



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### 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: Malin Nordqvist  
Dato for fastsettelse av årsregnskapet: 30.04.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*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, 23.05.2025



## Resultatregnskap

| Beløp i: NOK                                 | Note | 2024              | 2023              |
|--|------|-------------------|-------------------|
| <b>RESULTATREGNSKAP</b>                      |      |                   |                   |
| <b>Inntekter</b>                             |      |                   |                   |
| Salgsinntekt                                 |      | 18 273 093        | 26 613 286        |
| <b>Sum inntekter</b>                         |      | <b>18 273 093</b> | <b>26 613 286</b> |
| <b>Kostnader</b>                             |      |                   |                   |
| Lønnskostnad                                 | 2    | 13 289 568        | 18 852 647        |
| Annen driftskostnad                          |      | 7 134 454         | 9 736 419         |
| <b>Sum kostnader</b>                         |      | <b>20 424 022</b> | <b>28 589 066</b> |
| <b>Driftsresultat</b>                        |      | <b>-2 150 929</b> | <b>-1 975 781</b> |
| <b>Finansinntekter og finanskostnader</b>    |      |                   |                   |
| Annen finansinntekt                          |      | 103 042           | 192 675           |
| <b>Sum finansinntekter</b>                   |      | <b>103 042</b>    | <b>192 675</b>    |
| Annen finanskostnad                          |      | 7 759             | 44 831            |
| <b>Sum finanskostnader</b>                   |      | <b>7 759</b>      | <b>44 831</b>     |
| <b>Netto finans</b>                          |      | <b>95 283</b>     | <b>147 844</b>    |
| <b>Ordinært resultat før skattekostnad</b>   | 3    | <b>-2 055 647</b> | <b>-1 827 937</b> |
| <b>Ordinært resultat etter skattekostnad</b> | 3    | <b>-2 055 647</b> | <b>-1 827 937</b> |
| <b>Årsresultat</b>                           |      | <b>-2 055 647</b> | <b>-1 827 937</b> |
| <b>Overføringer og disponeringer</b>         |      |                   |                   |
| Overføringer annen egenkapital               | 4    | -2 055 647        | -1 827 937        |
| <b>Sum overføringer og disponeringer</b>     |      | <b>-2 055 647</b> | <b>-1 827 937</b> |



### Balanse

| Beløp i: NOK                               | Note | 2024      | 2023      |
|--|------|-----------|-----------|
| <b>BALANSE - EIENDELER</b>                 |      |           |           |
| <b>Anleggsmidler</b>                       |      |           |           |
| <b>Immaterielle eiendeler</b>              |      |           |           |
| Sum anleggsmidler                          |      | 0         | 0         |
| <b>Omløpsmidler</b>                        |      |           |           |
| <b>Varer</b>                               |      |           |           |
| <b>Fordringer</b>                          |      |           |           |
| Kundefordringer                            | 5, 6 | 1 363 604 | 3 669 908 |
| Andre fordringer                           | 5    | 2 258 288 | 3 860 933 |
| Sum fordringer                             |      | 3 621 892 | 7 530 841 |
| <b>Bankinnskudd, kontanter og lignende</b> |      |           |           |
| Sum bankinnskudd, kontanter og lignende    | 7    | 256 764   | 559 134   |
| Sum omløpsmidler                           |      | 3 878 656 | 8 089 975 |
| SUM EIENDELER                              |      | 3 878 656 | 8 089 975 |
| <b>BALANSE - EGENKAPITAL OG GJELD</b>      |      |           |           |
| <b>Egenkapital</b>                         |      |           |           |
| <b>Innskutt egenkapital</b>                |      |           |           |
| Aksjekapital                               | 4, 8 | 102 810   | 102 810   |
| Overkurs                                   | 4    | 546 081   | 546 081   |
| Sum innskutt egenkapital                   |      | 648 891   | 648 891   |
| <b>Opptjent egenkapital</b>                |      |           |           |
| Annen egenkapital                          | 4    | -214 729  | 1 840 917 |
| Sum opptjent egenkapital                   |      | -214 729  | 1 840 917 |
| Sum egenkapital                            | 4    | 434 162   | 2 489 808 |



## Balanse

| <b>Beløp i: NOK</b>             | <b>Note</b> | <b>2024</b>      | <b>2023</b>      |
|---------------------------------|-------------|------------------|------------------|
| <b>Sum langsiktig gjeld</b>     |             | <b>0</b>         | <b>0</b>         |
| <b>Kortsiktig gjeld</b>         |             |                  |                  |
| Leverandørgjeld                 | 5           | 953 368          | 736 464          |
| Skyldige offentlige avgifter    |             | 859 469          | 1 992 352        |
| Annen kortsiktig gjeld          | 5           | 1 631 658        | 2 871 351        |
| <b>Sum kortsiktig gjeld</b>     |             | <b>3 444 494</b> | <b>5 600 167</b> |
| <b>Sum gjeld</b>                |             | <b>3 444 494</b> | <b>5 600 167</b> |
| <b>SUM EGENKAPITAL OG GJELD</b> |             | <b>3 878 656</b> | <b>8 089 975</b> |



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 418072

#### Enheten

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

#### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

#### 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: Malin Nordqvist  
Dato for fastsettelse av årsregnskapet: 30.04.2025

#### Grunnlag for avgivelse

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År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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

Brønnøysundregistrene, 22.05.2025



Organisasjonsnr: 915 604 978  
CENTRIC FINANCE PROFESSIONALS AS

## RESULTATREGNSKAP

| <b>Beløp i: NOK</b>                          | <b>Note</b> | <b>2024</b>       | <b>2023</b>       |
|--|-------------|-------------------|-------------------|
| <b>RESULTATREGNSKAP</b>                      |             |                   |                   |
| <b>Inntekter</b>                             |             |                   |                   |
| Salgsinntekt                                 |             | 18 273 093        | 26 613 286        |
| <b>Sum inntekter</b>                         |             | <b>18 273 093</b> | <b>26 613 286</b> |
| <b>Kostnader</b>                             |             |                   |                   |
| Lønnskostnad                                 | 2           | 13 289 568        | 18 852 647        |
| Annen driftskostnad                          |             | 7 134 454         | 9 736 419         |
| <b>Sum kostnader</b>                         |             | <b>20 424 022</b> | <b>28 589 066</b> |
| <b>Driftsresultat</b>                        |             | <b>-2 150 929</b> | <b>-1 975 781</b> |
| <b>Finansinntekter og finanskostnader</b>    |             |                   |                   |
| Annen finansinntekt                          |             | 103 042           | 192 675           |
| <b>Sum finansinntekter</b>                   |             | <b>103 042</b>    | <b>192 675</b>    |
| Annen finanskostnad                          |             | 7 759             | 44 831            |
| <b>Sum finanskostnader</b>                   |             | <b>7 759</b>      | <b>44 831</b>     |
| <b>Netto finans</b>                          |             | <b>95 283</b>     | <b>147 844</b>    |
| <b>Ordinært resultat før skattekostnad</b>   |             |                   |                   |
| <b>Ordinært resultat etter skattekostnad</b> | 3           | <b>-2 055 647</b> | <b>-1 827 937</b> |
| <b>Årsresultat</b>                           | 3           | <b>-2 055 647</b> | <b>-1 827 937</b> |
| <b>Overføringer og disponeringer</b>         |             |                   |                   |
| Overføringer annen egenkapital               | 4           | -2 055 647        | -1 827 937        |
| <b>Sum overføringer og disponeringer</b>     |             | <b>-2 055 647</b> | <b>-1 827 937</b> |



Organisasjonsnr: 915 604 978  
CENTRIC FINANCE PROFESSIONALS AS

## BALANSE

| Beløp i: NOK                               | Note | 2024             | 2023             |
|--|------|------------------|------------------|
| <b>BALANSE - EIENDELER</b>                 |      |                  |                  |
| <b>Anleggsmidler</b>                       |      |                  |                  |
| <b>Immaterielle eiendeler</b>              |      |                  |                  |
| Sum anleggsmidler                          |      | 0                | 0                |
| <b>Omløpsmidler</b>                        |      |                  |                  |
| <b>Varer</b>                               |      |                  |                  |
| <b>Fordringer</b>                          |      |                  |                  |
| Kundefordringer                            | 5, 6 | 1 363 604        | 3 669 908        |
| Andre fordringer                           | 5    | 2 258 288        | 3 860 933        |
| Sum fordringer                             |      | 3 621 892        | 7 530 841        |
| <b>Bankinnskudd, kontanter og lignende</b> |      |                  |                  |
| Sum bankinnskudd, kontanter og lignende    | 7    | 256 764          | 559 134          |
| Sum omløpsmidler                           |      | 3 878 656        | 8 089 975        |
| <b>SUM EIENDELER</b>                       |      | <b>3 878 656</b> | <b>8 089 975</b> |
| <b>BALANSE - EGENKAPITAL OG GJELD</b>      |      |                  |                  |
| <b>Egenkapital</b>                         |      |                  |                  |
| <b>Innskutt egenkapital</b>                |      |                  |                  |
| Aksjekapital                               | 4, 8 | 102 810          | 102 810          |
| Overkurs                                   | 4    | 546 081          | 546 081          |
| Sum innskutt egenkapital                   |      | 648 891          | 648 891          |
| <b>Opptjent egenkapital</b>                |      |                  |                  |
| Annen egenkapital                          | 4    | -214 729         | 1 840 917        |
| Sum opptjent egenkapital                   |      | -214 729         | 1 840 917        |
| Sum egenkapital                            | 4    | 434 162          | 2 489 808        |
| Sum langsiktig gjeld                       |      | 0                | 0                |
| <b>Kortsiktig gjeld</b>                    |      |                  |                  |
| Leverandørgjeld                            | 5    | 953 368          | 736 464          |
| Skyldige offentlige avgifter               |      | 859 469          | 1 992 352        |
| Annen kortsiktig gjeld                     | 5    | 1 631 658        | 2 871 351        |
| Sum kortsiktig gjeld                       |      | 3 444 494        | 5 600 167        |
| Sum gjeld                                  |      | 3 444 494        | 5 600 167        |



SUM EGENKAPITAL OG GJELD

3 878 656

8 089 975



Organisasjonsnr: 915 604 978  
CENTRIC FINANCE PROFESSIONALS AS

**NOTEOPPLYSNINGER - SELSKAP** - alle poster oppgitt i hele tall

**Note**  
8

**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> |
|-------------|--------------|------------------|
|             | 10773251.00  | 15871679.00      |

  

| <u>Arbeidsgiveravgift</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---------------------------|--------------|------------------|
|                           | 708292.00    | 258307.00        |

  

| <u>Pensjonskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
|--------------------------|--------------|------------------|
|                          | 1552303.00   | 2397236.00       |

  

| <u>Andre ytelser</u> | <u>Årets</u> | <u>Fjorårets</u> |
|----------------------|--------------|------------------|
|                      | 255722.00    | 325425.00        |

  

| <u>Sum lønnskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---------------------------|--------------|------------------|
|                           | 13289568.00  | 18852647.00      |

**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> |
|----------------|-------------|---------------------|----------------------|
|----------------|-------------|---------------------|----------------------|

**Note**





**Centric Finance Professionals AS**

Org.num: 915 604 978

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## **Annual report 2024**

### **Board of directors' report**

#### **Annual accounts**

- Income statement**
- Balance sheet**
- Notes**

### **Auditor's report**



**Centric Finance Professionals AS**

Org.num: 915 604 978

## Board of directors' report 2024

**Centric Finance Professionals AS**

Adress: Kongens gate 6, 0153 OSLO

Org.nr: 915604978 MVA

Business: annen næring

### 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 (974 490 145). Centric IT AS is fully owned by Centric Nordic Holding AS (989 593 714) which is owned by Centric International Holding B.V (24363065), in the Nederland.

The group report is made by Centric Group B.V and can be found at [www.centric.eu](http://www.centric.eu).

### 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

The financial goal of the Centric Group is to run a financially healthy company without external financiers. We are focused on long-term and recurring business to create financial stability and diminish financial risk.

In 2024 (2023) Centric Finance Professionals AS had a total revenue of NOK 18,3 (26,6) million, an operating result of NOK -2,1 (-1,9) million and a result before tax of NOK -2,0 (-1,8) million. The result after tax is NOK -2,0 (-1,8) million.

### Balance sheet and liquidity

The company had satisfactory liquidity in 2024. The equity portion in 2024 was 11 % (30 %).

### A going concern

The financial statement for 2024 has been prepared under the going concern assumption.

Centric Finance Professionals AS is a staffing company and is owned by Centric IT AS.

For the staffing market the downturn during and after Covid-19 has had a direct impact on the performance and liquidity of the company with reduced revenue and profitability as a consequence. Also, the legal changes in the Norwegian staffing market have had a big effect. Inflation over the last years has increased costs in the business.

Centric Finance Professionals AS is part of the Centric Nordic Holding group. The Norwegian companies in the Centric Nordic Holding group, have a joint cash pool arrangement in which all participants in the cash pool are solidary responsible for the account, and where the parent company, Centric Nordic Holding AS, is the owner of the cash pool account. Centric Nordic Holding AS has negative equity as of 31 December 2024, and the parent company's ability to service the debt in the cash pool arrangement depends on future operations and results of the subsidiaries. There is therefore a risk that receivables in the group cash pool may have a significantly lower value than their book value, depending on the future performance and



## Centric Finance Professionals AS

Org.num: 915 604 978

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results of the group

Management and the Board of Directors have considered all available information when evaluating the going concern assumption. The company has prepared a 12-month cash flow forecast, which demonstrates that it has sufficient liquidity to meet its obligations as they fall due over the 12 months from the balance sheet date.

The cash flow forecast assumes: no significant operational disruptions, improved internal cooperation and cross selling, successful collection of outstanding receivables, reduced costs for overhead, savings on infrastructure costs, increased hourly rate, utilization rate etc.

However, there are inherent risks and uncertainties associated with the key assumptions used in the cash flow forecast, which are influenced by factors both within and beyond the company's control. Particularly in the areas of future sales projections, tempo of cost reductions, increase in hourly rates and utilization.

These uncertainties could potentially affect the company's ability to generate sufficient cash flow and liquidity in the future. Consequently, while the company anticipates that it will be able to meet its obligations in the next 12 months, there remains a risk that additional capital may be required to continue operations.

As of the date of this report, management believes that the company will be able to continue as a going concern for the foreseeable future, based on the available information. However, the uncertainty regarding the potential need for additional capital represents material uncertainty that could cast significant doubt on the company's ability to continue as a going concern. If the basis for continued operations is no longer present, there is a risk that the fair value of the company's assets is significantly lower than their carrying values.

Management continues to explore financing alternatives to support ongoing operations as the company doesn't have any external debt today. Management also monitors general and administrative expenses, re-negotiate suppliers' contracts, and optimize its operating processes.

### Working environment

The Board of Directors considers the working environment to be good. In 2024 employee absence due to illness was 2,0% (3,2%). No injuries were reported.

### The external environment

Centric Nordic Holding AS is ISO certified for quality and environment (ISO 9001, 14001) and the certificate includes all subsidiaries. Together with all other companies in the Centric Group, Centric Finance Professionals AS therefore works systematically with quality and to reduce the company's environmental impact.

### Liability insurance for the board

Centric Nordic Holding AS has a board liability insurance, this insurance includes all the subsidiaries. The insurance amount per case and in total is MNOK 25. The board liability insurance covers all board members in the Centric Nordic Holding Group in both Norway and Sweden.

### Statement regarding the outlook for the company

The market for Centric Finance Professionals AS is challenging with lack of competent personnel and many competitors. The regulatory changes in 2023 have had a dramatic impact on our industry, creating insecurity among our customers and resulting in considerable loss of sales in 2024. The demand for recruitment services has increased and the demand for staffing decreased.



## Centric Finance Professionals AS

Org.num: 915 604 978

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To mitigate the changes we will change the operative management in 2025 and establish a close cooperation with our colleuges in IT Staffing in Oslo. Together we can make a bigger impact in the market.

### Result distribution and dividend

Net loss in Centric Finance Professionals AS of -2 055 647 kroner is suggested allocated as follows:

Transferred to/from other equity      - 2 055 647 kroner

Oslo, 30 April 2025  
Board of Centric Finance Professionals AS

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Jan Peter Johansson  
Chairman, general  
management

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Omar Iqbal  
Board member

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Ann Maria Kärrberg  
Board member

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Ylva Annika Björkegren  
Board member



## Centric Finance Professionals AS

Org.num: 915 604 978

### Income statement 01.01-31.12

in NOK

|  | Note | 2024              | 2023              |
|--|------|-------------------|-------------------|
| <b>Revenue</b>                         |      |                   |                   |
| Sales revenue                          |      | 18 273 093        | 26 613 286        |
| Total revenue                          |      | <u>18 273 093</u> | <u>26 613 286</u> |
| <b>Operating expenses</b>              |      |                   |                   |
| Wages/subcontractors                   | 2    | 13 289 568        | 18 852 647        |
| Other operating expenses               |      | <u>7 134 454</u>  | <u>9 736 419</u>  |
| Total operating expenses               |      | <u>20 424 022</u> | <u>28 589 066</u> |
| Operating result                       |      | <u>-2 150 929</u> | <u>-1 975 781</u> |
| <b>Financial income and expenses</b>   |      |                   |                   |
| Financial income                       |      | 103 042           | 192 675           |
| Financial expenses                     |      | <u>7 759</u>      | <u>44 831</u>     |
| Net financial items                    |      | <u>95 283</u>     | <u>147 844</u>    |
| Result before tax                      | 3    | <u>-2 055 647</u> | <u>-1 827 937</u> |
| <b>Net profit or loss for the year</b> |      | <u>-2 055 647</u> | <u>-1 827 937</u> |
| <b>Allocated as follows</b>            |      |                   |                   |
| Transferred to/from other equity       | 4    | -2 055 647        | -1 827 937        |



## Centric Finance Professionals AS

Org.num: 915 604 978

### Balance sheet as of December 31

in NOK

|                           | Note | 2024             | 2023             |
|---------------------------|------|------------------|------------------|
| <b>Current assets</b>     |      |                  |                  |
| <i>Receivables</i>        |      |                  |                  |
| Trade receivables         | 5, 6 | 1 363 604        | 3 669 908        |
| Other receivables         | 5    | 2 258 288        | 3 860 933        |
| Total accounts receivable |      | <u>3 621 892</u> | <u>7 530 841</u> |
| Cash                      | 7    | <u>256 764</u>   | <u>559 134</u>   |
| Total current assets      |      | <u>3 878 656</u> | <u>8 089 975</u> |
| Total assets              |      | <u>3 878 656</u> | <u>8 089 975</u> |



## Centric Finance Professionals AS

Org.num: 915 604 978

### Balance sheet as of December 31

in NOK

|                              | Note | 2024             | 2023             |
|------------------------------|------|------------------|------------------|
| <b>Equity</b>                |      |                  |                  |
| <i>Paid-in capital</i>       |      |                  |                  |
| Share capital                | 4, 8 | 102 810          | 102 810          |
| Share premium reserve        | 4    | 546 081          | 546 081          |
| Total paid-in capital        |      | <u>648 891</u>   | <u>648 891</u>   |
| <i>Retained earnings</i>     |      |                  |                  |
| Other equity                 | 4    | -214 729         | 1 840 917        |
| Total retained earnings      |      | <u>-214 729</u>  | <u>1 840 917</u> |
| Total equity                 | 4    | <u>434 162</u>   | <u>2 489 808</u> |
| <b>Liabilities</b>           |      |                  |                  |
| <i>Current liabilities</i>   |      |                  |                  |
| Trade creditors              | 5    | 953 368          | 736 464          |
| Public duties payable        |      | 859 469          | 1 992 352        |
| Other short-term liabilities | 5    | 1 631 658        | 2 871 351        |
| Total current liabilities    |      | <u>3 444 494</u> | <u>5 600 167</u> |
| Total liabilities            |      | <u>3 444 494</u> | <u>5 600 167</u> |
| Total equity and liabilities |      | <u>3 878 656</u> | <u>8 089 975</u> |

Oslo, 30 April 2025

Jan Peter Johansson  
Chairman, general  
management

Omar Iqbal  
Board member

Ann Maria Kärrberg  
Board member

Ylva Annika Björkegren  
Board member



## Centric Finance Professionals AS

Org.num: 915 604 978

### Notes to the accounts for 2024

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 Group B.V., organization no. 38023630, only, and not by subgroups. Centric Group 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*

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.

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

| <i>Wage costs</i>                       | <b>2024</b> | <b>2023</b> |
|---|-------------|-------------|
| Salaries                                | 10 773 251  | 15 871 679  |
| Subcontractors                          | 708 292     | 258 307     |
| Payroll tax                             | 1 552 303   | 2 397 236   |
| Pension costs                           | 245 367     | 292 155     |
| Other payments                          | 10 355      | 33 270      |
| Total payroll expenses                  | 13 289 568  | 18 852 647  |
| Average number of full-time equivalents | 17          | 22          |



## Centric Finance Professionals AS

Org.num: 915 604 978

### Notes to the accounts for 2024

in NOK

#### Note 3 - Income taxes

| <i>Tax base estimation</i>                        | 2024              | 2023              |
|---|-------------------|-------------------|
| Ordinary result before tax                        | -2 055 647        | -1 827 937        |
| Permanent differences                             | 3 750             | 16 213            |
| Change in temporary differences                   | 0                 | -9 435            |
| Tax base after group contribution                 | <u>-2 051 897</u> | <u>-1 821 159</u> |
| <br>  |                   |                   |
| <i>Temporary differences outlined</i>             | 2024              | 2023              |
| Loss carry forward                                | <u>-5 953 811</u> | <u>-3 901 914</u> |
| Basis for deferred tax                            | -5 953 811        | -3 901 914        |
| Temporary differences not subject to deferred tax | <u>-5 953 811</u> | <u>-3 901 914</u> |
| Total   | 0                 | 0                 |

Deferred tax assets are not capitalized in line with the Norwegian Accounting Act and NRS 8 – Good accounting practice for small companies

#### Note 4 - Owners equity

|                      | Share capital  | Share premium reserve | Other equity    | Total          |
|----------------------|----------------|-----------------------|-----------------|----------------|
| Owners equity 01.01. | 102 810        | 546 081               | 1 840 917       | 2 489 808      |
| Profit for the year  | 0              | 0                     | -2 055 647      | -2 055 647     |
| Other difference     | 0              | 0                     | 1               | 1              |
| Owners equity 31.12. | <u>102 810</u> | <u>546 081</u>        | <u>-214 729</u> | <u>434 162</u> |

#### Note 5 - Intercompany balance with group and associated companies

| <i>Receivables</i>                                    | 2024             | 2023             |
|---|------------------|------------------|
| Accounts receivables from companies in the same group | 0                | 101 527          |
| Other receivables from companies in the same group    | <u>2 246 379</u> | <u>3 717 485</u> |
| Total intercompany receivables                        | <u>2 246 379</u> | <u>3 819 012</u> |

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 31.12.2024 is NOK 2 130 813.

| <i>Payables</i>                                  | 2024     | 2023     |
|--|----------|----------|
| Trade creditors from companies in the same group | -920 296 | -588 072 |



## Centric Finance Professionals AS

Org.num: 915 604 978

### Notes to the accounts for 2024

in NOK

#### Note 6 - Mortgages and guarantees

|  |             |             |
|--|-------------|-------------|
| <i>Book value of assets pledged as security:</i> | <b>2024</b> | <b>2023</b> |
| Accounts receivables                             | 1 363 604   | 3 669 908   |

The company's receivables are pledged as security up to NOK 30 000 000. The company stands as a surety up to NOK 30 000 000 to sister company Centric IT Professionals AS's receivables.

#### Note 7 - Bank deposit

|                         |             |
|-------------------------|-------------|
| Restricted employee tax | <b>2024</b> |
|                         | 256 764     |

#### Note 8 - Equity

Share capital:

|                 | <b>Number of shares</b> | <b>Face value</b> | <b>Book value</b> |
|-----------------|-------------------------|-------------------|-------------------|
| Ordinary shares | 30 000                  | 3,427             | 102 810           |

Shareholders per 31.12:

|               | <b>Ordinary shares</b> | <b>Ownership share</b> | <b>Voting rights</b> |
|---------------|------------------------|------------------------|----------------------|
| Centric IT AS | 30 000                 | 100 %                  | 100 %                |

#### Note 9 - A going concern

The financial statement for 2024 has been prepared under the going concern assumption.

Centric Finance Professionals AS is a staffing company and is owned by Centric IT AS.

For the staffing market the downturn during and after Covid-19 has had a direct impact on the performance and liquidity of the company with reduced revenue and profitability as a consequence. Also, the legal changes in the Norwegian staffing market have had a big effect. Inflation over the last years has increased costs in the business.

Centric Finance Professionals AS is part of the Centric Nordic Holding group. The Norwegian companies in the Centric Nordic Holding group, have a joint cash pool arrangement in which all participants in the cash pool are solidary responsible for the account, and where the parent company, Centric Nordic Holding AS, is the owner of the cash pool account. Centric Nordic Holding AS has negative equity as of 31 December 2024, and the parent company's ability to service the debt in the cash pool arrangement depends on future operations and results of the subsidiaries. There is therefore a risk that receivables in the group cash pool may have a significantly lower value than their book value, depending on the future performance and results of the group

Management and the Board of Directors have considered all available information when evaluating the



## Centric Finance Professionals AS

Org.num: 915 604 978

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### Notes to the accounts for 2024

in NOK

going concern assumption. The company has prepared a 12-month cash flow forecast, which demonstrates that it has sufficient liquidity to meet its obligations as they fall due over the 12 months from the balance sheet date.

The cash flow forecast assumes: no significant operational disruptions, improved internal cooperation and cross selling, successful collection of outstanding receivables, reduced costs for overhead, savings on infrastructure costs, increased hourly rate, utilization rate etc.

However, there are inherent risks and uncertainties associated with the key assumptions used in the cash flow forecast, which are influenced by factors both within and beyond the company's control. Particularly in the areas of future sales projections, tempo of cost reductions, increase in hourly rates and utilization.

These uncertainties could potentially affect the company's ability to generate sufficient cash flow and liquidity in the future. Consequently, while the company anticipates that it will be able to meet its obligations in the next 12 months, there remains a risk that additional capital may be required to continue operations.

As of the date of this report, management believes that the company will be able to continue as a going concern for the foreseeable future, based on the available information. However, the uncertainty regarding the potential need for additional capital represents material uncertainty that could cast significant doubt on the company's ability to continue as a going concern. If the basis for continued operations is no longer present, there is a risk that the fair value of the company's assets is significantly lower than their carrying values.

Management continues to explore financing alternatives to support ongoing operations as the company doesn't have any external debt today. Management also monitors general and administrative expenses, re-negotiate suppliers' contracts, and optimize its operating processes.



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30.04.2025 10:51

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Maria Kärberg · 29.04.2025 10:17

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## Document history

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915604978 Centric Finance Professionals AS for 01.01.2024-31.12.pdf  
11 pages

ALL ATTACHMENTS APPROVED:  
915604978 Centric Finance Professionals AS for 01.01.2024-31.12.pdf-pAdES-BJlwHs-RJel.pdf  
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### Activity log

| RECIPIENT  | ACTION*       | TIMESTAMP (CET)  | METHOD | DETAILS                          |
|--|---------------|------------------|--------|----------------------------------|
| Peter Johansson<br>peter.johansson@centric.eu        | Signed        | 30.04.2025 10:38 | Email  | IP: 213.236.255.9                |
|  | Authenticated | 30.04.2025 10:38 | Low    | IP: 213.236.255.9                |
| Omar Iqbal<br>omar.iqbal@centric.eu                  | Signed        | 30.04.2025 10:39 | eID    | Norwegian BankID (DOB: 88/06/14) |
|  | Authenticated | 30.04.2025 10:38 | Low    | IP: 79.161.21.216                |
| Ylva Annika Björkegren<br>ylva.bjorkegren@centric.eu | Signed        | 30.04.2025 10:41 | eID    | Norwegian BankID (DOB: 74/11/19) |
|  | Authenticated | 30.04.2025 10:40 | Low    | IP: 213.236.255.9                |
| Ann Maria Kärberg<br>maria.karberg@centric.eu        | Signed        | 30.04.2025 10:51 | eID    | Swedish BankID (DOB: 1971/09/07) |
|  | Authenticated | 30.04.2025 10:51 | Low    | IP: 213.236.255.9                |

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RSM Norge AS

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

To the General Meeting of Centric Finance Professionals

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## Independent Auditor's Report

[www.rsmnorge.no](http://www.rsmnorge.no)

### Qualified Opinion

We have audited the financial statements of Centric Finance Professionals (the Company) showing a loss of NOK 2 055 647. The financial statements comprise the balance sheet as at 31 December 2024, 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, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, comply with applicable statutory requirements, and
- the financial statements, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, give a true and fair view of the financial position of the Company as at 31 December 2024, 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 Qualified Opinion

The Company's other receivables are recognized at NOK 2 258 288 in the balance sheet as of 31 December 2024, of which NOK 2 130 813 are receivables that are part of the group's cash pool arrangement. The parent company is the owner of the cash pool account. Due to significant uncertainty regarding the parent company's ability to service the debt in the cash pool arrangement, the fair value of the receivable is, in our opinion, materially lower than the recorded value in the presented financial statements. Due to this uncertainty, it has not been possible for us to determine the extent to which the other receivables should have been impaired. If an impairment had been recognized, the book value of the other receivables and the equity would have been reduced by the corresponding amount.

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' Code of International 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 qualified opinion.

### Material Uncertainty Related to Going Concern

We draw attention to Note 9 in the financial statements, which indicates that there are inherent risks and uncertainties related to key assumptions in the Company's cash flow forecasts, indicating that additional capital may be required to ensure continued operation. As stated in Note 9, these events or conditions, along with other matters as set forth in Note 9, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

### Other Information

## THE POWER OF BEING UNDERSTOOD ASSURANCE | TAX | CONSULTING

RSM Norge AS (organisasjonsnummer 982316588), RSM Advokatfirma AS (organisasjonsnummer 914095573), RSM Norge Kompetanse AS (organisasjonsnummer 925107492). RSM Norge AS er medlem av RSM-nettverket og driver under navnet RSM. RSM er foretreatningsnavnet som brukes av medlemmene i RSM-nettverket. RSM Advokatfirma AS og RSM Norge Kompetanse AS er selskaper tilknyttet RSM Norge AS. Hvert medlem i RSM-nettverket er et selvstendig revisjons- og rådgivningsfirma med uavhengig virksomhet. RSM-nettverket er ikke selv en egen juridisk person av noen form i noen jurisdiksjon.

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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 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 concluded, as described in the *Basis for Qualified Opinion* section, that the fair value of the Company's receivables in the group's cash pool arrangement is materially lower than the recorded value in the presented financial statements. We have concluded that, for the same reason, there is a material misstatement in the other information accompanying the financial statements.

#### *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 and using the 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 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, 30 April 2025  
RSM Norge AS

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

Pennco Dokumentnøkkel: 95Y10-5X01Y-BQ5H4-PLBFO-9C856-6DBZ1





# PENNEO

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

## Selnes, Per-øystein

Statsautorisert revisor

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**Skattedirektoratet**

|   |                                    |                             |
|---|------------------------------------|-----------------------------|
| Saksbehandler<br>Jeanette Munkvold Skovholt | Deres dato<br>13.07.2017           | Vår dato<br>19.07.2017      |
| Telefon<br>90076012                         | Deres referanse<br>Ane S. Grønlund | Vår referanse<br>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](http://www.skatteetaten.no) 800 80 000  
Org.nr: 996250318 Telefaks  
E-post: [skatteetaten.no/sendepost](mailto: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*

