



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 915 604 978
Organisasjonsform: Aksjeselskap
Foretaksnavn: CENTRIC FINANCE PROFESSIONALS AS
Forretningsadresse: Kirkegata 15
0153 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Helen Suurna-Garcia
Dato for fastsettelse av årsregnskapet: 15.03.2022

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, 04.05.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	9	25 090 560	33 587 983
Annen driftsinntekt		1 556 490	954 501
Sum inntekter		26 647 050	34 542 484
Kostnader			
Lønnskostnad	2	18 288 274	28 284 802
Annen driftskostnad		9 440 910	4 869 690
Sum kostnader		27 729 184	33 154 492
Driftsresultat		-1 082 134	1 387 992
Finansinntekter og finanskostnader			
Annen finansinntekt		11 374	49 980
Sum finansinntekter		11 374	49 980
Annen finanskostnad		7 541	7 742
Sum finanskostnader		7 541	7 742
Netto finans		3 833	42 238
Ordinært resultat før skattekostnad		-1 078 301	1 430 230
Skattekostnad på ordinært resultat	3		359 544
Ordinært resultat etter skattekostnad		-1 078 301	1 070 686
Årsresultat		-1 078 301	1 070 686
Overføringer og disponeringer			
Konsernbidrag	7		1 274 746
Overføringer annen egenkapital	7	-1 078 301	-204 060
Sum overføringer og disponeringer		-1 078 301	1 070 686



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	8	3 683 036	4 401 077
Andre fordringer	4	6 672 376	10 140 229
Sum fordringer		10 355 412	14 541 306
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	5	521 417	613 243
Sum omløpsmidler		10 876 829	15 154 549
SUM EIENDELER		10 876 829	15 154 549
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	6, 7	102 810	102 810
Overkurs	7	546 081	546 081
Sum innskutt egenkapital		648 891	648 891
Opptjent egenkapital			
Annen egenkapital	7	4 490 221	5 568 523
Sum opptjent egenkapital		4 490 221	5 568 523
Sum egenkapital		5 139 112	6 217 414



Balanse

Beløp i: NOK	Note	2021	2020
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	4	647 812	400 830
Skyldige offentlige avgifter		2 096 176	2 486 540
Annen kortsiktig gjeld	4	2 993 730	6 049 766
Sum kortsiktig gjeld		5 737 717	8 937 136
Sum gjeld		5 737 717	8 937 136
SUM EGENKAPITAL OG GJELD		10 876 829	15 154 550



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 379032

Enheten

Organisasjonsnummer: 915 604 978
Organisasjonsform: Aksjeselskap
Foretaksnavn: CENTRIC FINANCE PROFESSIONALS AS
Forretningsadresse: Kirkegata 15
0153 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Helen Suurna-Garcia
Dato for fastsettelse av årsregnskapet: 15.03.2022

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 11.06.2022



Organisasjonsnr: 915 604 978
CENTRIC FINANCE PROFESSIONALS AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	9	25 090 560	33 587 983
Annen driftsinntekt		1 556 490	954 501
Sum inntekter		26 647 050	34 542 484
Kostnader			
Lønnskostnad	2	18 288 274	28 284 802
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Sum overføringer og disponeringer		-1 078 301	1 070 686



Organisasjonsnr: 915 604 978
CENTRIC FINANCE PROFESSIONALS AS

BALANSE

Beløp i: NOK **Note** **2021** **2020**

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler

Sum anleggsmidler 0 0

Omløpsmidler
Varer

Fordringer

Kundefordringer	8	3 683 036	4 401 077
Andre fordringer	4	6 672 376	10 140 229
Sum fordringer		10 355 412	14 541 306

Bankinnskudd, kontanter
og lignende

Sum bankinnskudd, kontanter og lignende	5	521 417	613 243
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Sum omløpsmidler 10 876 829 15 154 549

SUM EIENDELER 10 876 829 15 154 549

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Aksjekapital	6, 7	102 810	102 810
Overkurs	7	546 081	546 081
Sum innskutt egenkapital		648 891	648 891

Opptjent egenkapital

Annen egenkapital	7	4 490 221	5 568 523
Sum opptjent egenkapital		4 490 221	5 568 523

Sum egenkapital 5 139 112 6 217 414

Sum langsiktig gjeld 0 0

Kortsiktig gjeld

Leverandørgjeld	4	647 812	400 830
Skyldige offentlige avgifter		2 096 176	2 486 540
Annen kortsiktig gjeld	4	2 993 730	6 049 766
Sum kortsiktig gjeld		5 737 717	8 937 136

Sum gjeld 5 737 717 8 937 136



SUM EGENKAPITAL OG GJELD

10 876 829

15 154 550



Organisasjonsnr: 915 604 978
CENTRIC FINANCE PROFESSIONALS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
6

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinary shares	30000.00	3.43	102810.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Centric IT AS	30000.00	100.00%	Ordinary shares

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	30000.00	100.00%	

Note
2

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	14726797.00	24691875.00

<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	2347523.00	2972750.00

<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	250132.00	222005.00

<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	963822.00	398172.00

<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	18288274.00	28284802.00

Note

Ytelser til ledende personer
Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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Note



RSM Norge AS

Ruseløkkveien 30, 0251 Oslo
Pb 1312 Vika, 0112 Oslo
Org.nr: 982 316 588 MVA

T +47 23 11 42 00
F +47 23 11 42 01

To the General Meeting of Centric Finance Professionals AS

Independent Auditor's Report

www.rsmnorge.no

Opinion

We have audited the financial statements of Centric Finance Professionals AS (the Company) showing a loss of NOK 1 078 301. The financial statements comprise the balance sheet as at 31 December 2021, the income 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 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 other information accompanying the financial statements. 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 other information accompanying the financial statements.

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

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 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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Norge AS is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Norge AS er medlem av/is a member of Den norske Revisorforening.

Penneo Dokumentnøkkel: YW4Z3-4CNUP-KB76Y-N8AAU-Z8EWZ-YQX4I



Independent Auditor's Report 2021 for Centric Finance
Professionals AS



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>

Oslo, 15 March 2022
RSM Norge AS

Per-Øystein Selnes
State Authorised Public Accountant
(This document is signed electronically)

Penneo Dokumentnøkkel: YW4Z3-4CNUP-KB76Y-N8AAU-Z8EWZ-YQX4I



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

Per-Øystein Selnes

Partner

På vegne av: RSM Norge AS

Serienummer: 9578-5999-4-1436541

IP: 188.95.xxx.xxx

2022-03-15 12:39:32 UTC



Penneo Dokumentnøkkel: YW4Z3-4CNUP-KB76Y-N8AAU-Z8EWZ-YQX4I

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Centric Finance Professionals AS

Org.num: 915 604 978

Annual report 2021

Board of directors' report

Annual accounts

- Income statement
- Balance sheet
- Notes

Auditors' report



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Centric Finance Professionals AS

Org.num: 915 604 978

Board of directors' report 2021

Centric Finance Professionals AS

Address: Kongens gate 6, 0153 OSLO

Org.nr: 915604978 MVA

Business: Temporary staffing

The business

Centric Finance Professionals AS is a specialist temporary staffing and recruitment company. The company specializes in activities within finance and archive. The company's head office is located in Oslo. The company is fully owned by Centric IT AS.

Accurate description

The Board considers that the annual accounts give an accurate description of Centric Finance Professionals AS's assets and liabilities, financial position and result.

Financial results

In 2021 (202) Centric Finance Professionals AS had a total revenue of NOK 26,6 (34,55) million, an operating result of NOK -1,1 (1,4) million and a result before tax of NOK 1,1 (1,4) million. The result after tax is NOK -1,1 (1,1) million.

Balance sheet and liquidity

The company had satisfactory liquidity in 2021. The equity portion in 2021 was 47% (41 %) which is seen as good.

A going concern

In accordance with the section 3-3 of the Accountancy Act, we confirm that Centric Finance Professionals AS meets the requirements for continuation as a going concern.

Working environment

The Board of Directors considers the working environment to be good. In 2021 employee absence due to illness was 3,5% (3,2%). No injuries were reported.

The external environment

The company does not engage in any activities which pollute the environment.

Gender equality and discrimination

The company's core value is We believe in People. This is mirrored in our recruitment and salary process that are based on employees' qualifications. In 2021 there were no reported cases about discrimination.

In 2021, Centric Finance Professionals had a total of 85 employees. There is a predominance of female employees (72%), 28% being male. Most of these employees work within accounting, which has a female dominated labor market, with 74,2% of accountants being female ([Likestilling | Utdanning.no](#)). Thus, our gender distribution mirrors the labor market.

In Centric Finance Professionals, 70,18% of the employed women were temporary employees in 2021, while 76,19% of the male employees were temporary employees. The overall goal is still to reduce temporary staff, our aim is to see a decrease in 2022, with no more than 50% temporary employees.

5% of the employed women in CFP are working on our employees we offer our own request, or by the request of our customers. 14,3% of the employed men. This is by their own request, or by the request of our customers.



Centric Finance Professionals AS

Org.num: 915 604 978

customers, we of course want as many of them working full-time. Therefore, if the employee wishes to work full-time and we have an open vacancy that fit their background, they will be presented as a candidate to the given customer.

A comprehensive wage survey was not carried out in 2020, therefore we do not have good enough figures from last year to make an analysis of developments over the past year. This will be completed in 2023.

We have published an Equality statement for Centric Finance Professionals on our website.

Liability insurance for the board

Centric Nordic Holding AS signed an annual board liability insurance on July 1 2021. The insurance amount per case and in total is MNOK 25. It covers the board members in Centric Nordic Holding Group both in Norway and Sweden.

Statement regarding the outlook for the company

The Covid-19 pandemic had a negative effect on the overall market for the temporary staffing within economy and archive in 2021. Centric Finance Professionals AS has utilized some of the support schemes from the government and managed to limit some of the negative effect of the pandemic.

The market for Centric Finance Professionals AS is still challenging with low prices and many competitors, but we see that our margins are slightly increasing. The company has continued the change in the portfolio mix and sees that the relative proportion of our sales to small and medium-sized companies and that the relative proportion of sales within finance personnel is increasing.

The company has had a strong focus on new sales during 2021. We also see that the market is waking up and the demand for competence within finance and archive is very strong. At the end of 2021, the outlook for 2022 is much better than the outlook for 2021 was at the end of 2020. Therefore, we believe in an increasing demand for finance and archive personnel in 2022.

The Staffing branch in general is under constant political pressure, especially after the left-wing parties took over in the government in 2021. Nevertheless, our areas (finance and archive) are not politically exposed unlike the building and construction branch and will therefore not be very effected of new laws and regulations.

The board monitors the development and effect of Covid-19, and continuously analyses the effect on the business. In 2022, the Covid-19 pandemic will not affect the revenue and results very much. All in all, the year of 2022 will be a good year, and the company will come back with a positive result this year.

Result distribution and dividend

Net loss in Centric Finance Professionals AS of -1 078 301 kroner is suggested allocated as follows:

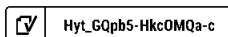
Transferred to/from other equity 1 078 301 kroner

Oslo, 15 March 2022

Board of Centric Finance Professionals AS

Per Christian Johansen
Chairman, General manager

Klas Gerhard Bonde
Board member





Centric Finance Professionals AS

Org.num: 915 604 978

Income statement 01.01-31.12.2021

in NOK	Note	2021	2020
Revenue			
Sales revenue	9	25 090 560	33 587 983
Other operating income		1 556 490	954 501
Total revenue		<u>26 647 050</u>	<u>34 542 484</u>
Operating expenses			
Wages/subcontractors	2	18 288 274	28 284 802
Other operating expenses		9 440 910	4 869 690
Total operating expenses		<u>27 729 184</u>	<u>33 154 492</u>
Operating result		<u>-1 082 134</u>	<u>1 387 992</u>
Financial income and expenses			
Financial income		11 374	49 980
Financial expenses		7 541	7 742
Net financial items		<u>3 833</u>	<u>42 238</u>
Result before tax		<u>-1 078 301</u>	<u>1 430 230</u>
Tax on result	3	<u>0</u>	<u>359 544</u>
Net profit or loss for the year		<u>-1 078 301</u>	<u>1 070 686</u>
Allocated as follows			
Group contribution	7	0	1 274 746
Transferred to/from other equity	7	<u>-1 078 301</u>	<u>-204 060</u>
Total allocations		<u>-1 078 301</u>	<u>1 070 686</u>



Centric Finance Professionals AS

Org.num: 915 604 978

Balance sheet as of 31.12.2021

in NOK	Note	2021	2020
Current assets			
<i>Receivables</i>			
Trade receivables	8	3 683 036	4 401 077
Other receivables	4	<u>6 672 376</u>	<u>10 140 229</u>
Total accounts receivable		<u>10 355 412</u>	<u>14 541 306</u>
Cash	5	<u>521 417</u>	<u>613 243</u>
Total current assets		<u>10 876 829</u>	<u>15 154 549</u>
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Centric Finance Professionals AS

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
Balance sheet as of 31.12.2021

in NOK	Note	2021	2020
Equity			
<i>Paid-in capital</i>			
Share capital	6, 7	102 810	102 810
Share premium reserve	7	546 081	546 081
Total paid-in capital		<u>648 891</u>	<u>648 891</u>
<i>Retained earnings</i>			
Other equity	7	4 490 221	5 568 523
Total retained earnings		<u>4 490 221</u>	<u>5 568 523</u>
Total equity		<u>5 139 112</u>	<u>6 217 414</u>
Liabilities			
<i>Current liabilities</i>			
Trade creditors	4	647 812	400 830
Public duties payable		2 096 176	2 486 540
Other short-term liabilities	4	2 993 730	6 049 766
Total current liabilities		<u>5 737 717</u>	<u>8 937 136</u>
Total liabilities		<u>5 737 717</u>	<u>8 937 136</u>
Total equity and liabilities		<u>10 876 829</u>	<u>15 154 550</u>

Oslo, 15 March 2022

Per Christian Johansen
Chairman, General manager

Klas Gerhard Bonde
Board member

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Centric Finance Professionals AS

Org.num: 915 604 978

Notes to the accounts for 2021

in NOK

Note - 1 Accounting Principles

The annual report is prepared according to the Accounting Act and NRS 8 - Good accounting practice for small companies. The numbers are presented in Norwegian Kroner (NOK).

Consolidation

Centric Finance Professionals AS, organization no. 915604978 applies to §3.7 of the Act Relating to Annual Accounts. Group Accounts are provided by the parent company, Centric Holding B.V., organization no. 38023630, only, and not by subgroups. Centric Holding B.V. is incorporated in Gouda, Netherlands.

Sales revenue

Sales revenues are recognized at the time of delivery.

Balance sheet classification

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long-term creditors.

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

Trade and other receivables


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

Income tax

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

Note 2 - Wage costs, number of employees, remuneration and loans to employees

<i>Wage costs</i>	2021	2020
Salaries	14 726 797	24 691 875
Payroll tax	2 347 523	2 972 750
Pension costs	250 132	222 005
Other payments	129 875	91 987
Subcontractors	833 947	306 185
Total payroll expenses	<u>18 288 274</u>	<u>28 284 802</u>
Average number of full-time equivalents	45	40

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Centric Finance Professionals AS

Org.num: 915 604 978

Notes to the accounts for 2021

in NOK

Note 3 - Income taxes

<i>Income tax expenses</i>	2021	2020
Tax payable	0	359 544
Total income tax expense	0	359 544
<i>Tax base estimation</i>	2021	2020
Ordinary result before tax	-1 078 299	1 430 228
Permanent differences	1 012	4 063
Change in temporary differences	-199 999	199 999
Tax base	-1 277 286	1 634 290
Group contribution	0	-1 634 290
Tax base after group contribution	-1 277 286	0
<i>Temporary differences outlined</i>	2021	2020
Receivables	0	-199 999
Total	0	-199 999
Loss carry forward	-1 277 286	0
Basis for deffered tax	-1 277 286	-199 999
Deduction basis deffered tax	-1 277 286	-199 999
Total	0	0


Note 4 - Intercompany balance with group and associated companies

<i>Receivables</i>	2021	2020
Other receivables from companies in the same group	6 666 617	10 015 380

The company is a participant of the group's cash pool where the holder of the agreement is Centric Nordic Holding AS. All participants in the cash pool are solidary responsible for the account. The company's balance in the cash pool pr 31.12.2021 is NOK 6 666 617.

<i>Payables</i>	2021	2020
Trade creditors from companies in the same group	-427 778	-376 389
Group contribution	0	-1 960 433
Total intercompany payables	-427 778	-2 336 822

All Norwegian companies within Centric Nordic Holding Group have access to a credit facility, and are solidary responsible for the credit. The facility provides the opportunity to draw up to NOK 20 000 000 on

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Centric Finance Professionals AS

Org.num: 915 604 978

Notes to the accounts for 2021

in NOK

trade receivables. The factoring agreement is 1. priority registered.

Note 5 - Bank deposit

	2021
Restricted employee tax	521 417

Note 6 - Equity

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	30 000	3,427	102 810

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
Centric IT AS	30 000	100 %	100 %

Note 7 - Owners equity

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.2021	102 810	546 081	5 568 522	6 217 413
Profit for the year	0	0	-1 078 301	-1 078 301
Owners equity 31.12.2021	102 810	546 081	4 490 221	5 139 112

Note 8 - Mortgages and guarantees

<i>Book value of assets pledged as security:</i>	2021	2020
Accounts receivables	3 683 036	4 401 077

All Norwegian companies within Centric Nordic Holding Group have access to a credit facility, and are solidary responsible for the credit. The facility provides the opportunity to draw up to NOK 20.000.000 on trade receivables. The factoring agreement is 1. priority registered.

The company's receivables are pledged as security up to NOK 30.000.000.



Centric Finance Professionals AS

Org.num: 915 604 978

Notes to the accounts for 2021

in NOK

Note 9 - Business Compensation Scheme

The company received compensation due to loss of turnover more than 30 % compared to the same period the year before, to cover some of the fixed costs in 2021. The compensation amount is NOK 217 168 and it is reported as other income.

Note 10 - Covid-19

The Covid-19 pandemic has negatively affected the overall market for the temporary staffing within economy and archive in 2021. Centric Finance Professionals AS has utilized support schemes from the government, and managed to limit some of the negative effect of the pandemic.

The board monitors the development and effect of Covid-19, and continuously analyses the effect on the business. In 2022, the Covid-19 pandemic will not affect the revenue and results very much.



Verification

Transaction ID	Hyt_GQpb5-HkcOMQa-c
Document	2021 Centric Finance Professionals AS Årsrapport.pdf
Pages	10
Sent by	Maria Kärrberg

Attachments

2021 Centric Finance Professionals AS Årsrapport.pdf-pAdES-S1Q5zQpZ9.pdf

Signing parties

Per Christian Johansen	per.christian.johansen@centric.eu	Action: Sign	Method: Norwegian BankID
Klas Bonde	klas.bonde@centric.eu	Action: Sign	Method: Swedish BankID

Activity log

E-mail invitation sent to klas.bonde@centric.eu
2022-03-15 11:17:26 CET,

E-mail invitation sent to per.christian.johansen@centric.eu
2022-03-15 11:17:26 CET,

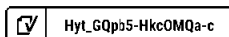
Clicked invitation link Per Christian Johansen
Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/99.0.4844.51 Safari/537.36
Edg/99.0.1150.39,2022-03-15 11:23:34 CET,IP address: 213.236.255.9

Clicked invitation link Klas Bonde
Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/99.0.4844.51 Safari/537.36
Edg/99.0.1150.39,2022-03-15 11:24:27 CET,IP address: 213.236.255.9

Document and its attachments signed by Per Christian Johansen
Birth date: 1961/03/21,2022-03-15 11:24:50 CET,

Document and its attachments signed by Klas Gerhard Bonde
Birth date: 10/07/1975,2022-03-15 11:25:16 CET,

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





Skattedirektoratet

Saksbehandler Jeanette Munkvold Skovholt	Deres dato 13.07.2017	Vår dato 19.07.2017
Telefon 90076012	Deres referanse Ane S. Grønlund	Vår referanse 2017788596

CENTRIC NORDIC HOLDING AS
Postboks 198 Sentrum
0102 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 13. juli 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

- Centric IT Professionals AS, org.nr. 980 582 825
- Centric Finance Professionals AS, org.nr. 915 604 978
- Centric Finance AS, org.nr. 915 605 001
- Centric IT Solutions AS, org.nr. 982 896 932

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering ovenstående 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

Fra søknaden gjengis:

For selskaper innen konsernet er det tidligere gitt dispensasjon for (deres ref 2010/ 1 134289)

*989 593 714 Centric Nordic Holding AS og
974 490 145 Centric IT AS*

Centric Nordic Holding AS er morselskap for flere vikarbyråselskaper i Sverige og Norge (se vedlegg) og driver med utleie av arbeidskraft, i tillegg til salg av tjenester innen IT. Det norske morselskapet og de norske døtrene er 100% av eiet av Nederlandske Centric International Holding B.V., med sete i Gouda.

Morselskapet er representert i alle styrene via nederlandske styremedlemmer. Dette innebærer at alle papirer til styre og generalforsamling, samt selskapets årsregnskaper p.t. utarbeides på både engelsk og norsk, for å kunne tilfredsstille både nederlandske eiere og norske myndigheter.

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse: Sentralbord
Se www.skatteetaten.no 800 80 000
Org.nr: 996250318 Telefaks
E-post: skatteetaten.no/sendepost 22 17 08 60



Selskapenes virksomhet retter seg i all hovedsak mot det norske bedriftsmarkedet både innen bemanning og tjenester. Unntaket er avdelingen Centric IT Academy som er en underavdeling av Centric IT Solutions AS.

Centric IT Academy er en offentlig godkjent fagskole som gir rett til støtte fra Lånekassen. Til informasjon søkes det ikke om dispensasjon for 883 499 182 Centric Care AS da noen av selskapets brukere krever regnskap på norsk.

Det er etter konsernets vurdering ingen brukere av årsregnskapet som vil bli negativt berørt ved at regnskapene utarbeides på engelsk i stedet for norsk.

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 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 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 selskapene er del av et konsern, hvor holdingselskapet og et øvrig konsernselskap allerede har fått innvilget dispensasjon fra språkkravet i regnskapsloven. Videre er det vektlagt at alle styremedlemmene er utenlandske. Selskapene opererer i en internasjonal bransje. Videre er det vektlagt at alle sentrale aktører og



samarbeidspartnere innen denne bransjen behersker og benytter engelsk, og det anses at ingen øvrige brukere av regnskapsinformasjon blir negativt berørt av at årsregnskapet og årsberetningen utarbeides på engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Johnny Arntsen
Fung. seksjonssjef
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Jeanette Munkvold Skovholt

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer

