



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 915 605 001
Organisasjonsform: Aksjeselskap
Foretaksnavn: CENTRIC FINANCE AS
Forretningsadresse: Kirkegata 15
0153 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Helen Suurna-Garcia
Dato for fastsettelse av årsregnskapet: 23.03.2021

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 12.06.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Annen driftsinntekt	4	3 259 914	4 349 463
Sum inntekter		3 259 914	4 349 463
Kostnader			
Lønnskostnad	2, 8	3 054 715	4 222 992
Annen driftskostnad	2	62	-2 024
Sum kostnader		3 054 777	4 220 968
Driftsresultat		205 137	128 496
Annen finanskostnad		-61	
Sum finanskostnader		-61	
Netto finans		61	
Ordinært resultat før skattekostnad		205 198	128 496
Skattekostnad på ordinært resultat	3	21 907	0
Ordinært resultat etter skattekostnad		183 291	128 496
Årsresultat		183 291	128 496
Overføringer og disponeringer			
Konsernbidrag	7	77 669	
Overføringer annen egenkapital	7	105 622	128 496
Sum overføringer og disponeringer		183 291	128 496



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	4	329 895	384 808
Andre fordringer	4	4 308 087	4 143 540
Sum fordringer		4 637 982	4 528 348
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	5	137 722	125 267
Sum omløpsmidler		4 775 704	4 653 615
SUM EIENDELER		4 775 704	4 653 615
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	6, 7	118 662	118 662
Overkurs	7	91 045	91 045
Sum innskutt egenkapital		209 708	209 708
Opptjent egenkapital			
Annen egenkapital	7	3 859 320	3 753 697
Sum opptjent egenkapital		3 859 320	3 753 697
Sum egenkapital		4 069 027	3 963 404



Balanse

Beløp i: NOK	Note	2020	2019
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	4	13 878	48 670
Skyldige offentlige avgifter	5	250 290	197 628
Annen kortsiktig gjeld	4	442 510	443 913
Sum kortsiktig gjeld		706 678	690 211
Sum gjeld		706 678	690 211
SUM EGENKAPITAL OG GJELD		4 775 705	4 653 615



Centric Finance AS

Org.num: 915 605 001

Annual report 2020

Board of directors' report

Annual accounts

- Income statement
- Balance sheet
- Cash flow statement
- Notes

Auditors' report



Centric Finance AS

Org.num: 915 605 001

Board of directors' report 2020

Centric Finance AS

Address: Kirkegata 15, 0153 OSLO

Org.nr: 915605001 MVA

Business: Temporary staffing

The business

Centric Finance AS is a company with 6 employees working with the delivery of staffing services within finance and archives from the company Centric Finance Professionals AS. The company's head office is located in Oslo.

The company is a fully owned subsidiary of Centric Nordic Holding AS.

Accurate description

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

Financial results

In 2020 (2019) Centric Finance AS had a total revenue of NOK 3,3 (4,3) million, an operating result of NOK 0,2 (0,1) million and a result before tax of NOK 0,2 (0,1) million.

Balance sheet and liquidity

The company had satisfactory liquidity in 2020. The equity portion in 2020 was 85,0% (85,0%) which is seen as highly satisfactory.

A going concern

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

Working environment

The Board of Directors considers the working environment to be good. In 2020 employee absence due to illness was 0,8 % (5,3 %). No injuries were reported.

The external environment

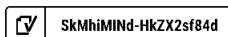
The company does not engage in any activities which pollute the environment.

Equality and discrimination

The company's core value is We believe in People. This is mirrored in our recruitment and salary process that are based on employees qualifications. In 2020 there were no reported cases about discrimination.

All employees are followed up on monthly basis with the focus on employee satisfaction. This has been especially important in 2020 during the pandemic. Two employee inquiries were conducted where the results showed that the employees were treated equally regarding sex, race, religion, disability and ethnicity.

The company's six employees at the end of 2020 comprised three women and three men, representing a proportion of women of 50%.





Centric Finance AS

Org.num: 915 605 001

Statement regarding the outlook for the company

The objective of the company is staffing and recruiting for Centric Finance Professionals AS. The Covid-19 pandemic made the situation difficult in 2020, but Centric Finance utilized support schemes from the government, and managed to limit some of the negative effect.

The company has a strong focus on new sales and despite the pandemic believes in an increasing demand for finance personnel in 2021.

Result distribution and dividend

Net income in Centric Finance AS of 183 291 kroner is suggested distributed as follows:

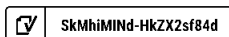
To other equity NOK 105 622

Group Contribution NOK 77 669

Oslo,
Board of Centric Finance AS

Per Christian Johansen
Board member, General manager

Klas Gerhard Bonde
Board member





Centric Finance AS

Org.num: 915 605 001

Income statement 01.01-31.12.2020

in NOK	Note	2020	2019
Revenue			
Other operating income	4	<u>3 259 914</u>	<u>4 349 463</u>
Operating expenses			
Payroll expenses	2, 8	3 054 715	4 222 992
Other operating expenses	2	<u>62</u>	<u>-2 024</u>
Total operating expenses		<u>3 054 777</u>	<u>4 220 968</u>
Operating result		<u>205 137</u>	<u>128 496</u>
Financial income and expenses			
Financial expenses		<u>-61</u>	<u>0</u>
Result before tax		<u>205 198</u>	<u>128 496</u>
Tax on result	3	<u>21 907</u>	<u>0</u>
Net profit or loss for the year		<u>183 291</u>	<u>128 496</u>
Allocated as follows			
Group contribution	7	77 669	0
Transferred to other equity	7	<u>105 622</u>	<u>128 496</u>
Total allocations		<u>183 291</u>	<u>128 496</u>



Centric Finance AS

Org.num: 915 605 001

Balance sheet 31.12.2020

in NOK	Note	2020	2019
Current assets			
<i>Receivables</i>			
Trade receivables	4	329 895	384 808
Other receivables	4	<u>4 308 087</u>	<u>4 143 540</u>
Total accounts receivable		<u>4 637 982</u>	<u>4 528 348</u>
Cash	5	<u>137 722</u>	<u>125 267</u>
Total current assets		<u>4 775 704</u>	<u>4 653 615</u>
Total assets		<u>4 775 704</u>	<u>4 653 615</u>



Centric Finance AS

Org.num: 915 605 001

Balance sheet 31.12.2020

in NOK	Note	2020	2019
Equity			
<i>Paid-in capital</i>			
Share capital	6, 7	118 662	118 662
Share premium reserve	7	91 045	91 045
Total paid-in capital		<u>209 708</u>	<u>209 708</u>
<i>Retained earnings</i>			
Other equity	7	<u>3 859 320</u>	<u>3 753 697</u>
Total retained earnings		<u>3 859 320</u>	<u>3 753 697</u>
Total equity		<u>4 069 027</u>	<u>3 963 404</u>
Liabilities			
<i>Current liabilities</i>			
Trade creditors	4	13 878	48 670
Public duties payable	5	250 290	197 628
Other short-term liabilities	4	<u>442 510</u>	<u>443 913</u>
Total current liabilities		<u>706 678</u>	<u>690 211</u>
Total liabilities		<u>706 678</u>	<u>690 211</u>
Total equity and liabilities		<u>4 775 705</u>	<u>4 653 615</u>

Oslo,

Per Christian Johansen
Board member, General manager

Klas Gerhard Bonde
Board member

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Centric Finance AS

Org.num: 915 605 001

Cash flow statement 01.01-31.12.20

in NOK	Note	2020	2019
Cash flow from operating activities			
Profit/(loss) before tax		205 198	128 496
Changes in trade receivables and trade payables		20 121	-52 619
Changes in other current balance sheet items		-113 288	-302 265
Net cash flow from operating activities		<u>112 031</u>	<u>-226 388</u>
Cash flow from investing activities			
Net cash flow from investing activities		<u>0</u>	<u>0</u>
Cash flow from financing activities			
Group contribution received/paid		-99 576	0
Group account scheme		<u>0</u>	<u>204 929</u>
Net cash flow from financing activities		<u>-99 576</u>	<u>204 929</u>
Net change in cash and cash equivalents		12 455	-21 459
Cash and cash equivalents at 01.01		<u>125 267</u>	<u>146 726</u>
Cash and cash equivalents at 31.12		<u>137 722</u>	<u>125 267</u>



Centric Finance AS

Org.num: 915 605 001

Notes to the accounts for 2020

in NOK

Note - 1 Accounting Principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies. The numbers are presented in Norwegian Kroner (NOK).

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.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value. First year payment of long term creditors are not reclassified to short term liability.

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.

Pensions

According to the compulsory occupational pension act, the company is obliged to have an occupational pension scheme. The pension scheme is a defined contribution plan and the pension premium is recorded as the pension expenses. The pension is classified as salaries in the profit and loss statement.

Income tax

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

Cash flow statement

The cash flow statement is presented using the indirect method. Cash includes cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.

The company is participant of the group's cash pool. All sub-account holders in the system are solidary responsible for the account. The company reports its sub-account as an intercompany position toward the legal bank account holder.



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Centric Finance AS

Org.num: 915 605 001

Notes to the accounts for 2020

in NOK

Note 2 - Wage costs, number of employees, remuneration, loans to employees and auditor's fee

<i>Wage costs</i>	2020	2019
Salaries	2 674 228	3 682 947
Payroll tax	380 487	540 044
Total	<u>3 054 715</u>	<u>4 222 991</u>

The total number of employees in the company during the year: 6 labour year.

Management remuneration

The managing director is employed in Centric Nordic Holding AS. No remuneration has been paid to the Board. No loans nor securities has been made on behalf of management, representatives or board.

<i>Auditor fee has been divided as follows</i>	2020	2019
Statutory audit fee	46 400	45 860

VAT is not included in the figures of auditor's fee.

Statutory audit fee for 2019 in the note is the amount booked through profit and loss. For 2020 the note shows the fee for the audit of 2020.

Note 3 - Income taxes

<i>Income tax expenses</i>	2020	2019
Tax payable	21 907	0
Total income tax expense	<u>21 907</u>	<u>0</u>

<i>Tax base estimation</i>	2020	2019
Ordinary result before tax	205 198	128 496
Permanent differences	646	-5 000
Change in temporary differences	-56 029	-75 157
General income	<u>149 815</u>	<u>48 339</u>
Loss carry forward	-50 239	-48 339
Group contribution	<u>-99 576</u>	<u>0</u>
Tax base	<u>0</u>	<u>0</u>

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Centric Finance AS

Org.num: 915 605 001

Notes to the accounts for 2020

in NOK

<i>Temporary differences outlined</i>	2020	2019
Fixed assets	-176 324	-232 353
Total	-176 324	-232 353
Loss carry forward	0	-50 239
Temporary differences/base for deferred tax calculation	-176 324	-282 592
Temporary differences not subject to deferred tax	-176 324	-282 592
Total	0	0

Note 4 - Intercompany balance group company and associate

<i>Receivables</i>	2020	2019
Accounts receivables from companies in the same group	329 895	384 808
Other receivables from companies in the same group	4 165 197	4 085 342
Total	4 495 092	4 470 150

Accounts receivables from companies in the same group include receivables from Centric Finance Professionals AS (sister) NOK 329 895.

The company is a participant of the group's cash pool where the holder of the agreement is Centric IT AS (sister). All participants in the cash pool are solidary responsible for the account. The company's balance in the cash pool pr 31.12.2020 is NOK 4 165 197.

<i>Payables</i>	2020	2019
Trade creditors to companies in the same group	0	-41 504
Group contribution	-99 576	0
Total	-99 576	-41 504

Transactions with related parties:

The company has transactions with Centric Finance Professionals AS (sister) related to sales of administrative services NOK 3 259 914.

Note 5 - Bank deposit

Restricted employee tax	2020
	137 722



Centric Finance AS

Org.num: 915 605 001

Notes to the accounts for 2020

in NOK

Note 6 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	30 000	3,96	118 662

Shareholders per 31.12:

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

Note 7 - Owners equity

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.2020	118 662	91 045	3 753 697	3 963 404
Profit for the year	0	0	183 291	183 291
Group contribution	0	0	-77 669	-77 669
Owners equity 31.12.2020	118 662	91 045	3 859 319	4 069 026

A correction of 83 008 NOK was made in the owner's equity in 2020 due to too little reported profit of the year in 2019.

Note 8 - Pensions

According to the compulsory occupational pension act, the company is obliged to have an occupational pension scheme. A defined pension contribution scheme agreement which fulfils the requirements of the law has been made with a financial institution. All employees of the company are legible attending the scheme according to the running agreement.

Note 9 - Covid-19

Covid-19 is expected to influence both the revenue and results also in 2021. Centric Finance AS has utilized support schemes from the government, and therefore limited the negative effect of Covid-19 in 2020. The company has a strong focus on new sales and despite the pandemic believes in an increasing demand for finance personnel in 2021.



Verification

Transaction ID	SkMhiMINd-HkZX2sf84d
Document	2020_Årsrapport Centric Finance AS_915 605 001.pdf
Pages	11
Sent by	Maria Kärrberg

Signing parties

Per Christian Johansen	per.christian.johansen@centric.eu	Action: Sign	Method: BankID NO
Klas Bonde	klas.bonde@centric.eu	Action: Sign	Method: BankID SE

Activity log

E-mail invitation sent to klas.bonde@centric.eu

2021-03-22 14:30:26 CET,

E-mail invitation sent to per.christian.johansen@centric.eu

2021-03-22 14:30:26 CET,

Clicked invitation link Per Christian Johansen

Amazon CloudFront,2021-03-22 14:40:40 CET,IP address: 213.236.255.9

Clicked invitation link Klas Bonde

Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/89.0.4389.90 Safari/537.36 Edg/89.0.774.57,2021-03-22 14:55:57 CET,IP address: 90.228.165.61

Document viewed by Klas Bonde

Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/89.0.4389.90 Safari/537.36 Edg/89.0.774.57,2021-03-22 14:55:58 CET,IP address: 90.228.165.61

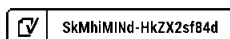
Document signed by Klas Gerhard Bonde

Birth date: 1975/07/10,2021-03-22 16:39:18 CET,

Document signed by Per Christian Johansen

Birth date: 61/03/21,2021-03-22 16:55:20 CET,

Verified ensures that the document has been signed according to the method stated above.
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Statsautoriserte revisorer
Ernst & Young AS

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www.ey.no
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INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Centric Finance AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Centric Finance AS, which comprise the balance sheet as at 31 December 2020, the income statement and statements of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 and its financial performance and 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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

Other information consists of the information included in the Company's annual report other than the financial statements and our auditor's report thereon. The Board of Directors and Chief Executive Officer (management) are responsible for the other information. Our opinion on the audit of the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern 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



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includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (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 the 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 law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

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

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

Report on other legal and regulatory requirements

Opinion on registration and documentation

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

Oslo, 23 March 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Håvard Norstrøm
State Authorised Public Accountant (Norway)

Independent auditor's report - Centric Finance AS

A member firm of Ernst & Young Global Limited

Penneo Dokumentnøkkel: COD4K-37BB5-FDMDQ-SZPNW-SX36Y-0ILHA



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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."

Håvard Norstrøm

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5997-4-227067

IP: 109.247.xxx.xxx

2021-03-23 09:57:33Z



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Skattedirektoratet

Saksbehandler Jeanette Munkvold Skovholt	Deres dato 13.07.2017	Vår dato 19.07.2017
Telefon 90076012	Deres referanse Ane S. Grønlund	Vår referanse 2017/788596

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.

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Postboks 9200 Grønland
0134 Oslo

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



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

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

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

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

Skattedirektoratets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er del av et konsern, hvor holdingselskapet og et øvrig konsernselskap allerede har fått innvilget dispensasjon fra språkkravet i regnskapsloven. Videre er det vektlagt at alle styremedlemmene er utenlandske. Selskapene opererer i en internasjonal bransje. Videre er det vektlagt at alle sentrale aktører og



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

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Johnny Arntsen
Fung. seksjonssjef
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Jeanette Munkvold Skovholt

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer

