



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 998 837 405
Organisasjonsform: Aksjeselskap
Foretaksnavn: WELL STARTUP 1 AS
Forretningsadresse: Eldfiskvegen 1
4056 TANANGER

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Aage Andreassen
Dato for fastsettelse av årsregnskapet: 22.06.2021

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 01.10.2021



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Other operating income	6		
Kostnader			
Personnel expenses	1, 7		
Other operating expenses	1	62 470	31 900
Sum kostnader		62 470	31 900
Driftsresultat		-62 470	-31 900
Finansinntekter og finanskostnader			
Other financial income	2, 6	120 075	3 405 051
Sum finansinntekter		120 075	3 405 051
Other financial expenses	2, 6	2 199 158	317 516
Sum finanskostnader		2 199 158	317 516
Netto finans		-2 079 083	3 087 536
Ordinært resultat før skattekostnad		-2 141 553	3 055 636
Tax on ordinary result	3	-471 142	670 772
Ordinært resultat etter skattekostnad		-1 670 411	2 384 864
Årsresultat	4	-1 670 411	2 384 864
Årsresultat etter minoritetsinteresser		-1 670 411	2 384 864
Totalresultat		-1 670 411	2 384 864
Overføringer og disponeringer			
Konsernbidrag	4	-1 670 411	9 334 804
Transferred from other equity	4		-6 949 940
Sum overføringer og disponeringer		-1 670 411	2 384 864



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	6	88 830 846	90 929 057
Sum fordringer		88 830 846	90 929 057
Sum omløpsmidler		88 830 846	90 929 057
SUM EIENDELER		88 830 846	90 929 057
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	58 209 986	58 209 986
Sum innskutt egenkapital		58 209 986	58 209 986
Opptjent egenkapital			
Other equity	4	12 648 177	12 648 178
Result brought forward (aut)			
Udekket tap	4		
Sum opptjent egenkapital		12 648 177	12 648 177
Sum egenkapital	4	70 858 163	70 858 163
Gjeld			
Langsiktig gjeld			



Balanse

Beløp i: NOK	Note	2020	2019
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	6	17 972 683	20 070 893
Tax payable	3		
Sum kortsiktig gjeld		17 972 683	20 070 893
Sum gjeld		17 972 683	20 070 893
SUM EGENKAPITAL OG GJELD		88 830 846	90 929 057



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 758320

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: WELL STARTUP 1 AS
Forretningsadresse: Eldfiskvegen 1
4056 TANANGER

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: Aage Andreassen
Dato for fastsettelse av årsregnskapet: 22.06.2021

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Brønnøysundregistrene, 30.09.2021



Organisasjonsnr: 998 837 405
WELL STARTUP 1 AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Other operating income	6		
Kostnader			
Personnel expenses	1, 7		
Other operating expenses	1	62 470	31 900
Sum kostnader		62 470	31 900
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Finansinntekter og finanskostnader			
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Sum finansinntekter		120 075	3 405 051
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Sum finanskostnader		2 199 158	317 516
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Totalresultat		-1 670 411	2 384 864
Overføringer og disponeringer			
Konsernbidrag	4	-1 670 411	9 334 804
Transferred from other equity	4		-6 949 940
Sum overføringer og disponeringer		-1 670 411	2 384 864



Organisasjonsnr: 998 837 405
WELL STARTUP 1 AS

BALANSE

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	6	88 830 846	90 929 057
Sum fordringer		88 830 846	90 929 057
Sum omløpsmidler		88 830 846	90 929 057
SUM EIENDELER		88 830 846	90 929 057
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	58 209 986	58 209 986
Sum innskutt egenkapital		58 209 986	58 209 986
Opptjent egenkapital			
Other equity	4	12 648 177	12 648 178
Result brought forward (aut)			
Udekket tap	4		
Sum opptjent egenkapital		12 648 177	12 648 177
Sum egenkapital	4	70 858 163	70 858 163
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	6	17 972 683	20 070 893
Tax payable	3		
Sum kortsiktig gjeld		17 972 683	20 070 893
Sum gjeld		17 972 683	20 070 893



SUM EGENKAPITAL OG GJELD

88 830 846

90 929 057



Organisasjonsnr: 998 837 405
WELL STARTUP 1 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



KPMG AS
Forusparken 2
Postboks 57
4064 Stavanger

Telephone +47 45 40 40 63
Fax
Internet www.kpmg.no
Enterprise 935 174 627 MVA

To the General Meeting of Well Startup 1 AS

Independent auditor's report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Well Startup 1 AS showing a loss of NOK 1 670 411. The financial statements comprise the balance sheet as at 31 December 2020, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations, 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.

Emphasis of Matter

We draw attention to Note 7 in the financial statements, which describes that the going concern basis of preparing the financial statements has not been used because the business is proposed to be liquidated in 2021. The background for the proposal is that the company no longer has any business activity. Our opinion is not modified in respect of this matter.

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 in accordance with law and regulations, including a true and fair view 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.

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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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.

Offices in:

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

Stattdokumenter revisert - medlemmer av Deloitte & Touche Revisorsforening

Oslø	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Strömme
Arendal	Hemne	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodø	Knarvik	Sandnessjøen	Lynset
Drammen	Kristiansand	Stavanger	Alesund



Well Startup 1 AS

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

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

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

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

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

Stavanger, 28 June 2021

KPMG AS

Mads Hermansen

State Authorised Public Accountant



HALLIBURTON

Well Startup 1 AS

Annual report
2020

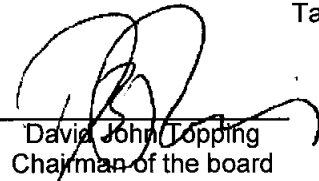



Revenue statement			
Well Startup 1 AS			
	Note	2020	2019
Other operating expenses	1	62 470	31 900
Total operating expenses		62 470	31 900
Operating profit		-62 470	-31 900
Financial income and expenses			
Other financial income	2, 6	120 075	3 405 051
Other financial expenses	2, 6	2 199 158	317 516
Net financial items		-2 079 083	3 087 536
Operating result before tax		-2 141 553	3 055 636
Tax on ordinary result	3	-471 142	670 772
Annual net profit	4	-1 670 411	2 384 864
Brought forward			
Received intra-group contribution		1 670 411	0
Given intra-group contribution	4	0	9 334 804
Transferred from other equity	4	0	6 949 940
Net brought forward		-1 670 411	2 384 864



Balance sheet			
Well Startup 1 AS			
	Note	2020	2019
Current assets			
Debtors			
Accounts receivables	6	<u>88 830 846</u>	<u>90 929 057</u>
Total receivables		<u>88 830 846</u>	<u>90 929 057</u>
Total current assets		<u>88 830 846</u>	<u>90 929 057</u>
Total assets		<u>88 830 846</u>	<u>90 929 057</u>
Equity and liabilities			
Paid-up equity			
Share capital	4, 5	<u>58 209 986</u>	<u>58 209 986</u>
Total paid-up equity		<u>58 209 986</u>	<u>58 209 986</u>
Retained earnings			
Other equity	4	<u>12 648 177</u>	<u>12 648 178</u>
Total retained earnings		<u>12 648 177</u>	<u>12 648 177</u>
Total equity	4	<u>70 858 163</u>	<u>70 858 163</u>
Liabilities			
Current debt			
Trade creditors	6	<u>17 972 683</u>	<u>20 070 893</u>
Total current debt		<u>17 972 683</u>	<u>20 070 893</u>
Total liabilities		<u>17 972 683</u>	<u>20 070 893</u>
Total equity and liabilities		<u>88 830 846</u>	<u>90 929 057</u>

Tananger, 22.06.2021

 David John Lopping Chairman of the board	 Aage Andreassen Member of the board/General Manager
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Well Startup 1 AS Org. No. 998 837 405 Page 2



Notes

Well Startup 1 AS

Accounting Principles

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

Group connections

Well Startup 1 AS is included in the consolidated numbers for Halliburton Company. Consolidated financial statement is issued by Halliburton Company at www.Halliburton.com.

Classification of assets and liabilities

Assets intended for long term ownership or uses have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Cash and cash equivalents

Well Startup 1 AS has no bank account. Transactions involving cash are handled through the entities in the group and classified as inter company receivables/debt in the balance sheet.

Foreign currency translation

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 recognized as financial income and expenses.

Transactions with related parties

Related parties are defined as group companies, directors of the company or its subsidiaries and senior executives. No other material transactions or agreements with related parties were concluded during the financial year 2020 or 2019 which comparable figures are given, other than normal business transactions between group companies.

Income tax

We recognize the amount of taxes payable or refundable for the year. In addition, deferred tax assets and liabilities are recognized for the expected future tax consequences of events that have been recognized in the financial statements or tax returns. A valuation allowance is provided for deferred tax assets if it is more likely than not that these items will not be realized.



Notes

Well Startup 1 AS

Note 1 Payroll expenses

There are no employees in Well Startup 1 AS, and as such no obligation to maintain OTP.

The managers and board members are not employed in Well Startup 1 AS, and get no allowance.

Auditing Services (incl VAT)

	2020	2019
All cost are related to statutory audit	62 470	31 900

Note 2 Financial income and expenses

Other financial income	2020	2019
Interest income	0	6 672
Interest income - Intercompany	119 202	1 735 269
Gain on foreign exchange	873	1 663 110
Total	120 075	3 405 051

Other financial expenses	2020	2019
Loss on foreign exchange	2 199 158	317 516
Total	2 199 158	317 516

**Notes****Well Startup 1 AS****Note 3 Tax**

This year's taxable income	2020	2019
Ordinary result before tax	-2 141 553	3 055 636
Permanent differences	0	-6 672
Changes in temporary differences	0	8 918 735
Taxable income	-2 141 553	11 967 699

This year's tax expense	2020	2019
Income tax based on taxable income	-471 142	2 632 894
Change in deferred tax	0	-1 962 122
Income tax expense	-471 142	670 772

This year's income tax payable	2020	2019
Taxable income	-2 141 553	11 967 699
Received group contribution	2 141 553	0
Given group contribution	0	-11 967 699
Basis for income tax payable in balance sheet	0	0
Income tax payable in balance sheet as of 31.12.2020	0	0

Deferred tax, specified based on the temporary differences:

	2020	2019	Difference
Profit and loss account	0	0	0
Basis for deferred tax assets	0	0	0
Deferred tax assets (22 %)	0	0	0



Notes

Well Startup 1 AS

Note 4 Equity

	Share capital	Other equity	Total
Equity 01.01.2020	58 209 986	12 648 178	70 858 164
Change in equity	0	0	0
Annual net profit	0	-1 670 411	-1 670 411
Group contribution	0	1 670 411	1 670 411
Equity 31.12.2020	58 209 986	12 648 177	70 858 163

Note 5 Share capital

Share capital in Well Startup 1 AS pr. 31.12:

	Units held	Nominal value	Booked value
Halliburton Energy Services Inc	194 033 288	0,30	58 209 986

Note 6 Intercompany transactions

Balance sheet	Associate companies	
	2020	2019
Account receivables	88 830 846	90 929 057
Other short term liabilities	17 972 683	20 070 893
Revenue statement		
Other financial income	120 075	3 405 051
Other financial expenses	2 199 158	317 516

Inter-company balances include amounts related to the in-house cash pooling structure operated by HWG. In-House Cash (IHC) is a module created to cut the costs of processing intercompany transactions for internal payments, external payments, and international payments while reducing the number of external bank accounts required. It allows settlement of intercompany payables and receivables centrally, and facilitates payment to external business partners on behalf of subsidiaries, processes incoming payments from external business partners, and forwards payments to subsidiaries as applicable. The in-house cash balance as of 31 December 2020 is 88 830 846, 89 063 049 as at 31 December 2019.



Notes

Well Startup 1 AS

Note 7 Going concern

The business is proposed to be liquidated in 2021. The background for the proposal is that the company no longer has any business activity.



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 13.03.2015	Vår dato 17.03.2015
Telefon 22078139	Deres referanse Per-Erik Nielsen	Vår referanse 2015/242784

HALLIBURTON AS
Postboks 200
4065 STAVANGER

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev mottatt 13. mars 2015 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper;

Halliburton AS	org. nr. 968 967 983
Landmark Graphics AS	org. nr. 971 106 514
Halliburton Eiendom I AS	org. nr. 987 606 169
Well dynamics Norge AS	org. nr. 983 194 133
Halliburton Norge Holding AS	org. nr. 988 806 897
Easy Well Solution AS	org. nr. 981 243 017
Well Startup I AS	org. nr. 998 837 405
PSL Energy Services AS	org. nr. 935 106 133
Red Spider Technology AS	org. nr. 938 840 459

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte 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 datterselskaper til Halliburton. Halliburton er et internasjonalt konsern med hovedkontor i Houston, USA. Halliburton opererer innen oljebransjen. Arbeidsspråket er engelsk. De fleste selskapene har flere engelskspråklige styremedlemmer. Selskapene opererer i en internasjonal bransje. 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."

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



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 særlig vekt på at selskapene er datterselskaper til et utenlandsk selskap. Eierkretsen er begrenset. Arbeidsspråket er engelsk. De fleste styrene har flere engelskspråklige styremedlemmer. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
Seniorrådgiver
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Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer