



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 921 499 906
Organisasjonsform: Aksjeselskap
Foretaksnavn: ISLAND DRILLING CREWING AS
Forretningsadresse: Stålhaugen 9
6065 ULSTEINVIK

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: Marte S Hasund
Dato for fastsettelse av årsregnskapet: 30.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 19.07.2024



Resultatregnskap

| Beløp i: NOK | Note | 2022 | 2021 |
|--|------|--------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Salgsinntekt | 3 | 156 176 492 | 82 106 088 |
| Annen driftsinntekt | | -91 489 | -1 683 921 |
| Sum inntekter | | 156 085 003 | 80 422 167 |
| Kostnader | | | |
| Lønnskostnad | 4,5 | 141 376 073 | 74 271 383 |
| Annen driftskostnad | 4 | 14 738 820 | 6 148 108 |
| Sum kostnader | | 156 114 893 | 80 419 491 |
| Driftsresultat | | -29 891 | 2 676 |
| Finansinntekter og finanskostnader | | | |
| Annen renteinntekt | | 32 441 | 6 |
| Annen finansinntekt | | 134 | 12 827 |
| Sum finansinntekter | | 0 | 0 |
| Annen rentekostnad | | 617 | 10 969 |
| Annen finanskostnad | | 2 068 | 4 540 |
| Sum finanskostnader | | 0 | 0 |
| Netto finans | | 29 890 | -2 676 |
| Ordinært resultat før skattekostnad | 6 | 0 | 0 |
| Ordinært resultat etter skattekostnad | | 0 | 0 |
| Årsresultat | | 0 | 0 |



Balanse

| Beløp i: NOK | Note | 2022 | 2021 |
|--|------|-------------------|-------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Sum immaterielle eiendeler | | 0 | 0 |
| Varige driftsmidler | | | |
| Sum varige driftsmidler | | 0 | 0 |
| Finansielle anleggsmidler | | | |
| Sum finansielle anleggsmidler | | 0 | 0 |
| Sum anleggsmidler | | 0 | 0 |
| Omløpsmidler | | | |
| Varer | | | |
| Sum varer | | 0 | 0 |
| Fordringer | | | |
| Kundefordringer | 7 | 15 104 210 | 4 825 392 |
| Andre fordringer | | 2 325 908 | 1 117 730 |
| Sum fordringer | 8 | 17 430 118 | 5 943 122 |
| Investeringer | | | |
| Sum investeringer | | 0 | 0 |
| Bankinnskudd, kontanter og lignende | | | |
| Bankinnskudd, kontanter og lignende | 9 | 6 993 443 | 4 161 950 |
| Sum bankinnskudd, kontanter og lignende | | 6 993 443 | 4 161 950 |
| Sum omløpsmidler | | 24 423 561 | 10 105 072 |
| SUM EIENDELER | | 24 423 561 | 10 105 072 |

BALANSE - EGENKAPITAL OG GJELD



Balanse

| Beløp i: NOK | Note | 2022 | 2021 |
|-----------------------------------|------|-------------------|-------------------|
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Selskapskapital | 10 | 30 000 | 30 000 |
| Annen innskutt egenkapital | | -5 570 | -5 570 |
| Sum innskutt egenkapital | | 24 430 | 24 430 |
| Opptjent egenkapital | | | |
| Annen egenkapital | | -7 761 | -7 761 |
| Sum opptjent egenkapital | | -7 761 | -7 761 |
| Sum egenkapital | 11 | 16 668 | 16 668 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Sum avsetninger for forpliktelser | | 0 | 0 |
| Annen langsiktig gjeld | | | |
| Sum annen langsiktig gjeld | | 0 | 0 |
| Sum langsiktig gjeld | | 0 | 0 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | 10 | 3 283 113 | 1 011 997 |
| Skyldige offentlige avgifter | | 17 129 411 | 7 298 928 |
| Annen kortsiktig gjeld | | 3 994 370 | 1 777 478 |
| Sum kortsiktig gjeld | 8 | 24 406 893 | 10 088 403 |
| Sum gjeld | | 24 406 893 | 10 088 403 |
| SUM EGENKAPITAL OG GJELD | | 24 423 561 | 10 105 072 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 659265

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: ISLAND DRILLING CREWING AS
Forretningsadresse: Stålhaugen 9
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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Marte S Hasund
Dato for fastsettelse av årsregnskapet: 30.06.2023

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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Brønnøysundregistrene, 08.08.2023

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 921 499 906
ISLAND DRILLING CREWING AS

RESULTATREGNSKAP

| Beløp i: NOK | Note | 2022 | 2021 |
|--|-------------|--------------------|-------------------|
| RESULTATREGNSKAP | | | |
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Organisasjonsnr: 921 499 906
ISLAND DRILLING CREWING AS

BALANSE

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|--|------|-------------------|-------------------|
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| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Sum immaterielle eiendeler | | 0 | 0 |
| Varige driftsmidler | | | |
| Sum varige driftsmidler | | 0 | 0 |
| Finansielle anleggsmidler | | | |
| Sum finansielle anleggsmidler | | | |
| | | 0 | 0 |
| Sum anleggsmidler | | 0 | 0 |
| Omløpsmidler | | | |
| Varer | | | |
| Sum varer | | 0 | 0 |
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| Annen egenkapital | | -7 761 | -7 761 |



| | | | |
|-----------------------------------|----|------------|------------|
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| Gjeld | | | |
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| Sum avsetninger for forpliktelser | | 0 | 0 |
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| SUM EGENKAPITAL OG GJELD | | 24 423 561 | 10 105 072 |



Organisasjonsnr: 921 499 906
ISLAND DRILLING CREWING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Regnskapsprinsipper

Island Drilling Crewing AS is included in the consolidated financial statement for Island Drilling Company AS, Stålhaugen 9, 6065 Ulsteinvik, Norway. Group accounts may be obtained upon request. The financial statements are prepared in accordance with the Norwegian Accounting Act and Generally Accepted Accounting Principles in Norway. The significant principles are described below. Revenue recognition Revenue is recognition based on time of delivery, whereby the time of delivery is defined as the time at which risk and control is transferred to the buyer. Revenue from services is recognized when delivered. The share of revenue related to future services is capitalized as deferred revenue at the time of sale, and recognized as revenue in accordance with services delivered. Classification and valuation of balance sheet items Assets to be owned or utilized on a permanent basis, and receivables falling due later than one year from the end of the accounting period are classified as fixed assets. Other assets are classified as current assets. Analogue criteria apply to liabilities. Current assets are valued at the lower of acquisition cost and market value. Fixed assets are capitalized and depreciated over the expected economic life of the asset if the expected lifetime exceeds 3 years and the acquisition cost exceeds NOK 15 000. Maintenance of assets is expenses as other operating expenses. Receivables Accounts receivables and other short-term receivables are recorded at initial value less a provision for doubtful accounts. The provision for doubtful accounts is recorded based on an individual assessment of outstanding items. Currency Transactions in foreign currency are recorded at the exchange rate at the transaction date. Current assets, short term liabilities and long term liabilities in foreign currency are recorded at the exchange rate on the balance sheet date. Taxes The tax expense in the income statement includes both taxes payable and change in deferred tax. Deferred tax are calculated as 22% of the temporary differences between tax and accounting values, and eventual tax losses carried forward at the end of the accounting year. Tax reducing and tax increasing differences are offset if reversible. Any net deferred tax asset is recorded in the balance sheet if expected future profitability makes utilization probable. Deferred tax liability and deferred tax assets are presented net in the balance sheet. Pensions The Company is affiliated to the LO/NHO scheme (the AFP scheme). The company also has its own occupational pension scheme. At the present time, there is no reliable measurement or allocation of obligations and assets in the AFP scheme. For accounting purposes, the scheme is treated as a defined- contribution pension scheme where premium payments are expensed as they are made, and no provisions are made in the accounts. No funds are accumulated in the scheme, and the premium level is expected to increase in the years ahead. Cash flow statement The cash flow statement is prepared by using the indirect method. By using this method, cash flow are reported gross from investment and financing activities, whilst the accounting result is reconciled to net cash flow from operating activities. Cash and cash equivalents include cash, bank deposits and other short term liquid investments which can be converted to cash within 3 months from the date of acquisition and with immaterial risk. The use of estimates Preparation of the annual financial statements entails the use of estimates. Accounting estimates may deviate from the actual results, but they are based on the best estimate on the date for the submission of the accounts.

Note



1

Er det usikkerhet om fortsatt drift?: Nei

Note
3

Antall årsverk i regnskapsåret
82.00

Note
3

Spesifisering av resultatregnskapet

Lønnskostnader

| <u>Lønn</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---------------------------|--------------|------------------|
| | 112212647.00 | 57909624.00 |
| <u>Folketrygdavgift</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 17466797.00 | 9100657.00 |
| <u>Pensjonskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 9000445.00 | 5087414.00 |
| <u>Andre ytelser</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 2696184.00 | 2173688.00 |
| <u>Sum lønnskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
| | 141376073.00 | 74271383.00 |

Note

Ekstraordinære inntekter og kostnader

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

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet



Begrunnelse for at datterselskap er utelatt fra konsolideringen

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

Fordringer

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.

Note

3

Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

Mer om lån og sikkerhetsstillelse



Statsautoriserte revisorer
Ernst & Young AS

Thormøhlens gate 53 D, 5006 Bergen
Postboks 6163, 5892 Bergen

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 Island Drilling Crewing AS

Opinion

We have audited the financial statements of Island Drilling Crewing AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement and statement 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 comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2022 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 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 requirements of the 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.

Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and the general manager) is responsible for the other information. Our opinion on 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 board of directors' report contains the information required by legal requirements and 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 or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, 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 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



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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 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 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 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 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.

Bergen, 30 June 2023
ERNST & YOUNG AS

The auditor's report is signed electronically

Jørn Knutsen
State Authorised Public Accountant (Norway)

Independent auditor's report - Island Drilling Crewing AS 2022

A member firm of Ernst & Young Global Limited

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

Jørn Knutsen

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: 9578-5992-4-3012515

IP: 83.241.xxx.xxx

2023-06-30 13:30:24 UTC



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ISLAND DRILLING

Financial statements

2022

Island Drilling Crewing AS



Island Drilling Crewing AS



ISLAND DRILLING

The Board of Director's annual report 2022

1. The nature of the business

Island Drilling Crewing AS (hereinafter referred to as "Crewing") is one of two subsidiaries of Island Drilling Company AS (IDC) and is 100% owned by IDC.

All offshore employees are employed by Crewing, and the nature of the business is to provide offshore personnel to IDC's semi-submersible rig, Island Innovator (INN), as well as to Island Drilling Management (IDM) and the jack-up rig, Noble Lloyd Noble (NLN).

Crewing's registered office is in Ulsteinvik, Norway.

2. Going concern – operational update

The activity level of Crewing is two-folded and is depending on the activity levels of INN and NLN. Throughout the whole of 2022 Crewing delivered personnel on behalf of IDM to the jack-up rig NLN and directly to IDC.

Island Drilling Crewing has, as of 31st December 2022, 90 permanently employed, whereof approximately 40 employees are working towards NLN and 50 employees are supporting Island Innovator. Number of NLN employees has been stable throughout the year and Island Innovator was fully employed from 15th of February.

During 2022, Island Innovator was on back-to-back contracts with Dana Petroleum and Petrofac Facilities Management on UKCS, before it went on contract for Eco Atlantic in 4Q. The market outlook remains positive, and INN is contracted until 3Q24. We are working closely with several charterers to fill up the orderbook for the from 3Q24.

Island Drilling Management has managed the collaboration with Noble Drilling during 2022 well, and has had steady work for approximately 40 people. Noble Drilling was the owner of the jack-up rig NLN in the beginning of 2022, though sold off the asset and the contract to Shelf Drilling in June of 2022. NLN has previously operated for Equinor on the Mariner field on the UKCS and is currently on a contract with Equinor on the Valemon field on the NCS. The contract will run to the end of 2023 and future contracts for the rig are currently being negotiated.

The background for the agreement between IDM and Noble was that IDM assisted Noble in the AOC process in the larger part of 2021 (Acknowledgement of Compliance) for NLN, supporting Noble with approximately 1/3 of the offshore crew, as well as the key personnel onshore, who are located in Stavanger. This AOC Process entered a new phase in October 2021 where compliance phase went over in a commenced phase. The onshore personnel were transferred from IDM to Noble in 1Q22.



Island Drilling Crewing AS



ISLAND DRILLING

Some uncertainty regarding the going concern assumption is being perceived as the Company is working on short to medium term contracts. The goal is to secure a long-term contract for the Island Innovator. Risk related to the Covid-19 Pandemic is deemed low, though the rise in inflation and supply chain challenges following the pandemic is still viable. This is also the case for Crewing and the uncertainty regarding the going concern assumption is still perceived, but less than at the end of 2021.

3. Working environment and personnel

Crewing had 62 employees as of 31st of December 2021. Number of employees has increased to 90 in 2022, as the rig is fully contracted and the Market is experiencing higher demand.

Island Drilling Company has made continuous endeavors to improve working environment on board Island Innovator and has also contributed in improving general welfare of the offshore crew.

The sick leave in % is at 6,1% for 2022, and the company experienced 1 Loss time injury (LTI) incident for 2022.

Island Drilling Crewing AS consist mainly of Norwegian nationals, though the rig is crewed by a mix of internationals through a trusted crew agency. The Management team works close and meticulously with the rig to ensure standardized and safe working routines. The employees can at any time provide direct feedback to company management through either safe card reporting or the whistleblower system.

The mindset of continuous improvement of working environment is incorporated Island Drilling Group's company structure.

4. Social Responsibility

The IDC Group ensures that it has high ethical standard when carrying out business activities, whether this is towards customers, suppliers, employees, authorities, capital markets, owners or society in general.

The IDC Group follows the International Labor Organization's (ILO) convention for working and living conditions of seafarers which ensures that employees have comprehensive rights and protection at work. IDC's drilling rig is certified in accordance with the working and living conditions in the MLC ("Maritime Labor Convention"). For office staff, the working conditions are in accordance with the Norwegian Working Environment Act.

The IDC Group require that employees, agents and representatives comply with applicable laws when it comes to gifts and possible other benefits and such matters



Island Drilling Crewing AS



ISLAND DRILLING

must be reported to an immediate superior. The Company require that all its' trading meets all applicable ethical standards. The company respects the traditions and cultures in the countries in which the drilling rig will operate and pledges to comply with the laws in the areas where the business activities are carried out.

For more information with regards to company policies in accordance with the transparency act, there will be a report on our website <https://islanddrilling.no/qhse/>, made available by 30.06.23.

5. Equal opportunities

The Company aims to be a workplace where everyone has equal opportunities irrespective of gender, ethnicity or religious orientation. We have in accordance with section 26 of the Norwegian Equality and Anti-Discrimination Act, reviewed our organization.

The reports describe the state of gender equality in the organization and is given in anonymized form and the report provides as detailed information about the gender equality as possible, while safeguarding the employees' privacy. The report in full can be found on our website <https://islanddrilling.no/qhse/> by 30.06.23

5.1 Crew statistics 2022:

- Gender balance overall in the organization of 90 employees:
 - o 5 women and 85 men (6%/94%).
- Temporary employees: NA
- Part-time employees: NA

5.2 Wages 2022:

The company has two levels. Level 1 - Leading employees & Level 2 - Employees.

- Level 1 has 26 employees, 0 women and 26 men
- Level 2 has 64 employees, 5 women and 59 men
 - o Women share of men's pay in percent in level 2 equals 101% of 100%
- Total wage difference in the organization:
 - o Women share of men's pay in total in percent equals 85% of 100%

We have also conducted a comprehensive survey of average salary based on the different positions, but this is not included in the report due to employee's privacy. The complete report has been made available for our auditors.

The Board of Directors consist of three members, all men.

**ISLAND DRILLING****Island Drilling Crewing AS****6. Environmental reporting**

The IDC Group's business as of 31 December 2022 is not regulated by license or subject to public orders. The activities do not pollute the external environment over and above what customary for operations of this kind.

The Group's has guidelines, principles, policies and standards for how to integrate considerations relating to human rights labor rights and social issue, the environment and anti- corruption in its business strategies and in day-to-day operations, as well as in relation to stakeholders.

For more information with regards to company policies, code of conduct, HSES policy and values, please see our website <https://islanddrilling.no/qhse/>.

7. Future developments

The IDC Group is well established in the drilling market and is continuing the operation of Island Innovator. The main focus is still operation on the NCS as well as UKCS. However, IDC is also open for attractive opportunities globally and has signed for a campaign on the African Continent in 2023.

8. Market update

The oil drilling market continued to recover from the pandemic-induced downturn, as global demand for oil and gas increased in 2022. Island Drilling Company is experiencing a healthy number of tenders to bid on and IDC's top priority is to deliver top performance on ongoing contracts and secure an order back-log in Q3 2023 and onwards.

9. Performance

The Board of Directors is of the opinion that the annual accounts give a true and fair picture of Crewing's assets, and liabilities, financial position and result.

Crewing had a turnover of TNOK 156 085 in 2022 (TNOK 80 419 in 2021). As the company is primarily hiring out offshore personnel to IDC (Island Innovator) and Island Drilling Management (Noble Lloyd Noble), the turnover from IDC and Management covered all personnel cost in Crewing, resulting in a net profit of NOK 0 for the year.

Crewing had no expenditures related to Research and Development



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10. Financial risk

10.1 Market risk

Crewing is generally exposed to market risk. The Group has secured short- and medium-term contracts until 3Q24, however as no long-term contracts has been secured for Island Innovator, the risk is still considered moderate.

10.2 Currency risk

The Company is to some extent exposed to changes in the foreign exchange markets. The drilling contracts for Island Innovator are in USD and all long-term debt in IDC is in USD. However, all operating expenses are payable in NOK (payroll).

10.3 Board Insurance

We are pleased to inform you that our company has implemented board insurance, an essential component of our risk management strategy.

Morten Ulstein

Chairman of the Board

Roger Simmenes

Chief Executive Officer



Income statement

Island Drilling Crewing AS

| Tekst | Note | 2022 | 2021 |
|--|----------|--------------------|-------------------|
| Operating income | 3 | 156 176 492 | 82 106 088 |
| Other operating income | | -91 489 | -1 683 921 |
| Operating income | | 156 085 003 | 80 422 167 |
| Payroll expenses | 4,5 | 141 376 073 | 74 271 383 |
| Other operating expenses | 4 | 14 738 820 | 6 148 108 |
| Total operating expenses | | 156 114 893 | 80 419 491 |
| Operating profit | | -29 891 | 2 676 |
| Interest income | | 32 441 | 6 |
| Other financial income | | 134 | 12 827 |
| Interest expenses | | 617 | 10 969 |
| Other financial expenses | | 2 068 | 4 540 |
| Total financial income & expenses | | 29 890 | -2 676 |
| Ordinary result before tax | 6 | 0 | 0 |
| Net profit for the year | | 0 | 0 |
| Allocated as follows | | | |
| Transfer to other equity | | 0 | 0 |
| Total transfers | | 0 | 0 |



Balance sheet

Island Drilling Crewing AS


| Tekst | Note | 2022 | 2021 |
|--------------------------------|----------|-------------------|-------------------|
| Assets | | | |
| Fixed assets | | | |
| Intangible fixed assets | | | |
| Financial fixed assets | | | |
| Current assets | | | |
| Accounts receivables | 7 | 15 104 210 | 4 825 392 |
| Other receivables | | 2 325 908 | 1 117 730 |
| Total debtors | 8 | 17 430 118 | 5 943 122 |
| Cash and bank deposits | 9 | 6 993 443 | 4 161 950 |
| Total current assets | | 24 423 561 | 10 105 072 |
| Total assets | | 24 423 561 | 10 105 072 |

**Balance sheet****Island Drilling Crewing AS**

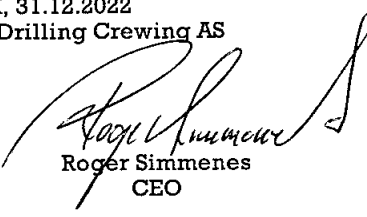
| Tekst | Note | 2022 | 2021 |
|-------------------------------------|-----------|-------------------|-------------------|
| Liabilities and equity | | | |
| Equity | | | |
| Paid in equity | | | |
| Share capital | 10 | 30 000 | 30 000 |
| Other paid in equity | | -5 570 | -5 570 |
| Total paid in equity | | 24 430 | 24 430 |
| Retained earnings | | | |
| Other equity | | -7 761 | -7 761 |
| Total retained earnings | | -7 761 | -7 761 |
| Profit not allocated | | 0 | 0 |
| Total equity | 11 | 16 668 | 16 668 |
| Liabilities | | | |
| Provision for liabilities | | | |
| Current liabilities | | | |
| Trade creditors | 10 | 3 283 113 | 1 011 997 |
| Unpaid government fees/taxes | | 17 129 411 | 7 298 928 |
| Other short term liabilities | | 3 994 370 | 1 777 478 |
| Total current liabilities | 8 | 24 406 893 | 10 088 403 |
| Total liabilities | | 24 406 893 | 10 088 403 |
| Total equity and liabilities | | 24 423 561 | 10 105 072 |

ULSTEINVIK, 31.12.2022

The Board of Island Drilling Crewing AS



Morten Ulstein
Chairman of the Board



Roger Simmenes
CEO



Cash flow statement

Island Drilling Crewing AS

| Per 31.12. | 2022 | 2021 |
|--|------------------|------------------|
| Cash flow from operating activities. | | |
| Profit/loss before tax | 0 | 0 |
| Changes in trade receivables | -10 278 815 | -2 148 898 |
| Changes in trade payables | 2 271 115 | -1 305 457 |
| Changes in current balance sheet items | 10 839 194 | 5 942 163 |
| Net cash flow from operating activities | 2 831 494 | 2 487 809 |
| Cash flow from investment activities | | |
| Cash flow from financial activities | | |
| Net change in cash and cash equivalents | 2 831 494 | 2 487 809 |
| Cash and cash equivalent 01.01 | 4 161 950 | 1 674 141 |
| Cash and cash equivalents 31.12. | 6 993 443 | 4 161 950 |

Island Drilling Crewing AS



Island Drilling Crewing AS



ISLAND DRILLING

Notes to the financial statements 2022

Note 1 – Accounting principles

Island Drilling Crewing AS is included in the consolidated financial statement for Island Drilling Company AS, Stålhaugen 9, 6065 Ulsteinvik, Norway. Group accounts may be obtained upon request.

The financial statements are prepared in accordance with the Norwegian Accounting Act and Generally Accepted Accounting Principles in Norway.

The significant principles are described below.

Revenue recognition

Revenue is recognition based on time of delivery, whereby the time of delivery is defined as the time at which risk and control is transferred to the buyer. Revenue from services is recognized when delivered. The share of revenue related to future services is capitalized as deferred revenue at the time of sale, and recognized as revenue in accordance with services delivered.

Classification and valuation of balance sheet items

Assets to be owned or utilized on a permanent basis, and receivables falling due later than one year from the end of the accounting period are classified as fixed assets. Other assets are classified as current assets. Analogue criteria apply to liabilities.

Current assets are valued at the lower of acquisition cost and market value. Fixed assets are capitalized and depreciated over the expected economic life of the asset if the expected lifetime exceeds 3 years and the acquisition cost exceeds NOK 15 000. Maintenance of assets is expenses as other operating expenses.

Receivables

Accounts receivables and other short-term receivables are recorded at initial value less a provision for doubtful accounts. The provision for doubtful accounts is recorded based on an individual assessment of outstanding items.



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ISLAND DRILLING

Currency

Transactions in foreign currency are recorded at the exchange rate at the transaction date. Current assets, short term liabilities and long term liabilities in foreign currency are recorded at the exchange rate on the balance sheet date.

Taxes

The tax expense in the income statement includes both taxes payable and change in deferred tax. Deferred tax are calculated as 22% of the temporary differences between tax and accounting values, and eventual tax losses carried forward at the end of the accounting year. Tax reducing and tax increasing differences are offset if reversible. Any net deferred tax asset is recorded in the balance sheet if expected future profitability makes utilization probable. Deferred tax liability and deferred tax assets are presented net in the balance sheet.

Pensions

The Company is affiliated to the LO/NHO scheme (the AFP scheme). The company also has its own occupational pension scheme. At the present time, there is no reliable measurement or allocation of obligations and assets in the AFP scheme. For accounting purposes, the scheme is treated as a defined- contribution pension scheme where premium payments are expensed as they are made, and no provisions are made in the accounts. No funds are accumulated in the scheme, and the premium level is expected to increase in the years ahead.

Cash flow statement

The cash flow statement is prepared by using the indirect method. By using this method, cash flow are reported gross from investment and financing activities, whilst the accounting result is reconciled to net cash flow from operating activities. Cash and cash equivalents include cash, bank deposits and other short term liquid investments which can be converted to cash within 3 months from the date of acquisition and with immaterial risk.

The use of estimates

Preparation of the annual financial statements entails the use of estimates. Accounting estimates may deviate from the actual results, but they are based on the best estimate on the date for the submission of the accounts.



Island Drilling Crewing AS

ISLAND DRILLING

Note 2 - Business description

Island Drilling Crewing AS provides hire of offshore personnel/ crew to Island Drilling Company AS and Shelf Drilling (previously Noble Drilling).

Note 3 - Transactions with related parties

| | 2022 | 2021 |
|--|-------------|------------|
| Sales to Island Drilling Company AS | 110 835 572 | 36 647 867 |
| Sales to Island Drilling Management AS | 45 340 920 | 43 774 300 |

Note 4 – Payroll expenses, employees

The company had 90 employees by the end of 2022.
No remuneration has been paid to the Board of Directors or the Managing Director.

| Payroll expenses: | 2022 | 2021 |
|--------------------------|--------------------|-------------------|
| Wages | 112 241 137 | 57 909 624 |
| Payroll tax | 17 466 797 | 9 100 657 |
| Pension costs | 9 000 445 | 5 087 414 |
| Other personnel cost | 2 696 184 | 2 173 688 |
| Total | 141 376 073 | 74 271 383 |

Audit fee has been paid with NOK 108 665 excluding VAT during 2022.

Note 5 - Pension expenses and obligations

The Company participates in the scheme agreed between the Norwegian Confederation of Trade Unions and the Confederation of Norwegian Enterprise (the so-called LO/NHO scheme), under which all employees can choose early retirement from the age of 62.

The AFP scheme is a scheme which provides a lifelong addition to the ordinary

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Island Drilling Crewing AS

ISLAND DRILLING

pension. Employees can choose to draw pension from the AFP scheme from the age of 62, while continuing to work. The scheme allows employees to continue to earn pension entitlements if they continue to work until the age of 67. The AFP scheme is a defined benefit multi-enterprise pension scheme, and it is financed by premiums defined as a percentage of pay. For accounting purposes, the scheme is treated as a defined contribution pension scheme where premium payments are expensed as they are made.

The Company also has a defined contribution pension scheme. The Company is obliged to have an occupational pension scheme pursuant to the Act relating to mandatory occupational pensions. The Company's pension schemes meet the requirements of the Act.

Note 6 – Taxes

| Calculation tax basis: | 2022 | 2021 |
|---|-------------|-------------|
| Profit before taxes | | |
| Permanent differences | 2590 | |
| Change in temporary differences | | |
| Change in deficit to carry forwards | -2590 | |
| Payable tax basis | - | - |
| Overview of temporary differences: | | |
| Fixed assets, including goodwill | | |
| Deficit to carry forwards | -10 741 | -13 331 |
| Net temporary differences | -10 741 | -13 331 |
| Deferred tax asset | -2 363 | -2 933 |
| Deferred tax rate | 22 % | 22 % |
| Tax payable on this years result: | - | - |
| Payable taxes | - | - |
| Change in deferred taxes | - | - |
| Tax expense | - | - |

The company does not recognize deferred tax assets, as it is uncertain whether the company will be in tax position to utilize the tax loss carryforward.



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Note 7 – Intercompany balances

| Related party balances: | 2022 | 2021 |
|--------------------------------|-------------------|------------------|
| Accounts receivables | 15 104 210 | 4 825 392 |
| Other short term receivables | 640 681 | 229 548 |
| Total | 15 744 891 | 5 054 940 |
| Accounts payable | - | - |
| Total | - | - |

Note 8 – Receivables and debt

| Other short-term receivables: | 2022 | 2021 |
|--------------------------------------|-------------------|-------------------|
| Accounts receivables | 15 104 210 | 4 825 392 |
| Prepayments | 1 495 158 | 756 843 |
| Outstanding VAT | 188 799 | 122 457 |
| Other short-term receivables | 641 949 | 238 430 |
| Total | 17 430 116 | 5 943 122 |
| Other short-term debt: | 2022 | 2021 |
| Vacation pay | 3 994 370 | 1 674 249 |
| Accounts payable | 3 283 113 | 1 011 997 |
| Debt to related parties | - | - |
| Government fees/taxes | 17 129 410 | 7 298 928 |
| Other short-term debt | - | 103 299 |
| Total | 24 406 893 | 10 088 403 |

The company has no long-term debt or long-term receivables as of 31.12.21



Island Drilling Crewing AS

ISLAND DRILLING

Note 9 – Deposits

The company have an account tied to tax withholdings and the balance on this account by the end of the year is NOK 5 855 103.

Note 10 – Share capital and shareholder information

The share capital of NOK 30 000 comprises 30 shares at NOK 1 000.

Overview of shareholders at 31.12:

| Shareholder | Shares | Ownership |
|----------------------------|--------|-----------|
| Island Drilling Company AS | 30 | 100 % |

Notes 11 – Equity

| | Share capital | Other paid in Equity | Uncovered loss | Total |
|--------------|---------------|----------------------|----------------|--------|
| Equity 1.1 | 30 000 | -5 570 | -7 761 | 16 669 |
| Net profit | | | | |
| Equity 31.12 | 30 000 | -5 570 | -7 761 | 16 669 |

Note 12 – Pledged assets and guarantees etc.

The Company is jointly registered with the other Group companies in the VAT register and is therefore jointly liable for any unpaid VAT.

Note 13 – Going concern

Island Drilling Crewing AS is a subsidiary, 100% owned by parent company Island Drilling Company AS (hereinafter referred to as "IDC").

Some uncertainty regarding the going concern assumption is being perceived as ID Crewing's main source of income is dependent on the rig Island Innovator and

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Island Drilling Crewing AS



ISLAND DRILLING

continuous work. Through Crewing's sister company Island Drilling Management and the agreement with Noble Drilling, the cash flow and operating profit have been healthy the last two years and the current activity level is expected to continue in 2023. The management agreement is up for renegotiations by end of 2023.

Risk related to the Covid-19 Pandemic is deemed low, though the rise in inflation and supply chain challenges following the pandemic is still viable. This is also the case for Management and the uncertainty regarding the going concern assumption is still be perceived, but less than at the end of 2021.





Skatteetaten

| | | |
|-------------------------------|--|--|
| Vår dato 30.04.2019 | Din/Deres dato 12.03.2019 | Saksbehandler Torstein Kinden Helleland |
| 800 80 000 Skatteetaten.no | Din/Deres referanse Mai-Britt Myklebust | Telefon 22078139 |
| Org.nr 974761076 | Vår referanse 2019/5531837 | Postadresse Postboks 9200 Grønland 0134 OSLO |

BORGSTEIN AS
Postboks 370
6067 ULSTEINVIK

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 12. mars 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

| | |
|--------------------------------------|----------------------------|
| Island Diligence AS | org.nr. 920 421 091 |
| Island Victory AS | org.nr. 920 718 590 |
| Island Drilling Management AS | org.nr. 992 448 636 |
| Island Drilling Crewing AS | org.nr. 921 499 906 |

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de ovennevnte selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge 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

Felles for alle selskapene er at indirekte majoritetsiere er en norsk og en utenlandsk familie. Island Diligence AS er eid av tre selskaper der det ene er utenlandsk. Island Victory AS er 100 % eid av det norske selskapet Island Offshore XII Ship AS som er majoritets eid av Island Offshore Shipholding, L.P., et Cayman Island selskap. Island Offshore XII Ship AS har tillatelse til å benytte engelsk språk. Island Drilling Management AS og Island Drilling Crewing AS er søsterselskaper og er 100 % eid av Island Drilling Company AS. Island Drilling Company AS er majoritets eid av det amerikanske selskapet RIG Invest, L.L.C. Island Drilling Company AS har tillatelse til å benytte engelsk språk. Selskapenes forretningspråk er engelsk, som også er arbeidsspråket i styrene. Kundene og leverandørene er i hovedsak internasjonale og norske virksomheter med leveranser til offshore industrien. 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:

"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 vekt på at indirekte majoritetsiere er to utenlandske familier der den ene er utenlandsk. Morselskapene til tre av selskapene har tillatelse til å benytte engelsk språk. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Henning Stokke
seniorrådgiver
Juridisk avdeling
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.

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