

Condensed Consolidated Statements of Financial Position

(In millions of US dollars)	September 30,							
	2021		2020		2021		2020	
	Segment Reporting		Adjustments		As Reported			
ASSETS								
Cash and cash equivalents	193.0	193.7	-	-	193.0	193.7		
Restricted cash	9.5	15.9	-	-	9.5	15.9		
Accounts receivables	51.5	29.5	-	-	51.5	29.5		
Accrued revenues and other receivables	91.5	140.8	(41.8)	(98.7)	49.7	42.1		
Other current assets	59.7	58.3	-	-	59.7	58.3		
Total current assets	405.2	438.2	(41.8)	(98.7)	363.4	339.5		
Property and equipment	828.2	954.3	-	-	828.2	954.3		
MultiClient library	481.6	580.5	7.9	108.9	489.5	689.4		
Restricted cash	60.1	41.6	-	-	60.1	41.6		
Other non-current assets	16.3	17.8	-	-	16.3	17.8		
Other intangible assets	85.5	95.2	-	-	85.5	95.2		
Total non-current assets	1,471.7	1,689.4	7.9	108.9	1,479.6	1,798.3		
Total assets	1,876.9	2,127.6	(33.9)	10.2	1,843.0	2,137.8		
LIABILITIES AND SHAREHOLDERS' EQUITY								
Interest bearing debt	135.0	1,144.4	-	-	135.0	1,144.4		
Lease liabilities	39.2	36.8	-	-	39.2	36.8		
Accounts payable	31.8	36.8	-	-	31.8	36.8		
Accrued expenses and other current liabilities	101.7	104.2	(26.4)	(14.9)	75.3	89.3		
Deferred revenues	2.8	9.5	128.9	173.0	131.7	182.5		
Income taxes payable	10.6	13.4	-	-	10.6	13.4		
Total current liabilities	321.1	1,345.1	102.5	158.1	423.6	1,503.2		
Interest bearing debt	996.8	-	-	-	996.8	-		
Lease liabilities	89.0	122.3	-	-	89.0	122.3		
Deferred tax liabilities	0.1	0.1	-	-	0.1	0.1		
Other non-current liabilities	36.0	59.6	-	-	36.0	59.6		
Total non-current liabilities	1,121.9	182.0	-	-	1,121.9	182.0		
Common stock; par value NOK 3; issued and outstanding 399,583,224 shares	158.5	154.2	-	-	158.5	154.2		
Additional paid-in capital	932.6	927.8	-	-	932.6	927.8		
Total paid-in capital	1,091.1	1,082.0	-	-	1,091.1	1,082.0		
Accumulated earnings	(648.9)	(469.3)	(136.4)	(147.9)	(785.3)	(617.2)		
Other capital reserves	(8.3)	(12.2)	-	-	(8.3)	(12.2)		
Total shareholders' equity	433.9	600.5	(136.4)	(147.9)	297.5	452.6		
Total liabilities and shareholders' equity	1,876.9	2,127.6	(33.9)	10.2	1,843.0	2,137.8		