



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 979 803 125
Organisasjonsform: Aksjeselskap
Foretaksnavn: BMC SOFTWARE AS
Forretningsadresse: c/o TMF Norway AS
Hagaløkkveien 26
1383 ASKER

Regnskapsår

Årsregnskapets periode: 01.04.2024 - 31.03.2025

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: Arno Jan ter Avest
Dato for fastsettelse av årsregnskapet: 10.09.2025

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 19.09.2025



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		15 600 610	11 120 605
Sum inntekter		15 600 610	11 120 605
Kostnader			
Lønnskostnad	2	11 653 948	7 101 058
Annen driftskostnad		708 515	907 637
Sum kostnader		12 362 463	8 008 695
Driftsresultat		3 238 147	3 111 910
Finansinntekter og finanskostnader			
Annen renteinntekt		81 736	23 668
Sum finansinntekter		81 736	23 668
Annen rentekostnad		6 432	
Annen finanskostnad		64 882	79 604
Sum finanskostnader		71 314	79 604
Netto finans		10 422	-55 936
Resultat før skattekostnad		3 248 569	3 055 974
Skattekostnad	3	731 909	686 487
Årsresultat		2 516 660	2 369 487
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		2 516 660	2 369 487
Sum overføringer og disponeringer		2 516 660	2 369 487



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3	0	3 278
Sum immaterielle eiendeler		0	3 278
Sum anleggsmidler		0	3 278
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer		64 514	31 903
Konsernfordringer	4	12 211 882	5 319 451
Sum fordringer		12 276 396	5 351 354
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		19 967 932	15 427 735
Sum bankinnskudd, kontanter og lignende		19 967 932	15 427 735
Sum omløpsmidler		32 244 328	20 779 089
SUM EIENDELER		32 244 328	20 782 367
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	5,6	600 000	600 000
Overkurs	5	1 031 479	1 031 479
Sum innskutt egenkapital		1 631 479	1 631 479
Opptjent egenkapital			
Annen egenkapital	5	17 594 663	15 078 003
Sum opptjent egenkapital		17 594 663	15 078 003



Balanse

Beløp i: NOK	Note	2025	2024
Sum egenkapital		19 226 142	16 709 482
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		184	3 019
Betalbar skatt	3	1 071 172	939 973
Skyldige offentlige avgifter		325 194	372 180
Kortsiktig konserngjeld	4	7 955 422	1 260 567
Annen kortsiktig gjeld		3 666 214	1 497 146
Sum kortsiktig gjeld		13 018 186	4 072 885
Sum gjeld		13 018 186	4 072 885
SUM EGENKAPITAL OG GJELD		32 244 328	20 782 367
POSTER UTENOM BALANSEN			
Garantistillelser	7	1 200 000	950 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2025 756208

Enheten

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Organisasjonsform: Aksjeselskap
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Forretningsadresse: c/o TMF Norway AS
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 18.09.2025



Organisasjonsnr: 979 803 125
BMC SOFTWARE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		15 600 610	11 120 605
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Organisasjonsnr: 979 803 125
BMC SOFTWARE AS

BALANSE

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Sum anleggsmidler		0	3 278
Omløpsmidler			
Varer			
Fordringer			
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Opptjent egenkapital			
Annen egenkapital	5	17 594 663	15 078 003
Sum opptjent egenkapital		17 594 663	15 078 003
Sum egenkapital		19 226 142	16 709 482
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		184	3 019
Betalbar skatt	3	1 071 172	939 973
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POSTER UTENOM BALANSEN			
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Organisasjonsnr: 979 803 125
BMC SOFTWARE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Regnskapsprinsipper

Note 1 - Accounting policies The annual accounts have been prepared in accordance with the Annual Account Act for smaller companies. BMC Software AS's (the "Company") fiscal year is from 1 April to 31 March. Revenue Revenue is recognized in the period in which work is performed or services are rendered. Classification and valuation of balance sheet items Current assets and liabilities include items which are due within one year and related to the operational activities of the Company. Other items would be classified as non-current assets or long-term liabilities. Current assets are valued at the lower of the nominal value or fair market value. Current liabilities are recorded at nominal value. Receivables Trade and other receivables are stated at nominal value less provisions for doubtful accounts. Loss provisioning is done via a general provision based on aging to cover for potential losses and a specific provision on the basis of individual assessment of a receivable, if not covered by the general provision. Transactions in a foreign currency Assets and liabilities in a foreign currency are translated to Norwegian kroner ("NOK") at the applicable exchange rate as per the balance sheet date. Translation adjustments are presented as financial income or expenses. Income and expenses in a foreign currency are translated to NOK at the exchange rate per the date of the transaction. Tax The tax expense in the income statement includes both taxes payable for the year and the change in deferred taxes. Deferred tax is calculated at 22% on the basis of temporary differences that exist between accounting and tax values, as well as tax losses carried forward at the end of the financial year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.

Note

2

Antall årsverk i regnskapsåret

4.00

Note

2

Spesifisering av resultatregnskapet

Lønnskostnader

Lønn	Årets	Fjorårets
	9752778.00	5866066.00
Folketrygdavgift	Årets	Fjorårets
	1650606.00	1017746.00



<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	250564.00	217246.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	11653948.00	7101058.00

Mer om årsverk og lønn

The Company is obliged to follow the Occupational Pension Act. The Company's pension scheme meets the requirements stated in this act. No salaries or other compensations have been paid by the Company to the managing director or to the members of the board during the fiscal year.

Note

Ekstraordinære inntekter og kostnader

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

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Ja

Morselskapet sitt navn

Banff Parent, Inc.

Forretningskontor for morselskapet

2103 CityWest Boulevard, Houston, Texas, 722042, USA

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	12211882.00	5319451.00

<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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Kortsiktig gjeld

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	7955422.00	1260567.00

<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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Pantstillelse Beløp

Note

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt

Mer om fordringer

Note

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.

Erverv

Endringer i beholdning av aksjer i løpet av regnskapsåret

Avhendelse

Endringer i beholdning av aksjer i løpet av regnskapsåret

Samvirkeforetak

Vedtaksbestemmelser/årsmøtevedtak/forslag til vedtak om medlemskapskonti

Mer om aksjer

Note

3, 5, 6

Noteopplysninger ut over minimumskravene for små foretak

Note 3 - Tax Tax expense for the year: 01.04.24-31.03.25 01.04.23-31.03.24
Current tax expense 731,909 685,082 Tax for the previous year's result
-3,278 0 Deferred tax expense 3,278 1,405 Total tax expense for the year
731,909 686,487 A reconciliation of income tax expense computed at the
statutory rate of 22% to reported income tax expense is as follows:
01.04.24-31.03.25 01.04.23-31.03.24 Profit before tax 3,248,569 3,055,974
Income tax expense computed at the statutory rate 714,685 672,314 Permanent
differences 17,224 14,173 Total tax expense for the year 731,909 686,487 Tax
payable on the Balance Sheet, specification: 01.04.24-31.03.25
01.04.23-31.03.24 Tax payable for the year 731,909 685,082 Tax payable on
last year's result 339,263 254,891 Total tax payable 1,071,172 939,973 Note
5 ? Equity Share capital Capital reserve Retained earnings Total Capital
Equity 01.04.2024 600.000 1.031.479 15.078.003 16.709.482 Result of the
year 2.516.660 2.516.660 Equity 31.03.2025 600.000 1.031.479 17.594.663
19.226.142 Note 6 - Share capital and shareholder information The share
capital of BMC Software AS per 31.03.2025 consists of the following shares:
Number of shares Face value Carrying value A shares 12 50.000 600.000
Ownership structure Overview of the largest shareholders of BMC Software AS
as of 31.03.2025: A shares Ownership Votes BMC Software A/S CVR 13 11 58 85
12 100% 100% Total number of shares 12 100% 100%



Our date 20.03.2024	Your date 22.02.2024	Case officer Lars Waalorp
800 80 000 skatteetaten.no	Your reference	Telephone +4790833418
Org. nr: 974761076	Our reference 2024/5101475	Postal address P.O. Box 9200 Grønland 0134 Oslo

BMC SOFTWARE AS
Att.Tarja Räsänen
c/o TMF Norway AS, Hagaløkkveien 26
1383 ASKER
Norge

Callers from abroad, please call +47 22 07 70 00

Permission to prepare the annual accounts and directors' report in English language for BMC Software AS, org. no 979 803 125

With reference to your letter of 22 February 2024 with respect to the above matter regarding BMC Software AS.

Based on a total evaluation, the view of the tax office is that BMC Software AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

BMC Software AS is a private limited company 100 % owned by a foreign company and is part of an international group. The company operates in the software business, and it targets only professional customers. The working language in the company and in the group is English. The chairperson and the members of the board are not Norwegian.

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts (...) be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated,



for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a foreign company and is part of an international group. Furthermore, all key players and partners in this industry understand and use English.

Please state "our reference" (see above) in all written communication with the Norwegian Tax Authorities.

Yours sincerely,

Lars Waalorp
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.



Statsautoriserte revisorer
Ernst & Young AS

Gudbrandsdalsvegen 188
2619 Lillehammer

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

www.ey.no
Medlemmer av Den norske Revisorforening

To the General Meeting in BMC Software AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of BMC Software AS (the Company), which comprise the balance sheet as at 31 March 2025, 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 March 2025 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 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)* (the 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 management for the financial statements

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



**Shape the future
with confidence**

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.

Lillehammer, 9 September 2025
ERNST & YOUNG AS

The auditor's report is signed electronically

Tor Kjetil Lund
State Authorised Public Accountant (Norway)



R25 A01 Independent auditors report

Name

Lund, Tor Kjetil

Date

2025-09-09

Identification

 **bankID** Lund, Tor Kjetil



This document contains electronic signatures using EU-compliant PAdES - PDF
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BMC Software AS
979 803 125

BMC Software AS

Annual Report 2024/2025

Annual Accounts

Income Statement.....	1
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BMC Software AS
979 803 125

Income Statement
amounts in NOK

	Note	01.04.24-31.03.25	01.04.23-31.03.24
Revenues			
Sales revenue		<u>15.600.610</u>	<u>11.120.605</u>
Total revenue		15.600.610	11.120.605
Operating expenses			
Personnel expenses	2	11.653.948	7.101.058
Other operating expenses		<u>708.515</u>	<u>907.637</u>
Total operating expenses		<u>12.362.463</u>	<u>8.008.695</u>
Operating profit		3.238.147	3.111.910
Financial income and expenses			
Other interest income		81.736	23.668
Other interest expense		6.432	0
Other financial expense		<u>64.882</u>	<u>79.604</u>
Total financial income and expenses		<u>10.422</u>	<u>-55.936</u>
Profit before tax		<u>3.248.569</u>	<u>3.055.974</u>
Tax expense			
Tax expense for the year	3	<u>731.909</u>	<u>686.487</u>
Net profit for the year		<u>2.516.660</u>	<u>2.369.487</u>
Transfers:			
Net profit for the year		<u>2.516.660</u>	<u>2.369.487</u>
Transfer to other equity		<u>2.516.660</u>	<u>2.369.487</u>



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BMC Software AS
979 803 125

Balance Sheet per 31 March
amounts in NOK

	Note	2025	2024
Assets			
<i>Intangible assets</i>			
Deferred tax assets	3	<u>0</u>	<u>3.278</u>
Total intangible assets		<u>0</u>	<u>3.278</u>
Current assets			
<i>Receivables</i>			
Other receivables		64.514	31.903
Intercompany receivables	4	<u>12.211.882</u>	<u>5.319.451</u>
Total receivables		12.276.396	5.351.354
Cash and cash equivalents		<u>19.967.932</u>	<u>15.427.735</u>
Total current assets		<u>32.244.328</u>	<u>20.779.089</u>
Total assets		<u>32.244.328</u>	<u>20.782.367</u>



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BMC Software AS
979 803 125

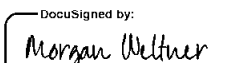
Balance Sheet per 31 March amounts in NOK


	Note	2025	2024
Equity			
<i>Issued capital</i>			
Share capital	5,6	600.000	600.000
Capital reserve	5	<u>1.031.479</u>	<u>1.031.479</u>
Total issued capital		<u>1.631.479</u>	<u>1.631.479</u>
<i>Retained earnings</i>			
Other equity	5	<u>17.594.663</u>	<u>15.078.003</u>
Total retained earnings		<u>17.594.663</u>	<u>15.078.003</u>
Total equity		<u>19.226.142</u>	<u>16.709.482</u>
Liabilities			
<i>Short-term liabilities</i>			
Trade liabilities		184	3.019
Public duties payable		325.194	372.180
Income tax liability	3	1.071.172	939.973
Intercompany liabilities	4	7.955.422	1.260.567
Other short-term liabilities		<u>3.666.214</u>	<u>1.497.146</u>
Total short-term liabilities		<u>13.018.186</u>	<u>4.072.885</u>
Total equity and liabilities		<u>32.244.328</u>	<u>20.782.367</u>

09/03/2025 (mm/dd/yyyy)

The Board of Directors:

DocuSigned by:

F85C747D9C714E7
Arno Jan ter Avest
Chairman of the board

DocuSigned by:

62F8BDD950C4F4
Morgan Weltner
Managing director
Board member

DocuSigned by:

00EC15751C52482
Ted Cory Bleuer
Board member



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BMC Software AS
979 803 125

Notes to the annual accounts 2024/25
amounts in NOK

Note 1 - Accounting policies

The annual accounts have been prepared in accordance with the Annual Account Act for smaller companies. BMC Software AS's (the "Company") fiscal year is from 1 April to 31 March.

Revenue

Revenue is recognized in the period in which work is performed or services are rendered.

Classification and valuation of balance sheet items

Current assets and liabilities include items which are due within one year and related to the operational activities of the Company. Other items would be classified as non-current assets or long-term liabilities. Current assets are valued at the lower of the nominal value or fair market value. Current liabilities are recorded at nominal value.

Receivables

Trade and other receivables are stated at nominal value less provisions for doubtful accounts. Loss provisioning is done via a general provision based on aging to cover for potential losses and a specific provision on the basis of individual assessment of a receivable, if not covered by the general provision.

Transactions in a foreign currency

Assets and liabilities in a foreign currency are translated to Norwegian kroner ("NOK") at the applicable exchange rate as per the balance sheet date. Translation adjustments are presented as financial income or expenses. Income and expenses in a foreign currency are translated to NOK at the exchange rate per the date of the transaction.

Tax

The tax expense in the income statement includes both taxes payable for the year and the change in deferred taxes. Deferred tax is calculated at 22% on the basis of temporary differences that exist between accounting and tax values, as well as tax losses carried forward at the end of the financial year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.



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Notes to the annual accounts 2024/25 amounts in NOK

Note 2 - Personnel expenses

	01.04.24-31.03.25	01.04.23-31.03.24
Salaries	9.752.778	5.866.066
National insurance contributions	1.650.606	1.017.746
Pension expense	<u>250.564</u>	<u>217.246</u>
Total	<u>11.653.948</u>	<u>7.101.058</u>
Average number of full-time employees	4	4

The Company is obliged to follow the Occupational Pension Act. The Company's pension scheme meets the requirements stated in this act.

No salaries or other compensations have been paid by the Company to the managing director or to the members of the board during the fiscal year.

Note 3 - Tax

Tax expense for the year:

	01.04.24-31.03.25	01.04.23-31.03.24
Current tax expense	731,909	685,082
Tax for the previous year's result	-3,278	0
Deferred tax expense	<u>3,278</u>	<u>1,405</u>
Total tax expense for the year	<u>731,909</u>	<u>686,487</u>

A reconciliation of income tax expense computed at the statutory rate of 22% to reported income tax expense is as follows:

	01.04.24-31.03.25	01.04.23-31.03.24
Profit before tax	3,248,569	3,055,974
Income tax expense computed at the statutory rate	714,685	672,314
Permanent differences	<u>17,224</u>	<u>14,173</u>
Total tax expense for the year	<u>731,909</u>	<u>686,487</u>

Tax payable on the Balance Sheet, specification:

	01.04.24-31.03.25	01.04.23-31.03.24
Tax payable for the year	731,909	685,082
Tax payable on last year's result	<u>339,263</u>	<u>254,891</u>
Total tax payable	<u>1,071,172</u>	<u>939,973</u>



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BMC Software AS
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Notes to the annual accounts 2024/25 amounts in NOK

Note 4 - Balances with group companies

	Intercompany receivable	
	31.03.25	31.03.24
Group companies	<u>12.211.882</u>	<u>5.319.451</u>
	Intercompany liability	
	31.03.25	31.03.24
Group companies	<u>7.955.422</u>	<u>1.260.567</u>

Note 5 – Equity

	Share capital	Capital reserve	Retained earnings	Total
Equity 01.04.2024	600.000	1.031.479	15.078.003	16.709.482
Result of the year			2.516.660	2.516.660
Equity 31.03.2025	<u>600.000</u>	<u>1.031.479</u>	<u>17.594.663</u>	<u>19.226.142</u>

Note 6 - Share capital and shareholder information

The share capital of BMC Software AS per 31.03.2025 consists of the following shares:

	Number of shares	Face value	Carrying value
A shares	<u>12</u>	<u>50.000</u>	<u>600.000</u>

Ownership structure

Overview of the largest shareholders of BMC Software AS as of 31.03.2025:

	A shares	Ownership	Votes
BMC Software A/S CVR 13 11 58 85	<u>12</u>	<u>100%</u>	<u>100%</u>
Total number of shares	<u>12</u>	<u>100%</u>	<u>100%</u>

Note 7 - Liens and other obligations

The Company has no liens per 31.03.2025. The Company has a NOK 1.200.000 withholding tax guarantee for Skatteetaten per 31.03.2025.



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BMC Software AS
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Notes to the annual accounts 2024/25
amounts in NOK

Note 8 - Related parties

The consolidated financial statements of Banff Parent Inc., organization number 83-0956016 based in the USA, are available from 2103 CityWest Boulevard, Houston, Texas, 77042, USA.