



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 952 603 957
Organisasjonsform: Aksjeselskap
Foretaksnavn: NOBLE DRILLING NORGE AS
Forretningsadresse: Moseidveien 19
4033 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Laxminarayan Pandurang Guda
Dato for fastsettelse av årsregnskapet: 11.07.2025

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 05.08.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		189 109 021	
Annen driftsinntekt	2, 3	109 100 079	86 889 702
Sum inntekter		298 209 100	86 889 702
Kostnader			
Varekostnad		184 504 888	
Lønnskostnad	3, 4	57 164 535	55 170 255
Annen driftskostnad	4	34 926 431	41 911 578
Sum kostnader		276 595 854	97 081 833
Driftsresultat		21 613 246	-10 192 132
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	3	5 179 241	1 774 775
Annen finansinntekt		17 369 618	9 839 769
Sum finansinntekter		22 548 859	11 614 544
Rentekostnad til foretak i samme konsern	3	13 784 692	9 001
Annen finanskostnad		887 246	9 447 257
Sum finanskostnader		14 671 938	9 456 258
Netto finans		7 876 922	2 158 286
Ordinært resultat før skattekostnad		29 490 168	-8 033 846
Skattekostnad på ordinært resultat	5	6 547 136	-1 686 036
Ordinært resultat etter skattekostnad		22 943 032	-6 347 810
Årsresultat		22 943 032	-6 347 810
Overføringer og disponeringer			
Overføringer annen egenkapital	9	22 943 032	-6 347 810
Sum overføringer og disponeringer		22 943 032	-6 347 810



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Sum varer	6	39 255 909	73 969 865
Fordringer			
Kundefordringer	7	450 431 062	188 725 583
Andre fordringer	7	2 270 334	92 679 534
Sum fordringer		452 701 396	281 405 117
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	8	25 755 726	31 499 800
Sum omløpsmidler		517 713 031	386 874 781
SUM EIENDELER		517 713 031	386 874 781
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	9, 10	7 500 000	7 500 000
Sum innskutt egenkapital		7 500 000	7 500 000
Opptjent egenkapital			
Annen egenkapital	9	43 938 887	44 429 170
Sum opptjent egenkapital		43 938 887	44 429 170
Sum egenkapital		51 438 887	51 929 170



Balanse

Beløp i: NOK	Note	2024	2023
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	264 280	326 541
Sum avsetninger for forpliktelser		264 280	326 541
Annen langsiktig gjeld			
Sum langsiktig gjeld		264 280	326 541
Kortsiktig gjeld			
Leverandørgjeld	7	75 670 658	166 717 104
Skyldige offentlige avgifter		44 781 953	53 539 837
Annen kortsiktig gjeld	7	345 557 254	114 362 129
Sum kortsiktig gjeld		466 009 865	334 619 070
Sum gjeld		466 274 145	334 945 611
SUM EGENKAPITAL OG GJELD		517 713 031	386 874 781



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 737243

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Brønnøysundregistrene, 04.08.2025



Organisasjonsnr: 952 603 957
NOBLE DRILLING NORGE AS

RESULTATREGNSKAP

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NOBLE DRILLING NORGE AS

BALANSE

Beløp i: NOK **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler

Sum anleggsmidler 0 0

Omløpsmidler

Varer

Sum varer 6 39 255 909 73 969 865

Fordringer

Kundefordringer 7 450 431 062 188 725 583

Andre fordringer 7 2 270 334 92 679 534

Sum fordringer 452 701 396 281 405 117

Bankinnskudd, kontanter
og lignende

Sum bankinnskudd,
kontanter og lignende 8 25 755 726 31 499 800

Sum omløpsmidler 517 713 031 386 874 781

SUM EIENDELER 517 713 031 386 874 781

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Aksjekapital 9, 10 7 500 000 7 500 000

Sum innskutt egenkapital 7 500 000 7 500 000

Opptjent egenkapital

Annen egenkapital 9 43 938 887 44 429 170

Sum opptjent egenkapital 43 938 887 44 429 170

Sum egenkapital 51 438 887 51 929 170

Gjeld

Langsiktig gjeld

Utsatt skatt 5 264 280 326 541

Sum avsetninger for
forpliktelses 264 280 326 541

Annen langsiktig gjeld

Sum langsiktig gjeld 264 280 326 541

Kortsiktig gjeld



Leverandørgjeld	7	75 670 658	166 717 104
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NOBLE DRILLING NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
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Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinary shares	7500.00	1000.00	7500000.00
<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Noble Drilling A/S	7500.00	100.00%	Ordinary shares
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	7500.00	100.00%	

The entity is part of the consolidated accounts for Noble Corporation plc. The consolidated accounts can be obtained from the Noble group report.

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Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	56393140.00	551030988.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	3515389.00	50337949.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	-2743994.00	-546198682.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	57164535.00	55170255.00

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

There are no loans/securities issued to the general manager or board of directors. No bonus is paid to the general manager.

Note



Ytelser til revisjon

<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
		622779.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
		622779.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
381.00

<u>Omløpsmidler</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
<u>Skattemessig fremf.undersk.</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
<u>Kortsiktig gjeld</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>



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Noble Drilling Norge AS

Annual report 2024

Noble Drilling Norge AS

Board of directors' report

Annual accounts

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

Auditor's report



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Noble Drilling Norge AS

Board of directors' report 2024

Noble Drilling Norge AS

Address: Moseidveien 19, 4033 STAVANGER

Org.nr: 952603957 MVA

Business: Leasing of labour

Annual report 2024

Noble Drilling Norge AS is a Norwegian limited liability company. The company is based in Stavanger.

In 2024, the company performed management services for Noble Invincible Norge A/S, Noble Inspirer Operations, Noble Integrator Operations AS, Noble Intrepid Operations AS, Noble Invincible Operations AS, Noble Reacher Operations AS and Noble Drilling (Norway) AS.

Operation and employment

The affiliated companies of Noble Drilling Norge AS operated the drilling rigs "NOBLE INTEGRATOR" and "NOBLE INVINCIBLE" on drilling contracts for Aker BP ASA, DNO Norge AS and Harbour Energy Norge AS on the Norwegian continental shelf during FY2024.

The financial statement is prepared under the assumption of going concern. The Board of Directors confirms the conditions are present.



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Noble Drilling Norge AS

Employees and working environment (internal)

Noble Drilling has in 2024 continued to follow the operator's HSSE focus areas (via Offshore Norge) from the learning packages presented on the web platform alwayssafe.no/en. Each quarter a HSSE learning package with different material related to the quarterly theme has been used. Always Safe 2024 consisted of the following quarterly topics:

- 1 quarter: Avoid major accidents
- 2 quarter: Prevent personal injuries
- 3 quarter: Safe work at heights/ Prevent falling objects
- 4 quarter: Health and working environment

Annual QHSE seminar for the units in operation was performed in Stavanger on 02.12.2024. Both onshore and offshore management participated, as well as the safety organization and HSE Advisors. The aim of the seminar was to develop rig specific QHSE plans and program for 2025. There has been a decrease in sick leave. The total sick leave (NDN offshore including the shore base office and yard stay) was 7,45% for 2024, while the number for 2023 was 9,16%. In 2024, Noble Drilling's Norwegian operations experienced 2 accidents defined as LTI according to the Norwegian continental shelf definition (RWCs are also counting as LTIs according to local regulations).

Noble Integrator – Zero Fatalities, 1 LTI, Zero RWCs and 1 MTC

Noble Invincible – Zero Fatalities, 1 LTI, 1 MTC and 1 DO > 40 J

Comparing with 2022 and 2023, H1 had a negative trend in 2024 with LTIs recorded on both units, H2 has also raised to 4,24, DO frequency has however further decreased to 0,85. The total NDN H1, H2 and DO frequencies in 2024 can be seen illustrated below (H1 including fatalities, LTIs and RWCs).

HSE indicator	2023	2024
H1	0	1.70
H2	1.54	4.24
DO > 40 J	1.54	0.85

Lost Time Incidents (LTI):

Noble Integrator – 09 July 2024 During maintenance on the water maker no. 1, the task was to lift vent trunk using a chain hoist to position it. Person used left hand to position the trunk when it was in the correct position. The arm was straight up over head, and he was pulling the trunk when he felt a pain in his left shoulder. Person sent ashore for check-up on Hospital. Rapture in shoulder was confirmed.

Noble Invincible - 24 Nov 2024 – A Noble Subcontractor had been on top his tank, performing routine checks and was walking down the flight of stairs connected to the tank. As he was making his way down the stairs, IP's foot slipped and he slid down the stairs. At the end of the stairs he's foot caught the edge of a pallet which caused the tip of his foot to be bent upwards creating a strain on his ankle. IP immediately proceeded to see the Medic where he was examined. He was seen by the medic, where ice was applied, and pain relief administered. After discussion with the onshore doctor, it was decided the person could stay onboard and continue with some light duties. was sent onshore for further evaluation and, after X-ray, a fracture was confirmed. IP is employed by Soiltech (a Noble subcontractor), and after confirming the fracture. Soiltech classified the case internally as LTI (Lost Time Injury).



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Noble Drilling Norge AS

Medical Treatment Cases (MTC):

Noble Integrator - Person was removing tape on the iCruise. As the tape was hard to get a grip on person removed his glove and pulled the tape. Person's Right hand then hit the Lower Trolley Camera on the Main HR as a result of the tape parted. Person received a cut in his right-hand little finger. Person brought into drillers cabin to get injury cleaned with antiseptic and covered with bandaid meanwhile informed Medic. Person proceeded to the hospital onboard for further investigation/treatment by medic. Person was treated with stitches.

For Dropped Objects (DO), there has been a positive trend in 2024. The total DO frequency decreased from 1.54 in 2023 to 0.85 in 2024. There was 01 DO over 40 J incident in 2024:

Noble Invincible - 09 February 2024 - The cutting tool was lifted from the setback area toward the rotary at approximately 0,5 meters height. As the load approached the rotary, it was lowered to approximately 20 cm from deck to enable personnel to rotate/adjust the load into the correct angle. The piston rod of the Hydraulic Lifting Tool suddenly disengaged from the cylinder piston. The load dropped to the deck, after which the piston rod leaned and fell sideways, still attached to the top of the cutting tool. At the time of the incident, two persons were in close vicinity, and one person was guiding the cutting tool toward the rotary. The actual consequences of the incident were two dropped objects with high potential, with minor economical loss. The cutting tool dropped 20 cm to deck a resulted in 4700 joules and the Piston rod resulted in 334,2 joules. At the time of the incident one person was at risk because of the way the piston rod fell during the incident.

The Company board members are covered by directors and officers liability insurance. Same applies for the General manager.

Norwegian Transparency Act

The Company is subject to the requirements of the Norwegian Transparency Act. The group is performing the assessments and actions required by the Transparency Act.

Transparency Act reports can be found on the following webpage: [Investors - Corporate Governance - Governance Documents | Noble Corporation](#)

Equality statement 2024

Noble Drilling Norge AS

In Noble Drilling Norge AS we are committed to ensure that our employees' work is meaningful and engaging. All our employees have equal opportunities and rights regardless of gender, nationality, religion, sexual orientation, socio-economic background, or disability. We have a zero-tolerance for all forms of discrimination.

This report covers the Norwegian part of the Noble Drilling group, hereafter referred to as NDN. In this statement we also refer to processes and measures implemented at the group level of Noble Drilling – in these cases, this will be clearly indicated.

Part 1: Status of Gender Equality

Status of Gender Equality

The status of gender distribution and pay in NDN for 2024 is presented in the table below.



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Noble Drilling Norge AS

						Fixed salary	Variable pay components	Bonuses	Overtime pay
					44,1 %	34,3 %	-	55,1 %	
					100 %	34,5 %	-	150 %	
					100 %	123,3 %	-	85,8 %	
					100 %	57,6 %	-	110,4 %	
					100 %	132,6 %	-	65,2 %	
					38,5 %	15 %	21,8 %	-	
					83,9 %	68,4 %	78 %	125,7 %	

*Leaders offshore are not employees of NDN, these are nonetheless included in this overview.

The status of gender balance, temporary employment, part-time work and use of parental leave in NDN is further presented in the table below.



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Noble Drilling Norge AS



The occurrence of part-time work in NDN is low. There have also been no cases of involuntary part-time work in 2024 in NDN, the employees who worked part-time did so by own preferences.

Part 2: Our work for equality and against discrimination

Principles, procedures and standards for equality and against discrimination

In NDN we have zero tolerance for all forms of discrimination. This is established in our Diversity, Equity and Inclusion Policy, as well as integrated in our HR-procedures and guidelines. Building an inclusive work environment is crucial for NDN, diversity and inclusion are therefore important elements of our sustainability strategy. All our employees have equal rights and opportunities regardless of gender, pregnancy, parental leave, caregiving responsibilities, ethnicity, religion and belief, disability, sexual orientation, gender identity and gender expression, in addition to any other characteristics protected by applicable national or international legislation. We work to ensure that equality and diversity are well integrated into the culture among our employees, while also being a natural part of our personnel policy. This culture is reflected in our established routines, sustainability strategy, recruitment processes, work environment, working conditions, and facilitation options. As part of our culture, we believe that diverse skills and perspectives within our teams, both onshore and offshore, are important for creating effective and secure teams that enable continuous development of our business. We also see this focus as a competitive advantage and critical driver for our company.

How we work to ensure equality and non-discrimination

By the end of 2024, NDN had in total 528 employees. Of these employees, 25 were women, representing a female share of 5 %. The oil and gas industry has historically been, and is still today, male dominated. A predominance of men in the sector continues to affect the gender balance in many parts of our business and poses a central challenge to our efforts to ensure equality in our operational business parts. At the same time, we find it challenging to recruit female employees, particularly qualified women with experience who can enter leadership positions offshore.

We work to promote equality and non-discrimination throughout the Noble Drilling group, at both group- and local company level. Several measures have been implemented within our organization. Further descriptions of our efforts within the areas of recruitment, pay- and working conditions, promotion and development opportunities, facilitation, and the possibility to combine work and family life, will follow in the subsequent sections.

In the Noble Drilling group, we focus on ensuring diversity within our organization all the way up to the board level. This includes working for a diverse representation in terms of gender, nationality, international experience, and qualifications, also among the members of our board.

At the group level, we have established an ambassador group with the aim of promoting diversity, equity, and inclusion initiatives throughout our organization. The employees in the ambassador group are represented from various countries and departments, both onshore and offshore. The group further works to facilitate local implementations, with each ambassador focusing on the needs and challenges of their respective functional areas.

Gender balance and recruitment

Since an underrepresentation of women poses an industry-specific challenge for Noble Drilling, the group focuses on increasing the number of women in the sector and offshore operations. Noble Drilling collaborates in this regard with the organization The Women offshore Foundation, which works to create a diverse workforce in the industry through dialogue and knowledge sharing. In the recruitment of new employees, we also focus on



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Noble Drilling Norge AS

attracting female applicants.

Facilitation and possibility to combine work and family life

In NDN we strive towards being an inclusive workplace and we facilitate for opportunities that can make it easier for our employees to combine work with family life. Without flexible solutions that enable combination of family life and career there is a greater risk that women in particular, who still bear a large share of caregiving responsibilities at home, choose to withdraw from work or not take on leadership roles. We therefore provide the option of remote work and flexible working hours, which allow each employee to decide when and where they want to work. Our employees in parental leave receive salary up to 12G. In relation to childbirth, fathers are granted two weeks of paid leave. We have also implemented breastfeeding breaks, so that female employees who have recently given birth can return to work after their period of leave more easily.

Salary terms and development opportunities

All employees in NDN have equal conditions for determining salary. Our employees' salaries are determined based on the wage levels outlined by the collective agreement. In further accordance with the requirements of the Norwegian Equality and Anti-discrimination Act, NDN has categorized positions in our pay audit based on responsibility, working conditions, and the competence required to perform the job.

We facilitate for career development for each employee in NDN, regardless of gender or other factors. Promotions are determined based on gender-neutral criteria. All employees in NDN are offered various offshore courses.

Given the overrepresentation of men in the sector, we still have a particular focus on both recruiting new and retaining female employees, in addition to encouraging women to apply for leading position within our organization. At group level, Noble Drilling has established Above & Beyonds Female Fast Track, which is a program specifically developed for women who are potential future or recently appointed leaders. The program is intended to provide female employees professional development and build competencies in preparation of future leadership responsibilities. The Noble Drilling group also has a previously defined goal stating that women should make up 30 % of all leadership positions onshore, distributed across various leadership levels. In 2024, female leaders onshore were 33 %.

Expectations for our work going forward

This statement describes the actual state of gender equality in NDN, and our efforts related to the overall work to promote equality and prevent discrimination. In 2025, we will continue our dedicated work to avoid all forms of discrimination.

Outer environment (external)

NOBLE DRILLING NORGE AS is engaged in performing management services to Norwegian branch of Danish company and Norwegian limited liability companies that are engaged in offshore drilling operations on the Norwegian continental shelf.

Spills and pollution to the environment are reported in the annual report for each of the rig operating companies. In 2024 there were zero reportable spills to the external environment for the rigs in operation.

Quality assurance

We have the following activities from the Ocean Safety Authority's (HAVTIL previously PSA) in 2024:

September 2024 supervision on Aker BP and Noble Drilling, together with alliance partners and other key suppliers of drilling and well services, on compliance with regulatory requirements related to planning, experience transfer, risk assessment and implementation of activities in connection with drilling, etc. of HPHT 2 production wells on the Fenris field by Noble Integrator. This audit resulted in two minor nonconformities. Report with findings was submitted by HAVTIL on 13.11.2024



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Noble Drilling Norge AS

In 2024 the Norwegian Offshore Industry Authority (Havtil) has carried out an inspection of Noble Drilling Norge (Noble) its follow-up of the alarm handling systems in the drilling cabin on the Noble Integrator and Noble Invincible platforms. The inspection was carried out by reviewing requested documentation. Havtil has carried out supervision of the follow-up of alarm systems in central control rooms, both on drilling rigs, onshore and on production facilities. This audit resulted in two minor nonconformities. Report with findings was submitted by HAVTIL on 16.01.2025.

Financials

This year's operating result is a profit of NOK 21 613 246 (a loss of NOK 10 192 132 in 2023) and result before tax of NOK 29 490 168 (loss of NOK 8 033 846 in 2023). The net result is profit of NOK 22 943 032 (loss of NOK 6 347 810 in 2023) which is transferred to other equity. Cash flow from operating activities was a net outflow of NOK 357 626 077 (a net inflow of NOK 24 780 214 in 2023). The deviation between the operating income and the cash flow from operating activities is primarily due to a decrease in working capital of NOK 387 116 245 (this amount is the net change in trade receivables and payables, and other working capital balances). Current liabilities are NOK 466 009 865 which equates to 90.06% of total equity and liabilities. In 2023, this percentage was 87%.

The company assesses the financial risk continuously, but is considering the risk to be small due to the following reasons:

- Credit risk the company's customers are mainly intercompany customers.
- The company has no capital tied up in long-term investments.
- Foreign exchange risk over 85% of the company's expenses are in NOK and the company's revenues are in NOK.

The Board confirms that the company's financial statements gives a true and fair picture of the company. Expectation for the future years is acceptable in the light of the existing market conditions.



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Noble Drilling Norge AS

Sola, 26 June 2025

Noble Drilling Norge AS

Signed by:

Claus Bachmann

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Claus Bachmann

Member of the board/General
Manager

Signed by:

Marius Dahl

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Marius Langeid Dahl

Chairman of the board

Frode Larsen

Member of the board

Signed by:

Eddie Nees

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Eddie Nees

Member of the board

DocuSigned by:

Kjersti Rugland

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Kjersti Rugland

Member of the board

Signed by:

Jonas Odland

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Jonas Odland

Member of the board

Baar Inge Pedersen
Member of the board



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Noble Drilling Norge AS

Income statement

All amounts in NOK
Revenue

	Note	2024	2023
Other operating income	2,3	<u>298,209,100</u>	<u>86,889,702</u>
Total revenue		<u>298,209,100</u>	<u>86,889,702</u>
Operating expenses			
Payroll expenses	3	57,164,535	55,170,255
Other operating expenses	3,4,5	<u>219,431,319</u>	<u>41,911,578</u>
Total operating expenses		<u>276,595,854</u>	<u>97,081,833</u>
Operating result		<u>21,613,246</u>	<u>(10,192,131)</u>
Financial income and expenses			
Interest income	4	5,976,768	1,774,775
Other financial income	6	16,572,091	9,839,769
Interest expenses	4	13,911,340	9,001
Other financial expenses	6	<u>760,597</u>	<u>9,447,257</u>
Net financial items		<u>7,876,922</u>	<u>2,158,286</u>
Result before tax		29,490,168	(8,033,845)
Tax expense	7	<u>6,547,136</u>	<u>(1,686,036)</u>
Net profit or loss for the year		<u>22,943,032</u>	<u>(6,347,810)</u>
Allocated as follows			
Transferred to/(-from) other equity		<u>22,943,032</u>	<u>(6,347,810)</u>



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Noble Drilling Norge AS

Balance sheet as of December 31

All amounts in NOK	Note	2024	2023
Current assets			
Inventories	8	39,255,909	73,969,865
Receivables			
Accounts receivable	9,10	450,431,062	188,725,582
Other receivables	9,10	2,270,334	92,679,534
Total receivables		<u>452,701,396</u>	<u>281,405,116</u>
Cash and cash equivalents	11	25,755,726	31,499,800
Total current assets		<u>517,713,031</u>	<u>386,874,781</u>
Total assets		<u>517,713,031</u>	<u>386,874,781</u>



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Noble Drilling Norge AS

Balance sheet as of December 31

All amounts in NOK	Note	2024	2023
Equity			
<i>Paid-in capital</i>			
Share capital	12	<u>7,500,000</u>	<u>7,500,000</u>
Total paid-in capital		<u>7,500,000</u>	<u>7,500,000</u>
<i>Retained earnings</i>			
Other equity	13	<u>43,938,887</u>	<u>44,429,170</u>
Total retained earnings		<u>43,938,887</u>	<u>44,429,170</u>
Total equity		<u>51,438,887</u>	<u>51,929,170</u>
Liabilities			
<i>Provision</i>			
Deferred tax liability	7	<u>264,280</u>	<u>326,541</u>
Total provisions		<u>264,280</u>	<u>326,541</u>
<i>Current liabilities</i>			
Accounts payable	9	75,670,658	166,717,104
Tax payable	7	-	-
Public duties payable		44,781,953	53,539,837
Other short-term liabilities	9	<u>345,557,254</u>	<u>114,362,129</u>
Total current liabilities		<u>466,009,865</u>	<u>334,619,070</u>
Total liabilities		<u>466,274,145</u>	<u>334,945,611</u>
Total equity and liabilities		<u>517,713,031</u>	<u>386,874,781</u>

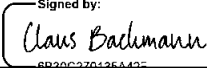


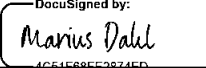
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Noble Drilling Norge AS

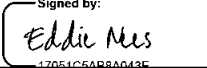
Balance sheet as of December 31

Sola, 26 June 2025
Noble Drilling Norge AS

Signed by:

6B36C270136A42...
Claus Bachmann
Member of the board/General
Manager

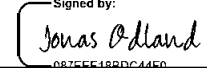
DocuSigned by:

4664F88FE2874ED...
Marius Langeid Dahl
Chairman of the board

Frode Larsen
Member of the board

Signed by:

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Eddie Nees
Member of the board

DocuSigned by:

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Kjersti Rugland
Member of the board

Signed by:

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Jonas Odland
Member of the board

Baar Inge Pedersen
Member of the board



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Noble Drilling Norge AS

Cash flow statement

All amounts in NOK	Note	2024	2023
Cash flow from operating activities			
Profit before tax		29,490,168	(8,033,845)
Taxes paid		0	(498,838)
Change in trade receivables	9	(261,705,480)	2,751,214
Change in trade payables	9	(91,046,446)	121,543,490
Change in inventories	8	34,713,956	(23,767,918)
Changes in other current balance sheet items		<u>(69,078,275)</u>	<u>(67,213,889)</u>
Net cash flow from operating activities		<u>(357,626,077)</u>	<u>24,780,214</u>
Cash flow from investing activities			
Changes in cash pool	9	<u>78,665,244</u>	<u>(30,880,752)</u>
Net cash flow from investing activities		<u>78,665,244</u>	<u>(30,880,752)</u>
Cash flow from financing activities			
Changes in cash pool	9	278,277,189	0
Group contribution received		7,317,469	0
Group contribution paid		<u>(12,377,899)</u>	<u>0</u>
Net cash flow from financing activities		<u>273,216,759</u>	<u>0</u>
Net change in cash and cash equivalents		(5,744,074)	(6,100,538)
Cash and cash equivalents as of 01.01	11	<u>31,499,800</u>	<u>37,600,338</u>
Cash and cash equivalents as of 31.12		<u>25,755,726</u>	<u>31,499,800</u>



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Noble Drilling Norge AS

Notes to the accounts for 2024

Note - 1 Accounting Principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway.

Revenue recognition

The activities that primarily drive the revenue earned from our services include:

- Management services
- onshore support services and supplies necessary to operate the rigs
- Providing specialist crew for the rig operating companies

The revenue is recognized when the services are delivered.

Balance sheet classification

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets including inventory are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Long term liabilities are recognized at nominal value.

Accounts receivables and other receivables

Accounts 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

Defined benefit plans are valued at the present value of accrued future pension benefits at the balance sheet date. Pension plan assets are valued at their fair value.

Currency

The entity's functional currency is USD, but it uses NOK as accounting currency with reference to the Norwegian Accounting Act § 3-4. Presentation currency is NOK. Transactions in foreign currencies (those other than the accounting currency) are translated at the average exchange rate NOK 10.75. Monetary assets and liabilities denominated in foreign currency are translated at the exchange rate NOK 11.32 at the balance sheet date. Currency translation differences are presented as other financial income and other financial expense in the Income Statement.

Income tax

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

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 with maturities of three months or less.



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Noble Drilling Norge AS

Notes to the accounts for 2024

All amounts in NOK

Note 2 - Sales revenue

	2024	2023
<i>By business area</i>		
Other income	298,209,100	86,889,702
Sum	<u>298,209,100</u>	<u>86,889,702</u>
<i>Geographical distribution</i>		
Norway	298,209,100	86,889,702
Sum	<u>298,209,100</u>	<u>86,889,702</u>

Total revenue comprises day rate revenue of NOK 140,980,990 and other revenue amounting to NOK 157,228,110.

The main business of the entity is the operation and management of mobile offshore units, predominantly drilling rigs, and associated services.

Note 3 - Payroll expenses, number of employees, loans to employees and auditor's fee

<i>Payroll expenses</i>	2024	2023
Salaries	586,651,893	551,030,988
Pension costs	20,985,896	50,337,949
Provision of personnel to associated companies	(550,473,254)	(546,198,682)
Total payroll expenses	<u>57,164,535</u>	<u>55,170,255</u>
Average number of full-time equivalents	381	380



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Noble Drilling Norge AS

Notes to the accounts for 2024

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

	General manager	Board Member
Salary	8,983,758	80 000
Other remuneration	1,836,274	0

There are no loans/securities issued to the general manager or board of directors. Bonus is paid to the general manager NOK 3,177,177. The company holds no future obligations to provide special compensation upon termination or change of employment for either the General Manager or the Chairman of the board.

<i>Auditor fee has been divided as follows</i>	2024	2023
Audit fee	231,352	622,779

VAT is not included in the auditor fees.

Note 4 - Intercompany transactions with group and associated companies

	2024	2023
Provision of personnel	550,473,254	546,198,682
Rig support services income	109,100,079	86,889,702
Interest income	5,179,241	1,774,775
Interest expense	<u>(13,784,692)</u>	<u>(9,001)</u>
Total	<u>650,969,906</u>	<u>634,854,158</u>

Note 5 - Leasing contracts

Rental of property - unrecognized leasing agreements

Asset	Remaining fixed rental period	Annual lease
Office building	4 years 9 months	11,516,700

The leasing agreement for Moseidveien 19 cover the period to 30 September 2029. The leasing fee will be subject to annual inflation adjustment.



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Noble Drilling Norge AS

Notes to the accounts for 2024

Note 6 - Other financial income and expenses

Other financial income and expenses are presented separately on a gross basis

Other Financial Income	2024	2023
Exchange gain	16,572,091	9,839,769
	<u>16,572,091</u>	<u>9,839,769</u>
Other Financial Expenses	2024	2023
Bank Charges	329,703	301,658
Exchange loss	430,894	9,145,599
	<u>760,597</u>	<u>9,447,257</u>



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Noble Drilling Norge AS

Notes to the accounts for 2024

Note 7 - Income taxes

<i>Income tax expenses</i>	2024	2023
Tax payable	(6,609,397)	1,609,843
Change in deferred tax	62,261	76,193
Total income tax expense	<u>(6,547,136)</u>	<u>1,686,036</u>

<i>Tax base estimation</i>	2024	2023
Result before tax	29,490,168	(8,033,846)
Permanent differences	269,542	370,044
Change in temporary differences	283,003	346,333
General income	<u>30,042,712</u>	<u>(7,317,469)</u>
Group contribution Given	<u>(30,042,712)</u>	<u>7,317,469</u>
Tax base	<u>0</u>	<u>0</u>
Tax payable (22%) of the tax base	<u>0</u>	<u>0</u>
Tax effect group contribution from previous year	<u>0</u>	<u>(498,838)</u>
Tax payable/(receivable) in the balance sheet	<u>0</u>	<u>-498838</u>

<i>Temporary differences outlined</i>	2024	2023
Fixed assets	(179,712)	(241,955)
Gain and loss account	<u>1,380,982</u>	<u>1,726,228</u>
Net temporary differences	<u>1,201,270</u>	<u>1,484,273</u>

Deferred income tax liability (22%) 264,279 326,540

<i>Effective tax rate</i>	2024	2023
Expected income taxes, statutory tax rate 22%	6,487,837	(1,767,446)
Permanent differences (22%)	59,299	81,410
Income tax expense	<u>6,547,136</u>	<u>(1,686,036)</u>

Effective tax rate *) 22.20% 21%

*) Tax expense divided by pre-tax income



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Noble Drilling Norge AS

Notes to the accounts for 2024

Note 8 - Inventories

The inventory balance consist of equipment for sale only and is based on historic cost. The equipment is sold to other group companies upon request. The Company has not identified any need for impairment of the book value.

	2024	2023
Finished goods	39255909	73969865
	<u>39255909</u>	<u>73969865</u>

Note 9 - Intercompany balance with group and associated companies

<i>Receivables</i>	2024	2023
Accounts receivables	449,925,029	188,672,928
Cash pool	0	78,665,243
Group contribution	0	7,317,469
Total receivables	<u>449,925,029</u>	<u>274,655,640</u>

<i>Payables</i>	2024	2023
Accounts payables	61,176,743	159,613,846
Group contribution	30,042,712	12,377,789
Cash pool	278,277,189	0
Total payables	<u>369,496,645</u>	<u>171,991,635</u>

The entity has no credit limits.

The entity has no loan security or guarantees.



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Noble Drilling Norge AS

Notes to the accounts for 2024

Note 10 - Revenue Recognition and Accounts Receivable

As part of the Company's revenue recognition policy, revenue is recognized when control of the goods or services is transferred to the customer. This may occur before an invoice is issued, resulting in a balance of earned but not yet invoiced revenue. The following table provides a breakdown of the Company's receivables as of December 31, 2024, and 2023:

NOK	2024	2023
Earned but not invoiced	66,939,205	75,533,884
Invoiced (Accounts Receivable)	383,491,858	113,191,698
Total Receivables	450,431,062	188,725,582

Note 11 - Cash and cash equivalents

Restricted tax deduction funds amounts to	2024 25,755,726
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Note 12 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	7,500	1,000	7 500 000

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
Noble Drilling A/S	7,500	100 %	100 %

The entity is part of the consolidated accounts for Noble Corporation plc.

The consolidated accounts can be obtained from the Noble Group report.



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Noble Drilling Norge AS

Notes to the accounts for 2024

Note 13 - Equity

	Share capital	Other equity	Total
Equity 01.01	7,500,000	44,429,170	51,929,170
Net profit/(loss) for the year	0	22,943,032	22,943,032
Group Contribution Given		-23,433,316	-23,433,316
Equity 31.12.2024	7,500,000	43,938,887	51,438,887



To the General Meeting of Noble Drilling Norge AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Noble Drilling Norge AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement and cash flow statement for the year then ended, and notes to the accounts, including a summary of significant accounting principles.

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 December 2024, 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.

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

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisionsberetninger>

Stavanger, 9 July 2025
PricewaterhouseCoopers AS

Roy Henrik Heggelund
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning - NDN AS

Signers:

Name	Method	Date
Heggelund, Roy Henrik	BANKID	2025-07-09 12:14

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- The electronic signatures. These are not visible in the document, but are electronically integrated.



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of the document.



Skattedirektoratet

Saksbehandler Rune Tystad	Deres dato 08.12.2014	Vår dato 15.12.2014
Telefon 97759464	Deres referanse TTL	Vår referanse 2014/944809

MAERSK DRILLING NORGE AS
Postboks 134 Forus
4065 STAVANGER

Tillatelse til å utarbeide årsregnskap og årsberetning på norsk språk for Maersk Drilling Norge AS samt norske filialer av selskapets danske søsterselskaper

Vi viser til deres brev av 9. desember 2014 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Maersk Drilling Norge AS,	org.nr. 952 603 957
Mærsk Gallant Norge NUF,	org.nr. 986 451 935
Mærsk Giant Norge NUF,	org.nr. 886 452 012
Maersk Guardian Norge NUF,	org.nr. 990 845 220
Mærsk Innovator Norge NUF,	org.nr. 986 924 833
Mærsk Inspirer Norge NUF,	org.nr. 987 977 418
Maersk Intrepid Norge NUF,	org.nr. 912 412 008
Maersk Interceptor Norge NUF,	org.nr. 913 453 379
Maersk XLE3 Norge NUF,	org.nr. 914 439 086
Maersk Reacher Norge NUF,	org.nr. 997 155 084

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de ovennevnte 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

Maersk Drilling Norge AS er et norsk aksjeselskap, mens de andre selskapene er norske filialer av danske aksjeselskap. Selskapene er søsterselskap og er en del av det danske A.P.Møller-Maerskkonsernet. Selskapene er heleide datterselskap av det danske selskapet Maersk Drilling A/S som igjen er et heleid datterselskap av det danske børsnoterte selskapet A.P.Møller-Maersk A/S. Konsernet utarbeider konsernregnskap på engelsk og det er også ønskelig ut fra et konsolideringshensyn å kunne utarbeide årsregnskap og årsberetning kun på engelsk slik at konsernet dermed har et felles regnskapsspråk. Selskapene driver virksomhet innen olje- og gassbransjen. Olje- og gassbransjen er en internasjonal bransje hvor den daglige kommunikasjonen tradisjonelt alltid har foregått på engelsk. Selskapenes kundekret består i det vesentlige av utenlandske aktører og alle kontrakter inngås på engelsk. Engelsk er arbeidsspråk i all kommunikasjon både konserninternt og eksternt for å sikre at brukerne mottar den samme informasjonen.

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0134 Oslo

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Sentralbord
800 80 000
Telefaks
22 17 08 60



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:

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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er datterselskaper av et utenlandsk selskap. Videre er det vektlagt at selskapene opererer innen en bransje der engelsk er bransjespråket og at konsernspråket er engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

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Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer