 038
Benefit payments	-629 943	-617 091
Remeasurements	27 553	118 896
Defined Benefit Obligation at the end of year	12 782 641	12 683 374

Fair value of plan assets at end of prior year	4 986 220	5 271 844
Interest income	72 027	113 154
Benefit payments	205 282	217 385
Taxes included in benefit payments	-38 869	-40 038
Benefit payments from plan assets	-520 691	-510 482
Return on plan assets booked to OCI	181 704	-46 712
Administrative services	-	-18 931
Fair value of plan assets at end of year	4 885 673	4 986 220
Change in asset ceiling/onerous liability	-	7 827
Net defined benefit liability/-asset	7 896 968	7 704 981



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 4 - Pensions, cont'd

Number of employees included in the defined benefit plan as of 31.12.21:

	Compensation based	Funds based
Number of retired employees	1	4
Average age of retired employees	68,98 years	75,29 years
Number of employees	10	-
Average age of employees	58,83 years	

Note 5 - Intangible assets

	Goodwill	Development work	Licenses	Total
Historical cost 01.01	16 236 966	730 532	43 360	17 010 858
Additions	-	564 962	-	564 962
Accum. depreciation and impairment 31.12	8 954 574	150 305	36 945	9 141 824
Net book value 31.12	7 282 392	1 145 189	6 415	8 433 996
Amortization of the year	3 256 716	150 305	10 998	3 418 019
Impairments of the year	-	-	-	-
Depreciation rate in %	20 %	-	25,4 %	40,5 %
Economic life	5 år	5 år	3	3-5 år
Depreciation method	Linear	Linear	Linear	Linear

On 26 March 2019, the Company purchased assets and liabilities from LS Petroleum 4 AS (former AGR Petroleum Services AS). Excess values at the time of acquisition, compared with the carrying amount, have been allocated to goodwill by the amount of NOK 16 236 966.

The Company is developing a cloud based database named reStore, for storing reserves and resource data and for keeping track of profiles and revisions. The 2021 addition of NOK 564 962 are development costs. All development costs are capitalized. Management expect future earnings to exceed future accumulated development cost.

Self developed assets start amortisation when fully developed.

Note 6 - Tangible assets

	Property, plant and equipment	Total
Historical cost 01.01	2 212 297	2 212 297
Additions	1 656 225	1 656 225
Disposals	-	-
Accumulated depreciation and impairment 31.12	1 606 025	1 606 025
Net book value 31.12	2 262 497	2 262 497
Amortization of the year	634 320	634 320
Depreciation rate in %	16,4 %	16,4 %
Economic life	3-5 år	3-5 år
Depreciation method	Linear	Linear



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 7 - Leasing costs

The company has the following operating lease agreements for tangible assets not recognised in the balance sheet, but expensed as incurred:

	2021	2020
Land, buildings and permanent property	3 546 095	3 308 583
Machinery and operating equipment	31 193	62 949
Total	3 577 288	3 371 532

The Company has entered into lease agreements for premises in Oslo and Stavanger. Annual rental cost for 2021 in Oslo amounts to NOK 2 617 600 and in Stavanger to NOK 1 099 392, including rental of parkingplaces. The expiry dates are 31.07.2025 and 31.07.2027 for Oslo and Stavanger respectively.

Note 8 - Financial income and expenses

	2021	2020
Interest income	-	58 367
Other financial income	1 888	41 854
Currency gain	158 909	41 118
Interest expense	-848	-621
Interest expense pension	-80 821	-126 987
Interest expense group loans	-136 431	-
Currency loss	-65	-182 612
Other financial expenses	-435 408	-186 146
Net financial items	-492 776	-355 027

Note 9 – Tax

Income tax

	2021	2020
Tax payable	1 277 725	-
Change in deferred tax	-267 812	-440 727
Corrections previous years	-	-
Income tax expense	1 009 913	-440 727

Tax base calculation

	2021	2020
Profit before income tax	4 394 525	-2 027 512
Group contribution	-5 807 840	10 184 228
Permanent differences	195 987	24 211
Change in temporary differences	1 217 329	1 244 423
Change in tax losses carried forward from merger First Geo 01.01.20	-	-5 828 520
Change in tax losses carried forward	-	-3 596 830
Tax base	1	-

Temporary differences:

	31.12.2021	31.12.2020	Change
Fixed assets	-965 137	55 691	1 020 828
Receivables	293 492	298 006	4 514
Net pension liability	-7 896 968	-7 704 981	191 987
Tax loss carried forward	-	-	-
Total basis for deferred tax	-8 568 613	-7 351 284	1 217 329
Deferred tax asset	-1 885 095	-1 617 283	267 811

Tax rates

22 %

22 %



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 10 - Group entities

Subsidiaries and investments in associates are valued at historical cost in the company accounts. The Company has shares in the following companies at 31.12.21:

Navn	Equity/Voting share	Equity 31.12.21	Net profit 31.12.21	Book value 31.12.21
AGR Mexico Well Management	1 %	-404 692	977 752	156

Note 11 - Trade receivables

	2021	2020
Trade debtors at nominal value	9 988 213	10 861 658
Revenues not invoiced	393 900	367 091
Provisions for bad debt	-	-
Total receivables 31.12	10 382 113	11 228 749

Note 12 - Group receivables and payables

Short term group receivables	2021	2020
AGR AS	21 979 560	42 602 553
AGR Consultancy Services AS	5 124 517	10 526 828
AGR Software AS	236 882	235 513
AGR Well Management Ltd	-	0
Total short term group receivables	27 340 959	53 364 894

Short term group payables	2021	2020
AGR AS	6 041 993	142 878
AGR Consultancy Services AS	102 398	48 450
AGR Software AS	9 840	110 654
AGR Well Management Ltd	-	484 324
AGR Australia Pty. Ltd	21 974	112 881
AGR Group Americas Inc	-	62 713
Total short term group payables	6 176 205	961 900

The company is a participant in a cash pool system which AGR AS has entered into with DnB. The participants are jointly liable for the obligations set out in the cash pool agreement. Deposits/overdrafts are classified as short term group receivables/short term group payables respectively.

	Total cash pool balance	Deposit/overdraft company
Deposit Cash Pool	33 144 163	21 979 560

Note 13 - Restricted deposits

The Norwegian companies are participants in a cash pool system, see note 12 Group receivables and payables. The company has obtained a guarantee for tax withholdings of NOK 6 000 000.

Payroll withholding taxes per 31.12.2021 amounts to NOK 3 501 875.



AGR Energy Services AS

NOTES TO THE ACCOUNTS

Note 14 - Shareholder information

At 31 December 2021 and 31 December 2020 the company had a share capital of NOK 30 300 distributed in 300 shares, each with a nominal value of NOK 101.

Shareholder:

Name	Number of shares	Nominal value	Equity interest
AGR AS	300	101	100 %
Sum	300	101	100 %

Note 15 - Equity

	Share capital	Other paid-in capital	Other equity	Total equity
Equity per 31.12.2020	30 300	35 664 898	15 829 235	51 524 433
Dividend			-45 000 000	-45 000 000
Group contribution given			-4 530 115	-4 530 115
Other comprehensive income - pensions			142 033	142 033
Net profit of the year			3 384 612	3 384 612
Equity per 31.12.2021	30 300	35 664 898	-30 174 235	5 520 963

Note 16 - Group loans interest-bearing

Loan from group companies	2021	2020
AGR AS	10 136 431	-
Total loan from group companies	10 136 431	-

Interest is calculated using 6 months LIBOR + a margin of 5%.

Note 17 - Going concern

The Board has considered the factors above, and concluded that in accordance with the Accounting Act §3-3a, we confirm that the financial statements have been prepared under the assumption of a going concern. The Company has sufficient equity and should therefore be in a position to take use of its well experienced personnel and good reputation in the market to continue building a continued strong position in the market.



AGR Energy Services AS

Board of Directors report 2021

Company overview

AGR Energy Services AS is a supplier of services, consultants and software to the oil and gas industry. The company has offices in Oslo and Stavanger.

Operations

The company's revenue increased by 6,5% from NOK 126 million in 2020 to NOK 135 million in 2021. The operating profit margin is 3,6%, an improvement from last year's level at -1,3%. The company has an equity ratio of 9,5%, and the liquidity is satisfactory. The development in revenue, profit margin and equity ratio is in line with expectations.

The Board is of the opinion that the annual accounts give a true and fair view of the company's assets and liabilities, financial position and results.

Risks and uncertainties

Market risk

The level of activity level in the Company and for the oil industry in general was affected by a significant decline in oil prices as a result of the COVID-19 pandemic. This led to a period of reduced demand for the Company's services. The market started recovering towards the end of 2020 and the level of activity picked up again in 2021 as a result of the generally high activity on the Norwegian continental shelf, mainly due to increasing oil prices and the tax incentive scheme for the oil and gas industry in Norway.

The Company's revenue continued to increase in 2021 and the outlook for 2022 is considered satisfactory.

Financial risk

The company is only to a limited degree exposed to changes in currency rates as only a smaller part of the costs and revenue are in foreign currencies. Therefore, the company has not signed any forward contracts or other hedge contracts.

The company has long-term debt to its parent company and as such is exposed to changing interest rates.

Credit risk

The risk that the company's clients fail to stand by their financial liabilities is considered low. This is partly because the largest clients represent financially strong businesses and partly based on payment history.

Liquidity risk

The Board considers the liquidity of the company to be satisfactory. No measures have been taken that will change the liquidity risk.

Research and Development

In 2020 the Company started to develop restore, a cloud-based tool for storing vital oil and gas reserves and resources information. During 2021 cost of NOK 564 962 was capitalized. The software was commercialized in 2021.

Continued operations

On 26 March 2019, the Company acquired assets and liabilities from LS Petroleum 4 AS. The transaction related to the asset deal resulted in goodwill amounting to TNOK 16 237 being recognised on 26 March 2019. The business activities from the acquired company has been continued in AGR Energy Services AS.

On January 1, 2020 First Geo AS was merged with AGR Energy Services AS. The book values of assets and liabilities from First Geo AS were transferred to AGR Energy Services AS, and the main business activities from First Geo AS have been continued in the merged company.

The development in revenue and profit for 2020 and 2021 has been as expected.



The annual accounts for 2021 have been prepared on the assumption of a going concern as the company has satisfactory results, positive equity and cash and cash equivalents available through the group account system.

Working environment

The illness related absence was a total of 2183 days which corresponds to 2,44% of the total working hours. The Board considers this to be satisfactory but continues its work to decrease the number of sick days.

No serious personnel injuries or incidents have happened or have been reported leading to great material damages or personnel injuries.

The working environment is good and continuous improvement is undertaken.

Gender equality

As of 31 December 2021, the company had 67 employees of which 24 were women (35,8%).

The Company aspires to be an attractive employer for people with different backgrounds, regardless of their ethnicity, gender, religion, or age. In its policy, the Company has implemented conditions to ensure equal opportunities in areas such as salary, promotion, and recruitment. The competence principle is decisive in all appointment processes. In a department where one gender is heavily under-represented, this is considered during the appointment process if other qualifications are otherwise equal. In connection with the yearly salary evaluation, attention is shown to possible inequality regarding average level of pay for men and women. The Group provides equal pay for equal work and rewards good results.

Environmental reporting

The Company's activities that effect the environment are managed by means of well-established systems and processes in order to identify and eliminate or reduce any negative impact, and to ensure, as a minimum, compliance with legislation and regulations set out by the authorities. The environmental aspects of our activities are identified and managed. Please refer to the 2021 Akastor Environmental, Social and Governance Report for further information

Annual Result and Allocations

The Board has considered the factors above, in particular the section on continued operations and concluded that in accordance with the Accounting Act §3-3a, we confirm that the financial statements have been prepared under the assumption of a going concern.

The Board proposes the following allocations of the net profit for the financial year:

Group contribution	NOK	4 530 115
<u>Profit attributable to equity holders</u>	NOK	<u>-1 145 503</u>
Total allocation	NOK	3 384 612

Oslo, 31.05.2022

Svein Sollund
Chairman of the Board

Snorre Woll
Board member



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0306 Oslo

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To the General Meeting of AGR Energy Services AS

Independent Auditor's Report

Opinion

We have audited the financial statements of AGR Energy Services AS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and its financial performance and its 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 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 as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities 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

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable legal requirements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view 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

KPMG AS, a Norwegian limited liability company and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Statsautoriserte revisorer - medlemmer av Den norske Revisorsforening

Offices in:

Oslo	Everum	Mo Rana	Stord
Ale	Finnsnes	Moje	Straume
Arendal	Hamar	Sævi	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Lynset
Drammen	Kristiansand	Stavanger	Åsund

Pennco Dokumentnr: 8A0HJ-6YXY-35TIN-SFOYC-YOZGM-JN4XA



Independent Auditor's Report - AGR Energy Services AS

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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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 audit conducted in accordance with 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 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 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. We 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 a true and fair view.

We communicate with the Board of Directors 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.

Oslo, 31 May 2022
KPMG AS

Vegard Tangerud
State Authorised Public Accountant

Penneo Dokumentnøkkel: 8A0HJ-6YXY-35TIN-SFQYC-YO2GM-JN4XA



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Vegard Tangerud

Partner

På vegne av: KPMG AS

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Skatteetaten

Vår dato
29.01.2020

Din/Deres dato
16.01.2020

Saksbehandler
Lars Waaltorp

800 80 000
Skatteetaten.no

Din/Deres referanse
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Telefon
32212244

Org.nr
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Vår referanse
2020/5058146

Postadresse
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0134 OSLO

AGR PETROLEUM SERVICES AS
Karenslyst allé 4
0278 OSLO

Att. Snorre Woll

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for AGR Petroleum Services AS, org.nr. 921 773 749

Vi viser til deres brev av 16. januar 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for AGR Petroleum Services AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering AGR Petroleum Services AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

AGR Petroleum Services AS er eid av et norsk aksjeselskap og er en del av AGR-konsernet. Konsernet er leverandør av tjenester og teknologi til olje- og gassindustrien. Selskapets og konsernets arbeidsspråk er engelsk. Ved levering av anbud er det ofte krav om å legge ved revidert selskapsregnskap på engelsk.

Skattekontorets vurdering

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 mv., 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.

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet har kun en eier og er i et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.