



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 948 883 422  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: WHITSON AS  
Forretningsadresse: Vegamot 8A  
7049 TRONDHEIM

### Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

### 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: Roberta Proto  
Dato for fastsettelse av årsregnskapet: 24.06.2022

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

*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, 23.08.2023



### Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		11 476 284	10 130 243
Other income		4 868 815	2 868 008
<b>Sum inntekter</b>		<b>16 345 099</b>	<b>12 998 251</b>
<b>Kostnader</b>			
Employee benefits expense	2	9 861 028	9 373 234
Depreciation and amortisation expenses	4	72 800	57 093
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other expenses	2	5 175 395	6 135 671
<b>Sum kostnader</b>		<b>15 109 223</b>	<b>15 565 998</b>
<b>Driftsresultat</b>		<b>1 235 875</b>	<b>-2 567 747</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt			4 688
Other financial income		388 834	412 660
<b>Sum finansinntekter</b>		<b>388 834</b>	<b>417 348</b>
Annen rentekostnad		784	412
Other financial expenses		243 886	595 056
<b>Sum finanskostnader</b>		<b>244 670</b>	<b>595 468</b>
<b>Netto finans</b>		<b>144 164</b>	<b>-178 120</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 380 040</b>	<b>-2 745 867</b>
Income tax expense	8		
<b>Ordinært resultat etter skattekostnad</b>		<b>1 380 040</b>	<b>-2 745 867</b>
<b>Årsresultat</b>	5	<b>1 380 040</b>	<b>-2 745 867</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>1 380 040</b>	<b>-2 745 867</b>
<b>Totalresultat</b>		<b>1 380 040</b>	<b>-2 745 867</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Overføringer og disponeringer</b>			
Reserve for valuation differences	5		
Transferred from reserve for valuation variances	5		
Ordinært utbytte	5	2 350 000	
Konsernbidrag	5, 5		
Udekket tap	5, 5		
Other equity	5	-969 960	-2 745 867
Transferred from other equity	5		
<b>Sum overføringer og disponeringer</b>		<b>1 380 040</b>	<b>-2 745 867</b>



## Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	8	429 710	429 710
<b>Sum immaterielle eiendeler</b>		<b>429 710</b>	<b>429 710</b>
<b>Varige driftsmidler</b>			
Buildings and land	4		
Equipment and other movables	4	71 971	98 441
<b>Sum varige driftsmidler</b>		<b>71 971</b>	<b>98 441</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	7		
Other long-term receivables		178 360	178 360
<b>Sum finansielle anleggsmidler</b>		<b>178 360</b>	<b>178 360</b>
<b>Sum anleggsmidler</b>		<b>680 041</b>	<b>706 511</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	7	5 804 557	3 216 225
Other short-term receivables	7	1 949 762	1 707 316
<b>Sum fordringer</b>	7	<b>7 754 318</b>	<b>4 923 541</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	6	7 203 761	3 183 988
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>7 203 761</b>	<b>3 183 988</b>
<b>Sum omløpsmidler</b>		<b>14 958 079</b>	<b>8 107 529</b>
<b>SUM EIENDELER</b>		<b>15 638 121</b>	<b>8 814 040</b>

## BALANSE - EGENKAPITAL OG GJELD



## Balanse

Beløp i: NOK	Note	2021	2020
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	3, 5	4 209 700	4 209 700
Beholdning av egne aksjer	3, 5		
Overkurs	5	821 130	821 130
<b>Sum innskutt egenkapital</b>		<b>5 030 830</b>	<b>5 030 830</b>
<b>Opptjent egenkapital</b>			
Reserve for valuation variances	5		
Other equity	5	-811 566	158 394
<b>Sum opptjent egenkapital</b>		<b>-811 566</b>	<b>158 394</b>
<b>Sum egenkapital</b>		<b>4 219 264</b>	<b>5 189 224</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	8		
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	7		
Other non-current liabilities	7	1 175 000	1 175 000
<b>Sum annen langsiktig gjeld</b>		<b>1 175 000</b>	<b>1 175 000</b>
<b>Sum langsiktig gjeld</b>		<b>1 175 000</b>	<b>1 175 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	1 412 143	266 658
Tax payable	8		
Public duties payable		632 702	700 493
Utbytte		2 350 000	
Other current liabilities	7	5 849 012	1 482 665
<b>Sum kortsiktig gjeld</b>	<b>7</b>	<b>10 243 857</b>	<b>2 449 815</b>
<b>Sum gjeld</b>		<b>11 418 857</b>	<b>3 624 815</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>15 638 121</b>	<b>8 814 040</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 749170

#### Enheten

Organisasjonsnummer: 948 883 422  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: WHITSON AS  
Forretningsadresse: Vegamot 8A  
7049 TRONDHEIM

#### Regnskapsår

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#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Roberta Proto  
Dato for fastsettelse av årsregnskapet: 24.06.2022

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

*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, 30.07.2022

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 948 883 422  
WHITSON AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		11 476 284	10 130 243
Other income		4 868 815	2 868 008
<b>Sum inntekter</b>		<b>16 345 099</b>	<b>12 998 251</b>
<b>Kostnader</b>			
Employee benefits expense	2	9 861 028	9 373 234
Depreciation and amortisation expenses	4	72 800	57 093
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other expenses	2	5 175 395	6 135 671
<b>Sum kostnader</b>		<b>15 109 223</b>	<b>15 565 998</b>
<b>Driftsresultat</b>		<b>1 235 875</b>	<b>-2 567 747</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt			4 688
Other financial income		388 834	412 660
<b>Sum finansinntekter</b>		<b>388 834</b>	<b>417 348</b>
Annen rentekostnad		784	412
Other financial expenses		243 886	595 056
<b>Sum finanskostnader</b>		<b>244 670</b>	<b>595 468</b>
<b>Netto finans</b>		<b>144 164</b>	<b>-178 120</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 380 040</b>	<b>-2 745 867</b>
Income tax expense	8		
<b>Ordinært resultat etter skattekostnad</b>		<b>1 380 040</b>	<b>-2 745 867</b>
<b>Årsresultat</b>	5	<b>1 380 040</b>	<b>-2 745 867</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>1 380 040</b>	<b>-2 745 867</b>
<b>Totalresultat</b>		<b>1 380 040</b>	<b>-2 745 867</b>
<b>Overføringer og disponeringer</b>			
Reserve for valuation differences	5		
Transferred from reserve for valuation variances	5		



Ordinært utbytte	5	2 350 000	
Konsernbidrag	5, 5		
Udekket tap	5, 5		
Other equity	5	-969 960	-2 745 867
Transferred from other equity	5		
<b>Sum overføringer og disponeringer</b>		<b>1 380 040</b>	<b>-2 745 867</b>



Organisasjonsnr: 948 883 422  
WHITSON AS

## BALANSE

Beløp i: NOK Note 2021 2020

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel	8	429 710	429 710
<b>Sum immaterielle eiendeler</b>		<b>429 710</b>	<b>429 710</b>

##### Varige driftsmidler

Buildings and land	4		
Equipment and other movables	4	71 971	98 441
<b>Sum varige driftsmidler</b>		<b>71 971</b>	<b>98 441</b>

##### Finansielle anleggsmidler

Lån til foretak i samme konsern	7		
Other long-term receivables		178 360	178 360
<b>Sum finansielle anleggsmidler</b>		<b>178 360</b>	<b>178 360</b>

<b>Sum anleggsmidler</b>		<b>680 041</b>	<b>706 511</b>
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#### Omløpsmidler

##### Varer

##### Fordringer

Accounts receivables	7	5 804 557	3 216 225
Other short-term receivables	7	1 949 762	1 707 316
<b>Sum fordringer</b>	<b>7</b>	<b>7 754 318</b>	<b>4 923 541</b>

##### Bankinnskudd, kontanter og lignende

Cash and cash equivalents	6	7 203 761	3 183 988
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>7 203 761</b>	<b>3 183 988</b>

<b>Sum omløpsmidler</b>		<b>14 958 079</b>	<b>8 107 529</b>
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<b>SUM EIENDELER</b>		<b>15 638 121</b>	<b>8 814 040</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital	3, 5	4 209 700	4 209 700
Beholdning av egne aksjer	3, 5		
Overkurs	5	821 130	821 130



<b>Sum innskutt egenkapital</b>		<b>5 030 830</b>	<b>5 030 830</b>
<b>Opptjent egenkapital</b>			
Reserve for valuation variances	5		
Other equity	5	-811 566	158 394
<b>Sum opptjent egenkapital</b>		<b>-811 566</b>	<b>158 394</b>
<b>Sum egenkapital</b>		<b>4 219 264</b>	<b>5 189 224</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	8		
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	7		
Other non-current liabilities	7	1 175 000	1 175 000
<b>Sum annen langsiktig gjeld</b>		<b>1 175 000</b>	<b>1 175 000</b>
<b>Sum langsiktig gjeld</b>		<b>1 175 000</b>	<b>1 175 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	1 412 143	266 658
Tax payable	8		
Public duties payable		632 702	700 493
Utbytte		2 350 000	
Other current liabilities	7	5 849 012	1 482 665
<b>Sum kortsiktig gjeld</b>	<b>7</b>	<b>10 243 857</b>	<b>2 449 815</b>
<b>Sum gjeld</b>		<b>11 418 857</b>	<b>3 624 815</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>15 638 121</b>	<b>8 814 040</b>





<b>Revenue statement</b>			
Whitson AS			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Amount in NOK			
Revenue		11 476 284	10 130 243
Other income		4 868 815	2 868 008
Total income		<u>16 345 099</u>	<u>12 998 251</u>
Employee benefits expense	2	9 861 028	9 373 234
Depreciation and amortisation expenses	4	72 800	57 093
Other expenses	2	5 175 395	6 135 671
Total expenses		<u>15 109 223</u>	<u>15 565 998</u>
Operating profit		<u>1 235 875</u>	<u>-2 567 747</u>
<b>Financial income and expenses</b>			
Other interest income		0	4 688
Other financial income		388 834	412 660
Other interest expenses		784	412
Other financial expenses		243 886	595 056
Net financial items		<u>144 164</u>	<u>-178 120</u>
Net profit before tax		<u>1 380 040</u>	<u>-2 745 867</u>
Net profit after tax		<u>1 380 040</u>	<u>-2 745 867</u>
<b>Extraordinary income and expenses</b>			
Net profit or loss	5	<u>1 380 040</u>	<u>-2 745 867</u>
<b>Attributable to</b>			
Ordinary dividend	5	2 350 000	0
Other equity	5	-969 960	-2 745 867
Total		<u>1 380 040</u>	<u>-2 745 867</u>
Whitson AS		Side 1	



<b>Balance sheet</b>			
Whitson AS			
<b>Assets</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Amount in NOK			
<b>Non-current assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	8	<u>429 710</u>	<u>429 710</u>
Total intangible assets		<u>429 710</u>	<u>429 710</u>
<b>Property, plant and equipment</b>			
Equipment and other movables	4	<u>71 971</u>	<u>98 441</u>
Total property, plant and equipment		<u>71 971</u>	<u>98 441</u>
<b>Non-current financial assets</b>			
Other long-term receivables		<u>178 360</u>	<u>178 360</u>
Total non-current financial assets		<u>178 360</u>	<u>178 360</u>
Total non-current assets		<u>680 041</u>	<u>706 511</u>
<b>Current assets</b>			
<b>Debtors</b>			
Accounts receivables	7	5 804 557	3 216 225
Other short-term receivables	7	<u>1 949 762</u>	<u>1 707 316</u>
Total receivables	7	<u>7 754 318</u>	<u>4 923 541</u>
<b>Investments</b>			
Cash and cash equivalents	6	7 203 761	3 183 988
Total current assets		<u>14 958 079</u>	<u>8 107 529</u>
Total assets		<u>15 638 121</u>	<u>8 814 040</u>
Whitson AS		Page 2	



<b>Balance sheet</b>			
Whitson AS			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Amount in NOK			
<b>Paid-in capital</b>			
Share capital	3, 5	4 209 700	4 209 700
Share premium reserve	5	821 130	821 130
Total paid-up equity		<u>5 030 830</u>	<u>5 030 830</u>
<b>Retained earnings</b>			
Other equity	5	-811 566	158 394
Total retained earnings		<u>-811 566</u>	<u>158 394</u>
Total equity		<u>4 219 264</u>	<u>5 189 224</u>
<b>Liabilities</b>			
<b>Provisions</b>			
<b>Other non-current liabilities</b>			
Other non-current liabilities	7	1 175 000	1 175 000
Total non-current liabilities		<u>1 175 000</u>	<u>1 175 000</u>
<b>Current liabilities</b>			
Trade payables	7	1 412 143	266 658
Public duties payable		632 702	700 493
Dividends		2 350 000	0
Other current liabilities	7	5 849 012	1 482 665
Total current liabilities	7	<u>10 243 857</u>	<u>2 449 815</u>
Total liabilities		<u>11 418 857</u>	<u>3 624 815</u>
Total equity and liabilities		<u>15 638 121</u>	<u>8 814 040</u>
Trondheim, 24.06.2022			
The board of Whitson AS			
<u>Eirik Edvardsen</u> chairman of the board	<u>Curtis Hays Whitson</u> member of the board/General Manager	<u>Michael Golan</u> member of the board	
Whitson AS		Page 3	



## **Note 1 Accounting policies**

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

### **Doubt about the going concern assumption**

#### **Valuation and classification of assets and liabilities**

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

#### **Foreign currency**

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Currency forward contracts are valued in the balance sheet at fair value on the balance sheet date.

#### **Receivables**

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

#### **Pensions**

Defined contribution plans are accounted for according to the matching principle. Contributions to the pension plan are recorded as expenses.

#### **Revenue:**

Revenue is recognised when it is earned, i.e. when the claim to remuneration arises. This occurs when the service is performed, as the work is being done. The revenue is recognised with the value of the remuneration at the time of transaction

#### **Cost of sales and other expenses**

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.



## Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

## Note 2 Note Salary costs and benefits, remuneration to the chief executive, board and auditor

Salary costs	2021	2020
Salaries	7 817 189	7 403 090
Employment tax	1 207 185	1 218 366
Pension costs	704 628	681 147
Other benefits	132 026	70 631
<b>Total</b>	<b>9 861 028</b>	<b>9 373 234</b>

In 2021 the company employed 8,8 man-years.

## Pension liabilities

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

## Remuneration to leading personnel

The chief executive is hired from CHW AS and do not receive salary from Whitson AS

## Auditor

Audit fees expensed for 2021 amount to 104 000.

In addition there is a fee for other services of NOK 50 000.

## Note 3 Shareholders

The share capital in Whitson AS as of 31.12 consists of the following share classes:

	Total	Face value	Entered
A-shares	10 000	42	420 970
B-shares	90 000	42	3 788 730
<b>Total</b>	<b>100 000</b>		<b>4 209 700</b>

## Ownership structure

Shareholders in % at year end:

	A-shares	B-shares	Total	Owner interest	Share of votes
CHW AS	10 000	40 400	50 400	50,4	100,0
GHAWAR AS		14 000	14 000	14,0	
Digitoleum AS		10 000	10 000	10,0	
Aurelius Invest AS		5 000	5 000	5,0	



ALAVIAN SAYYED AHMAD	2 800	2 800	2,8		
Henrik Lia	2 800	2 800	2,8		
KAVS AS	2 800	2 800	2,8		
MARTINSEN SISSEL ØKSNEVAD	2 800	2 800	2,8		
Markus Hays Nielsen	2 800	2 800	2,8		
Stian Mydland	2 800	2 800	2,8		
YOUNUS HAFIZ MUHAMMAD B	2 800	2 800	2,8		
Arnaud Hoffman	1 000	1 000	1,0		
<b>Total number of shares</b>	<b>10 000</b>	<b>90 000</b>	<b>100 000</b>	<b>100,0</b>	<b>100,0</b>

#### Note 4 Tangible assets

	<b>Machinery and equipment</b>	<b>Total</b>
Acquisition cost 01.01.2021	444 718	444 718
Inflow of purchased tangible assets	46 331	46 331
<b>Acquisition cost 31.12.2021</b>	<b>491 049</b>	<b>491 049</b>
Accumulated depreciations 31.12	419 078	419 078
<b>Book value 31.12.2021</b>	<b>71 971</b>	<b>71 971</b>
Acc. depreciations and write-downs 01.01.2021	346 278	346 278
This year's depreciation	72 800	72 800
<b>Acc. depreciations and write-downs 31.12.2021</b>	<b>419 078</b>	<b>419 078</b>

#### Note 5 Equity capital

	<b>Share capital</b>	<b>Share premium</b>	<b>Other paid-in equity capital</b>	<b>Other equity capital</b>	<b>Total equity capital</b>
As at 31.12.2020	4 209 700	821 130	0	158 394	5 189 224
Changes posted against equity				0	0
<b>As at 01.01.2021</b>	<b>4 209 700</b>	<b>821 130</b>	<b>0</b>	<b>158 394</b>	<b>5 189 224</b>
Result of the year				1 380 040	1 380 040
Dividend				-2 350 000	-2 350 000
<b>As at 31.12.2021</b>	<b>4 209 700</b>	<b>821 130</b>	<b>0</b>	<b>-811 566</b>	<b>4 219 264</b>



## Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 326 883.

## Note 7 Transactions and inter-company items between companies in the same group

	2021	2020
<b>Other expenses</b>		
Consulting costs to CHW AS	779 645	1 097 406
<b>Total</b>	<b>779 645</b>	<b>1 097 406</b>

### Liabilities

Loans from companies in the same group	1 175 000	1 175 000
Other short-term liabilities within the group	2 350 000	0
<b>Total</b>	<b>3 525 000</b>	<b>1 175 000</b>

## Note 8 Tax

<b>This year's tax expense</b>	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>

### Taxable income:

Ordinary result before tax	1 380 040	-2 745 867
Permanent differences	45 148	-433 399
Changes in temporary differences	90 102	93 325
Allocation of loss to be brought forward	-1 515 289	0
<b>Taxable income</b>	<b>0</b>	<b>-3 085 941</b>

### Payable tax in the balance:

Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2021	2020	Difference
Tangible assets	-95 087	-76 306	18 781
Profit and loss account	285 281	356 602	71 321
<b>Total</b>	<b>190 194</b>	<b>280 296</b>	<b>90 102</b>

Accumulated loss to be brought forward	-7 833 383	-9 348 672	-1 515 289
Not employed return allowance	-257 850	-257 850	0
Not included in the deferred tax calculation	5 947 811	7 372 998	1 425 187



<b>Basis for deferred tax assets</b>	<b>-1 953 228</b>	<b>-1 953 228</b>	<b>0</b>
<b>Deferred tax assets (22 %)</b>	<b>-429 710</b>	<b>-429 710</b>	<b>0</b>



## whitson

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**WHITSON AS**  
(Org.nr. 948 883 422)

### Styrets årsberetning for 2021

#### Virksomheten

Whitson AS' formål er utvikling, kjøp og salg av produkter, herunder programvare innenfor olje- og petroleumsvirksomhet og alt som dermed står i forbindelse, samt foreta investeringer ved kjøp og salg og utnyttelse av fast eiendom, samt deltakelse som aksjonær eller på annen måte i andre foretak. Selskapets kontor er i Trondheim.

#### Økonomi

Whitson AS hadde i 2021 et positivt årsresultat på NOK 1 380 040. Årsregnskapet viser en sum av egenkapital og gjeld på NOK 15 638 121. Etter styrets oppfatning gir det fremlagte resultatregnskap og balanse med noter en rettvise oversikt over selskapets resultat, utvikling og stilling pr. 31.12.2021.

Selskapets egenkapital er NOK 4 219 264 pr. årsskiftet.

#### Resultatdisponering

Det er besluttet å betale et utbytte på NOK 2 350 000.

#### Forsknings- og utviklingsaktiviteter

Selskapet har en pågående forskning & utviklingsaktivitet gjennom Norges Forskningsråd («DEMO 2000») i samarbeid med Equinor ASA og Aker BP. Prosjektet varer fra 1 Januar 2020 til 31 Desember 2022.

#### Fortsatt drift

Styret mener det er riktig å legge forutsetningen om fortsatt drift av selskapet til grunn ved avleggelsen av årsregnskapet.

#### Arbeidsmiljø

Styret mener arbeidsmiljøet er tilfredsstillende. Det har ikke vært skader eller ulykker i 2021. Samlet sykefravær i 2021 har vært 6.3 dager.

#### Likestilling

Selskapet har 4 kvinnelige ansatte og 13 menn. Styret består av tre menn. Styret har ikke funnet det nødvendig å iverksette spesielle tiltak med hensyn til likestilling.



## whitson

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### Ytre miljø

Whitson AS har en virksomhet som i liten grad forurensar det ytre miljø.

Trondheim, 24 juni 2022

Styret i Whitson AS:

Eirik Edvardsen  
Styreleder

Curtis Hays Whitson  
Styremedlem

Michael Golan  
Styremedlem

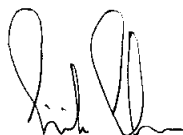
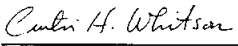
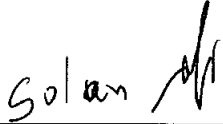


<b>Revenue statement</b>			
Whitson AS			
<b>Operating income and operating expenses</b>	Note	2021	2020
Amount in NOK			
Revenue		11 476 284	10 130 243
Other income		4 868 815	2 868 008
Total income		<u>16 345 099</u>	<u>12 998 251</u>
Employee benefits expense	2	9 861 028	9 373 234
Depreciation and amortisation expenses	4	72 800	57 093
Other expenses	2	5 175 395	6 135 671
Total expenses		<u>15 109 223</u>	<u>15 565 998</u>
Operating profit		<u>1 235 875</u>	<u>-2 567 747</u>
<b>Financial income and expenses</b>			
Other interest income		0	4 688
Other financial income		388 834	412 660
Other interest expenses		784	412
Other financial expenses		243 886	595 056
Net financial items		<u>144 164</u>	<u>-178 120</u>
Net profit before tax		1 380 040	-2 745 867
Net profit after tax		<u>1 380 040</u>	<u>-2 745 867</u>
<b>Extraordinary income and expenses</b>			
Net profit or loss	5	<u>1 380 040</u>	<u>-2 745 867</u>
<b>Attributable to</b>			
Ordinary dividend	5	2 350 000	0
Other equity	5	-969 960	-2 745 867
Total		<u>1 380 040</u>	<u>-2 745 867</u>



<b>Balance sheet</b>			
Whitson AS			
<b>Assets</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Amount in NOK			
<b>Non-current assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	8	429 710	429 710
Total intangible assets		<u>429 710</u>	<u>429 710</u>
<b>Property, plant and equipment</b>			
Equipment and other movables	4	71 971	98 441
Total property, plant and equipment		<u>71 971</u>	<u>98 441</u>
<b>Non-current financial assets</b>			
Other long-term receivables		178 360	178 360
Total non-current financial assets		<u>178 360</u>	<u>178 360</u>
Total non-current assets		<u>680 041</u>	<u>706 511</u>
<b>Current assets</b>			
<b>Debtors</b>			
Accounts receivables	7	5 804 557	3 216 225
Other short-term receivables	7	1 949 762	1 707 316
Total receivables	7	<u>7 754 318</u>	<u>4 923 541</u>
<b>Investments</b>			
Cash and cash equivalents	6	7 203 761	3 183 988
Total current assets		<u>14 958 079</u>	<u>8 107 529</u>
Total assets		<u>15 638 121</u>	<u>8 814 040</u>



<b>Balance sheet</b>			
Whitson AS			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
Amount in NOK			
<b>Paid-in capital</b>			
Share capital	3, 5	4 209 700	4 209 700
Share premium reserve	5	821 130	821 130
Total paid-up equity		<u>5 030 830</u>	<u>5 030 830</u>
<b>Retained earnings</b>			
Other equity	5	-811 566	158 394
Total retained earnings		<u>-811 566</u>	<u>158 394</u>
Total equity		<u>4 219 264</u>	<u>5 189 224</u>
<b>Liabilities</b>			
<b>Provisions</b>			
<b>Other non-current liabilities</b>			
Other non-current liabilities	7	1 175 000	1 175 000
Total non-current liabilities		<u>1 175 000</u>	<u>1 175 000</u>
<b>Current liabilities</b>			
Trade payables	7	1 412 143	266 658
Public duties payable		632 702	700 493
Dividends		2 350 000	0
Other current liabilities	7	5 849 012	1 482 665
Total current liabilities	7	<u>10 243 857</u>	<u>2 449 815</u>
Total liabilities		<u>11 418 857</u>	<u>3 624 815</u>
Total equity and liabilities		<u>15 638 121</u>	<u>8 814 040</u>
Trondheim, 24.06.2022 The board of Whitson AS			
			
Eirik Edvardsen chairman of the board	Curtis Hays Whitson member of the board/General Manager	Michael Golan member of the board	
Whitson AS			Page 3



## **Note 1 Accounting policies**

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

### **Doubt about the going concern assumption**

#### **Valuation and classification of assets and liabilities**

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

#### **Foreign currency**

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Currency forward contracts are valued in the balance sheet at fair value on the balance sheet date.

#### **Receivables**

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.

#### **Pensions**

Defined contribution plans are accounted for according to the matching principle. Contributions to the pension plan are recorded as expenses.

#### **Revenue:**

Revenue is recognised when it is earned, i.e. when the claim to remuneration arises. This occurs when the service is performed, as the work is being done. The revenue is recognised with the value of the remuneration at the time of transaction

#### **Cost of sales and other expenses**

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.



## Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

## Note 2 Note Salary costs and benefits, remuneration to the chief executive, board and auditor

Salary costs	2021	2020
Salaries	7 817 189	7 403 090
Employment tax	1 207 185	1 218 366
Pension costs	704 628	681 147
Other benefits	132 026	70 631
<b>Total</b>	<b>9 861 028</b>	<b>9 373 234</b>

In 2021 the company employed 8,8 man-years.

## Pension liabilities

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

## Remuneration to leading personnel

The chief executive is hired from CHW AS and do not receive salary from Whitson AS

## Auditor

Audit fees expensed for 2021 amount to 104 000.

In addition there is a fee for other services of NOK 50 000.

## Note 3 Shareholders

The share capital in Whitson AS as of 31.12 consists of the following share classes:

	Total	Face value	Entered
A-shares	10 000	42	420 970
B-shares	90 000	42	3 788 730
<b>Total</b>	<b>100 000</b>		<b>4 209 700</b>

## Ownership structure

Shareholders in % at year end:

	A-shares	B-shares	Total	Owner interest	Share of votes
CHW AS	10 000	40 400	50 400	50,4	100,0
GHAWAR AS		14 000	14 000	14,0	
Digitoleum AS		10 000	10 000	10,0	
Aurelius Invest AS		5 000	5 000	5,0	



ALAVIAN SAYYED AHMAD	2 800	2 800	2,8	
Henrik Lia	2 800	2 800	2,8	
KAVS AS	2 800	2 800	2,8	
MARTINSEN SISSEL	2 800	2 800	2,8	
ØKSNEVAD				
Markus Hays Nielsen	2 800	2 800	2,8	
Stian Mydland	2 800	2 800	2,8	
YOUNUS HAFIZ MUHAMMAD	2 800	2 800	2,8	
B				
Arnaud Hoffman	1 000	1 000	1,0	
<b>Total number of shares</b>	<b>10 000</b>	<b>90 000</b>	<b>100 000</b>	<b>100,0</b>

**Note 4 Tangible assets**

	Machinery and equipment	Total
Acquisition cost 01.01.2021	444 718	444 718
Inflow of purchased tangible assets	46 331	46 331
<b>Acquisition cost 31.12.2021</b>	<b>491 049</b>	<b>491 049</b>
Accumulated depreciations 31.12	419 078	419 078
<b>Book value 31.12.2021</b>	<b>71 971</b>	<b>71 971</b>
Acc. depreciations and write-downs 01.01.2021	346 278	346 278
This year's depreciation	72 800	72 800
<b>Acc. depreciations and write-downs 31.12.2021</b>	<b>419 078</b>	<b>419 078</b>

**Note 5 Equity capital**

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
As at 31.12.2020	4 209 700	821 130	0	158 394	5 189 224
Changes posted against equity				0	0
<b>As at 01.01.2021</b>	<b>4 209 700</b>	<b>821 130</b>	<b>0</b>	<b>158 394</b>	<b>5 189 224</b>
Result of the year				1 380 040	1 380 040
Dividend				-2 350 000	-2 350 000
<b>As at 31.12.2021</b>	<b>4 209 700</b>	<b>821 130</b>	<b>0</b>	<b>-811 566</b>	<b>4 219 264</b>



## Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 326 883.

## Note 7 Transactions and inter-company items between companies in the same group

	2021	2020
<b>Other expenses</b>		
Consulting costs to CHW AS	779 645	1 097 406
<b>Total</b>	<b>779 645</b>	<b>1 097 406</b>
<b>Liabilities</b>		
Loans from companies in the same group	1 175 000	1 175 000
Other short-term liabilities within the group	2 350 000	0
<b>Total</b>	<b>3 525 000</b>	<b>1 175 000</b>

## Note 8 Tax

<b>This year's tax expense</b>	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>
<b>Taxable income:</b>		
Ordinary result before tax	1 380 040	-2 745 867
Permanent differences	45 148	-433 399
Changes in temporary differences	90 102	93 325
Allocation of loss to be brought forward	-1 515 289	0
<b>Taxable income</b>	<b>0</b>	<b>-3 085 941</b>
<b>Payable tax in the balance:</b>		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2021	2020	Difference
Tangible assets	-95 087	-76 306	18 781
Profit and loss account	285 281	356 602	71 321
<b>Total</b>	<b>190 194</b>	<b>280 296</b>	<b>90 102</b>
Accumulated loss to be brought forward	-7 833 383	-9 348 672	-1 515 289
Not employed return allowance	-257 850	-257 850	0
Not included in the deferred tax calculation	5 947 811	7 372 998	1 425 187



<b>Basis for deferred tax assets</b>	<b>-1 953 228</b>	<b>-1 953 228</b>	<b>0</b>
<b>Deferred tax assets (22 %)</b>	<b>-429 710</b>	<b>-429 710</b>	<b>0</b>



# Deloitte.

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Norway

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www.deloitte.no

To the General Meeting of Whitson AS

## INDEPENDENT AUDITOR'S REPORT

### *Opinion*

We have audited the financial statements of Whitson AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 2021, 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 laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of the Board of Directors and the Managing Director for the Financial Statements*

The Board of Directors and the Managing Director (management) are 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*

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

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

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

Penno Dokumentnr: QJ3C5-IQQK-U2GWD-26MYC-QQKD-2VY16



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side 2  
Independent Auditor's Report -  
Whitson AS

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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

Trondheim, 27 June 2022  
Deloitte AS

Jon Bjørnaas  
State Authorised Public Accountant

Penneo Dokumentnr: QJ3C5-IQQK-U2GWD-26MYC-QQKQD-2VV16



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## Jon Bjørnaas

Statsautorisert revisor

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Skatteetaten

Vår dato  
08.06.2022

Din/Deres dato  
16.05.2022

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR489586247

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2022/5504816

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

WHITSON AS  
Vegamot 8A  
7049 TRONDHEIM

Att. Lise Kosberg

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Whitson AS, org.nr. 948 883 422

Vi viser til deres henvendelse av 16. mai 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Whitson AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Whitson AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### Bakgrunn

Whitson AS har hovedsakelig profesjonelle eiere. Selskapet har som formål:

«Utvikling, kjøp og salg av produkter herunder programvare innenfor olje- og petroleumsvirksomhet og alt som dermed står i forbindelse, samt foreta investeringer således kjøp og salg og utnyttelse av faste eiendommer, samt deltakelse som aksjonær eller på annen måte i andre foretagender.»

Selskapet har kunder og leverandører i flere land, og selskapets arbeidsspråk er engelsk.

### Skattekontorets 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 skattekontorets 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 skattekontoret lagt særlig vekt på at selskapet hovedsakelig har profesjonelle eiere. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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