



To the General Meeting of AINMT ASA under liquidation

Independent Auditor's Report

Opinion

We have audited the Liquidation report per 18 November 2022 for AINMT ASA, which shows the distribution of the Company's funds at the date of the dissolution. The Liquidation report is prepared by the Board.

In our opinion, the Liquidation report for AINMT ASA is prepared in all material respects in accordance with the requirements of the Norwegian Public Limited Liability Companies Act.

Basis for Opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are described further in the Auditor's Responsibilities for the Audit of the Financial Liquidation reports section of our report. We are independent of the Company as required by laws and regulations, 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.

The Boards responsibility for the Liquidation report

The Board are responsible for the preparation in accordance with the requirements of the Limited Liability Companies Act and for such internal control as the Board determine is necessary to enable the preparation of a Liquidation report that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Liquidation report as a whole are free from material misstatements, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatements 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 this Liquidation report.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatements of the Liquidation report, 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 misstatements 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 the Board.
- evaluate the overall presentation, structure and content of the Liquidation report, including the disclosures, and whether the Liquidation report represent fairly the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board, 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, 18 November 2022
PricewaterhouseCoopers AS

Øystein B. Sandvik
State Authorised Public Accountant

Revisjonsberetning

Signers:

| <i>Name</i> | <i>Method</i> | <i>Date</i> |
|------------------------|---------------|------------------|
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