



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 999 081 347  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OSISOFT NORWAY AS  
Forretningsadresse: c/o Intertrust (Norway) AS  
Wergelandsveien 7  
0167 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### 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: Damita Vaja  
Dato for fastsettelse av årsregnskapet: 18.06.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*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, 02.07.2024



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		5 071 368	3 057 671
Other income	2,3	1 532 000	0
<b>Sum inntekter</b>		<b>6 603 368</b>	<b>3 057 671</b>
<b>Kostnader</b>			
Employee benefits expense	4	3 961 015	2 246 780
Avskrivning på varige driftsmidler og immaterielle eiendeler	2	5 922	9 921
Annen driftskostnad	4	656 254	594 460
<b>Sum kostnader</b>		<b>4 623 191</b>	<b>2 851 161</b>
<b>Driftsresultat</b>		<b>1 980 177</b>	<b>206 510</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		3 999	17 836
Annen finansinntekt		10 347	11 505
<b>Sum finansinntekter</b>		<b>14 346</b>	<b>29 341</b>
Annen finanskostnad		94 114	8 078
<b>Sum finanskostnader</b>		<b>94 114</b>	<b>8 078</b>
<b>Netto finans</b>		<b>-79 768</b>	<b>21 263</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 900 409</b>	<b>227 773</b>
Skattekostnad på ordinært resultat	5	418 197	49 928
<b>Ordinært resultat etter skattekostnad</b>		<b>1 482 212</b>	<b>177 845</b>
<b>Årsresultat</b>		<b>1 482 212</b>	<b>177 845</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		1 482 214	177 845
<b>Sum overføringer og disponeringer</b>		<b>1 482 214</b>	<b>177 845</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	5	0	36 269
<b>Sum immaterielle eiendeler</b>		<b>0</b>	<b>36 269</b>
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	2	0	25 398
<b>Sum varige driftsmidler</b>	3	<b>0</b>	<b>25 398</b>
<b>Sum anleggsmidler</b>		<b>0</b>	<b>61 667</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer	7	1 425 118	2 005 977
Andre fordringer		1 927 877	126 991
<b>Sum fordringer</b>		<b>3 352 995</b>	<b>2 132 968</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	8	1 162 712	282 694
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 162 712</b>	<b>282 694</b>
<b>Sum omløpsmidler</b>		<b>4 515 707</b>	<b>2 415 662</b>
<b>SUM EIENDELER</b>		<b>4 515 707</b>	<b>2 477 329</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	6,9	30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>Opptjent egenkapital</b>			
Annen egenkapital	6	2 855 633	1 373 419
<b>Sum opptjent egenkapital</b>		<b>2 855 633</b>	<b>1 373 419</b>
<b>Sum egenkapital</b>		<b>2 885 633</b>	<b>1 403 419</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5	221 651	0
<b>Sum avsetninger for forpliktelser</b>		<b>221 651</b>	<b>0</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>221 651</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	0	5 050
Betalbar skatt	5	160 277	40 353
Skyldige offentlige avgifter		0	109 015
Kortsiktig konserngjeld	7	1 097 786	406 194
Annen kortsiktig gjeld		150 359	513 297
<b>Sum kortsiktig gjeld</b>		<b>1 408 422</b>	<b>1 073 909</b>
<b>Sum gjeld</b>		<b>1 630 073</b>	<b>1 073 909</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>4 515 706</b>	<b>2 477 328</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 579018

#### Enheten

Organisasjonsnummer: 999 081 347  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: OSISOFT NORWAY AS  
Forretningsadresse: c/o Intertrust (Norway) AS  
Wergelandsveien 7  
0167 OSLO

#### Regnskapsår

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#### 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: Damita Vaja  
Dato for fastsettelse av årsregnskapet: 18.06.2024

#### Revisjon

Selskapet har besluttet at årsregnskapet  
ikke skal revideres: Ja  
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 2023: Årsregnskap er elektronisk innlevert.  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

*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, 01.07.2024

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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: 999 081 347  
OSISOFT NORWAY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		5 071 368	3 057 671
Other income	2,3	1 532 000	0
<b>Sum inntekter</b>		<b>6 603 368</b>	<b>3 057 671</b>
<b>Kostnader</b>			
Employee benefits expense	4	3 961 015	2 246 780
Avskrivning på varige driftsmidler og immaterielle eiendeler	2	5 922	9 921
Annen driftskostnad	4	656 254	594 460
<b>Sum kostnader</b>		<b>4 623 191</b>	<b>2 851 161</b>
<b>Driftsresultat</b>		<b>1 980 177</b>	<b>206 510</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		3 999	17 836
Annen finansinntekt		10 347	11 505
<b>Sum finansinntekter</b>		<b>14 346</b>	<b>29 341</b>
Annen finanskostnad		94 114	8 078
<b>Sum finanskostnader</b>		<b>94 114</b>	<b>8 078</b>
<b>Netto finans</b>		<b>-79 768</b>	<b>21 263</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 900 409</b>	<b>227 773</b>
Skattekostnad på ordinært resultat	5	418 197	49 928
<b>Ordinært resultat etter skattekostnad</b>		<b>1 482 212</b>	<b>177 845</b>
<b>Årsresultat</b>		<b>1 482 212</b>	<b>177 845</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		1 482 214	177 845
<b>Sum overføringer og disponeringer</b>		<b>1 482 214</b>	<b>177 845</b>





<b>Langsiktig gjeld</b>			
Utsatt skatt	5	221 651	0
<b>Sum avsetninger for forpliktelses</b>		<b>221 651</b>	<b>0</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>221 651</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	7	0	5 050
Betalbar skatt	5	160 277	40 353
Skyldige offentlige avgifter		0	109 015
Kortsiktig konserngjeld	7	1 097 786	406 194
Annen kortsiktig gjeld		150 359	513 297
<b>Sum kortsiktig gjeld</b>		<b>1 408 422</b>	<b>1 073 909</b>
<b>Sum gjeld</b>		<b>1 630 073</b>	<b>1 073 909</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>4 515 706</b>	<b>2 477 328</b>



Organisasjonsnr: 999 081 347  
OSISOFT NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
4

Antall årsverk i regnskapsåret  
1.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



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# **Annual Report 2023**

## **Osisoft Norway AS - under liquidation**

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

**Org.no.: 999 081 347**



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## REVENUE STATEMENT

### OSISOFT NORWAY AS - UNDER LIQUIDATION

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		5 071 368	3 057 671
Other income	2, 3	1 532 000	0
<b>Total income</b>		<b>6 603 368</b>	<b>3 057 671</b>
Employee benefits expense	4	3 961 015	2 246 780
Depreciation and amortisation expenses	2	5 922	9 921
Other expenses	4	656 254	594 460
<b>Total expenses</b>		<b>4 623 190</b>	<b>2 851 161</b>
<b>Operating profit</b>		<b>1 980 178</b>	<b>206 510</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Interest income from associated companies		3 999	17 836
Other financial income		10 347	11 505
Other financial expenses		94 114	8 078
<b>Net financial items</b>		<b>-79 768</b>	<b>21 263</b>
Net profit before tax		1 900 411	227 773
Income tax expense	5	418 197	49 928
<b>Net profit after tax</b>		<b>1 482 214</b>	<b>177 845</b>
<b>Net profit or loss</b>	<b>6</b>	<b>1 482 214</b>	<b>177 845</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		1 482 214	177 845
<b>Total</b>		<b>1 482 214</b>	<b>177 845</b>

OSISOFT NORWAY AS - UNDER LIQUIDATION

SIDE 2



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## BALANCE SHEET

### OSISOFT NORWAY AS - UNDER LIQUIDATION

ASSETS	Note	2023	2022
<b>INTANGIBLE ASSETS</b>			
Deferred tax assets	5	0	36 269
<b>Total intangible assets</b>		<b>0</b>	<b>36 269</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Equipment and other movables	2	0	25 398
<b>Total property, plant and equipment</b>	<b>3</b>	<b>0</b>	<b>25 398</b>
<b>Total non-current assets</b>		<b>0</b>	<b>61 667</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables	7	1 425 118	2 005 977
Other short-term receivables		1 927 877	126 991
<b>Total receivables</b>		<b>3 352 995</b>	<b>2 132 968</b>
Cash and cash equivalents	8	1 162 712	282 694
<b>Total current assets</b>		<b>4 515 706</b>	<b>2 415 662</b>
<b>Total assets</b>		<b>4 515 706</b>	<b>2 477 329</b>



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## BALANCE SHEET

### OSISOFT NORWAY AS - UNDER LIQUIDATION

EQUITY AND LIABILITIES	Note	2023	2022
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	6, 9	30 000	30 000
<b>Total paid-up equity</b>		<b>30 000</b>	<b>30 000</b>
<b>RETAINED EARNINGS</b>			
Other equity	6	2 855 633	1 373 419
<b>Total retained earnings</b>		<b>2 855 633</b>	<b>1 373 419</b>
<b>Total equity</b>		<b>2 885 633</b>	<b>1 403 419</b>
<b>LIABILITIES</b>			
Deferred tax	5	221 651	0
<b>Total deferred tax</b>		<b>221 651</b>	<b>0</b>
<b>CURRENT LIABILITIES</b>			
Trade payables	7	0	5 050
Tax payable	5	160 277	40 353
Public duties payable		0	109 015
Liabilities to group companies	7	1 097 786	406 194
Other current liabilities		150 359	513 297
<b>Total current liabilities</b>		<b>1 408 423</b>	<b>1 073 910</b>
<b>Total liabilities</b>		<b>1 630 074</b>	<b>1 073 910</b>
<b>Total equity and liabilities</b>		<b>4 515 706</b>	<b>2 477 329</b>

Oslo,

The board of Osisoft Norway AS - under liquidation

DocuSigned by:

*Damita Vaja*

ADB712B56AF2423...

Damita Vaja  
chairman of the board

DocuSigned by:

*Nadine Schimke*

82A1A809B372485...

Nadine Schimke  
member of the board

DocuSigned by:

*Andreas W. Hennying*

FCA735AA4F624B7...

Andreas William Hennying  
member of the board

DocuSigned by:

*Augustin Laurent-Bellue*

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Augustin Louis Marie Bernard Laurent-Bellue  
member of the board



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Notes to Financial Statement OSIssoft Norway AS - under liquidation

999 081 347

## Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

## OPERATING REVENUES

Sales revenues are recognized at the time of delivery. Revenue from services are recognized at execution. The share of sales revenue associated with future services are recorded in the balance sheet as deferred sales revenue, and are recognized at the time of execution.

## 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.

## CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

## CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

## RECEIVABLES

Receivables from customers and other 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, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.



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Notes to Financial Statement OSIssoft Norway AS - under liquidation

999 081 347

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## **Note 1 - Liquidation**

OSIssoft Norway AS (the Company) are undergoing a liquidation phase. This was voted through during an extraordinary general meeting held on the 22th December 2023. The general meeting unanimously resolved to dissolve and wind up the Company in accordance with the private limited liability companies act chapter 16.

The liquidation has been noticed by the Norwegian Company register.

### **The company is registered for liquidation.**

The decision made from 22.12.2023 was registered on 15.03.2024 in the Norwegian Company Register (Foretaksregisteret), and based on this there will be no continued operation as a base for the financial statement. The assets and liability are considered at liquidation value because of this under liquidation, jf accounting act § 7-35 og § 4-5. The financial year goes from 01.01.2023 to 31.12.2023.



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Notes to Financial Statement OSIssoft Norway AS - under liquidation

999 081 347

## Note 2 Fixed assets

	<b>Equipment tools etc.</b>
Acquisition cost as at 01.01.2023	49 606
Addition of purchased fixed assets	17 631
Disposals of purchased fixed assets	-67 237
<b>Acquisition cost 31.12.2023</b>	<b>0</b>
Depreciation and write-downs as at 01.01.2023	-14 287
Disposals and scrapping in the year	20 209
Ordinary depreciation for the year	-5 922
<b>Depreciation and write-downs as at 31.12.2023</b>	<b>0</b>
Book value 01.01.2023	25 398
Additions in the year	17 631
The year's depreciation and write-downs	-5 922
Disposals of purchased fixed assets	-37 107
<b>Book value 31.12.2023</b>	<b>0</b>
Economic lifetime	0-5 years

## Note 3 Assets transfer

After the acquisition of OSIssoft Group by AVEVA Group in 2021, the business has moved forward with the planned steps of the integration process for FY2023. The process included the asset transfer OSIssoft Norway AS to AVEVA Norway in FY 2023. The remaining steps of the integration process will be the liquidation of OSIssoft Norway AS.

The net profit with this asset transfer is reported with 1 532 000 with the reporting line "Other Income"

## Note 4 Salary costs and benefits, remuneration to the chief executive and board

### SALARY COSTS

	<b>2023</b>	<b>2022</b>
Salaries	3 276 576	1 904 345
Payroll tax	589 884	227 087
Pension costs	37 885	45 565
Other payments	56 670	69 783
<b>Total</b>	<b>3 961 015</b>	<b>2 246 780</b>

The total number of employees in the company during 2023: 1

### PENSION LIABILITIES

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon"). The company's pension schemes meet the requirements of this law.



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Notes to Financial Statement OS/soft Norway AS - under liquidation

999 081 347

## Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	160 277	40 353
Too much/little allocated previous years	0	-121
Changes in deferred tax assets	257 920	9 696
<b>Tax expense on ordinary profit/loss</b>	<b>418 197</b>	<b>49 928</b>
Taxable income:		
Ordinary result before tax	1 900 411	227 773
Permanent differences	484	-278
Changes in temporary differences	-1 172 364	-7 695
Allocation of loss to be brought forward	0	-112 867
<b>Taxable income</b>	<b>728 531</b>	<b>106 933</b>
Payable tax in the balance:		
Payable tax on this year's result	160 277	40 353
<b>Total payable tax in the balance</b>	<b>160 277</b>	<b>40 353</b>
Calculation of effective tax rate		
Profit before tax	1 900 411	227 773
Calculated tax on profit before tax	418 090	50 110
Tax effect of permanent differences	106	-61
Other adjustments	0	-121
<b>Total</b>	<b>418 197</b>	<b>49 928</b>
Effective tax rate	22,0 %	21,9 %

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2023</b>	<b>2022</b>
Tangible assets	0	4 930
Profit and loss account	1 098 097	0
Allocations and more	-90 592	-169 789
<b>Total</b>	<b>1 007 505</b>	<b>-164 859</b>
<b>Basis for deferred tax</b>	<b>1 007 505</b>	<b>-164 859</b>
<b>Deferred tax (22 %)</b>	<b>221 651</b>	<b>-36 269</b>



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Notes to Financial Statement OSIssoft Norway AS - under liquidation

999 081 347

## Note 6 Equity capital

	Share capital	Other equity capital	Total equity capital
Pr. 31.12.2022	30 000	1 373 419	1 403 419
Result of the year		1 482 214	1 482 214
<b>Pr 31.12.2023</b>	<b>30 000</b>	<b>2 855 633</b>	<b>2 885 633</b>

## Note 7 Inter-company items between companies in the same group

	2023	2022
<b>Receivables</b>		
Customer receivables within the group	1 425 118	2 005 977
<b>Total</b>	<b>1 425 118</b>	<b>2 005 977</b>
<b>Liabilities</b>		
Debt to suppliers within the group	0	5 050
Other short-term liabilities within the group	1 097 786	406 194
<b>Total</b>	<b>1 097 786</b>	<b>411 245</b>

## Note 8 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 91 649.

## Note 9 Share capital, shareholders etc.

The share capital in Osisoft Norway AS - under liquidation as at 31.12 consists of:

	Number	Par value	Posted
Ordinary shares	300	100	30 000
<b>Total</b>	<b>300</b>	<b>100</b>	<b>30 000</b>

All shares give the same rights in the company.

Osisoft Norway AS - under liquidation had 1 shareholders as at 31.12.2023.

### One sole shareholder as at 31.12.2023:

	Ordinary	Total	Interest	Share of votes
OSIssoft UK Limited	300	300	0 %	100 %



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## REVENUE STATEMENT - TABELLARISK 2023

		OSISOFT NORWAY AS - UNDER LIQUIDATION					
		I fjor	Inng	Debet	Kredit	Endelig	Endring
<b>10</b>	<b>Revenue</b>						
410030	Sales Mgmt Fees	-3 057 671	-5 071 368	0	0	-5 071 368	-2 013 697
		<b>-3 057 671</b>	<b>-5 071 368</b>	<b>0</b>	<b>0</b>	<b>-5 071 368</b>	<b>-2 013 697</b>
<b>15</b>	<b>Other income</b>						
701000	Gain on Sale Assets	0	-1 532 000	0	0	-1 532 000	-1 532 000
		<b>0</b>	<b>-1 532 000</b>	<b>0</b>	<b>0</b>	<b>-1 532 000</b>	<b>-1 532 000</b>
<b>40</b>	<b>Employee benefits expense</b>						
611000	Payroll - Salaries	805 500	1 037 101	0	0	1 037 101	231 601
611014	Payroll Comm Salarie	1 060 923	2 087 956	0	0	2 087 956	1 027 033
611020	PR - Discretionary	97 374	927	0	0	927	-96 447
611040	Payroll - Vacation	-59 452	150 592	0	0	150 592	210 044
612000	Payroll Tax Expense	227 087	589 884	0	0	589 884	362 797
612050	Payroll Befth - Gen	69 783	56 670	0	0	56 670	-13 113
650630	Pension Plan Expense	45 565	37 885	0	0	37 885	-7 680
		<b>2 246 780</b>	<b>3 961 015</b>	<b>0</b>	<b>0</b>	<b>3 961 015</b>	<b>1 714 235</b>
<b>50</b>	<b>Depreciation and amortisation expenses</b>						
640070	Depr Exp - Hardware	9 921	5 922	0	0	5 922	-3 999
		<b>9 921</b>	<b>5 922</b>	<b>0</b>	<b>0</b>	<b>5 922</b>	<b>-3 999</b>
<b>70</b>	<b>Other expenses</b>						
610030	Travel Expenses	124	0	0	0	0	-124
610031	Travel Exp - Airfare	16 680	5 337	0	0	5 337	-11 343
610032	Travel Exp - Lodging	6 430	4 428	0	0	4 428	-2 002
610033	Travel Exp -Per Diem	2 550	0	0	0	0	-2 550
610034	Travel Exp - Auto	4 792	6 751	0	0	6 751	1 959
610040	Tr Exp - Meals	543	14 496	0	0	14 496	13 953
611400	Share Option Charges	0	58 096	0	0	58 096	58 096
620000	Accounting Expense	237 322	86 255	0	0	86 255	-151 067
620010	Audit Expense	15 500	0	0	0	0	-15 500
620200	Bank Charges	63 387	70 801	0	0	70 801	7 414
620300	Computer Expense	2 072	0	0	0	0	-2 072
620400	Consulting Expense	163 019	373 434	0	0	373 434	210 415
650005	Employee Gifts/Rewar	0	604	0	0	604	604
650230	Ins - Health & Denta	6 411	8 529	0	0	8 529	2 118
650300.1	Legal Expenses	53 384	0	0	0	0	-53 384
650500	Miscellaneous	2 511	336	0	0	336	-2 175
650600	Office Supplies	0	1	0	0	1	1
650610	Office Furn & Equip	0	1 499	0	0	1 499	1 499
651000	Telecom	1 243	0	0	0	0	-1 243
651010	Telecom - Cellular	6 151	5 210	0	0	5 210	-941
651020	Telecom - Internet	6 382	8 471	0	0	8 471	2 089
701010	Loss on Asset Disp.	0	11 460	0	0	11 460	11 460
701200	Mis Expense	61 475	0	0	0	0	-61 475
702010	Misc Expense	-61 632	0	0	0	0	61 632
799998	Penalties	6 115	546	0	0	546	-5 569
		<b>594 460</b>	<b>656 254</b>	<b>0</b>	<b>0</b>	<b>656 254</b>	<b>61 794</b>
<b>106</b>	<b>Interest income from associated compani</b>						
700620	AVEVA IC Intrst Loan	-17 836	-3 999	0	0	-3 999	13 837
		<b>-17 836</b>	<b>-3 999</b>	<b>0</b>	<b>0</b>	<b>-3 999</b>	<b>13 837</b>
<b>115</b>	<b>Other financial income</b>						
700100	Interest Expense	-10 831	-10 347	0	0	-10 347	484
700400.1	G/L FX Reval-Manual	-675	0	0	0	0	675
		<b>-11 505</b>	<b>-10 347</b>	<b>0</b>	<b>0</b>	<b>-10 347</b>	<b>1 159</b>
<b>150</b>	<b>Other financial expenses</b>						
700410	G/L FX Reval-Auto	0	93 543	0	0	93 543	93 543
700410.1	G/L FX Reval-Auto	627	0	0	0	0	-627
700420	G/L FX - Realized	7 451	571	0	0	571	-6 880
		<b>8 078</b>	<b>94 114</b>	<b>0</b>	<b>0</b>	<b>94 114</b>	<b>86 036</b>
<b>165</b>	<b>Income tax expense</b>						
750020	Tax Prov - Fed	40 353	0	160 277	0	160 277	119 924
	D6 Betalbar skatt			160 277	0		
750030	Other Tax	-121	0	0	0	0	121
832000	Deferred tax	9 696	0	257 920	0	257 920	248 224
	D6 Utsatt skatt			257 920	0		

OSISOFT NORWAY AS - UNDER LIQUIDATION

SIDE 1



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## REVENUE STATEMENT - TABELLARISK 2023

		OSISOFT NORWAY AS - UNDER LIQUIDATION					
		I fjor	Inng	Debet	Kredit	Endelig	Endring
<b>320</b>	<b>Other equity</b>	<b>49 928</b>	<b>0</b>	<b>418 197</b>	<b>0</b>	<b>418 197</b>	<b>368 269</b>
<b>8960</b>	Overføringer annen egenkapital	177 845	1 900 411	1 064 017	1 482 214	1 482 214	1 304 369
	T1 Adjustment of DTA - to be in line with F			0	1 482 214		
	D6 Overført til annen egenkapital			1 064 017	0		
		<b>177 845</b>	<b>1 900 411</b>	<b>1 064 017</b>	<b>1 482 214</b>	<b>1 482 214</b>	<b>1 304 369</b>

OSISOFT NORWAY AS - UNDER LIQUIDATION

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## BALANCE SHEET - TABELLARISK 2023

OSISOFT NORWAY AS - UNDER LIQUIDATION						
	I fjor	Inng	Debet	Kredit	Endelig	Endring
<b>520 Deferred tax assets</b>						
<b>107000</b> Deferred tax asset	36 269	36 269	221 651	257 920	0	-36 269
D6 Utsatt skatt			0	257 920		
D6 Utsatt skatt			221 651	0		
	<b>36 269</b>	<b>36 269</b>	<b>221 651</b>	<b>257 920</b>	<b>0</b>	<b>-36 269</b>
<b>550 Equipment and other movables</b>						
<b>160070</b> Computer Hardware	49 606	0	0	0	0	-49 606
<b>170070</b> Accum Dpr - Hardware	-24 208	0	0	0	0	24 208
	<b>25 398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-25 398</b>
<b>610 Accounts receivables</b>						
<b>121011</b> Curr Reval (Assets)	0	-102 939	0	0	-102 939	-102 939
<b>121037</b> AVEVA IC Receivable	1 761 207	1 411 693	0	0	1 411 693	-349 514
<b>121039</b> Interco Rec ALL Auto	244 770	116 364	0	0	116 364	-128 406
	<b>2 005 977</b>	<b>1 425 118</b>	<b>0</b>	<b>0</b>	<b>1 425 118</b>	<b>-580 860</b>
<b>615 Other short-term receivables</b>						
<b>141024</b> AVEVA US1 Corp IC Ln	0	1 826 220	0	0	1 826 220	1 826 220
<b>158000</b> Prepaid Expenses	71 554	0	0	0	0	-71 554
<b>158530</b> Input VAT § 13B	14 382	0	0	0	0	-14 382
<b>159010</b> Input Tax Recvble	37 510	19 427	0	0	19 427	-18 083
<b>211011</b> Curr Reval (Liab)	3 546	13 128	0	0	13 128	9 582
<b>215020</b> Payroll Tax Payable	0	69 102	0	0	69 102	69 102
	<b>126 991</b>	<b>1 927 877</b>	<b>0</b>	<b>0</b>	<b>1 927 877</b>	<b>1 800 886</b>
<b>655 Cash and cash equivalents</b>						
<b>113020</b> Wells Fargo Bank	66 585	1 071 063	0	0	1 071 063	1 004 478
<b>113022</b> Local Bank	216 109	91 649	0	0	91 649	-124 460
	<b>282 694</b>	<b>1 162 712</b>	<b>0</b>	<b>0</b>	<b>1 162 712</b>	<b>880 018</b>
<b>670 Share capital</b>						
<b>310500</b> Capital Contribu	-30 000	-30 000	0	0	-30 000	0
	<b>-30 000</b>	<b>-30 000</b>	<b>0</b>	<b>0</b>	<b>-30 000</b>	<b>0</b>
<b>695 Other equity</b>						
<b>330000</b> Retained Earnings	-1 373 419	-3 273 830	1 482 214	1 064 017	-2 855 633	-1 482 214
T1 Adjustment of DTA - to be in line with F			1 482 214	0		
D6 Overført til annen egenkapital			0	1 064 017		
	<b>-1 373 419</b>	<b>-3 273 830</b>	<b>1 482 214</b>	<b>1 064 017</b>	<b>-2 855 633</b>	<b>-1 482 214</b>
<b>725 Deferred tax</b>						
<b>212000</b> Deferred tax	0	0	0	221 651	-221 651	-221 651
D6 Utsatt skatt			0	221 651		
	<b>0</b>	<b>0</b>	<b>0</b>	<b>221 651</b>	<b>-221 651</b>	<b>-221 651</b>
<b>780 Trade payables</b>						
<b>211039</b> Interco Pay ALL Auto	-5 050	0	0	0	0	5 050
	<b>-5 050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5 050</b>
<b>785 Tax payable</b>						
<b>217000</b> Income Tax Payable	-40 353	0	0	160 277	-160 277	-119 924
D6 Betalbar skatt			0	160 277		
	<b>-40 353</b>	<b>0</b>	<b>0</b>	<b>160 277</b>	<b>-160 277</b>	<b>-119 924</b>
<b>790 Public duties payable</b>						
<b>215020</b> Payroll Tax Payable	-94 633	0	0	0	0	94 633
<b>215047.1</b> Output VAT § 13B	-14 382	0	0	0	0	14 382
	<b>-109 015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109 015</b>
<b>798 Liabilities to group companies</b>						
<b>141025</b> AVEVA Fin Ltd IC Loa	-406 194	-1 097 786	0	0	-1 097 786	-691 592
	<b>-406 194</b>	<b>-1 097 786</b>	<b>0</b>	<b>0</b>	<b>-1 097 786</b>	<b>-691 592</b>
<b>800 Other current liabilities</b>						
<b>211000</b> Tr Pybbs - Domestic	0	8 014	0	0	8 014	8 014
<b>211038</b> Curr Reval (I/C)	186	0	0	0	0	-186
<b>213000</b> Commissions Payable	-309 668	0	0	0	0	309 668
<b>215014</b> Accrued Other	-187 195	-156 414	0	0	-156 414	30 781
<b>215200</b> Accrued Vacation	-10 066	0	0	0	0	10 066
<b>215210</b> Pension Plan Payable	-6 555	-1 959	0	0	-1 959	4 596
	<b>-513 297</b>	<b>-150 359</b>	<b>0</b>	<b>0</b>	<b>-150 359</b>	<b>362 938</b>

OSISOFT NORWAY AS - UNDER LIQUIDATION

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## Posteringsdokumentasjon

### Posteringer

Klient Osisoft Norway AS - under liquidation  
Fødsels-/org.nr 999 081 347

Dato	Tekst	Beløp	Debet	Kredit
<b>Tilleggsposteringer</b>				
T1	Adjustment of DTA - to be in line with FS at 31.12.22			
31.12.2023	Adjustment of DTA - to be in line with FS at 31.12.22	1 482 213,94	330000 Retained Earnings	8960 Overføringer annen egenkapital
<b>Disponeringer</b>				
D6	Disponeringer			
31.12.2023	Betalbar skatt	160 277,00	750020 Tax Prov - Fed	217000 Income Tax Payable
31.12.2023	Utsatt skatt	257 920,00	832000 Deferred tax	107000 Deferred tax asset
31.12.2023	Utsatt skatt	221 651,00	107000 Deferred tax asset	212000 Deferred tax
31.12.2023	Overført til annen egenkapital	1 064 016,94	8960 Overføringer annen egenkapital	330000 Retained Earnings

Maestro Ansoppgjør

Osisoft Norway AS - under liquidation

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