



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 993 444 235
Organisasjonsform: Aksjeselskap
Foretaksnavn: ATLAS DRIFT AS
Forretningsadresse: Prof. Olav Hanssens v. 7A
4021 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Anthony Cowell
Dato for fastsettelse av årsregnskapet: 30.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 12.08.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	12 756 317	14 577 502
Annen driftsinntekt			-6 096
Sum inntekter		12 756 317	14 571 406
Kostnader			
Lønnskostnad	3	6 939 517	9 968 040
Constancy fees		5 125 740	3 973 655
Annen driftskostnad		589 548	358 311
Sum kostnader		12 654 805	14 300 006
Driftsresultat		101 512	271 400
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		235 882	249 169
Annen finansinntekt		231 599	175 986
Sum finansinntekter		467 481	425 155
Rentekostnad til foretak i samme konsern		38 973	26 767
Annen finanskostnad		336 314	239 165
Sum finanskostnader		375 287	265 932
Netto finans		92 194	159 223
Ordinært resultat før skattekostnad		193 706	430 623
Skattekostnad på ordinært resultat	4	0	0
Ordinært resultat etter skattekostnad		193 706	430 623
Årsresultat		193 706	430 623



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer		1 630 485	2 213 512
Andre fordringer		134 009	126 719
Konsernfordringer		4 619 542	5 596 394
Sum fordringer		6 384 036	7 936 625
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	6	1 893 920	8 656 716
Sum bankinnskudd, kontanter og lignende		1 893 920	8 656 716
Sum omløpsmidler		8 277 956	16 593 341
SUM EIENDELER		8 277 956	16 593 341
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		200 000	200 000
Sum innskutt egenkapital		200 000	200 000
Opptjent egenkapital			
Fond		3 580 071	3 386 364
Sum opptjent egenkapital		3 580 071	3 386 364
Sum egenkapital		3 780 071	3 586 364



Balanse

Beløp i: NOK	Note	2023	2022
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		335 640	9 854
Skyldige offentlige avgifter		653 576	983 300
Kortsiktig konserngjeld		2 094 077	2 881 189
Annen kortsiktig gjeld		1 414 592	1 196 009
Sum kortsiktig gjeld		4 497 885	5 070 352
Sum gjeld		4 497 885	5 070 352
SUM EGENKAPITAL OG GJELD		8 277 956	8 656 716



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 698922

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: ATLAS DRIFT AS
Forretningsadresse: Prof. Olav Hanssens v. 7A
4021 STAVANGER

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Anthony Cowell
Dato for fastsettelse av årsregnskapet: 30.06.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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Brønnøysundregistrene, 02.08.2024



Organisasjonsnr: 993 444 235
ATLAS DRIFT AS

RESULTATREGNSKAP

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Organisasjonsnr: 993 444 235
ATLAS DRIFT AS

BALANSE

Beløp i: NOK	Note	2023	2022
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Immaterielle eiendeler			
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Omløpsmidler			
Varer			
Fordringer			
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Organisasjonsnr: 993 444 235
ATLAS DRIFT AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Regnskapsprinsipper

The financial statements have been prepared in compliance with the Norwegian Accounting Act and accepted accounting principles in Norway for small companies. Sales revenues and costs The revenues are recognised at the value of compensation at the time of the transactions. The company main business is hiring out personnel and administration services to other group companies. Cost is included after matching principle which is that cost is included in the same period as the associated income. Basic principles - assessment and classification of assets and liabilities Assets meant for permanent ownership or use in the business are classified as fixed assets. Other assets are classified as current assets. Assets related to current business activities and items which fall due within one year are classified as current assets. Current assets/short-term debts are recorded at the lowest/highest of acquisition cost and fair value. The definition of fair value is the estimated future sales price reduced by expected sales costs. Fixed assets Fixed assets are entered in the accounts at historical cost, and depreciated to residual value over the asset's expected life on a straight-line basis. In the event of a decline in value which is not temporary, the fixed asset will be subject to a write-down. The same principle applies to liabilities. Assets with limited economic life are depreciated in accordance with a straight-line depreciation schedule. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date. Debtors Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down. Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. When the effect of a writedown is insignificant for accounting purposes this is, however, not carried out. Provisions for bad debts are valued the same way as for trade debtors. Liabilities Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount. Foreign currencies Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Exchange gains and losses relating to sales and purchases in foreign currencies are recognised as operating income and cost. Pensions All the employees during last financial year where included in the pension plan through DnB are according to Norwegian law of mandatory occupational pension §1 and §4. Taxation The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated,



and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Note
3

Antall årsverk i regnskapsåret
8.00

Note
3

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	5792551.00	8303267.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	872568.00	1234654.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	170215.00	169814.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	104182.00	260305.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	6939516.00	9968040.00

Note

Ekstraordinære inntekter og kostnader

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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Konsernregnskap

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Ja

Morselskapet sitt navn
Atlas Professionals B.V.

Forretningskontor for morselskapet
Wijkemeerstraat 32b, 2131 HA Hoofddorp, Netherlands

Begrunnelse for at datterselskap er utelatt fra konsolideringen



Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	259089.00	764853.00

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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Kortsiktig gjeld

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	2094078.00	2881189.00

<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>		<u>Beløp</u>
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Note

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt

Mer om fordringer

Note

7

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
	10000.00	20000.00	100.00%

Erverv

Endringer i beholdning av aksjer i løpet av regnskapsåret

Avhendelse

Endringer i beholdning av aksjer i løpet av regnskapsåret

Samvirkeforetak

Vedtaksbestemmelser/års møtevedtak/forslag til vedtak om medlemskapskonti

Mer om aksjer



To the General Meeting of Atlas Drift AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Atlas Drift AS (the Company), which comprise the balance sheet as at 31 December 2023, the profit and loss 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 2023, and its financial performance 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 relevant laws and regulations in Norway 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.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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 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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Stavanger, 30 June 2024

PricewaterhouseCoopers AS

Siren I. Dahle
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Dahle, Siren Iversen	BANKID	2024-07-05 13:32

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of the document.



Annual Report

2023

Atlas Drift AS

Org.number: 993 444 235





	Profit and Loss Atlas Drift AS		
	Note	2023	2022
Operating income and operating expenses			
Revenue	2	12,756,317	14,577,502
Other operating income		0	-6,096
Operating Income		12,756,317	14,571,406
Consultancy fees		5,125,740	3,973,655
Payroll expenses	3	6,939,517	9,968,040
Other operating expenses		589,548	358,311
Operating expenses		12,654,805	14,300,006
Operating profit		101,512	271,400
Financial income and expenses			
Other financial income		231,599	175,986
Interest income from group entities		235,882	249,169
Other financial expenses		336,314	239,165
Interest expense to group entities		38,973	26,767
Net financial income and expenses		92,194	159,223
Operating result before tax		193,706	430,623
Tax on ordinary result	4	0	0
Operating result after tax		193,706	430,623
Annual net profit		193,706	430,623
Brought forward			
To other equity		193,706	430,623
From share premium reserve	8	0	0
Net brought forward	8	193,706	430,623



	Balance sheet Atlas Drift AS Note	2023	2022
Assets			
Current assets			
Debtors			
Accounts receivables	5, 9	1,630,485	2,213,512
Other receivables		134,009	126,719
Loans and other receivables from group companies		4,619,542	5,596,394
Total debtors		6,384,036	7,936,625
Cash and bank deposits	6	1,893,920	720,091
Total current assets		8,277,956	8,656,716
Total assets		8,277,956	8,656,716
Equity and liabilities			
Restricted equity			
Share capital	7, 8	200,000	200,000
Total restricted equity		200,000	200,000
Retained earnings			
Other equity	8	3,580,071	3,386,364
Total retained earnings		3,580,071	3,386,364
Total equity		3,780,071	3,586,364
Liabilities			
Current liabilities			
Trade creditors		335,640	9,854
Public duties payable		653,576	983,300
Loans and other payables from group companies	9	2,094,077	2,881,189
Other short term liabilities		1,414,592	1,196,009
Total short term liabilities		4,497,885	5,070,352
Total liabilities		4,497,885	5,070,352
Total equity and liabilities		8,277,956	8,656,716

Stavanger, 30.06.2024
The board of Atlas Drift AS

Matthew Michael Riding
Member of the board

Christopher Boardman
Member of the Board/General Manager



Notes to the financial statement 2023 Atlas Drift AS

Note 1 Presentation of the company and accounting principles

The financial statements have been prepared in compliance with the Norwegian Accounting Act and accepted accounting principles in Norway for small companies.

Sales revenues and costs

The revenues are recognised at the value of compensation at the time of the transactions. The company main business is hiring out personnel and administration services to other group companies. Cost is included after matching principle which is that cost is included in the same period as the associated income.

Basic principles - assessment and classification of assets and liabilities

Assets meant for permanent ownership or use in the business are classified as fixed assets. Other assets are classified as current assets. Assets related to current business activities and items which fall due within one year are classified as current assets. Current assets/short-term debts are recorded at the lowest/highest of acquisition cost and fair value. The definition of fair value is the estimated future sales price reduced by expected sales costs.

Fixed assets

Fixed assets are entered in the accounts at historical cost, and depreciated to residual value over the asset's expected life on a straight-line basis. In the event of a decline in value which is not temporary, the fixed asset will be subject to a write-down. The same principle applies to liabilities. Assets with limited economic life are depreciated in accordance with a straight-line depreciation schedule. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Debtors

Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down.

Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. When the effect of a writedown is insignificant for accounting purposes this is, however, not carried out. Provisions for bad debts are valued the same way as for trade debtors.

Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

There are some exemptions to the basic assessment and valuation principles. Comments on these exemptions is specified below.

Foreign currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Exchange gains and losses relating to sales and purchases in foreign currencies are recognised as operating income and cost.



Notes to the financial statement 2023

Atlas Drift AS

Pensions

All the employees during last financial year where included in the pension plan through DnB are according to Norwegian law of mandatory occupational pension §1 and §4.

Taxation

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of cost price or taken directly to equity, are booked directly against tax in the balance sheet (offset against payable taxes if the group contribution has affected payable taxes, and offset against deferred taxes if the group contribution has affected deferred taxes).

Note 2 Income

Specification of sales based on geographical areas.

The company has only sales income from services provided to Norwegian continental shelf.

Note 3 Payroll costs, number of employees, benefits etc.

Payroll costs	2023	2022
Salaries	5,792,551	8,303,267
Social security tax	872,568	1,234,654
Pensions	170,215	169,814
Other benefits	104,182	260,305
Total	<u>6,939,516</u>	<u>9,968,040</u>
Average number of employees:	8	14

The General manager and Board are employed in a group company. Atlas Drift AS are invoiced a fee and this is booked under other operating cost.

Pension

The company is required to have an occupational pension scheme in accordance with the Norwegian law on compulsory occupational pension ("Lov om obligatorisk tjenestepensjon"). The company's pension scheme meets the requirements of that law. Pension obligations are not posted in the balance sheet, and yearly pension cost is considered as pension cost for this year. The cost is specified above.

Remuneration to auditor:

The statutory audit fees for 2023 are NOK 147 140 without tax.



Notes to the financial statement 2023 Atlas Drift AS

Note 4 Tax

	2023	2022
This year's tax expense		
Entered tax on ordinary profit/loss:		
Corporate tax	-	-
Changes in deferred tax / deferred tax advantage	-	-
Tax expense on ordinary profit/loss	-	-
Payable tax in this year's tax expense:		
Ordinary profit/loss before tax	193,706	430,623
Permanent differences	-	-
Changes temporary differences	-	-
Total	193,706	430,623
Group contribution	-	-
Loss carry-forward	193,706	430,623
Net taxable income	193,706	430,623

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences:

	2023	2022	Change
Accumulated loss to be brought forward	- 5,489,179	- 5,682,885	193,706
Basis for calculation of deferred tax	- 5,489,179	- 5,682,885	193,706
Deferred tax (22%)	-	-	-

The reason deferred tax benefits are not reflected in the balance sheet is that historical results create doubt that future taxable income will be sufficient to utilise the tax benefits.

Note 5 Debtors and liabilities

	2023	2022
Debtors which is due within one year		
Trade debtors at nominal value	1,019,656	1,564,263
- Bad debt	-	-
Total	1,019,656	1,564,263
Accrued income (not invoiced)	610,829	649,249

Note 6 Bank deposits, cash in hand, etc

	2023	2022
Total bank deposits	1,893,920	720,091
Total restricted bank account (with employees tax withholdings)	201,034	368,087

Note 7 Shareholders

The share capital in Atlas Drift AS as of 31.12 consists of the following share classes:

	Total shares	Face value	Entered
Ordinary shares	10,000	20	200,000
Shareholder	Total shares	Owner share	
Atlas Cerno AS	10,000	100%	
Total number of shares	10,000	100%	



Notes to the financial statement 2023 Atlas Drift AS

Note 8 Shareholders' equity

	Share capital	Additional paid- in capital	Other equity	Total equity
Pr. 01.01.2023	200,000	-	3,386,364	3,586,364
Net profit for the year	-	-	193,706	193,706
Pr 31.12.2023	200,000	-	3,580,070	3,780,070

Note 9 Related party transactions and balances

Related party balance items

	Accounts receivable		Other receivables	
	2023	2022	2023	2022
Atlas Cerno AS	259,089	764,853	2,448	-
Atlas Financial Services B.V	-	-	4,617,094	5,596,394
Total	259,089	764,853	4,619,542	5,596,394

	Accounts payable		Other short-term liabilities	
	2023	2022	2023	2022
Atlas Cerno AS	-	-	727,465	1,221,767
Atlas Services Group B.V.	-	-	1,366,613	1,659,422
Total	-	-	2,094,078	2,881,189

The transactions between the Norwegian companies are administration and trade services.



Profit and Loss		
Atlas Drift AS		
	2023	2022
Operating income and operating expenses		
Revenue	- 12,756,317	- 14,577,502
8000:Revenue - Work	- 9,668,843	- 10,631,048
8100:Revenues - To be invoiced	- 52,947	236,130
8110:Revenue WIP	-	17,000
8010:Revenues - Recharged expenses	- 222,953	- 52,098
8200:Intercompany Revenue	- 2,902,941	- 4,074,284
8300:Intercompany Revenue - To be invoiced	91,367	73,202
Other operating income	-	6,096
8030:Revenues - Fee	-	6,096
Total operating income	- 12,756,317	- 14,571,406
Consultancy fees	5,125,740	3,973,655
5008:Vendor Consultants	5,209,114	4,526,860
5300:ICO - Costs to be received	-	-
5100:Costs to be received	- 83,374	553,205
Payroll expenses	6,939,517	9,968,040
5000:Gross Contract Income	5,792,551	8,303,267
5001:Employer's National Insurance	872,568	1,234,654
5002:Country Employer Costs	-	168,547
5003:Employer Related Costs	216,659	498,372
5005:Non Taxable Expenses	57,739	100,294
Other operating expenses	589,548	358,311
4320:IT and robotics expenses (non-capitalized)	3,053	27,047
4330:Communication expenses	49,071	15,976
4350:Maintenance and minor equipment (non-ca	2,029	24,348
4360:Audit fees	147,170	138,445
4395:Other professional fees	144,162	189,060
4520:Other - Management fees	- 246,395	297,207
4500:Other - bank charges	16,797	17,554
4510:Other - general expenses	8,659	6,712
5010:Other - Staffing - Related Expenses	307,602	223,675
4380:Legal advisor fees	-	12,701
4370:Tax lawyer and advisor fees	157,400	-
Total operating expenses	12,654,805	14,300,006
Operating profit	- 101,512	- 271,400



Profit and Loss		
Atlas Drift AS		
	2023	2022
Other financial income	- 231,599 -	175,986
4890: Realized currency gain	- - -	17,116
4892: Unrealized gain	- 231,599 -	158,870
Interest income from group entities	- 235,882 -	249,169
4862: Interest Income ICO	- 235,882 -	249,169
Other financial expenses	336,314	239,165
4840: Realized currency loss	- -	3
4842: Unrealized loss	336,314	239,162
Interest expense to group entities	38,973	26,767
4822: Interest Expenses ICO	38,973	26,767
Net financial items	- 92,194 -	159,223
Operating result before tax	- 193,706 -	430,623
Tax on ordinary result	-	-
Annual net result	- 193,706 -	430,623
Loss brought forward	-	-
Annual net profit	- 193,706 -	430,623



Balance sheet

Atlas Drift AS

2023 2022

ASSETS

Current assets

Debtors

Accounts receivables	1,630,485	2,213,512
1300:Accounts receivable	763,015	893,225
1600:Revenue to be Invoiced	608,381	555,434
1605:Revenue Work in Progress	-	-
1951:Intercompany revenue to be invoiced	2,448	93,815
1950:Intercompany Accounts Receivable	256,641	671,038

Other short-term receivables

1420:Prepaid Expenses	8,238	2,870
1620:Other receivables - to be charged	125,771	123,849

Other receivables group

1953:Intercompany loan (receivable)	4,483,389	4,983,389
1955:Intercompany interest (receivable)	136,153	613,005

Total receivables 6,384,036 7,936,625

Cash and bank deposits

1013:Bank - NOK	1,893,920	720,091
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Total current assets 8,277,956 8,656,716

TOTAL ASSETS 8,277,956 8,656,716

EQUITY AND LIABILITIES

Total paid-up equity	- 200,000 - 200,000
3600:Capital StockA	- 200,000 - 200,000

Other equity

3600:Capital Stock	- 5,750,000 - 5,750,000
3688:Retained Earnings - Prior Years	- 4,797,806 - 4,366,982
3689:Retained Earnings - Current Year	- 193,706 - 430,623
3602:Other reserves	7,161,241 7,161,241

TOTAL EQUITY - 3,780,071 - 3,586,364



Balance sheet
Atlas Drift AS

2023 2022

LIABILITIES

Trade creditors	-	335,640	-	9,854
2800:Accounts Payable	-	197,080	-	8,081
2805:AP suspense account	-	138,560	-	1,773
Public duties payable	-	653,576	-	983,300
2400:VAT on Sales (Payable)	-	14,589,708	-	11,391,024
2401:VAT Paid	-	10,536,403	-	8,152,230
1510:VAT on Purchases (Recoverable)	-	3,812,783	-	2,890,830
2205:Paid Pers.Income Tax & Soc.Ins Norway	-	20,370,725	-	17,501,622
2204:Payable Pers.Income Tax & Soc.Ins Norway	-	20,879,722	-	18,026,313
2304:Provision Soc.Sec on Holiday Pay	-	86,472	-	95,812
2309:Payable OU-Fund	-	17,585	-	14,833
Loans and other payables from group companies	-	2,094,077	-	2,881,189
2900:Intercompany account payables	-	-	-	145,431
2903:Intercompany loan (payable)	-	700,000	-	700,000
2904:Intercompany current account (payable)	-	1,610,998	-	1,513,990
2905:Intercompany interest (payable)	-	1,183,079	-	521,768
Other short term liabilities	-	1,414,592	-	1,196,009
2302:Payable Annual Leave	-	613,281	-	679,526
2720:Costs to receive	-	271,935	-	359,813
2730:Accrued expenses	-	213,666	-	137,496
2340:Payable Net Salary & Wages	-	26,615,378	-	22,503,352
0440:Advance Salary Payment	-	-	-	1
2307:Payable Union Duty	-	29,909	-	17,369
2308:Paid Union Duty	-	27,673	-	16,330
2341:Paid Net Salary & Wages	-	26,615,378	-	22,503,351
2600:Accrued Insurances	-	4,739	-	11,213
1024:Suspense account	-	300,000	-	11,134
2260:Accrued Pension Premium	-	-	-	1
2265:Paid Pension Premium NO - PTS	-	18,213	-	18,213
Total current debt	-	4,497,885	-	5,070,352
TOTAL LIABILITIES	-	4,497,885	-	5,070,352
TOTAL EQUITY AND LIABILITIES	-	8,277,956	-	8,656,716



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 09.12.2013	Vår dato 13.12.2013
Telefon 22078139	Deres referanse Randi Blix Saue	Vår referanse 2013/931061

ATLAS CERNO AS
Postboks 310
4066 STAVANGER

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

— Det vises til deres brev 9. desember 2013 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Atlas Services Group Norway AS	org. nr. 996 885 577
Atlas Cerno AS	org. nr. 997 432 738
Atlas Drift AS	org. nr. 993 444 235
Cerno Consultancy AS	org. nr. 999 136 087

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering ovennevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Selskapene er en del av Atlas Services Group, som er et privateid nederlandsk selskap og er en divisjon av Atlas Services Group Holding BV. Hovedkontoret til Atlas Services Group er i Nederland. Selskapene driver med utleie av personell til olje og gass industrien, nasjonalt og internasjonalt. Arbeidsspråket er engelsk både i selskapene og i konsernet forøvrig. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets 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 m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Postadresse Postboks 9200 Grønland 0134 Oslo	Besøksadresse: Se www.skatteetaten.no Org.nr: 996250318 E-post: skatteetaten.no/sendepost	Sentralbord 800 80 000 Telefaks 22 17 08 60
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”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 Skattedirektoratets 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 Skattedirektoratet lagt særlig vekt på at selskapene er eiet av et utenlandsk selskap og inngår i et internasjonalt konsern. Eierkretsen er begrenset. Arbeidsspråket er engelsk og all kommunikasjon skjer på engelsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad

seniorrådgiver

Rettsavdelingen, foretaksskatt

Skattedirektoratet

Torstein Kinden Helleland