



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 929 766 903  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ADSK NORWAY AS  
Forretningsadresse: Tjuvholmen allé 1  
0252 OSLO

### Regnskapsår

Årsregnskapets periode: 01.08.2022 - 31.01.2024

### 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: Cormac Fitzpatrick  
Dato for fastsettelse av årsregnskapet: 17.07.2024

### 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, 27.08.2025



## Resultatregnskap

Beløp i: USD	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad		2 596	
<b>Sum kostnader</b>		<b>2 596</b>	
<b>Driftsresultat</b>		<b>-2 596</b>	
Rentekostnad til foretak i samme konsern		25 168	
Annen finanskostnad	1	3 553 643	
<b>Sum finanskostnader</b>		<b>3 578 811</b>	
<b>Netto finans</b>		<b>-3 578 811</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-3 581 407</b>	<b>0</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>-3 581 407</b>	<b>0</b>
<b>Årsresultat</b>		<b>-3 581 407</b>	<b>0</b>



### Balanse

Beløp i: USD	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Konsernfordringer	4	110 068 838	
Sum fordringer		110 068 838	
Sum omløpsmidler		110 068 838	0
<b>SUM EIENDELER</b>		<b>110 068 838</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	3, 5	3 046	
Overkurs	3	88 625 631	
Sum innskutt egenkapital		88 628 677	
<b>Opptjent egenkapital</b>			
Udekket tap		3 581 407	
Sum opptjent egenkapital		-3 581 407	
Sum egenkapital		85 047 270	0
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Kortsiktig konserngjeld	4	25 021 568	



## Balanse

<b>Beløp i: USD</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Sum kortsiktig gjeld		25 021 568	
Sum gjeld		25 021 568	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>110 068 838</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2024 721021

#### Enheten

Organisasjonsnummer: 929 766 903  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ADSK NORWAY AS  
Forretningsadresse: Edvard Storms gate 2  
0166 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.08.2022 - 31.01.2024

#### 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: Cormac Fitzpatrick  
Dato for fastsettelse av årsregnskapet: 17.07.2024

#### Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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Brønnøysundregistrene, 10.08.2024



Organisasjonsnr: 929 766 903  
ADSK NORWAY AS

## RESULTATREGNSKAP

**Beløp i: USD** **Note** **2024** **2023**

### RESULTATREGNSKAP

#### Kostnader

Annen driftskostnad 2 596  
Sum kostnader 2 596

Driftsresultat -2 596

Rentekostnad til foretak  
i samme konsern 25 168  
Annen finanskostnad 1 3 553 643  
Sum finanskostnader 3 578 811

Netto finans -3 578 811

Ordinært resultat før  
skattekostnad -3 581 407 0

Ordinært resultat etter  
skattekostnad -3 581 407 0

Årsresultat -3 581 407 0



Organisasjonsnr: 929 766 903  
ADSK NORWAY AS

## BALANSE

Beløp i: USD	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Konsernfordringer	4	110 068 838	
Sum fordringer		110 068 838	
Sum omløpsmidler		110 068 838	0
<b>SUM EIENDELER</b>		<b>110 068 838</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	3, 5	3 046	
Overkurs	3	88 625 631	
Sum innskutt egenkapital		88 628 677	
<b>Opptjent egenkapital</b>			
Udekket tap		3 581 407	
Sum opptjent egenkapital		-3 581 407	
Sum egenkapital		85 047 270	0
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Kortsiktig konserngjeld	4	25 021 568	
Sum kortsiktig gjeld		25 021 568	
Sum gjeld		25 021 568	0
<b>SUM EGENKAPITAL OG GJELD</b>		<b>110 068 838</b>	<b>0</b>



Organisasjonsnr: 929 766 903  
ADSK NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
7

Antall årsverk i regnskapsåret  
0.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Skatteetaten

Vår dato 02.08.2024	Din/Deres dato 25.07.2024	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2024/5337478	Postadresse Postboks 9200 Grønland 0134 OSLO

ADSK NORWAY AS  
Att.Petter Helseth, Ernst & Young AS  
Edvard Storms gate 2  
0166 OSLO  
Norge

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for ADSK Norway AS, org.nr. 929 766 903

Vi viser til deres brev av 25. juli 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for ADSK Norway AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering ADSK Norway 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

ADSK Norway AS er eid av et norsk selskap som har utenlandske eiere og er en del av et internasjonalt konsern. Selskapet tilbyr tjenester innen software for byggeindustrien.

Arbeidsspråket i konsernet er engelsk, og styrelederen og et av styremedlemmene i selskapet er utenlandske.

### 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 er eid av et norsk selskap som har utenlandske eiere og er en del av et internasjonalt konsern. 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  
Skatteetaten

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



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## ANNUAL REPORT 2024

### ADSK Norway AS

Edvard storms gate 2, 0166 Oslo, Norway

Org.no. 929 766 903

#### 1. Nature of the Business/ Operations

The principal activity of Autodesk Norway AS ("the company") is to sell software for the construction industry.

It has its head offices in Oslo, Norway.

#### 2. Financial Statements & Performance

During the financial year (01/08/2022 – 31/01/2024), ADSK Norway AS did not record any revenue.

Total equity and liabilities by the end of the financial year were USD 110,068,838 . The equity share at 31.01.2024 was 77%.

The total net change in cash and cash equivalents during the year was USD 0 for ADSK Norway AS, divided as follows:

- Net cash flow from operating activities USD 0.
- Net cash flow from investing activities USD 0.
- Net cash flow from financing activities USD 0.

The Board considers that the annual accounts give a true and fair view of the Company's assets, liabilities, financial position and result as at 31.01.2024.

#### 3. Risks and Uncertainties

The Company is exposed to various risk and uncertainty factors, which are of financial and market-related character. The Board is continuously monitoring the different factors that may affect the Company's strategic and financial goals and have put in place processes to minimize these risks and uncertainties.

##### Financial, Operational- and Market-Related Risk

The currency risk is considered low/moderate given that there is very minimal trading activity in the company.

Credit risk is considered low as it does not have any direct customers.



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#### 4. Going Concern

In accordance with the Norwegian accounting act, the Board confirms that the accounts have been prepared in conformity with the going concern assumption and this assumption is valid.

#### 5. External Environment

The Company does not engage in any activities that may cause a significant impact on the external environment.

#### 6. Working Environment

All directors of the company are covered by indemnity insurance.

#### 7. Norwegian Transparency Act

The Transparency Act shall promote enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and the provision of services and ensure the general public access to information regarding how enterprises address adverse impacts on fundamental human rights and decent working conditions. ADSK Norway AS is part of the Autodesk Group and general information about how we work with sustainability and human rights can be found in Autodesk's Annual Impact Reports which are published on Autodesk.com..

#### 8. Net Profit and Allocations

The Board proposes the following allocation of this year's loss for ADSK Norway AS:

<i>Other equity</i>	<i>USD -3,581,407</i>
<b><i>Total Allocations</i></b>	<b><i>USD -3,581,407</i></b>



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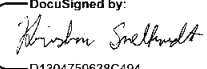
Oslo (Norway)

Date: 17 July 2024

**The Board of Director's for ADSK Norway AS**

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/6DA58683B38482...  
Cormac Fitzpatrick  
Chairman of the Board

DocuSigned by:  
  
4D056C9CE4A5416...  
Tricia Thompson  
Member of the Board

DocuSigned by:  
  
-D1304750638C494...  
Arne Kristian Sneltevd  
Member of the Board



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# **Annual Report 2024**

## **ADSK Norway AS**

**Revenue statement**  
**Balance sheet**  
**Cash flows**  
**Notes to the Accounts**

**Org.no.: 929 766 903**



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<b>Revenue statement</b>		
<b>ADSK Norway AS</b>		
<i>Amounts in USD</i>	Note	01.08.2022-31.01.2024
<b>Operating income and operating expenses</b>		
Other expenses		-2 596
<b>Total expenses</b>		<b>-2 596</b>
<b>Operating loss</b>		<b>-2 596</b>
<b>Financial income and expenses</b>		
Other financial expense	1	-3 553 643
Interest paid to group companies		-25 168
<b>Net financial items</b>		<b>-3 578 811</b>
<b>Net loss before tax</b>		<b>-3 581 407</b>
Income tax expense	2	-
<b>Net loss after tax</b>		<b>-3 581 407</b>
<b>Net loss</b>		<b>-3 581 407</b>
<b>Brought forward</b>		
Transferred from other equity	3	-3 581 407
<b>Total</b>		<b>-3 581 407</b>

ADSK Norway AS

Side 2

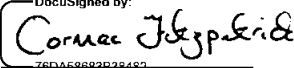
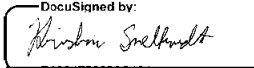
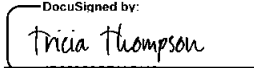


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<b>Balance sheet</b>		
<b>ADSK Norway AS</b>		
<i>Amounts in USD</i>		
<b>Assets</b>	<b>Note</b>	<b>31.01.2024</b>
<b>Current assets</b>		
Receivables from group companies	4	<u>110 068 838</u>
<b>Total receivables</b>		<b><u>110 068 838</u></b>
<b>Total current assets</b>		<b><u>110 068 838</u></b>
<b>Total assets</b>		<b><u>110 068 838</u></b>



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<b>Balance sheet</b>		
<b>ADSK Norway AS</b>		
<i>Amounts in USD</i>		
<b>Equity and liabilities</b>	<b>Note</b>	<b>31.01.2024</b>
<b>Equity</b>		
<b>Paid-in capital</b>		
Share capital	3, 5	3 046
Capital contribution	3	88 625 631
<b>Total paid-up equity</b>		<b>88 628 677</b>
<b>Retained earnings</b>		
Other equity	3	-3 581 407
<b>Total retained earnings</b>		<b>-3 581 407</b>
<b>Total equity</b>		<b>85 047 270</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Liabilities to group companies	4	25 021 568
<b>Total current liabilities</b>		<b>25 021 568</b>
<b>Total liabilities</b>		<b>25 021 568</b>
<b>Total equity and liabilities</b>		<b>110 068 838</b>
Oslo, 17 July 2024		
The board of ADSK Norway Holdings AS		
DocuSigned by:  76DA69883232482 Cormac Fitzpatrick chairman of the board	DocuSigned by:  D130c730638C9c Arne Kristian Sneltvedt member of the board	DocuSigned by:  41086C30C2F8316 Tricia Thompson member of the board
<b>ADSK Norway AS</b>		<b>Page 4</b>



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<b>ADSK Norway AS</b>	
<i>Amounts in USD</i>	
<b>Cash Flow Statement</b>	
	<b>01.08.22-31.01.24</b>
<b>Cash flows from operating activities</b>	
Loss before tax	-3 581 407
Change in other liabilities	3 581 407
<b>Net cash flow from operational activities</b>	-
<b>Net cash flow for this period</b>	-
Net change of cash and cash equivalents	-
Cash and cash equivalents at the beginning of the period	-
<b>Cash and cash equivalents at the end of the period</b>	-



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## **Accounting principles**

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

The annual accounts are presented in USD, the period is from incorporation (01.08.2022) to 31.01.2024 (18 months) and the functional currency is USD.

In order to align the Norwegian annual accounts with its shareholder and the main foreign business, the company has a non-calendar fiscal year.

## **Use of estimates**

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

## **Foreign currency**

The functional currency is USD. Foreign currency transactions are translated at the exchange rate on the date of the transaction. Monetary foreign currency items are translated to USD at the exchange rate on the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated to USD using the exchange rate on the transaction date. Non-monetary items that are measured at fair value in a foreign currency are translated to USD using the exchange rate on the measurement date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.

## **Tax**

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

Tax on FX translation difference is presented as income tax.

## **Classification and valuation of current assets**

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

## **Receivables**

Receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

## **Cash flow statement**

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



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## Amounts in USD

### Note 1 Items that are aggregated in the accounts

<b>Other financial expense</b>	<b>01.08.2022 - 31.01.2024</b>
Agio	3 553 643
Interest paid	25 168
<b>Total other financial income</b>	<b>3 578 811</b>

### Note 2 Tax

#### Calculation of deferred tax/deferred tax asset

<b>Temporary differences</b>	<b>31.01.2024</b>
<b>Net temporary differences</b>	<b>0</b>
Tax losses carried forward	0
<b>Basis for deferred tax</b>	<b>0</b>
Deferred tax	0
<b>Deferred tax in the balance sheet</b>	<b>0</b>

<b>Basis for income tax expense, changes in deferred tax and tax payable</b>	<b>01.08.2022 - 31.01.2024</b>
Result before tax	-3,581,407
Permanent differences	3,581,407
Change in temporary differences	0
Group contribution given	0
Change in tax losses carried forward	0
<b>Taxable income</b>	<b>0</b>

<b>Components of the income tax expense</b>	<b>01.08.2022 - 31.01.2024</b>
Payable tax current year	0
Adjustment in respect of prior years	0
<b>Total payable tax</b>	<b>0</b>
Change in deferred tax	0
<b>Tax expense</b>	<b>0</b>



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<b>Payable tax in the balance sheet</b>	<b>31.01.2024</b>
Payable tax in the tax charge	0
Tax payable/(receivable) from prior year	0
<b>Payable tax in the balance sheet</b>	<b>0</b>

### Note 3 Shareholders' equity

	Share capital	Capital contribution	Other equity	Total equity
Share capital issued on 01.08.2022	3 046			3 046
Contributions		88 625 631		88 625 631
Result for the year			-3 581 407	-3 581 407
<b>Equity as of 31.01.2024</b>	<b>3 046</b>	<b>88 625 631</b>	<b>-3 581 407</b>	<b>85 047 270</b>

### Note 4 Balances with group companies

	31.01.2024
<b>Receivables</b>	
Amounts receivable from group companies	110 068 838
<b>Total</b>	<b>110 068 838</b>
<b>Liabilities</b>	
Amounts payable to group companies	25 021 568
<b>Total</b>	<b>25 021 568</b>

### Note 5 Share capital and shareholder information

The share capital is NOK 30 000 (USD 3 046) consisting of 3 000 shares with a nominal value of NOK 10 each. All shares have the same voting rights.

List of major shareholders 31.01.2024	Number of ordinary shares	Ownership
ADSK Norway Holdings AS	3 000	100%
<b>Total</b>	<b>3 000</b>	

### Note 6 Payroll expenses, number of employees, remunerations, loans to employees, etc

The company has no employees.

No loans/sureties have been granted to members of the board or other related parties.

#### Auditor

Audit fee expenses for FY 2024 amount to USD 3 000.



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Statsautoriserte revisorer  
Ernst & Young AS

Stortorvet 7, 0155 Oslo  
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of ADSK Norway AS

### Opinion

We have audited the financial statements of ADSK Norway AS (the Company), which comprise the balance sheet as at 31 January 2024, the income statement and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 January 2024 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the requirements of the 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 matters

The financial statements for the year ended 31 January 2023 were not audited, nor were the comparative figures. Our opinion is not qualified in respect of this matter.

### Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

### Responsibilities of management for the financial statements

Management is responsible for the preparation of the 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



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preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

We communicate with 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.

Oslo, 27<sup>th</sup> July 2024  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Petter Helseth  
State Authorised Public Accountant (Norway)

Independent auditor's report - ADSK Norway AS 2024

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## Helseth, Petter

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