



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.04.2021 - 31.03.2022

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Tom Nærup Jaworski  
Dato for fastsettelse av årsregnskapet: 20.10.2022

### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 26.09.2023



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	3	120 974 000	155 179 000
Annen driftsinntekt		6 200 000	4 650 000
Annen driftsinntekt	3	479 000	1 101 000
<b>Sum inntekter</b>		<b>127 653 000</b>	<b>160 930 000</b>
<b>Kostnader</b>			
Varekostnad	5	47 074 000	60 084 000
Lønnskostnad	7	15 483 000	31 233 000
Avskrivning på varige driftsmidler og immaterielle eiendeler	6	637 000	739 000
Annen driftskostnad	4	50 495 000	54 065 000
<b>Sum kostnader</b>		<b>113 689 000</b>	<b>146 121 000</b>
<b>Driftsresultat</b>		<b>13 964 000</b>	<b>14 809 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt	10	94 000	9 019 000
<b>Sum finansinntekter</b>		<b>94 000</b>	<b>9 019 000</b>
Annen finanskostnad	10	2 222 000	6 175 000
<b>Sum finanskostnader</b>		<b>2 222 000</b>	<b>6 175 000</b>
<b>Netto finans</b>		<b>-2 128 000</b>	<b>2 844 000</b>
<b>Ordinært resultat før skattekostnad</b>		<b>11 836 000</b>	<b>17 653 000</b>
Skattekostnad på ordinært resultat	9	1 648 000	3 960 000
<b>Ordinært resultat etter skattekostnad</b>		<b>10 188 000</b>	<b>13 693 000</b>
<b>Årsresultat</b>		<b>10 188 000</b>	<b>13 693 000</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital	14	10 188 000	13 693 000
<b>Sum overføringer og disponeringer</b>		<b>10 188 000</b>	<b>13 693 000</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	9	271 000	344 000
<b>Sum immaterielle eiendeler</b>		<b>271 000</b>	<b>344 000</b>
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	6	524 000	1 556 000
<b>Sum varige driftsmidler</b>		<b>524 000</b>	<b>1 556 000</b>
<b>Finansielle anleggsmidler</b>			
Andre fordringer		153 000	286 000
Andre fordringer	11	43 000	43 000
<b>Sum finansielle anleggsmidler</b>		<b>196 000</b>	<b>329 000</b>
<b>Sum anleggsmidler</b>		<b>991 000</b>	<b>2 229 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		19 230 000	26 576 000
Andre fordringer		3 747 000	2 199 000
Andre fordringer		0	0
Konsernfordringer	5	79 098 000	67 748 000
<b>Sum fordringer</b>		<b>102 075 000</b>	<b>96 523 000</b>
<b>Investeringer</b>			
Andre finansielle instrumenter		174 000	301 000
<b>Sum investeringer</b>		<b>174 000</b>	<b>301 000</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	2	47 720 000	47 510 000
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>47 720 000</b>	<b>47 510 000</b>
<b>Sum omløpsmidler</b>		<b>149 969 000</b>	<b>144 334 000</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>SUM EIENDELER</b>		<b>150 960 000</b>	<b>146 563 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	14,15	1 816 000	1 816 000
<b>Sum innskutt egenkapital</b>		<b>1 816 000</b>	<b>1 816 000</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	14	115 436 000	105 249 000
<b>Sum opptjent egenkapital</b>		<b>115 436 000</b>	<b>105 249 000</b>
<b>Sum egenkapital</b>		<b>117 252 000</b>	<b>107 065 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt		0	0
<b>Sum avsetninger for forpliktelser</b>		<b>0</b>	<b>0</b>
<b>Annen langsiktig gjeld</b>			
Øvrig langsiktig gjeld	12	77 000	0
Øvrig langsiktig gjeld		311 000	479 000
<b>Sum annen langsiktig gjeld</b>		<b>388 000</b>	<b>479 000</b>
<b>Sum langsiktig gjeld</b>		<b>388 000</b>	<b>479 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	12	6 902 000	4 316 000
Betalbar skatt	9	5 422 000	3 095 000
Skyldige offentlige avgifter		4 207 000	6 396 000
Kortsiktig konserngjeld	5,12	13 003 000	11 385 000
Annen kortsiktig gjeld		205 000	241 000
Annen kortsiktig gjeld	8,12	3 581 000	13 586 000
Annen kortsiktig gjeld	13	0	0
<b>Sum kortsiktig gjeld</b>		<b>33 320 000</b>	<b>39 019 000</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Sum gjeld		33 708 000	39 498 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>150 960 000</b>	<b>146 563 000</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2022 939603

#### Enheten

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

#### Regnskapsår

Årsregnskapets periode: 01.04.2021 - 31.03.2022

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

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

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Tom Nærup Jaworski  
Dato for fastsettelse av årsregnskapet: 20.10.2022

#### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 26.10.2022



Organisasjonsnr: 817 364 012  
ENTERPRISE SERVICES NORGE AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	3	120 974 000	155 179 000
Annen driftsinntekt		6 200 000	4 650 000
Annen driftsinntekt	3	479 000	1 101 000
<b>Sum inntekter</b>		<b>127 653 000</b>	<b>160 930 000</b>
<b>Kostnader</b>			
Varekostnad	5	47 074 000	60 084 000
Lønnskostnad	7	15 483 000	31 233 000
Avskrivning på varige driftsmidler og immaterielle eiendeler	6	637 000	739 000
Annen driftskostnad	4	50 495 000	54 065 000
<b>Sum kostnader</b>		<b>113 689 000</b>	<b>146 121 000</b>
<b>Driftsresultat</b>		<b>13 964 000</b>	<b>14 809 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt	10	94 000	9 019 000
<b>Sum finansinntekter</b>		<b>94 000</b>	<b>9 019 000</b>
Annen finanskostnad	10	2 222 000	6 175 000
<b>Sum finanskostnader</b>		<b>2 222 000</b>	<b>6 175 000</b>
<b>Netto finans</b>		<b>-2 128 000</b>	<b>2 844 000</b>
<b>Ordinært resultat før skattekostnad</b>			
Skattekostnad på ordinært resultat	9	1 648 000	3 960 000
<b>Ordinært resultat etter skattekostnad</b>		<b>10 188 000</b>	<b>13 693 000</b>
<b>Årsresultat</b>		<b>10 188 000</b>	<b>13 693 000</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital	14	10 188 000	13 693 000
<b>Sum overføringer og disponeringer</b>		<b>10 188 000</b>	<b>13 693 000</b>



Organisasjonsnr: 817 364 012  
ENTERPRISE SERVICES NORGE AS

## BALANSE

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	9	271 000	344 000
<b>Sum immaterielle eiendeler</b>		<b>271 000</b>	<b>344 000</b>
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	6	524 000	1 556 000
<b>Sum varige driftsmidler</b>		<b>524 000</b>	<b>1 556 000</b>
<b>Finansielle anleggsmidler</b>			
Andre fordringer		153 000	286 000
Andre fordringer	11	43 000	43 000
<b>Sum finansielle anleggsmidler</b>		<b>196 000</b>	<b>329 000</b>
<b>Sum anleggsmidler</b>		<b>991 000</b>	<b>2 229 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		19 230 000	26 576 000
Andre fordringer		3 747 000	2 199 000
Andre fordringer		0	0
Konsernfordringer	5	79 098 000	67 748 000
<b>Sum fordringer</b>		<b>102 075 000</b>	<b>96 523 000</b>
<b>Investeringer</b>			
Andre finansielle instrumenter		174 000	301 000
<b>Sum investeringer</b>		<b>174 000</b>	<b>301 000</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	2	47 720 000	47 510 000
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>47 720 000</b>	<b>47 510 000</b>
<b>Sum omløpsmidler</b>		<b>149 969 000</b>	<b>144 334 000</b>
<b>SUM EIENDELER</b>		<b>150 960 000</b>	<b>146 563 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			



<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	14,15	1 816 000	1 816 000
<b>Sum innskutt egenkapital</b>		<b>1 816 000</b>	<b>1 816 000</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	14	115 436 000	105 249 000
<b>Sum opptjent egenkapital</b>		<b>115 436 000</b>	<b>105 249 000</b>
<b>Sum egenkapital</b>		<b>117 252 000</b>	<b>107 065 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt		0	0
<b>Sum avsetninger for forpliktelse</b>		<b>0</b>	<b>0</b>
<b>Annen langsiktig gjeld</b>			
Øvrig langsiktig gjeld	12	77 000	0
Øvrig langsiktig gjeld		311 000	479 000
<b>Sum annen langsiktig gjeld</b>		<b>388 000</b>	<b>479 000</b>
<b>Sum langsiktig gjeld</b>		<b>388 000</b>	<b>479 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	12	6 902 000	4 316 000
Betalbar skatt	9	5 422 000	3 095 000
Skyldige offentlige avgifter		4 207 000	6 396 000
Kortsiktig konserngjeld	5,12	13 003 000	11 385 000
Annen kortsiktig gjeld		205 000	241 000
Annen kortsiktig gjeld	8,12	3 581 000	13 586 000
Annen kortsiktig gjeld	13	0	0
<b>Sum kortsiktig gjeld</b>		<b>33 320 000</b>	<b>39 019 000</b>
<b>Sum gjeld</b>		<b>33 708 000</b>	<b>39 498 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>150 960 000</b>	<b>146 563 000</b>



Organisasjonsnr: 817 364 012  
ENTERPRISE SERVICES NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Regnskapsprinsipper

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

## Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	1815619.00	1.00	1815619.00
<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
DXC the Hague BV, Nederland	1815619.00	100.00%	Ordinære aksjer
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	1815619.00	100.00%	

## Tilleggsopplysninger om aksjer og aksjeeiere

DXC the Hague BV, Startbaan 16, 1187XR Amstelveen Nederland, org nr 66187915

## Lønn og ytelser

<u>Lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	11542.00	25510.00
<u>Arbeidsqiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	1820.00	3791.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	1794.00	1087.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	327.00	845.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	15483.00	31233.00

Tilleggsopplysninger om lønn  
i 1000 kr.

## Ytelser til ledende personer

Er det gitt ytelser til ledende person: Nei

## Ledende person

## Ytelser til revisjon



<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	542.00	542.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	542.00	542.00

**Tilleggsopplysninger om ytelser til ledende personer**  
i 1000 kr.

**Antall årsverk og obligatorisk tjenstepensjon**  
26.00

Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:  
Ja

Oppfyller pensjonsordning lovkravene: Ja

**Lån og sikkerhetsstillelse til ledende personer og aksjeeiere**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

**Spesifisering av resultatregnskapet**

**Anleggsmidler**



**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](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-post: [skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Sentralbord  
800 80 000  
Telefaks  
22 17 08 60



## **Enterprise Services Norge AS**

### **Annual report 2021/22**

#### **Annual accounts**

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

#### **Auditors' report**



Enterprise Services Norge AS

---

## **Enterprise Services Norge AS**

Annual report 2021/22



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 at March 31st 2022 is DXC Technology Company, USA (DXC). The company has its business address in Oslo.

## **Business results**

Operations in 2021/22 represents the period April 2021 through March 2022 and revenue for this period was NOK 128 million with profit before tax of NOK 12million. The previous year revenue was NOK 161 million with a profit before tax of NOK 18 million.

Cash flows from operations was NOK 1 million whereof profit before tax contributed NOK 12 million.

The total assets were NOK 151 million at 31<sup>st</sup> March 2022 and the equity ratio was 77%. Current assets were NOK 150 million whereof NOK 48 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 obligation is considered to be 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 1<sup>st</sup> 2022, and the company therefore had zero employees at March 31<sup>st</sup> 2022.



## Enterprise Services Norge AS

---

DXC and its subsidiaries apply talent, technology, and partnership to achieve our vision of thriving communities. We promote responsible practices in our supply chain, respect human rights, foster ethical behaviour, and strive for a workplace where all our 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. The company works continuously to recruit for diversity.

The company had no injuries and negligible sick leave for the period.

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.

### COVID-19

In light of the continued global spread of the COVID-19 (coronavirus) epidemic the Parent Entity and Enterprise Services Norge AS are still closely monitoring the COVID-19 situation and adjusted the operational model to secure its employees and customers. This is an ongoing process throughout the near future. The company is also monitoring the impact on future sales activities.

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 2022 have not been adjusted.

### Outlook for 2022/23 (FY23)

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. Enterprise Services Norge AS will as standalone be impacted by exiting customer contracts and this will result in lower revenues, while new business opportunities are channelled to DXC Technology Norge AS. The organisation has therefore been aligned for the new revenue volume.

Oslo, 29<sup>th</sup> September 2022

Jørgen Jakobsen  
Chairman

Svein-Håkon Hetlevik (Sep 30, 2022 12:28 GMT+2)  
Managing Director/  
Board member

Tom Nærup Jaworski (Sep 29, 2022 12:16 GMT+2)  
Board member



Enterprise Services Norge AS

## Profit and loss statement 01.04.2021-31.03.2022

Amount in NOK thousands

	Note	2022 NOK '000	2021 NOK '000
<b>Revenue</b>			
Service revenue	3	120 974	155 179
IC revenue		6 200	4 650
Other revenue	3	480	1 100
<b>Total revenue</b>		<b>127 653</b>	<b>160 930</b>
<b>Operating expenses</b>			
Cost of sales	5	47 074	60 084
Payroll expenses	7	15 483	31 233
Depreciation of tangible and intangible fixed assets	6	637	739
Other operating expenses	4	50 494	54 065
<b>Total operating expenses</b>		<b>113 689</b>	<b>146 121</b>
<b>Operating result</b>		<b>13 964</b>	<b>14 809</b>
<b>Financial income and expenses</b>			
Other financial income	10	94	9 019
Other financial expense	10	2 223	6 174
<b>Net financial items</b>		<b>(2 129)</b>	<b>2 844</b>
<b>Ordinary result before tax</b>		<b>11 836</b>	<b>17 653</b>
Tax on ordinary result	9	1 648	3 960
<b>Net profit /(loss) for the year</b>		<b>10 188</b>	<b>13 693</b>
<b>Allocated as follows</b>			
Transferred to other equity		10 188	13 693
<b>Total allocations</b>	14	<b>10 188</b>	<b>13 693</b>



Enterprise Services Norge AS

## Balance sheet

### Amounts in NOK thousands

	Note	31 March 2022 NOK '000	31 March 2021 NOK '000
<b>ASSETS</b>			
<b>Fixed assets</b>			
<i>Intangible assets</i>			
Deferred tax assets	9	271	344
Total intangible assets		271	344
<i>Tangible assets</i>			
Fixtures and fittings, tools, office machinery etc.	6	524	1 556
Total tangible assets		524	1 556
Total fixed assets		795	1 900
<b>Non-current assets</b>			
Long-term financial assets		153	286
Other long-term receivables	11	43	43
Total non-current assets		197	329
<b>Current assets</b>			
<i>Receivables</i>			
Trade receivables		19 230	26 576
Other receivables from companies in the same group	5	79 098	67 748
Other short-term receivables		3 747	2 199
Total accounts receivable	11	102 075	96 523
<i>Short-term investments</i>			
Short-term financial assets		174	301
Cash and cash equivalents	2	47 719	47 510
Total short-term investments		47 893	47 811
Total current assets		149 968	144 334
<b>TOTAL ASSETS</b>		<b>150 960</b>	<b>146 563</b>



Enterprise Services Norge AS

## Balance sheet

### Amounts in NOK thousands

#### Equity

##### *Paid-in capital*

Share capital	14,15	1 816	1 816
Total paid-in capital		<u>1 816</u>	<u>1 816</u>

##### *Retained earnings*

Other equity	14	115 437	105 249
Total retained earning		<u>115 437</u>	<u>105 249</u>

Total equity		<u>117 252</u>	<u>107 064</u>
--------------	--	----------------	----------------

#### Liabilities

Other long-term liabilities	12	77	-
Other financial liabilities		<u>312</u>	<u>479</u>
Total non-current liabilities		<u>388</u>	<u>479</u>

##### *Current liabilities*

Trade creditors	12	6 902	4 316
Public duties payable		4 207	6 396
Income tax payables	9	5 422	3 095
Liabilities to companies in the same group	5, 12	13 003	11 385
Other financial liabilities		205	241
Other short-term liabilities	8, 12	<u>3 581</u>	<u>13 585</u>
Total current liabilities		<u>33 320</u>	<u>39 019</u>

Total liabilities		<u>33 708</u>	<u>39 499</u>
-------------------	--	---------------	---------------

<b>TOTAL EQUITY AND LIABILITIES</b>		<u><b>150 960</b></u>	<u><b>146 563</b></u>
-------------------------------------	--	-----------------------	-----------------------

Oslo, 29<sup>th</sup> September 2022

Jørgen Jakobsen  
Chairman

Svein-Håkon Hetlevik (Sep 20, 2022 12:28 GMT+2)  
Managing Director/Board member

Tom Nærup Jaworski (Sep 29, 2022 12:16 GMT+2)  
Board member



Enterprise Services Norge AS

## Cash flow statement

Amounts in NOK thousands

	Note	2022	2021
		NOK '000	NOK '000
<b>Cash flows from operating activities</b>			
Profit /(loss) before tax		11 836	17 653
Paid taxes in the period		750	(4 153)
Adjustments to reconcile profit /(loss) before tax to net cash flows:			
Depreciation of property, plant and equipment		637	739
Gain on disposal of property, plant and equipment		893	726
Changes in inventories, trade receivables and trade payables		9 932	10 369
Changes in other current balance sheet items		(23 138)	(33 129)
Changes in prepayments		-	10
<b>Net cash flows from/(used in) operating activities</b>		<b>911</b>	<b>(7 785)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(498)	(1 353)
<b>Net cash flows from/(used in) investing activities</b>		<b>(498)</b>	<b>(1 353)</b>
<b>Cash flows from financing activities</b>			
Other - leasing		(204)	93
<b>Net cash flows from/(used in) financing activities</b>		<b>(204)</b>	<b>93</b>
Net change in cash and cash equivalents		209	(9 045)
Cash and cash equivalents at 1 April		47 510	56 557
<b>Cash and cash equivalents at 31 March</b>		<b>47 719</b>	<b>47 510</b>



Enterprise Services Norge AS

---

## Notes for the accounts for 2022

### 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.



## Enterprise Services Norge AS

---

### *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.

### *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 Bank deposits

	31 March 2022 NOK '000	31 March 2021 NOK '000
Withheld employee taxes deposited on a restricted bank account	27	590
Total	27	590

## 3 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	2022	2021
Data Center Services	121 018,28	154 990,83
HP Apps Development	418,27	531,70
Workplace Services	69,37	584,76
Security Services	0,00	43,29
Other IT services	-52,56	129,27
<b>Total</b>	<b>121 453,36</b>	<b>156 279,86</b>

Geographical market division		
Domestic sales	114 330,87	146 745,22
International sales	7 122,49	9 534,64
<b>Total</b>	<b>121 453,35</b>	<b>156 279,86</b>

## 4 Other operating expenses

	31 March 2022 NOK '000	31 March 2021 NOK '000
IT and office expenses	12 858	13 834
IC miscellaneous expenses	3 269	5 415
IC services	2 287	5 572
Rent and Leases	1 308	731
Leveraged Delivery Output	446	618
Travel, representation, entertainment expenses	305	427
Subcontractor services	29 999	26 344
Tax expenses	0	0
Miscellaneous and other expenses	17	1 131
Training & Recruitment	6	(7)
Selling and administrative expenses	0	-
<b>Total</b>	<b>50 494</b>	<b>54 065</b>



## Enterprise Services Norge AS

### Intercompany balance group company and 5 associate

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

DXC Technology Group	31 March 2022	31 March 2021
	NOK '000	NOK '000
Debt, hereunder for goods sold	-13 003	-11 385
- IC payables	-11 185	-9 806
- Accrued liabilities	-1 819	-1 579
Receivables, hereunder deposits in cash pool	79 098	67 748
- IC receivables	1 330	1 467
- IC bearing notes	77 767	66 281
<b>Total</b>	<b>66 094</b>	<b>56 363</b>

The company provide services for the corporation's ultimate parent company. Total cost of sale in financial year 2022 was NOK 31 451 181 (in previous year it was NOK 47 278 185).

Name of the entity	CC	Receivables	Payables
Asterion Fr.			
Enterprise Services France SAS	FRET	9 994,05	-252 517,60
	1571		-292,03
CSC COMPUTER SCIENCES LTD	201		-17 140,33
DXC Technology Norge As	109	270 038,45	-2 438 394,40
Ent. Services Australia Pty Ltd	AUES		-53 090,76
Enterprise Services (AP) Hong Kong Limited	PHET		-7 363,87
Enterprise Services Belgium BVBA	BEET		-4 621,91
	117		-234,21
	800		-869,33
Enterprise Services Bulgaria EOOD	BGES		-262 482,10
Enterprise Services Colombia S.A.S.	COES		25 313,22
Enterprise Services Finland Oy	FIES	123 534,64	-36 918,49
Enterprise Services LLC	USA7		-5 040 127,88
Enterprise Services Magyarország Korlátolt Felelősségű Társaság	HU00		-5 269,87
Enterprise Services Nederland B.V.	NLEU		-171 355,87
Enterprise Services New Zealand	NZES		-2 785,53
Enterprise Services Polska spółka z ograniczoną odpowiedzialnością	PLES		-61 928,69
Enterprise Services Romania SRL	ROES		-157 884,48
Enterprise Services Slovakia s.r.o.	SKES		-100 190,40
Enterprise Services South Africa Proprietary Limited	ZAES	464 479,85	
Enterprise Services Sverige AB	SEES		-188 054,59
EntServ Deutschland GmbH	DEET	7 844,48	-77 454,96



## Enterprise Services Norge AS

EntServ Enterprise Services Austria GmbH	ATES	9 333,10	
EntServ International Sàrl	CHE1		-1 255 982,66
EntServ Malaysia Sdn. Bhd.	MY20		-5 969,02
EntServ Schweiz GmbH	CHEU	2 864,67	
EntServ UK Limited	GBA5	118 928,41	-237 294,43
ES East Africa Limited	KEES	167 125,23	
DXC Finance B.V.	NLZC	77 767 262,48	
Global EntServ Solutions Galway Limited	IEES		-633 794,28
Global EntServ Solutions Ireland Limited	IEEU		-122 941,12
IT Enterprise Services Czechia, s.r.o.	CZES		-74 962,34
IT40 ES Italia (EnTR)	IT40	156 300,78	-262,32
		<b>79 097 706,14</b>	<b>-11 184 870,25</b>

### 6 Tangible assets

	Assets, office equipment etc.	Other property	Total
	NOK '000	NOK '000	NOK '000
<b>Cost</b>			
As at 1 April 2021	<u>3 229</u>	<u>-</u>	<u>3 229</u>
Additions	498	-	498
Disposals	(2)	-	(2)
Disposals	116)	-	(116)
Transfer	-	-	-
As at 31 March 2022	<u>1 611</u>	<u>-</u>	<u>1 611</u>
<b>Accumulated depreciation</b>			
As at 1 April 2021	<u>(1 673)</u>	<u>-</u>	<u>(1 673)</u>
Depreciation	(636)	-	(636)
Disposals	1 222	-	1 222
As at 31 March 2022	<u>(1 087)</u>	<u>-</u>	<u>(1 087)</u>
<b>Net book value</b>			
As at 1 April 2021	<u>1 556</u>	<u>-</u>	<u>1 556</u>
As at 31 March 2022	<u>524</u>	<u>-</u>	<u>524</u>
Useful economic life	20% and 30%	No depreciation	
Depreciation plan	Linear		



Enterprise Services Norge AS

---

## 7 Salary expenses, number of employees, remuneration, loans to employees and auditor's fee

<b>Wage costs</b>	<b>2022</b>
	<b>NOK '000</b>
Salaries	11 542
Payroll tax	1 820
Pension costs	1 794
Payroll related expenses	328
<b>Total</b>	<b>15 483</b>

The total number of employees in the company during the year was 18 on average until December 31<sup>st</sup> 2021. The number of regular employees at the end of the year was 0. All employees have a contribution pension plan. Payments related to the contributions are expensed.

### 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.

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	<b>2022</b>
	<b>NOK '000</b>
Statutory audit fee	542
Assurance services	-

VAT is not included in above amounts.

## 8 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.



Enterprise Services Norge AS

## 9 Income taxes

<i>Income tax expenses</i>	<b>2022</b>	<b>2021</b>
	<b>NOK '000</b>	<b>NOK '000</b>
Tax payable	-	-
Change in deferred tax	73	1 120
Total income tax expense	<u>73</u>	<u>1 120</u>
<i>Tax base estimation</i>		
Ordinary result before tax	11 835	17 653
Non deductible	230	338
Change in temporary differences	(330)	(5 080)
Taxable profit	<u>11 736</u>	<u>12 911</u>
Tax base	<u>11 736</u>	<u>12 911</u>
<i>Tax to be paid</i>	<u>2 582</u>	<u>2 840</u>
Temporary differences outlined		
Fixed assets	(1 232)	(458)
Restructuring	-	(1 106)
Total	<u>(1 232)</u>	<u>(1 564)</u>
Net temporary differences per 31.03	(1 232)	(1 564)
22 % deferred tax advantage (-)/deferred tax	<u>(271)</u>	<u>(344)</u>
Permanent differences outlined	<b>2022</b>	<b>2021</b>
Permanent differences	230	338
Total permanent differences	230	338
Effective tax rate		
Expected income taxes, statutory tax rate 22%	2 582	2 840
Change in def tax	73	1 120
Too little/much income tax allocation previous year	(1 007)	-
Income tax expense	2 655	3 960
Deferred tax (TAX asset)	-	(344)



Enterprise Services Norge AS

## 10 Financial income and financial expenses

	<u>2022</u>	<u>2021</u>
	NOK '000	NOK '000
<i>Financial income</i>		
Interest income from related companies	13	785
External interest income	81	14
Agio	-	8 220
<b>Total</b>	<u>94</u>	<u>9 019</u>
<i>Financial expenses</i>		
Interest expense from related companies	-	40
External interest expenses	6	23
Disagio	2 189	6 088
Other financial expenses	28	23
<b>Total</b>	<u>2 223</u>	<u>6 174</u>

## 11 Trade and other short term and long term receivables

	<u>31 March 2022</u>	<u>31 March 2021</u>
	NOK '000	NOK '000
<i>Trade receivables</i>		
Trade receivables	13 378	17 962
Allowance for doubtful accounts	-	-
Net trade receivables	13 378	17 962
Unbilled trade receivables	5 852	8 614
<b>Total trade receivables</b>	<u>19 230</u>	<u>26 576</u>
<i>Other receivables</i>		
Receivables from related parties	79 099	67 748
Deferred contract costs	3 228	1 551
Other Receivables	562	647
<b>Total other receivables</b>	<u>82 889</u>	<u>69 946</u>
<b>Total trade and other receivables</b>	<u>102 119</u>	<u>96 522</u>



Enterprise Services Norge AS

## 12 Other short term debt

	<u>31 March 2022</u>	<u>31 March 2021</u>
	NOK '000	NOK '000
<i>Trade payables</i>		
Trade payables	-4 253	-3 311
Accrued Liabilities	-2 648	-1 005
<b>Total trade payables</b>	<b>-6 902</b>	<b>-4 316</b>
<i>Other payables</i>		
Liabilities to companies in the same group	-13 003	-11 385
Invoiced not recognized revenue	-1 926	-3 045
Accrued non due expenses	-1 732	-5 167
Accrued rebates	0	-10,19
Accrued personnel expenses	0	-5 363
<b>Total other payables</b>	<b>-16 661</b>	<b>-24 970</b>
<b>Total trade and other payables</b>	<b>(23 563)</b>	<b>(29 286)</b>

## 13 Interest-bearing loans and borrowings

	<u>31 March 2022</u>	<u>31 March 2021</u>
	NOK '000	NOK '000
Current	-	-
Non-current	-	-

## 14 Owner's equity

	<u>Share Capital</u>	<u>Other equity</u>	<u>Total</u>
	NOK '000	NOK '000	NOK '000
<b>As at 1 April 2021</b>	<b>1 816</b>	<b>105 249</b>	<b>107 064</b>
Profit for the year	-	10 188	10 188
<b>As at 31 March 2022</b>	<b>1 816</b>	<b>115 437</b>	<b>117 252</b>



Enterprise Services Norge AS

---

## 15 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 31.03.2022:

	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.

## 16 COVID

In light of the continued global spread of the COVID-19 (coronavirus) epidemic the Parent Entity and Enterprise Services Norge AS are closely monitoring the COVID-19 situation and adjusting the operational model to secure its employees and customers. This is an ongoing process throughout the near future. The company is also monitoring the impact on future sales activities.

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 2022 have not been adjusted.














## NOES\_financial statement FY22\_23.09.2022

Final Audit Report

2022-09-30

Created:	2022-09-29
By:	Nikolay Ivanov (Nikolay.Ivanov@marshalldenning.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAak-qeo-D2UKRP563wmqinEGdv7wglyE0v

### "NOES\_financial statement FY22\_23.09.2022" History

-  Document created by Nikolay Ivanov (Nikolay.Ivanov@marshalldenning.com)  
2022-09-29 - 10:10:39 AM GMT- IP address: 88.203.192.197
-  Document emailed to Joergen Jakobsen (jjakobsen@dxc.com) for signature  
2022-09-29 - 10:12:31 AM GMT
-  Document emailed to tom.jaworski@dxc.com for signature  
2022-09-29 - 10:12:31 AM GMT
-  Document emailed to Svein-Hakon Hetlevik (shetlevi@dxc.com) for signature  
2022-09-29 - 10:12:32 AM GMT
-  Email viewed by tom.jaworski@dxc.com  
2022-09-29 - 10:15:19 AM GMT- IP address: 85.164.127.205
-  Signer tom.jaworski@dxc.com entered name at signing as Tom Nærup Jaworski  
2022-09-29 - 10:16:22 AM GMT- IP address: 85.164.127.205
-  Document e-signed by Tom Nærup Jaworski (tom.jaworski@dxc.com)  
Signature Date: 2022-09-29 - 10:16:24 AM GMT - Time Source: server- IP address: 85.164.127.205
-  Email viewed by Joergen Jakobsen (jjakobsen@dxc.com)  
2022-09-29 - 10:18:44 AM GMT- IP address: 188.177.105.178
-  Document e-signed by Joergen Jakobsen (jjakobsen@dxc.com)  
Signature Date: 2022-09-29 - 10:19:10 AM GMT - Time Source: server- IP address: 188.177.105.178
-  Email viewed by Svein-Hakon Hetlevik (shetlevi@dxc.com)  
2022-09-30 - 10:27:42 AM GMT- IP address: 20.138.22.64
-  Document e-signed by Svein-Hakon Hetlevik (shetlevi@dxc.com)  
Signature Date: 2022-09-30 - 10:28:15 AM GMT - Time Source: server- IP address: 20.138.22.64





✔ Agreement completed.  
2022-09-30 - 10:28:15 AM GMT





# Deloitte.

Deloitte AS  
Lars Hilles gate 30  
Postboks 6013 Postterminalen  
NO-5892 Bergen  
Norway

Tel: +47 55 21 81 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 2022, 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 2022, 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 laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Information*

The Board of Directors and the Managing Director (management) are responsible for the 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 legal 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.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.no](http://www.deloitte.no) to learn more.

© Deloitte AS

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

Penneo Dokumentnøkkel: ELJHE-FAH2V-3ABHE-OPASN-5JNET-NEJSB



**Deloitte.**

side 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, 29 September 2022  
Deloitte AS

**Eivind Bollum Berge**  
State Authorised Public Accountant

Penneo Dokumentnøkkel: ELJHE-FAH2V-3ABHE-OPASN-5JNET-NEJSB



## 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: 77.16.xxx.xxx

2022-09-29 13:29:28 UTC



Penneo Dokumentnøkkel: ELJHE-FAH2V-3ABHE-OPASN-5JKET-NEJSB

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

#### Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service** <penneo@penneo.com>. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>