



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### 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: Helen Suurna-Garcia  
Dato for fastsettelse av årsregnskapet: 21.03.2023

### 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, 05.05.2024



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		23 398 673	25 090 560
Annen driftsinntekt		2 927 942	1 556 490
<b>Sum inntekter</b>		<b>26 326 615</b>	<b>26 647 050</b>
<b>Kostnader</b>			
Lønnskostnad	2	17 803 309	18 288 274
Annen driftskostnad		9 408 039	9 440 910
<b>Sum kostnader</b>		<b>27 211 348</b>	<b>27 729 184</b>
<b>Driftsresultat</b>		<b>-884 733</b>	<b>-1 082 134</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt		77 407	11 374
<b>Sum finansinntekter</b>		<b>77 407</b>	<b>11 374</b>
Annen finanskostnad		14 043	7 541
<b>Sum finanskostnader</b>		<b>14 043</b>	<b>7 541</b>
<b>Netto finans</b>		<b>63 364</b>	<b>3 833</b>
<b>Ordinært resultat før skattekostnad</b>	3	<b>-821 369</b>	<b>-1 078 301</b>
<b>Ordinært resultat etter skattekostnad</b>	3	<b>-821 369</b>	<b>-1 078 301</b>
<b>Årsresultat</b>		<b>-821 369</b>	<b>-1 078 301</b>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital	4	-821 369	-1 078 301
<b>Sum overføringer og disponeringer</b>		<b>-821 369</b>	<b>-1 078 301</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer	5, 6	4 701 467	3 683 036
Andre fordringer	5	5 368 656	6 672 376
<b>Sum fordringer</b>		<b>10 070 124</b>	<b>10 355 412</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Sum bankinnskudd, kontanter og lignende	7	671 520	521 417
<b>Sum omløpsmidler</b>		<b>10 741 644</b>	<b>10 876 829</b>
<b>SUM EIENDELER</b>		<b>10 741 644</b>	<b>10 876 829</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	4, 8	102 810	102 810
Overkurs	4	546 081	546 081
<b>Sum innskutt egenkapital</b>		<b>648 891</b>	<b>648 891</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	4	3 668 854	4 490 221
<b>Sum opptjent egenkapital</b>		<b>3 668 854</b>	<b>4 490 221</b>
<b>Sum egenkapital</b>	4	<b>4 317 745</b>	<b>5 139 112</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	5	549 666	647 812
Skyldige offentlige avgifter		2 461 580	2 096 176
Annen kortsiktig gjeld	5	3 412 653	2 993 730
<b>Sum kortsiktig gjeld</b>		<b>6 423 899</b>	<b>5 737 717</b>
<b>Sum gjeld</b>		<b>6 423 899</b>	<b>5 737 717</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>10 741 644</b>	<b>10 876 829</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 366279

#### Enheten

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Organisasjonsform: Aksjeselskap  
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Brønnøysundregistrene, 03.05.2023



Organisasjonsnr: 915 604 978  
CENTRIC FINANCE PROFESSIONALS AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
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Organisasjonsnr: 915 604 978  
CENTRIC FINANCE PROFESSIONALS AS

## BALANSE

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
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Sum egenkapital	4	4 317 745	5 139 112
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
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Sum gjeld		6 423 899	5 737 717



SUM EGENKAPITAL OG GJELD

10 741 644

10 876 829



Organisasjonsnr: 915 604 978  
CENTRIC FINANCE PROFESSIONALS 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	30000.00	3.43	102810.00

  

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Centric IT AS	30000.00	100.00%	Ordinary shares

  

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	30000.00	100.00%	

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#### Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	14303285.00	14726797.00

  

<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	1008686.00	833947.00

  

<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	2049416.00	2347523.00

  

<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	441922.00	380007.00

  

<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	17803309.00	18288274.00

The average number of full-time equivalents in 2021 is adjusted from 45 to 26 since the reported number in 2021 shows a number of employees not full-time equivalents.

Note

#### Ytelser til ledende personer

Er det gitt ytelser til ledende person: Nei

#### Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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To the General Meeting of Centric Finance Professionals AS

**RSM Norge AS**

Ruseløkkveien 30, 0251 Oslo  
Pb 1312 Vikå, 0112 Oslo  
Org.nr: 982 316 588 MVA

T +47 23 11 42 00  
F +47 23 11 42 01

## Independent Auditor's Report

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

### Opinion

We have audited the financial statements of Centric Finance Professionals AS (the Company) showing a loss of NOK 821 369. The financial statements comprise the balance sheet as at 31 December 2022, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements 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 2022, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for 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 other information accompanying the financial statements. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information accompanying the financial statements.

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

### 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.

## THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Norge AS is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Norge AS er medlem av/ is a member of Den norske Revisorforening.

Penneo Dokumentnøkkel: SIDF4-8UJZ5-TTGWT-DUE44-86CY8-ZQHZ



Independent Auditor's Report 2022 for Centric Finance Professionals AS



*Auditor's Responsibilities for the Audit of the Financial Statements*

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

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 21 March 2023  
RSM Norge AS

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

Penneo Dokumentnøkkel: S1DF4-8UJZ5-TTGWT-DUE44-86C18-ZQHJZ



# PENNEO

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

## Per-Øystein Selnes

Statsautorisert revisor

På vegne av: RSM Norge AS

Serienummer: 9578-5999-4-1436541

IP: 188.95.xxx.xxx

2023-03-22 12:11:53 UTC



Penneo Dokumentnøkkel: SIDF4-8UJZ5-TTGWT-DUE44-86CY8-ZQHJZ

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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 2017788596

CENTRIC NORDIC HOLDING AS  
Postboks 198 Sentrum  
0102 OSLO

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk**

Vi viser til deres brev av 13. juli 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

- Centric IT Professionals AS, org.nr. 980 582 825
- Centric Finance Professionals AS, org.nr. 915 604 978
- Centric Finance AS, org.nr. 915 605 001
- Centric IT Solutions AS, org.nr. 982 896 932

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering ovenstående selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

**Bakgrunn**

Fra søknaden gjengis:

*For selskaper innen konsernet er det tidligere gitt dispensasjon for (deres ref 2010/ 1 134289)*

*989 593 714 Centric Nordic Holding AS og  
974 490 145 Centric IT AS*

*Centric Nordic Holding AS er morselskap for flere vikarbyråselskaper i Sverige og Norge (se vedlegg) og driver med utleie av arbeidskraft, i tillegg til salg av tjenester innen IT. Det norske morselskapet og de norske døtrene er 100% av eiet av Nederlandske Centric International Holding B.V., med sete i Gouda.*

*Morselskapet er representert i alle styrene via nederlandske styremedlemmer. Dette innebærer at alle papirer til styre og generalforsamling, samt selskapets årsregnskaper p.t. utarbeides på både engelsk og norsk, for å kunne tilfredsstille både nederlandske eiere og norske myndigheter.*

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

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



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

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

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

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

#### **Skattedirektoratets vurdering**

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

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

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

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

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

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



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

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Johnny Arntsen  
*Fung. seksjonssjef*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer*





**Centric Finance Professionals AS**

**Org.num: 915 604 978**

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## **Annual report 2022**

**Board of directors' report**

**Annual accounts**

**- Income statement**

**- Balance sheet**

**- Notes**

**Auditors' report**



**Centric Finance Professionals AS**

Org.num: 915 604 978

## Board of directors' report 2022

**Centric Finance Professionals AS**

Address: Kongens gate 6, 0153 OSLO

Org.nr: 915604978 MVA

Business: Temporary staffing

### The business

Centric Finance Professionals AS is a specialist temporary staffing and recruitment company. The company specializes in activities within finance and archive. The company's head office is located in Oslo. The company is fully owned by Centric IT AS.

### Accurate description

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

### Financial results

In 2022 (2021) Centric Finance Professionals AS had a total revenue of NOK 26,3 (26,6) million, an operating result of NOK -0,9 (-1,1) million and a result before tax of NOK -0,8 (-1,1) million. The result after tax is NOK -0,8 (-1,1) million.

### Balance sheet and liquidity

The company had satisfactory liquidity in 2022. The equity portion in 2022 was 40% (47 %) which is seen as good.

### A going concern

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

### Working environment

The Board of Directors considers the working environment to be good. In 2022 employee absence due to illness was 3,7% (3,5%). No injuries were reported.

### The external environment

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

### Gender 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 2022 there were no reported cases about discrimination.

In 2022, Centric Finance Professionals had a total of 67 employees. There is a predominance of female employees (72%), 28% being male. Most of these employees work within accounting, which has a female dominated labor market, with 74,2% ([Likestilling | Utdanning.no](#)). Thus, our gender distribution mirrors the labor market.

In Centric Finance Professionals, 58% of the employed women were temporary employees in 2022, while 55% of the male employees were temporary employees. There has been a decrease of almost 20% compared to 2021. We have several employees who themselves want temporary employment. The overall goal is still to reduce temporary staff, our aim for 2022 was to see a decrease with no more than 50%



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temporary employees.

2,1% of the employed women in CFP are working part-time, and none of the employed men are part-time workers. This is by their own request, or by the request of our customer. As our business relies on our employees we offer our customers, we of course want as many of them working full-time. Therefore, if the employee wishes to work full-time and we have an open vacancy that fit their background, they will be presented as a candidate to the given customer.

We are a staffing company and follow the working environment law. Here, we are obliged to ensure that our customers follow the principle of equal treatment/ Likebehandlingsprinsippet (Arbeidsmiljøloven § 14 - 12 a), and in accordance with this, among other things, ensure that our employees are given the same salary as they would have as direct employees of the customer. We do see a wage difference between genders within the job category "regnskapsmedarbeider", where the female employees get paid around 18,5% more than their male colleagues. As we have not divided our employees into levels, it is hard to say if the wage difference is caused by a difference in gender or a difference in level (given by experience, education etc.). These statistics are also calculated with only three employees included in the given job category. Regardless, this gives us an idea of why it is important to divide our employees into levels in the future, as to better be able to compare them.

We have published an Equality statement for Centric Finance Professionals on our website.

### Liability insurance for the board

Centric Nordic Holding AS signed an annual board liability insurance on July 1 2021. The insurance amount per case and in total is MNOK 25. It covers the board members in Centric Nordic Holding Group both in Norway and Sweden.

### Statement regarding the outlook for the company

The market for Centric Finance Professionals AS is still challenging with the lack of competent personnel, quite low prices and many competitors. Nevertheless, we see that we manage to keep our margins on a high level.

The company has continued with the change in the portfolio mix and sees that the relative proportion of our sales to small and medium-sized companies and that the relative proportion of sales within finance and archive personnel are increasing. There is also a change in the requirements from our customers. More and more customers ask for permanent recruitment instead of hiring personnel.

The Staffing branch in general is under constant political pressure, especially after the left-wing parties took over in the government, and new regulations are implemented from 1. July 2023. Nevertheless, our areas (finance and archive) are not politically exposed unlike the building and construction branch and we believe that these regulations will not have a severe effect on our business.

The company has had a strong focus on new sales during 2022 and we have built a strong team during 2022. At the end of 2022, the outlook for 2023 is better than the outlook for 2022 was at the end of 2021. All in all, the year of 2023 will be a good year, and the company will come back with a positive result this year.

### Result distribution and dividend

Net loss in Centric Finance Professionals AS of -821 369 kroner is suggested allocated as follows:

Transferred to/from other equity            821 369 kroner



**Centric Finance Professionals AS**

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Oslo, 21 March 2023  
Board of Centric Finance Professionals AS

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Jan Peter Johansson

Chairman

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Per Christian Johansen  
Board member, general  
manager

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Ole Sæther Løvik

Board member



## Centric Finance Professionals AS

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### Income statement 01.01-31.12.2022

in NOK	Note	2022	2021
<b>Revenue</b>			
Sales revenue		23 398 673	25 090 560
Other operating income		2 927 942	1 556 490
Total revenue		<u>26 326 615</u>	<u>26 647 050</u>
<b>Operating expenses</b>			
Wages/subcontractors	2	17 803 309	18 288 274
Other operating expenses		9 408 039	9 440 910
Total operating expenses		<u>27 211 348</u>	<u>27 729 184</u>
Operating result		<u>-884 733</u>	<u>-1 082 134</u>
<b>Financial income and expenses</b>			
Financial income		77 407	11 374
Financial expenses		14 043	7 541
Net financial items		<u>63 364</u>	<u>3 833</u>
Result before tax	3	<u>-821 369</u>	<u>-1 078 301</u>
<b>Net profit or loss for the year</b>		<u>-821 369</u>	<u>-1 078 301</u>
<b>Allocated as follows</b>			
Transferred to/from other equity	4	<u>-821 369</u>	<u>-1 078 301</u>



## Centric Finance Professionals AS

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### Balance sheet as of 31.12.2022

in NOK	Note	2022	2021
<b>Current assets</b>			
<i>Receivables</i>			
Trade receivables	5, 6	4 701 467	3 683 036
Other receivables	5	<u>5 368 656</u>	<u>6 672 376</u>
Total accounts receivable		<u>10 070 124</u>	<u>10 355 412</u>
Cash	7	<u>671 520</u>	<u>521 417</u>
Total current assets		<u>10 741 644</u>	<u>10 876 829</u>
Total assets		<u>10 741 644</u>	<u>10 876 829</u>



## Centric Finance Professionals AS

Org.num: 915 604 978

### Balance sheet as of 31.12.2022

in NOK	Note	2022	2021
<b>Equity</b>			
<i>Paid-in capital</i>			
Share capital	4, 8	102 810	102 810
Share premium reserve	4	546 081	546 081
Total paid-in capital		<u>648 891</u>	<u>648 891</u>
<i>Retained earnings</i>			
Other equity	4	<u>3 668 854</u>	<u>4 490 221</u>
Total retained earnings		<u>3 668 854</u>	<u>4 490 221</u>
Total equity	4	<u>4 317 745</u>	<u>5 139 112</u>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Trade creditors	5	549 666	647 812
Public duties payable		2 461 580	2 096 176
Other short-term liabilities	5	<u>3 412 653</u>	<u>2 993 730</u>
Total current liabilities		<u>6 423 899</u>	<u>5 737 717</u>
Total liabilities		<u>6 423 899</u>	<u>5 737 717</u>
Total equity and liabilities		<u>10 741 644</u>	<u>10 876 829</u>

Oslo, 21 March 2023

Jan Peter Johansson

Chairman

Per Christian Johansen  
Board member, general  
manager

Ole Sæther Løvik

Board member



## Centric Finance Professionals AS

Org.num: 915 604 978

### Notes to the accounts for 2022

in NOK

#### Note - 1 Accounting Principles

The annual report is prepared according to the Accounting Act and NRS 8 - Good accounting practice for small companies. The numbers are presented in Norwegian Kroner (NOK).

##### *Consolidation*

Centric Finance Professionals AS, organization no. 915604978 applies to §3.7 of the Act Relating to Annual Accounts. Group Accounts are provided by the parent company, Centric Holding B.V., organization no. 38023630, only, and not by subgroups. Centric Holding B.V. is incorporated in Gouda, Netherlands.

##### *Sales revenue*

Sales revenues are recognized at the time of delivery.

##### *Balance sheet classification*

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long-term creditors.

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

##### *Trade and other receivables*

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

##### *Income tax*

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.

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

<i>Wage costs</i>	<b>2022</b>	<b>2021</b>
Salaries	14 303 285	14 726 797
Subcontractors	1 008 686	833 947
Payroll tax	2 049 416	2 347 523
Pension costs	260 362	250 132
Other payments	181 560	129 875
Total payroll expenses	<u>17 803 309</u>	<u>18 288 274</u>
Average number of full-time equivalents	24	26



## Centric Finance Professionals AS

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### Notes to the accounts for 2022

in NOK

The average number of full-time equivalents in 2021 is adjusted from 45 to 26 since the reported number in 2021 shows a number of employees not full-time equivalents.

#### Note 3 - Income taxes

<i>Tax base estimation</i>	2022	2021
Ordinary result before tax	-821 371	-1 078 299
Permanent differences	8 467	1 012
Change in temporary differences	9 435	-199 999
Tax base after group contribution	<u>-803 469</u>	<u>-1 277 286</u>
<i>Temporary differences outlined</i>	2022	2021
Receivables	<u>-9 435</u>	<u>0</u>
Total	<u>-9 435</u>	<u>0</u>
Loss carry forward	<u>-2 080 755</u>	<u>-1 277 286</u>
Basis for deferred tax	<u>-2 090 190</u>	<u>-1 277 286</u>
Temporary differences not subject to deferred tax	<u>-2 090 190</u>	<u>-1 277 286</u>
Total	<u>0</u>	<u>0</u>

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

#### Note 4 - Owners equity

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.	102 810	546 081	4 490 223	5 139 114
Profit for the year	0	0	-821 369	-821 369
Owners equity 31.12.	<u>102 810</u>	<u>546 081</u>	<u>3 668 854</u>	<u>4 317 745</u>

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

<i>Receivables</i>	2022	2021
Accounts receivables from companies in the same group	130 086	0
Other receivables from companies in the same group	5 274 952	6 666 617
Total intercompany receivables	<u>5 405 038</u>	<u>6 666 617</u>

The company is a participant of the group's cash pool where the holder of the agreement is Centric Nordic



## Centric Finance Professionals AS

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### Notes to the accounts for 2022

in NOK

Holding AS. All participants in the cash pool are solidary responsible for the account. The company's balance in the cash pool pr 31.12.2022 is NOK 5 274 952.

<i>Payables</i>	<b>2022</b>	<b>2021</b>
Trade creditors from companies in the same group	-509 745	-427 778

All Norwegian companies within Centric Nordic Holding Group have access to a credit facility, and are solidary responsible for the credit. The facility provides the opportunity to draw up to NOK 20 000 000 on trade receivables. The factoring agreement is 1. priority registered.

### Note 6 - Mortgages and guarantees

<i>Book value of assets pledged as security:</i>	<b>2022</b>	<b>2021</b>
Accounts receivables	4 701 467	3 683 036

All Norwegian companies within Centric Nordic Holding Group have access to a credit facility, and are solidary responsible for the credit. The facility provides the opportunity to draw up to NOK 20 000 000 on trade receivables. The factoring agreement is 1. priority registered.

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

### Note 7 - Bank deposit

	<b>2022</b>
Restricted employee tax	671 520

### Note 8 - Equity

Share capital:

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

Shareholders per 31.12:

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



# Document history

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Per Christian Johansen per.christian.johansen@centric.eu	Signed	21.03.2023 09:53	eID	Norwegian BankID (DOB: 61/03/21)
	Authenticated	21.03.2023 09:52	Low	IP: 213.236.255.9
Ole Sæther Løvik ole.lovik@centric.eu	Signed	21.03.2023 10:56	eID	Norwegian BankID (DOB: 76/07/09)
	Authenticated	21.03.2023 10:56	Low	IP: 213.236.255.9
PETER JOHANSSON peter.johansson@centric.eu	Signed	21.03.2023 11:24	eID	Swedish BankID (DOB: 1978/05/22)
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