



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 817 364 012
Organisasjonsform: Aksjeselskap
Foretaksnavn: ENTERPRISE SERVICES NORGE AS
Forretningsadresse: Hoffsveien 4
0275 OSLO

Regnskapsår

Årsregnskapets periode: 01.04.2022 - 31.03.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Tom Nærup Jaworski
Dato for fastsettelse av årsregnskapet: 21.09.2023

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 26.09.2023



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	85 768 000	120 974 000
Annen driftsinntekt		4 250 000	6 200 000
Annen driftsinntekt	2	281 000	479 000
Sum inntekter		90 299 000	127 653 000
Kostnader			
Varekostnad		46 337 000	47 074 000
Lønnskostnad	3	0	15 483 000
Avskrivning på varige driftsmidler og immaterielle eiendeler	4	261 000	637 000
Annen driftskostnad	5	39 301 000	50 495 000
Sum kostnader		85 899 000	113 689 000
Driftsresultat		4 400 000	13 964 000
Finansinntekter og finanskostnader			
Annen finansinntekt	6	14 872 000	94 000
Sum finansinntekter		14 872 000	94 000
Annen finanskostnad	6	5 690 000	2 222 000
Sum finanskostnader		5 690 000	2 222 000
Netto finans		9 182 000	-2 128 000
Ordinært resultat før skattekostnad		13 582 000	11 836 000
Skattekostnad på ordinært resultat	7	3 750 000	1 648 000
Ordinært resultat etter skattekostnad		9 832 000	10 188 000
Årsresultat		9 832 000	10 188 000
Overføringer og disponeringer			
Ekstraordinært utbytte		40 000 000	0
Overføringer til/fra annen egenkapital		-30 168 000	10 188 000
Sum overføringer og disponeringer		9 832 000	10 188 000



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utvikling	7	242 000	271 000
Sum immaterielle eiendeler		242 000	271 000
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	4	232 000	524 000
Sum varige driftsmidler		232 000	524 000
Finansielle anleggsmidler			
Andre fordringer		19 000	153 000
Andre fordringer		70 000	
Andre fordringer	9	0	43 000
Sum finansielle anleggsmidler		89 000	196 000
Sum anleggsmidler		563 000	991 000
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer		18 746 000	19 230 000
Andre fordringer		1 087 000	3 747 000
Konsernfordringer	10	82 836 000	79 098 000
Sum fordringer	9	102 669 000	102 075 000
Investeringer			
Andre finansielle instrumenter		185 000	174 000
Sum investeringer		185 000	174 000
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	11	13 285 000	47 720 000
Sum bankinnskudd, kontanter og lignende		13 285 000	47 720 000
Sum omløpsmidler		116 139 000	149 969 000



Balanse

Beløp i: NOK	Note	2023	2022
SUM EIENDELER		116 702 000	150 960 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	8,12	1 816 000	1 816 000
Sum innskutt egenkapital		1 816 000	1 816 000
Opptjent egenkapital			
Annen egenkapital	8	85 268 000	115 436 000
Sum opptjent egenkapital		85 268 000	115 436 000
Sum egenkapital		87 084 000	117 252 000
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld	13		77 000
Øvrig langsiktig gjeld		57 000	311 000
Sum annen langsiktig gjeld		57 000	388 000
Sum langsiktig gjeld		57 000	388 000
Kortsiktig gjeld			
Leverandørgjeld	13	4 759 000	6 902 000
Betalbar skatt	7	4 259 000	5 422 000
Skyldige offentlige avgifter		5 418 000	4 207 000
Kortsiktig konserngjeld	13	10 880 000	13 003 000
Annen kortsiktig gjeld		1 403 000	205 000
Annen kortsiktig gjeld		2 842 000	3 581 000
Sum kortsiktig gjeld		29 561 000	33 320 000
Sum gjeld		29 618 000	33 708 000
SUM EGENKAPITAL OG GJELD		116 702 000	150 960 000



Balanse

Beløp i: NOK	Note	2023	2022
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Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2023 731210

Enheten

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Organisasjonsform: Aksjeselskap
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0275 OSLO

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Brønnøysundregistrene, 25.09.2023



Organisasjonsnr: 817 364 012
ENTERPRISE SERVICES NORGE AS

RESULTATREGNSKAP

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Organisasjonsnr: 817 364 012
ENTERPRISE SERVICES NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper

Årsregnskapet er satt opp etter regnskapsloven. Regnskapsreglene for små foretak er fulgt.

Note
3

Antall årsverk i regnskapsåret
0.00

Note
3

Spesifisering av resultatregnskapet

Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	0.00	11542000.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	0.00	1820000.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	0.00	1794000.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	0.00	327000.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	0.00	15483000.00

Note

Ekstraordinære inntekter og kostnader

Sum Beløp

Note

Varige driftsmidler og immaterielle eiendeler



<u>Anskaffelseskost 01.01.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	1611000.00	
<u>Tilgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	146000.00	
<u>Avgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	-278000.00	
<u>Anskaffelseskost 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	1479000.00	
<u>Samlede av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	-1247000.00	
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	232000.00	
<u>Årets av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	-161000.00	

Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler

Goodwill spesifisert for hvert enkelt virksomhetskjøp

Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse

Mer om varige driftsmidler/immaterielle eiendeler

Konsernregnskap

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Ja

Morselskapet sitt navn

DXC Technology Inc

Forretningskontor for morselskapet

Tysons, Virginia, USA

Begrunnelse for at datterselskap er utelatt fra konsolideringen

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

Fordringer

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	82836000.00	79098000.00
<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>

Kortsiktig gjeld



<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	10880000.00	13003000.00

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

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt

Mer om fordringer

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Note

Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

Mer om lån og sikkerhetsstillelse



Skattedirektoratet

Saksbehandler Jeanette Munkvold Skovholt	Deres dato 12.04.2017	Vår dato 27.04.2017
Telefon 90076012	Deres referanse Tom Nærup Jaworski	Vår referanse 2017/415724

ENTERPRISE SERVICES NORGE AS
Rølsbukta 4B
1364 Fornebu

15 MAI 2017

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Enterprise Services Norge AS, org. nr. 817 364 012

Vi viser til deres brev av 12. april 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Enterprise Services Norge AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Enterprise Services Norge AS 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:

Enterprise Services Norge AS er et heleiet datterselskap i DXC Technologies konsernet, som er utskilt fra Hewlett-Packard Enterprise konsernet.

DXC Technologies er konsernspiss og har hovedkontor i USA og har virksomhet innen IT system drift. Vi søker derfor om å utarbeide årsregnskap og årsberetning på engelsk språk. Virksomheten er international rettet og arbeidsspråket er engelsk både i selskapet og konsernet forøvrig. Det kan tillegges at sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



Deloitte.

Deloitte AS
Dronning Eufemias gate 14
NO-0191 Oslo
Norway

Tel: +47 23 27 90 00
www.deloitte.no

To the General Meeting of Enterprise Services Norge AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Enterprise Services Norge AS (the Company), which comprise the balance sheet as at 31 March 2023, the income statement and cash flow 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 March 2023, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. 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 Board of Directors' report.

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

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

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.

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Registrert i Foretaksregisteret Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

Penneo Dokumentnøkkel: DDN1L-PVHJ8-OAAIZ-NUJ8M-T26SC-VF0FL



Deloitte.

Page 2
Independent Auditor's Report -
Enterprise Services Norge AS

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

Bergen, 20 September 2023
Deloitte AS

Eivind Bollum Berge
State Authorised Public Accountant

Pennco Dokumentnøkkel: DDN1L-PVHJ8-OAA1Z-NUJ8M-T26SC-VF0FL



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".
De signerende parter sin identitet er registrert, og er listet nedenfor.

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

Eivind Bollum Berge

Statsautorisert revisor

Serienummer: 9578-5997-4-725802

IP: 170.194.xxx.xxx

2023-09-20 11:55:56 UTC



Penneo Dokumentnøkkel: DDN1L-PVHJ8-OAAIZ-NUJ8M-TZ65C-VF0FL

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Enterprise Services Norge AS

Enterprise Services Norge AS

Annual report 2022/23

Annual accounts

- Profit & loss statement**
- Balance sheet**
- Cash flow statement**
- Notes**

Auditor's report



Enterprise Services Norge AS

Enterprise Services Norge AS

Annual report 2022/23



Enterprise Services Norge AS

Area of business

Enterprise Services Norge AS' (the company) area of business is to be an IT outsourcing partner for large and mid-sized clients.

The ultimate parent on March 31st 2023 is DXC Technology Company, USA (DXC). The company has its business address in Oslo.

Business results

Operations in 2022/23 represents the period April 2022 through March 2023 and revenue for this period was NOK 90.3 million with profit before tax of NOK 13.6 million. The previous year's revenue was NOK 127.7 million with a profit before tax of NOK 11.8 million.

Cash flows from operations was NOK 8.5 million whereof profit before tax contributed NOK 13.6 million. The company distributed a 40 million NOK dividend to its parent in the financial year.

The total assets were NOK 116.7 million on 31st March 2023 and the equity ratio was 75%. Current assets were NOK 116.1 million whereof NOK 13.3 million held in bank deposits.

The company has a solid financial position and the annual accounts are concluded under the going concern assumption. According to accounting act § 3-3a the Board of Directors confirms that this anticipation is present.

Financial risk

The company's income and expenses are largely in NOK. The company is exposed to currency exchange fluctuations on balances kept in foreign currencies. No speculative positions are held while it is the group parent currency that is hedged.

Customers are credit checked, and the risk that customers and partners are not able to carry out their financial obligations is considered low. The company considers its financial liquidity as good. The customers respect out payment terms and the company has no long term receivables.

Market Position / R&D

DXC Technology Company (DXC) employs more than 130.000 employees world-wide and is present in more than 70 countries.

In Norway the company is a market leader with high focus on delivering solutions and supporting our customers' new demand of IT services.

The company does not perform specific R&D in Norway outside of project development and sourcing.

Personnel and work environment

The company's employees were moved to DXC Technology Norge AS, the sister company in Norway, on January 1st 2022, and the company therefore had no employees at March 31st 2023.



Enterprise Services Norge AS

DXC and its subsidiaries apply talent, technology, and partnership to achieve our vision of thriving communities. DXC promotes responsible practices in our supply chain, respect human rights, foster ethical behaviour, and strive for a workplace where all employees can flourish.

DXC and its subsidiaries are committed to equal rights and opportunities, and there shall be no discrimination based on gender, ethnic origin, nationality, religion, sexual preference or handicap. This applies to all aspects of employment, such as salaries, promotion and recruiting. Women constituted 33% of the company's employees at the time they transferred to the sister company.

There are no local insurance policies for the board members and the general manager on grounds there is corporate parent coverage for the company's responsibilities.

Environment

The company does not pollute the outside environment.

Subsequent events

The company has not identified any adjusting subsequent events. The financial position and results of operations as of and for the year ended March 31st 2023 has not been adjusted.

Outlook for 2023/24 (FY24)

The company is owned by DXC Technology Company where also DXC Technology Norge AS is a fully owned subsidiary. Enterprise Services Norge AS and DXC Technology Norge AS are working under joint management and with coordinated goals for future business opportunities. Financial outlook is secure and supported by the corporate owner DXC. DXC continues its efforts to be a market leader in its industry. A report on the transparency act can be obtained by contacting the company.

All new business opportunities in Norway are channelled to DXC Technology Norge AS. The organisation has therefore been aligned for the expected revenue.

Oslo, September 20th 2023

Robbert Wentink
Chairman

Espen Olsen
Managing Director/Board member

Tom Nærup Jaworski (Sep 20, 2023 14:52 GMT+2)

Tom Nærup Jaworski
Board member



Enterprise Services Norge AS

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Note	2023 NOK '000	2022 NOK '000
Revenue			
Service revenue	2	85.768	120.974
IC revenue		4.250	6.200
Other revenue	2	281	480
Total revenue		90.299	127.653
Operating expenses			
Cost of sales		46.337	47.074
Payroll expenses	3	-	15.483
Depreciation of tangible and intangible fixed assets	4	261	637
Other operating expenses	5	39.301	50.494
Total operating expenses		85.899	113.689
Operating result		4.400	13.964
Financial income and expenses			
Other financial income	6	14.872	94
Other financial expense	6	5.689	2.223
Net financial items		9.182	(2.129)
Ordinary result before tax		13.582	11.836
Tax on ordinary result	7	3.750	1.648
Net profit /(loss) for the year		9.832	10.188
Allocated as follows			
Group dividend		40.000	-
Transferred to/from other equity		(30.168)	10.188
Total allocations	8	9.832	10.188



Enterprise Services Norge AS

STATEMENT OF FINANCIAL POSITION

	Note	31 March 2023 NOK '000	31 March 2022 NOK '000
ASSETS			
Fixed assets			
<i>Intangible assets</i>			
Deferred tax assets	7	242	271
Total intangible assets		242	271
<i>Tangible assets</i>			
Fixtures and fittings, tools, office machinery etc.	4	232	524
Total tangible assets		232	524
Total fixed assets		473	795
Non-current assets			
Long-term financial assets		19	153
Prepayments and other receivables		70	-
Other long-term receivables	9	-	43
Deferred tax assets		-	-
Total non-current assets		89	197
Current assets			
Inventories		-	-
<i>Receivables</i>			
Trade receivables		18.746	19.230
Other receivables from companies in the same group	10	82.836	79.098
Other short-term receivables		1.088	3.747
Prepayments		-	-
Total accounts receivable	9	102.669	102.075
<i>Short-term investments</i>			
Short-term financial assets		185	174
Cash and short-term deposits		-	-
Cash and cash equivalents	11	13.285	47.719
Total short-term investments		13.470	47.893
Total current assets		116.139	149.968
TOTAL ASSETS		116.702	150.960



Enterprise Services Norge AS

Equity

Amounts in NOK thousands

<i>Paid-in capital</i>			
Share capital	8,12	1.816	1.816
Total paid-in capital		<u>1.816</u>	<u>1.816</u>
<i>Retained earnings</i>			
Other equity	8	<u>85.268</u>	<u>115.437</u>
Total retained earning		<u>85.268</u>	<u>115.437</u>
Total equity		<u>87.084</u>	<u>117.252</u>
Liabilities			
<i>Non-current liabilities</i>			
Deferred tax liabilities		-	-
Other long-term liabilities	13	-	77
Other financial liabilities		<u>57</u>	<u>312</u>
Total non-current liabilities		<u>57</u>	<u>388</u>
<i>Current liabilities</i>			
Trade creditors	13	4.759	6.902
Trade and other payables		-	-
Public duties payable		5.418	4.207
Income tax payables	7	4.259	5.422
Liabilities to companies in the same group	13	10.880	13.003
Other financial liabilities		1.403	205
Other short-term liabilities		2.842	3.581
Interest-bearing loans and borrowings	14	-	-
Total current liabilities		<u>29.561</u>	<u>33.320</u>
Total liabilities		<u>29.618</u>	<u>33.708</u>
TOTAL EQUITY AND LIABILITIES		<u>116.702</u>	<u>150.960</u>

Oslo, September 20th 2023

Robbert Wentink
Chairman

Espen Olsen
Managing Director/Board member

Tom Nærup Jaworski (Sep 20, 2023 14:52 GMT+2)

Tom Nærup Jaworski
Board member



Enterprise Services Norge AS

Cash flow statement

Amounts in NOK thousands

	2023	2022
	NOK '000	NOK '000
Cash flows from operating activities		
Profit /(loss) before tax	13.582	11.836
Paid taxes in the period	(1.146)	750
Adjustments to reconcile profit /(loss) before tax to net cash flows:		
Depreciation of property, plant and equipment	261	637
Gain on disposal of property, plant and equipment	179	893
Other [please specify]	-	-
Changes in inventories, trade receivables and trade payables	(1.659)	9.932
Changes in other current balance sheet items	(2.710)	(23.138)
Changes in prepayments	-	-
Cash transferred in the merger	-	-
Net cash flows from/ (used in) operating activities	8.507	911
Cash flows from investing activities	-	-
Purchase of property, plant and equipment	(147)	(498)
Proceeds from disposal of property, plant and equipment	-	-
Other - demerged fixed assets	-	-
Net cash flows from/ (used in) investing activities	(147)	(498)
Cash flows from financing activities	-	-
Proceeds from borrowings	-	-
Repayment of borrowings	-	-
Group contribution paid	(40.000)	-
Other - leasing	944	(204)
Net cash flows from/ (used in) financing activities	(39.056)	(204)
Net change in cash and cash equivalents	(30.696)	209
Net foreign exchange difference	-	-
Cash and cash equivalents at 1 April	47.719	47.510
Cash and cash equivalents at 31 March	13.285	47.719

	2023	2022
Note	NOK '000	NOK '000
Cash flows from operating activities		
Profit /(loss) before tax	13.582	11.836
Paid taxes in the period	(1.146)	750



Enterprise Services Norge AS

Adjustments to reconcile profit /(loss) before tax to net cash flows:

Depreciation of property, plant and equipment	261	637
Gain on disposal of property, plant and equipment	179	893
Other [please specify]	-	-
Changes in inventories, trade receivables and trade payables	(1.659)	9.932
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Cash flows from financing activities	-	-
Proceeds from borrowings	-	-
Repayment of borrowings	-	-
Group contribution paid	(40.000)	-
Other - leasing	944	(204)
Net cash flows from/(used in) financing activities	(39.056)	(204)
Net change in cash and cash equivalents	(30.696)	209
Net foreign exchange difference	-	-
Cash and cash equivalents at 1 April	47.719	47.510
Cash and cash equivalents at 31 March	13.285	47.719



Enterprise Services Norge AS

Notes for the accounts for 2023

1. Accounting principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles.

Sales revenue

Sales revenues are recognized at the time of delivery contingent on that the below mentioned criteria are met. Revenue from services are recognized at execution. The share of sales revenue associated with future services are recorded in the balance sheet as deferred sales, revenue, and are recognized at the time of execution.

Criteria for revenue recognition:

- *Contract;*

Presence of a final, complete, written agreement between consensual the parties.

- *Price;*

The price shall be fixed and consensual.

- *Delivery;*

The company must have fulfilled its obligations according to the contract, and this shall not be possible to reverse without a situation of default.

- *Secured payment;*

The company shall have security that the outstanding receivables will be paid.

Balance sheet classification

Net current assets and short-term debt include items due within one year after their acquisition point, and include items related to products circulation. Other entries are classified as fixed assets and/or long-term debts.

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

Fixed assets are valued by the cost of acquisition, in the case of non-incidentally reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Property, plant and equipment

Property, plant and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.



Enterprise Services Norge AS

Inventories

Inventories are valued at the lower of cost or market value. Cost is estimated using the FIFO method. Finished goods and work in progress are valued at full production cost. Write-downs are carried out for foreseeable obsolescence.

Foreign currency translation

Foreign currency transactions are translated using the year end exchange rates. In preparing the financial statements, transactions in currencies other than NOK are recognized at the monthly accounting rate. At the end of each reporting period, all balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Income tax

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

To what extent group contribution is not registered in the profit and loss, the tax effect of group contribution is posted directly against the investment in the balance.

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.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term highly liquid investments that immediately and with limited exchange rate risk can be converted to known cash amounts at a maturity of three months or less from acquisition date.



Enterprise Services Norge AS

2. Sales of goods

The company's revenues are from sales of end-to-end IT solutions in Norway and is mostly towards large customers in within the country.

Business area division	2023	2022
Data Center Services	85.432	121.018
HP Apps Development	542	418
Workplace Services	75	69
Security Services	0	0
Other IT services	0	-53
Total	86.049	121.453

Geographical market division	2023	2022
Domestic sales	79.451	114.331
International sales	6.598	7.122
Total	86.049	121.453

3. Salary expenses, number of employees, remuneration, loans to employees and auditor's fee

Wage costs	2023 NOK '000
Salaries	-
Payroll tax	-
Pension costs	-
Payroll related expenses	-
Total	-

The total number of employees in the company during the year was 0 on average until March 31st 2023. The number of regular employees at the end of the year was 0.

Management remuneration

*The general manager is employed and paid by sister company DXC Technology Norge AS, and receives no remuneration from Enterprise Services Norge AS.
No payments have been made to board members.*

Loans and guarantees to management, elected officials, shareholders etc.



Enterprise Services Norge AS

There are no loans or guarantees given to or on behalf of the general manager or other close relations. There are no loans or guarantees given to or on behalf of employees.

Auditor fees can be specified as follows

	<u>2023</u> <u>NOK</u> <u>'000</u>
Statutory audit fee	569
Assurance services	-

VAT is not included in above amounts.

4. Tangible assets

	<u>Assets, office equipment etc.</u>	<u>Other property</u>	<u>Total</u>
	<u>NOK '000</u>	<u>NOK '000</u>	<u>NOK '000</u>
Cost			
As at 1 April 2022	<u>1.611</u>	<u>-</u>	<u>1.611</u>
Additions	146	-	146
Disposals	(1)	-	(1)
Transfer	(277)	-	(277)
As at 31 March 2023	<u>1.479</u>	<u>-</u>	<u>1.479</u>
Accumulated depreciation			
As at 1 April 2022	<u>(1.087)</u>	<u>-</u>	<u>(1.087)</u>
Depreciation	(261)	-	(261)
Disposals	100	-	100
As at 31 March 2023	<u>(1.247)</u>	<u>-</u>	<u>(1.247)</u>
Net book value			
As at 1 April 2022	<u>524</u>	<u>-</u>	<u>524</u>
As at 31 March 2023	<u>232</u>	<u>-</u>	<u>232</u>
Useful economic life	20% and 30%	No depreciation	
Depreciation plan	Linear		



Enterprise Services Norge AS

5. Other operating expenses

	<u>31 March 2023</u>	<u>31 March 2022</u>
	NOK '000	NOK '000
IT and office expenses	4.593	12.858
IC miscellaneous expenses	2.953	3.269
IC services	2.468	2.287
Rent and Leases	560	1.308
Leveraged Delivery Output	319	446
Travel, representation, entertainment expenses	1	305
Subcontractor services	27.763	29.999
Tax expenses	-	0
Miscellaneous and other expenses	645	17
Training & Recruitment	-	6
Selling and administrative expenses	-	-
Total	<u>39.301</u>	<u>50.494</u>

6. Financial income and financial expenses

	<u>2023</u>	<u>2022</u>
	NOK '000	NOK '000
<i>Financial income</i>		
Interest income from related companies	563	13
External interest income	407	81
Disagio	13.901	-
Agio	-	-
Total	<u>14.872</u>	<u>94</u>
<i>Financial expenses</i>		
Interest expense from related companies	-	-
External interest expenses	-	6
Disagio	5.679	2.189
Other financial expenses	10	28
Total	<u>5.689</u>	<u>2.223</u>



Enterprise Services Norge AS

7. Income taxes

<i>Income tax expenses</i>	2023	2022
	NOK '000	NOK '000
Tax payable	-	-
Change in deferred tax	29	73
Total income tax expense	<u>29</u>	<u>73</u>
<i>Tax base estimation</i>		
Ordinary result before tax	13.582	11.835
Non deductible	-	230
Change in temporary differences	(133)	(330)
Taxable profit	<u>13.449</u>	<u>11.736</u>
Tax base	<u>13.449</u>	<u>11.736</u>
<i>Tax to be paid</i>	<u>2.959</u>	<u>2.582</u>
<i>Temporary differences outlined</i>		
Fixed assets	(1.100)	(1.232)
Total	<u>(1.100)</u>	<u>(1.232)</u>
Net temporary differences per 31.03	(1.100)	(1.232)
22 % deferred tax advantage (-)/deferred tax	<u>(242)</u>	<u>(271)</u>
<i>Permanent differences outlined</i>		
Permanent differences	-	230
Total permanent differences	-	230
Expected income taxes, statutory tax rate 22%	2.959	2.582
Change in def tax	29	73
Too little/much income tax allocation previous year	-	(1.007)
Income tax expense	2.988	2.655



Enterprise Services Norge AS

8. Owner's equity

	<u>Share Capital</u>	<u>Other equity</u>	<u>Total</u>
	<u>NOK '000</u>	<u>NOK '000</u>	<u>NOK '000</u>
As at 1 April 2022	<u>1.816</u>	<u>115.437</u>	<u>117.253</u>
Profit for the year	-	9.832	9.832
Group dividend (net)	-	(40.000)	(40.000)
Issue of share capital	-	-	0,00
Transaction costs	-	-	0,00
Share based payment reserve	-	-	0,00
Merger 1.01.2017	-	-	0,00
Other	-	-	0,00
As at 31 March 2023	<u>1.816</u>	<u>85.269</u>	<u>87.084,62</u>

9. Trade and other short term and long term receivables

	<u>31 March 2023</u>	<u>31 March 2022</u>
	<u>NOK '000</u>	<u>NOK '000</u>
<u>Trade receivables</u>		
Trade receivables	13.329	13.378
Allowance for doubtful accounts	-	-
Net trade receivables	<u>13.329</u>	<u>13.378</u>
Unbilled trade receivables	<u>5.416</u>	<u>5.852</u>
Total trade receivables	18.745	19.230
<u>Other receivables</u>		
Receivables from related parties	82.836	79.099
Deferred contract costs	71	3.228
Other Receivables	<u>1.018</u>	<u>562</u>
Total other receivables	83.925,00	82.889
Total trade and other receivables	102.670,00	102.119



Enterprise Services Norge AS

10. Intercompany balance group company and associate

(a) Transactions with fellow associated companies in the DXC Technology Group

DXC Technology Group	31 March 2023	31 March 2022
	NOK '000	NOK '000
Debt, hereunder for goods sold	-10.880	-13.003
- <i>IC payables</i>	-9.216	-11.185
- <i>Accrued liabilities</i>	-1.663	-1.819
Receivables, hereunder deposits in cash pool	82.836	79.098
- <i>IC receivables</i>	20.080	1.330
- <i>IC bearing notes</i>	62.756	77.767
Total	71.957	66.094

The company provide services for the corporation's ultimate parent company. Total cost of sale in financial year 2023 was NOK 32 978 105 (in previous year it was NOK 31 451 181).

Name of the entity	CC	Receivables	Payables
DXC Technology Danmark A/S	100		-110.102
DXC Technology Norge As	109	19.385.787	-3.703.500
CSC Corp - AO	1571		-350
CSC Computer Sciences LTD	201		-43.469
DXC Connect PTY Limited	3145		-1.843
DXC Technology Deutschland GmbH	4		-967.644
EntServ Enterprise Services Austria GmbH	ATES		-234.460
Ent. Services Australia Pty Ltd	AUES		-25.671
Enterprise Services Belgium BVBA	BEET		-4.572
Enterprise Services Bulgaria EOOD	BGES		-365.285
IT Enterprise Services Czechia, s.r.o.	CZES		-339.304
EntServ Deutschland GmbH	DEET		-476.983
Enterprise Services Finland Oy	FIES	61.867	
Asterion Fr.			
Enterprise Services France SAS	FRET		-593.837
EntServ UK Limited	GBA5		-393.388



Enterprise Services Norge AS

Enterprise Services Magyarország Korlátolt Felelősségű Társaság	HU00	-22.606
Global EntServ Solutions Galway Limited	IEES	-162.441
Enterprise Services Romania SRL	ROES	-93.430
Enterprise Services Sverige AB	SEES	-509.023
DXC Technology Services Singapore	SG45	-341
Enterprise Services Slovakia s.r.o.	SKES	-216.945
Enterprise Services LLC	USA7	-677.738
Enterprise Services South Africa Proprietary Limited	ZAES	464.480
		82.836.360,10
		-9.216.152,53

11. Bank deposits

	31 March 2023	31 March 2022
	NOK '000	NOK '000
Withheld employee taxes deposited on a restricted bank account	28	27
Total	28	27

12. Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
A - shares	1.815.619	1 NOK	1.815.619

Shareholders per 31.03.2023:

	A-shares	Ownership share	Voting rights
DXC Hague B.V.	1.815.619	100%	100%

DXC Hague B.V. is part of DXC Technology company, USA. The company is based in Rijswijk, the Netherlands. Company financial accounts can be found on the company's web site.



Enterprise Services Norge AS

13. Other short-term debt

	<u>31 March 2023</u>	<u>31 March 2022</u>
	NOK '000	NOK '000
<i>Trade payables</i>		
Trade payables	-3.377	-4.253
Accrued Liabilities	-1.382	-2.648
Total trade payables	-4.759	-6.902
<i>Other payables</i>		
Liabilities to companies in the same group	-10.880	-13.003
Invoiced not recognized revenue	-1.972	-1.926
Accrued non due expenses	-869	-1.732
Accrued rebates	0	0,00
Accrued personnel expenses	0	0
Total other payables	-13.721	-16.661
Total trade and other payables	(18.480)	(23.563)

14. Interest-bearing loans and borrowings

	<u>31 March 2023</u>	<u>31 March 2022</u>
	NOK '000	NOK '000
Current	-	-
Non-current	-	-

15. Other, non-accounted for liabilities

Enterprise Services Norge AS has no external office lease agreement. The office location is hosted by group company DXC Technology Norge AS.

16. Subsequent events

The company has not identified any adjusting subsequent events. The financial position and results of operations as of and for the year ended 31 March 2023 have not been adjusted.