



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	917 616 159
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	SPACEMAKER AS
Forretningsadresse:	Edvard Storms gate 2 0166 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2020 - 31.12.2020
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Konsern

Mørselskap i konsern:	Ja
Konsernregnskap lagt ved:	Ja

Regnskapsregler

Regler for små foretak benyttet:	Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	Regnskapslovens alminnelige regler
Benyttet ved utarbeidelsen av årsregnskapet til konsernet:	Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Hårvard Janbu Haukeland
Dato for fastsettelse av årsregnskapet:	12.08.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 20.12.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	9	26 468 924	18 464 587
Annen driftsinntekt	9,12	801 708	
Sum inntekter		27 270 632	18 464 587
Kostnader			
Varekostnad		210 045	45 297
Lønnskostnad	10	46 455 669	35 777 892
Avskrivning på varige driftsmidler og immaterielle eiendeler	1	16 243 828	4 905 579
Annen driftskostnad	12	44 239 686	25 763 602
Sum kostnader		107 149 228	66 492 370
Driftsresultat		-79 878 596	-48 027 783
Finansinntekter og finanskostnader			
Annen renteinntekt		916 800	1 167 272
Annen finansinntekt		1 514 822	94 716
Sum finansinntekter		2 431 622	1 261 988
Annen rentekostnad		4 138	3 666
Annen finanskostnad		1 296 918	154 175
Sum finanskostnader		1 301 056	157 841
Netto finans		1 130 566	1 104 147
Ordinært resultat før skattekostnad		-78 748 030	-46 923 636
Skattekostnad på ordinært resultat	8	0	8 738 566
Ordinært resultat etter skattekostnad		-78 748 030	-55 662 202
Årsresultat		-78 748 030	-55 662 202
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital	6	-78 748 030	-55 662 202
Sum overføringer og disponeringer		-78 748 030	-55 662 202



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Forskning og utvikling	1	47 344 293	23 305 436
Sum immaterielle eiendeler		47 344 293	23 305 436
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende	1	350 764	497 572
Sum varige driftsmidler		350 764	497 572
Finansielle anleggsmidler			
Investering i datterselskap	2	3 746 781	131 000
Lån til foretak i samme konsern	4	12 156 781	1 919 806
Andre fordringer		14 871	11 513 433
Sum finansielle anleggsmidler		15 918 433	13 564 239
Sum anleggsmidler		63 613 490	37 367 247
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	3	6 975 215	608 240
Andre fordringer	4	8 192 201	9 490 957
Konsernfordringer	4	30 789 440	0
Sum fordringer		45 956 856	10 099 197
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	5	93 918 421	176 011 082
Sum bankinnskudd, kontanter og lignende		93 918 421	176 011 082
Sum omløpsmidler		139 875 277	186 110 279
SUM EIENDELER		203 488 767	223 477 526



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	6,7	147 136	147 782
Overkurs	6	117 524 320	196 272 344
Annen innskutt egenkapital	6	21 381 229	0
Sum innskutt egenkapital		139 052 685	196 420 126
Sum egenkapital		139 052 685	196 420 126
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		8 823 404	6 779 842
Skyldige offentlige avgifter		28 185 983	3 692 886
Kortsiktig konserngjeld	4	5 040 896	0
Annen kortsiktig gjeld		22 385 799	16 584 672
Sum kortsiktig gjeld		64 436 082	27 057 400
Sum gjeld		64 436 082	27 057 400
SUM EGENKAPITAL OG GJELD		203 488 767	223 477 526



Konsernets resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	9	40 586 830	18 464 587
Sum inntekter		40 586 830	18 464 587
Kostnader			
Varekostnad		648 644	45 297
Lønnskostnad	10	73 044 138	42 031 584
Avskrivning på varige driftsmidler og immaterielle eiendeler	1	16 263 120	4 905 579
Annen driftskostnad		28 560 465	19 796 573
Sum kostnader		118 516 367	66 779 033
Driftsresultat		-77 929 537	-48 314 446
Finansinntekter og finanskostnader			
Annen renteinntekt		770 376	1 130 368
Annen finansinntekt		265 797	94 716
Sum finansinntekter		1 036 173	1 225 084
Annen rentekostnad			3 666
Annen finanskostnad			158 981
Sum finanskostnader			162 647
Netto finans		1 036 173	1 062 437
Ordinært resultat før skattekostnad		-76 893 364	-47 252 009
Skattekostnad på ordinært resultat	8	82 916	52 881
Ordinært resultat etter skattekostnad		-76 976 280	-47 304 890
Currency translation differences		-149 765	-13 805
Årsresultat		-77 126 045	-47 318 695
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital	6	-77 126 045	-47 318 695
Sum overføringer og disponeringer		-77 126 045	-47 318 695



Konsernets balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Forskning og utvikling	1	47 344 293	23 305 436
Sum immaterielle eiendeler		47 344 293	23 305 436
Varige driftsmidler			
Equipment and other movables	1	504 465	542 615
Sum varige driftsmidler		504 465	542 615
Finansielle anleggsmidler			
Other long-term receivables		185 003	11 513 433
Sum finansielle anleggsmidler		185 003	11 513 433
Sum anleggsmidler		48 033 761	35 361 484
Omløpsmidler			
Varer			
Fordringer			
Trade receivable	3	10 009 992	608 240
Other short-term receivables	4	39 059 038	9 592 334
Sum fordringer		49 069 030	10 200 574
Bankinnskudd, kontanter og lignende			
Cash and bank deposits	5	104 201 375	178 254 695
Sum bankinnskudd, kontanter og lignende		104 201 375	178 254 695
Sum omløpsmidler		153 270 405	188 455 269
SUM EIENDELER		201 304 166	223 816 753

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Konsernets balanse

Beløp i: NOK	Note	2020	2019
Innskutt egenkapital			
Share capital	6,7	147 136	147 782
Overkurs	6	118 826 916	195 952 961
Annen innskutt egenkapital	6	23 673 896	0
Sum innskutt egenkapital		142 647 948	196 100 743
Sum egenkapital		142 647 948	196 100 743
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		4 331 918	6 829 756
Tax payable	8	51 263	
Public duties payable		29 647 796	3 876 639
Other current debt		24 625 241	17 009 615
Sum kortsiktig gjeld		58 656 218	27 716 010
Sum gjeld		58 656 218	27 716 010
SUM EGENKAPITAL OG GJELD		201 304 166	223 816 753



Skatteetaten

Vår dato
24.06.2020

Din/Deres dato
05.06.2020

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR376841451

Telefon
32212244

Org.nr
974761076

Vår referanse
2020/5543268

Postadresse
Postboks 9200 Grønland
0134 OSLO

SPACEMAKER AS
Edvard Storms gate 2
0166 OSLO

Att. Halvor Aurmo

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Spacemaker AS, org.nr. 917 616 159

Vi viser til deres brev av 5. juni 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Spacemaker AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Spacemaker 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

Spacemaker AS er hovedsakelig eid av norske og utenlandske investeringsselskaper. Selskapet er morselskap i et konsern bestående av flere utenlandske datterselskaper. Selskapet er et softwareselskap som hovedsakelig er involvert i bransjen for programmeringstjenester, og kundene består utelukkende av bedriftskunder i Norge og utlandet. Konsernet og morselskapets arbeidsspråk er engelsk. To av styremedlemmene 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 hovedsakelig er eid av profesjonelle eiere. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



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ANNUAL REPORT 2020

Spacemaker AS

Edvard storms gate 2, 0166 Oslo, Norway

Org.no. 917616159

1. Nature of the Business/ Operations

The Spacemaker Group develops and sells software for the construction industry.

The parent company is Spacemaker AS with head offices in Oslo, Norway. Spacemaker AS owns 100% of the shares in the 4 subsidiaries located in the US, Sweden, Finland and France.

Spacemaker AS is a subsidiary of Autodesk Norway AS, which is controlled by Autodesk Inc (a company domiciled in the US). The company was acquired on November 23, 2020.

A separate set of financial statements are made for the Autodesk Norway AS' accounts.

2. Spacemaker AS' and the Group's Financial Statements & Performance

During the financial year the Group has recorded revenue of NOK 40,586,830 (2019: NOK 18,464,587) corresponding with a revenue growth of 120% compared to previous year. Spacemaker AS recorded revenue of NOK 26,468,924 (2019: NOK 18,464,587).

Total equity and liabilities by the end of the financial year were NOK 201,304,166 (2019: NOK 223,816,753) for the Group and NOK 203,488,767 (2019: NOK 223,477,526) for Spacemaker AS. The equity share at 31.12.2020 was 71% (2019: 88%) for the Group and 68% (2019: 88%) for Spacemaker AS.

The Group's intangible assets consist of capitalized software development costs in Spacemaker AS. Spacemaker AS develops and sells software that improves decision support and collaboration in real estate development. Expenses for the development of the technology platform mainly consist of salary costs for employees in the company's product organization. The company capitalizes the share of these salary costs that can be attributed to development as an intangible asset. The booked value of intangible assets at the end of the financial year was NOK 47,344,293 (2019: 23,305,436). The Board's assessment is that Spacemaker's software will provide a future increase in earnings that can justify the booked value.

The total net change in cash and cash equivalents during the year was NOK -74,239,383 (2019: 158,221,583) for the Group and NOK -82,092,662 (2019: NOK 156,943,508) for Spacemaker AS, divided as follows:

- Net cash flow from operating activities NOK -53,644,008 (2019: NOK -29,949,928) for the Group and NOK -47,391,696 (2019: NOK -31,226,621) for Spacemaker AS.
- Net cash flow from investing activities NOK -45,209,898 (2019: NOK -28,203,463) for the Group and NOK -57,022,823 (2019: -28,204,845) for Spacemaker AS.
- Net cash flow from financing activities NOK 24,614,523 (2019: 216,374,974) for the Group and NOK 22,321,856 (2019: NOK 216,374,974) for Spacemaker AS.

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 31.12.2020.

3. Risks and Uncertainties



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The Company is exposed to various risk and uncertainty factors, which are of financial, operational- 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

As the Group has international operations, it is exposed to other currencies than NOK (functional currency of the parent entity). However, there is a natural hedge on the currency exchange risk as all operating entities have all material costs and revenue in their functional currency, and the Group has both assets and liabilities in foreign currency. The currency risk is considered low/moderate.

The Group's customers operate in the same industry, exposing the Group to general market/industry risk. On a historical basis the market risk is considered low. Credit risk is considered low as the Group invoices its customer for services upfront and can swiftly remove access to the software in the event of significant overdue payments.

The Covid-19 pandemic is still ongoing on the date of signing the 2020 annual accounts. The Group's assessment is that the pandemic has contributed to more caution and delay in investment decisions in the markets the entity operates in, but that the Group has succeeded well in implementing measures to handle these challenges.

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. Working Environment

The company has a Working Environment Committee which responsibilities are to ensure that the activities carried out by the Company are set up, maintained, and carried out in such a way that ensures the health and welfare of the employees together with making sure that all activities that are carried out are in accordance with the law.

The Spacemaker Group is committed to ensure that all employees have a safe- and healthy work environment.

There were no accidents or injuries reported during the financial year.

Total sickness absence in 2020 was 154 days, which is 0,6% of the total amount of workdays in the financial year. Some of the absence is directly related to care days due to the COVID-19 pandemic.

The Board of Directors considers the work environment to be satisfactory and has not implemented any specific measures in this area during the financial year.

6. Equality

The Spacemaker Group employed 109 employees at the end of the financial year, which comprised of 30 women and 79 men. The Board consists of three members, which are all men.

The Group is committed to ensuring that its entities are an attractive employer for all groups of current- and prospective employees and will provide equal employment opportunities and benefits without regard to age, race, colour, creed, sex, sexual orientation, national origin, religion, marital status, pregnancy, parental leave or adoption, care responsibilities, disability, or any other protected status. The Board continuously monitors the situation and has put in place processes to ensure that these criteria are met.



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7. External Environment

The Company does not engage in any activities which pollute the environment.

8. Subsequent events

Spacemaker AS sold 100% of the shares in the subsidiary Spacemaker US, Inc on January 31, 2021 to Autodesk, Inc.

No material events occurred between the balance sheet date and the date when the accounts were presented which provides new information about conditions prevailing on the balance date.

9. Net Profit and Allocations

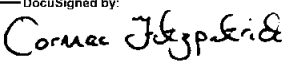
The Board proposes the following allocation of this year's loss for Spacemaker AS:


<u>Share premium</u>	<u>NOK -77,126,045</u>
<u>Total Allocations</u>	<u>NOK -77,126,045</u>

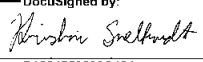
Oslo (Norway)

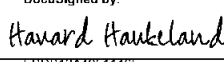
Date: 8/12/2021

The Board of Director's for Spacemaker AS

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76DA58683B38482...
Cormac Fitzpatrick
Chairman of the Board

DocuSigned by:

920700D12D5A4EF...
Mike Bom Soo Pak
Member of the Board

DocuSigned by:

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Arne Kristian Snelthvedt
Member of the Board

DocuSigned by:

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Håvard Haukeland
General Manager



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Financial statements
Income statement
Spacemaker AS

Spacemaker AS			Spacemaker Group			
2020	2019	Note	Operating income and operating expenses	Note	2020	2019
26.468.924	18.464.587	9	Revenue	9	40.586.830	18.464.587
801.708	-	9, 12	Other operating income		-	-
27.270.632	18.464.587		Total operating income		40.586.830	18.464.587
210.045	45.297		Cost of materials		648.644	45.297
46.455.669	35.777.892	10	Personnel expenses	10	73.044.138	42.031.584
16.243.828	4.905.579	1	Depreciation of operating and intangible assets	1	16.263.120	4.905.579
44.239.686	25.763.602	12	Other operating expenses		28.560.465	19.796.573
107.149.228	66.492.370		Total operating expenses		118.516.367	66.779.032
-79.878.596	-48.027.783		Operating profit		-77.929.537	-48.314.445
			Financial income and expenses			
916.800	1.167.272		Other interest income		770.376	1.130.368
1.514.822	94.716		Other financial income		265.797	94.716
4.138	3.666		Other interest expenses		-	3.666
1.296.918	154.175		Other financial expenses		-	158.981
1.130.566	1.104.147		Net financial items		-1.036.173	-1.062.437
-78.748.030	-46.923.636		Operating result before tax		-76.893.364	-47.252.009
-	8.738.566	8	Tax on ordinary result	8	82.916	52.881
-78.748.030	-55.662.202		Ordinary result after tax		-76.976.280	-47.304.889
-78.748.030	-55.662.202		Annual net profit		-76.976.280	-47.304.889
-78.748.030	-55.662.202		Currency translation differences		-149.765	-13.805
-78.748.030	-55.662.202	6	Covered by share premium		-77.126.045	-47.318.695
			Net brought forward		-77.126.045	-47.318.695



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Financial statements Balance sheet Spacemaker AS

Spacemaker AS				Spacemaker Group			
2020	2019	Note	Assets	Note	2020	2019	
Non-current assets							
Intangible assets							
-	-	8	Deferred tax assets	8	-	-	
47.344.293	23.305.436	1	Research and development	1	47.344.293	23.305.436	
<u>47.344.293</u>	<u>23.305.436</u>		Total intangible assets		<u>47.344.293</u>	<u>23.305.436</u>	
Tangible assets							
350.764	497.572	1	Equipment and other movables	1	504.465	542.615	
<u>350.764</u>	<u>497.572</u>		Total tangible assets		<u>504.465</u>	<u>542.615</u>	
Financial fixed assets							
3.746.781	131.000	2	Investments in subsidiaries		-	-	
12.156.781	1.919.806	4	Intercompany receivables		-	-	
14.871	11.513.433		Other long-term receivables		185.003	11.513.433	
<u>15.918.433</u>	<u>13.564.239</u>		Total financial fixed assets		<u>185.003</u>	<u>11.513.433</u>	
<u>63.613.490</u>	<u>37.367.247</u>		Total non-current assets		<u>48.033.761</u>	<u>35.361.484</u>	
Current assets							
Debtors							
6.975.215	608.240	3	Trade receivable	3	10.009.992	608.240	
8.192.201	9.490.957	4	Other short-term receivables	4	39.059.038	9.592.334	
30.789.440	-	4	Intercompany receivables		-	-	
<u>45.956.856</u>	<u>10.099.197</u>		Total receivables		<u>49.069.030</u>	<u>10.200.574</u>	
93.918.421	176.011.082	5	Cash and bank deposits	5	104.201.375	178.254.695	
<u>139.875.277</u>	<u>186.110.279</u>		Total current assets		<u>153.270.405</u>	<u>188.455.269</u>	
<u>203.488.767</u>	<u>223.477.526</u>		Total assets		<u>201.304.166</u>	<u>223.816.753</u>	



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Financial statements Cash flow statement Spacemaker AS

Spacemaker AS			Spacemaker Group		
2020	2019	Note	Note	2020	2019
		Operating Activities			
-78.748.030	-46.923.636	Income before tax		-76.893.364	-47.252.009
-	-	Income tax paid		-31.653	-
16.243.828	4.905.579	Depreciation and amortisation		16.263.120	4.905.579
-6.366.975	-97.823	Changes in trade receivable		-9.401.752	-97.823
2.043.562	5.043.264	Changes in trade payables		-2.497.838	5.043.264
18.061.545	8.657.025	Other changes		19.486.672	9.196.647
1.374.374	-2.811.030	Items classified as investing or financing activities		-569.192	-1.745.586
-47.391.696	-31.226.621	Cash provided (used) by operating activities		-53.644.008	-29.949.928
		Investing activities			
-45.035.027	-28.158.420	Investment in fixed and intangible assets		-45.209.898	-28.203.463
-	-46.425	Investments in subsidiaries		-	-
-11.987.796	-	Net change in loans to subsidiaries		-	-
-57.022.823	-28.204.845	Cash provided (used) by investing activities		-45.209.898	-28.203.463
		Financing activities			
22.321.856	216.374.974	Capital transactions		24.614.523	216.374.974
22.321.856	216.374.974	Cash provided (used) by financing activities		24.614.523	216.374.974
-82.092.662	156.943.508	Net change in cash and bank deposits		-74.239.383	158.221.583
176.011.083	19.067.575	Cash and bank deposits at 01.01		178.254.695	-
-	-	Cash effect of consolidation		-	20.023.017
-	-	Effect of foreign currency rate changes on cash and bank deposits		186.063	10.095
93.918.421	176.011.083	Cash and bank deposits at 31.12		104.201.375	178.254.695



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Accounting principles

Basis for preparation

The financial statement for both the Company and Group has been prepared in accordance with the Norwegian Accounting Act of 1998 and the generally accepted accounting principles (GAAP).

Use of estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts in the profit and loss statement, the measurement of assets and liabilities and the disclosure of contingent assets and liabilities on the balance sheet date. Actual results can differ from these estimates.

Subsidiaries and investment in associated companies

Subsidiaries and investments in associates are valued to cost in the company accounts. The investment is valued as the cost of acquiring shares in the subsidiary, providing that a write down is not required. Write down to fair value will be carried out if the reduction in value is caused by circumstances which may not be regarded as incidental, and deemed necessary by generally accepted accounting principles. Write downs are reversed when the cause of the initial write down are no longer present.

The Subsidiaries are all entities where the Group has power to govern the financial and operating policies, generally accompanying a shareholding of more than 50% of the voting rights. The existence and effect of potential voting rights currently exercisable or convertible are considered when assessing whether the Group controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated as of the date the control ceases.

The purchase method of accounting is applied to account for the acquisition of subsidiaries by the Group. The cost of an acquisition is measured at fair value of the assets given, equity instruments issued or liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the acquisition. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition, irrespective of the extent of any minority interest.

Consolidation

Subsidiaries are consolidated from the time control is transferred to the group (acquisition date) In the consolidated financial statements, the financial line item shares in subsidiaries is replaced by the subsidiary's assets and liabilities. The consolidated financial statements are prepared as if the group were one economic unit. Transactions, unrealized profits and balances between the companies in the group are eliminated.

Acquired subsidiaries are recognized in the consolidated financial statements based on the parent company's acquisition cost. Acquisition cost is allocated to identifiable assets and liabilities in the subsidiary, which are entered in the consolidated financial statements at fair value at the time of acquisition. Any excess value in addition to what can be attributed to identifiable assets and liabilities is recognized in the balance sheet as goodwill. Goodwill is treated as a residual and recognized in the balance sheet with the share observed in the acquisition transaction. Excess values in the consolidated financial statements are amortized over the expected useful lives of the acquired assets.

Translation of foreign subsidiaries takes place by the balance sheet being translated at the exchange rate on the balance sheet date, and the income statement being translated at an average exchange rate. Any significant transactions are translated at the exchange rate on the transaction date. All translation differences are recognized directly in equity.



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Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of services in the ordinary course of the Group's activities. Revenue is shown as the net of value-added tax, returns, rebates and discounts and after eliminated sales within the Group. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured.

Some contracts include multiple deliverables. In these cases, the transaction price will be allocated to each performance obligation based on the stand-alone selling prices. Where these are not directly observable, they are estimated based on expected cost plus margin.

License fee for standard software

Revenue from licenses give the customer a right to access Spacemaker software and is recognised over time.

Rendering of services

Revenues in connection with services rendered with respect to the delivery of standard software are recognized as the services are delivered. This includes implementation and support services that cannot be distinguished as a separate performance obligation. Revenue from other consulting services is recognized when the services are performed.

Fixed-price contracts

In case of fixed-price contracts, the customer pays the fixed amount based on a payment schedule. If the services rendered exceed the payment, a contract asset is recognised. If the payments exceed the services rendered, a contract liability is recognised.

Estimates of revenues and costs are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management.

Balance sheet classification

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and short term deposits with an original maturity of three months or less. Restricted cash related to withholding tax from employees is included as cash and cash equivalents.



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Trade and other receivables

Trade and other receivables are initially recognised at the originally invoiced amount, where this approximates fair value, less allowance for impairment. An allowance for impairment of trade and other receivables is established when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables. The allowance amount is the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the original effective interest rate. The amount of the allowance is recognised in the income statement. Trade and other receivables are included in current assets, except for maturities greater than 12 months after the balance sheet date. these are classified as non-current assets.

Property, plant and equipment

Property, plant and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a non current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

Intangible assets

Acquired intangible assets are capitalized on the basis of the costs incurred to acquire and put the asset into use.

Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the group are recognised as intangible assets when the following criteria are met:

- It is technically feasible to complete the software so that it will be available for use
- Management intends to complete the software and use or sell it
- There is an ability to use or sell the software
- It can be demonstrated how the software will generate probable future economic benefits
- Adequate technical, financial and other resources to complete the development and to use or sell the software are available
- The expenditure attributable to the software during its development can be reliably measured

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Research and development

Research expenditure and development expenditure that do not meet the criteria above are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortization and are tested annually for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.



DocuSign Envelope ID: 0288E494-AE6C-4BA2-A631-58F505F9C379

Pension

The company operates a defined contribution pension plan. With a defined contribution plan the company pays contributions to an insurance company. After the contribution has been made the company has no further commitment to pay. The contribution is recognised as payroll expenses. prepaid contributions are reflected as an asset (pension fund) to the degree the contribution can be refunded or will reduce further payments.

Functional and presentation currency

The Group's presentation currency is Norwegian Kroner, which is also the functional currency of the Company. For consolidation purposes, the balance sheet figures for subsidiaries with a different functional currency are translated at the rate applicable at the balance sheet date and their income statements are translated at the exchange rate prevailing at the date of transaction. As an approximation, the monthly average exchange rates are applied in translating the income statements. Exchange differences are recognised in equity. When foreign subsidiaries are disposed of, the accumulated exchange differences relating to the subsidiary are recorded as income.

Income tax

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds. Where any group company purchases the company's equity share capital (treasury shares), the consideration paid, including any directly attributable incremental costs (net of income taxes) is deducted from equity attributable to the company's equity holders until the shares are cancelled or reissued.

Government grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grants relate to an expense item, it is normally recognised as a reduction of the expense on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is presented in the statement of financial position by deducting the grant in arriving at the carrying amount of the asset. The grant is recognised in the income statement over the useful life of a depreciable asset as a reduced depreciation expense.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.



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Spacemaker AS

Notes to the Financial Statement 2020

Note 1 Fixed and Intangible assets

Spacemaker AS

	Software	Equipment and other movables	Total assets
Acquisition cost pr. 01.01.	27.966.523	875.356	28.841.879
Additions	40.013.070	122.807	40.135.877
Disposals	-	-	-
Acquisition cost pr. 31.12	67.979.593	998.163	68.977.756
Accumulated depreciation 31.12	20.635.300	647.399	21.282.699
Net book value 31.12	47.344.293	350.764	47.695.057
Depreciation in the year	15.974.213	269.615	16.243.828
Expected useful life	3 years	3-8 years	
Depreciation plan	Straight line	Straight line	

Spacemaker Group

	Software	Equipment and other movables	Total assets
Acquisition cost pr. 01.01.	27.966.523	920.399	28.886.922
Additions	40.013.070	297.678	40.310.748
Disposals	-	-	-
Acquisition cost pr. 31.12	67.979.593	1.218.077	69.197.670
Accumulated depreciation 31.12	20.635.300	713.612	21.348.912
Net book value 31.12	47.344.293	504.465	47.848.758
Depreciation in the year	15.974.213	288.907	16.263.120
Expected useful life	3 years	3-8 years	
Depreciation plan	Straight line	Straight line	

Software additions have been reduced by SkatteFUNN public funding of 4 899 150 kr in 2020.

Annual rental cost of non-financial assets

	2020
Buildings	12.156.658



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Spacemaker AS

Notes to the Financial Statement 2020

Note 2 Subsidiaries

Spacemaker AS

Investments in subsidiaries are recognised according to the cost method.

Subsidiaries	Location	Ownership/ voting right	Equity 31.12 {100%}	Result in the year {100%}	Balance sheet value
Spacemaker Sweden AB	Stockholm	100%	812.834	164.161	1.604.339
Spacemaker US, Inc.	Boston	100%	3.621.519	829.758	84.575
Spacemaker France SAS	Paris	100%	-21.230	134.962	1.868.890
Spacemaker AEC Software Oy	Helsinki	100%	195.100	69.813	188.977
Balance sheet value 31.12.					3.746.781

Note 3 Debtors and liabilities

Spacemaker AS		Spacemaker Group	
Trade receivables		Trade receivables	
2020	2019	2020	2019
6.975.215	608.240	10.009.992	608.240
-	-	-	-
6.975.215	608.240	10.009.992	608.240
Long term liabilities which fall due later than 5 years			
2020	2019	2020	2019
-	-	-	-
-	-	-	-
Total		-	-



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Spacemaker AS

Notes to the Financial Statement 2020

Note 4 Balance with group companies, etc.

Spacemaker AS

	Trade receivables		Other receivables	
	2020	2019	2020	2019
Shareholder loans	-	-	-	11.499.445
Non-current receivables on Group companies	-	-	12.156.781	1.919.806
Current receivables on Autodesk Inc.	-	-	30.789.440	-
Sum	-	-	42.946.221	13.419.251

	Other long term liabilities		Other liabilities	
	2020	2019	2020	2019
Current liabilities on Group companies	-	-	5.040.896	-
Sum	-	-	5.040.896	-

Shareholder loans are related to the financing of employee share purchase schemes.

Spacemaker Group

	Other receivables	
	2020	2019
Current receivables on Autodesk Inc.	30.789.440	-
Sum	30.789.440	-

The company is the ultimate owner of Spacemaker AS. The company is not included in the consolidated group financial statement.

Note 5 Restricted bank deposits, overdraft facilities

Spacemaker AS		Restricted bank deposits	Spacemaker Group	
2020	2019		2020	2019
9.027.969	2.476.361	Withheld employee taxes	9.027.969	2.476.361

Note 6 Shareholders' equity

Spacemaker AS

Equity changes in the year	Share capital	Share premium	Other paid in capital	Other equity	Total
Equity 01.01.	147.782	196.272.350	-	-	196.420.132
Transaction with Autodesk Inc.	-	-	22.321.856	-	22.321.856
Repurchase of shares	-646	-	-940.627	-	-941.273
Coverage of this years result	-	-78.748.030	-	-	-78.748.030
Equity 31.12.	147.136	117.524.320	21.381.229	-	139.052.685

Own shares balance is netted against share capital. The balance was NOK 3.784 as at 01.01 and NOK 4.430 as at 31.12.

Spacemaker Group

Equity changes in the year	Share capital	Share premium	Other paid in capital	Other equity	Total
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Spacemaker AS

Notes to the Financial Statement 2020

Equity at consolidation	147.782	195.952.961	-	-	196.100.743
Transaction with Autodesk Inc.	-	-	24.614.523	-	24.614.523
Repurchase of shares	-646	-	-940.627	-	-941.273
Coverage of this years result	-	-77.126.045	-	-	-77.126.045
Equity 31.12.	147.136	118.826.916	23.673.896	-	142.647.948

Own shares balance is netted against share capital. The balance was NOK 3.784 as at 01.01 and NOK 4.430 as at 31.12. Translation differences of NOK 149.765 is included in the coverage of this years result.



DocuSign Envelope ID: 0288E494-AE6C-4BA2-A631-58F505F9C379

Spacemaker AS

Notes to the Financial Statement 2020

Note 7 Share capital and shareholder information

The share capital of NOK 151 566 consists of 75.783 shares with nominal value of NOK 2 each. 73.568 shares are outstanding at 31.12.- All shares have the same voting rights.

List of major shareholders at 31.12.	Number of ordinary shares	Number of ordinary shares	Ownership
Autodesk Norway AS		73.568	100,0 %
Total number of outstanding shares		73.568	100,0 %
Own shares		2.215	
Total number of shares		75.783	



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Spacemaker AS

Notes to the Financial Statement 2020

Note 8 Taxes

Calculation of deferred tax/deferred tax benefit

Spacemaker AS			Spacemaker Group	
2020	2019		2020	2019
		Temporary differences		
-6.700.658	-4.191.901	Fixed assets	-6.700.658	-4.191.901
-	-	Receivables	-	-
-6.700.658	-4.191.901	Net temporary differences	-6.700.658	-4.191.901
-148.391.251	-89.572.548	Tax losses carried forward	-148.391.251	-89.572.548
-155.091.909	-93.764.449	Basis for deferred tax (asset)	-155.091.909	-93.764.449
-34.120.220	-20.628.179	Deferred tax (asset)	-34.120.220	-20.628.179
		Deferred tax asset not recognised in the balance sheet		
34.120.220	20.628.179	sheet	34.120.220	20.628.179
-	-	Deferred tax (asset) in the balance sheet	-	-

Basis for income tax expense, changes in deferred tax and tax payable

Spacemaker AS			Spacemaker Group	
2020	2019		2020	2019
		Basis for income tax expense		
-78.748.030	-46.923.636	Result before taxes	-76.893.364	-47.252.009
17.420.571	-5.369.362	Permanent differences	17.420.571	-5.369.362
-61.327.459	-52.292.998	Basis for income tax expense	-59.472.793	-52.621.371
2.508.757	4.058.625	Change in temporary differences	2.508.757	4.191.901
-	-	+/- Group contributions received/given	-	-
-	-1.750.696	Equity issuance costs	-	-1.750.696
58.818.703	49.985.069	Change in tax loss carried forward	57.278.286	50.709.738
-	-	Taxable income (basis for payable taxes in the balance sheet)	314.250	529.573

Spacemaker AS			Spacemaker Group	
2020	2019		2020	2019
		Components of the income tax expense		
-	-	Payable tax on this year's result	82.916	52.881
-	-	Adjustment in respect of prior year	-	-
-	-	Total tax payable	82.916	-
-	8.738.566	Change in deferred tax (asset)	-	-
-	-	Change in def. tax (asset) due to tax rate	-	-
-	8.738.566	Tax expense	82.916	52.881



DocuSign Envelope ID: 0288E494-AE6C-4BA2-A631-58F505F9C379

Spacemaker AS

Notes to the Financial Statement 2020

Spacemaker AS			Spacemaker Group	
2020	2019		2020	2019
Reconciliation of the tax expense				
-78.748.030	-46.923.636	Result before taxes	-76.893.364	-47.252.009
-17.324.567	-10.323.200	Calculated tax	-16.916.540	-10.395.442
-	8.738.566	Tax expense	82.916	52.881
17.324.567	19.061.766	Difference	16.999.456	10.448.323
The difference consist of:				
3.832.526	-1.181.260	Tax of permanent differences	3.832.526	-1.181.260
-	-385.153	Tax cost recognised in equity	-	-385.153
13.492.041	20.628.179	Change in deferred tax asset not recognised	12.601.223	20.628.179
-	-	Other differences	565.707	-8.613.443
17.324.567	19.061.766	Sum explained differences	16.999.456	10.448.323
Payable taxes in the balance sheet				
-	-	Payable tax in the tax charge	82.916	-
-	-	Tax already paid	31.653	-
-	-	Payable tax in the balance sheet	51.263	-

SkatteFUNN

Spacemaker AS is eligible for government grant in form of contribution from the SkatteFUNN scheme. In the balance sheet the 2020 contribution of 4.899.150 kr is presented as Other short-term receivables.

Deferred tax assets is not recognized due to the history of taxable deficits.

Note 9 Operating income

Spacemaker AS			Spacemaker Group	
2020	2019		2020	2019
26.468.924	18.464.587	Subscription fee	40.586.830	18.464.587
801.708	-	Other revenue	-	-
27.270.632	18.464.587	Total	40.586.830	18.464.587

2020	2019	Geographical distribution of subscription fee	2020	2019
25.720.040	16.664.587	Norway	26.468.925	16.664.587
350.000	1.800.000	Sweden	6.422.698	1.800.000
-	-	France	5.318.504	-
-	-	Finland	2.376.703	-
398.884	-	Other countries	-	-
26.468.924	18.464.587	Total	40.586.830	18.464.587



DocuSign Envelope ID: 0288E494-AE6C-4BA2-A631-58F505F9C379

Spacemaker AS

Notes to the Financial Statement 2020

Note 10 Personell expenses, number of employees, remunerations, loans to employees, etc.

Spacemaker AS		Personell expenses	Spacemaker Group	
2020	2019		2020	2019
85.319.741	56.262.596	Salaries/wages	89.877.850	60.890.687
9.360.096	7.589.454	Social security tax	11.819.332	7.861.719
1.152.397	887.130	Pension expenses	1.942.788	887.130
9.195.635	4.005.227	Other remuneration	27.976.368	5.358.563
-13.656.060		Soft funding adjustment	-13.656.060	
-44.916.140	-32.966.515	Capitalised R&D costs	-44.916.140	-32.966.515
46.455.669	35.777.892	Total	73.044.138	42.031.584
90	78	FTEs in the accounting year	105	85

The company is required to have an occupational pension scheme in accordance with the the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon"). The company's pension scheme meets these requirements. All Norwegian employees are included in the pension scheme.

Remuneration to executives per 31.12.2020	General manager / board member	Board members who are also employed
Salaries/board fee	1.302.542	2.675.391
Pension expenses	16.514	30.600
Other remuneration	30.115	6.937

Expensed audit fee	Spacemaker AS	Spacemaker Group
Statutory audit (incl. technical assistance with financial statements)	148.187	148.187
Other assurance services	8.000	8.000
Tax advisory fee (incl. technical assistance with tax return)	373.275	373.275
Other assistance	296.063	296.063
Total	825.525	825.525



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Spacemaker AS

Notes to the Financial Statement 2020

Note 12 Related-party transactions

	Spacemaker AS
Transactions with related party	
Operating income	
a) Sales of goods and services	748.884
b) Management fee	752.377
c) Other operating income	49.331
Operating expense	
a) Cost plus agreement US	12.655.438
b) Distribution agreement	6.274.100
c) Interest income from subsidiaries	131.649

Autodesk Inc. has covered NOK 8.878.290 of Spacemaker AS' expenses as part of the sale of shares in Spacemaker to Autodesk.



To the General Meeting of Spacemaker AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Spacemaker AS, which comprise:

- The financial statements of the parent company Spacemaker AS (the Company), which comprise the balance sheet as at 31 December 2020, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and
- The consolidated financial statements of Spacemaker AS and its subsidiaries (the Group), which comprise the balance sheet as at 31 December 2020, the income statement and cash flow 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 are prepared in accordance with the law and regulations.
- The accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.
- The accompanying consolidated financial statements give a true and fair view of the financial position of the Group as at 31 December 2020, and its financial performance and its 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 and the Group 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.

*PricewaterhouseCoopers AS,
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authorised accounting firm*



Independent Auditor's Report - Spacemaker AS



Other information

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

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 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, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (Management) are responsible for the preparation in accordance with law and regulations, including a true and fair view of the financial statements 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 and the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

(2)



Independent Auditor's Report - Spacemaker AS



Report on Other Legal and Regulatory Requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption and the proposed allocation of the result is consistent with the financial statements and complies with the law and regulations.

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 12 August 2021
PricewaterhouseCoopers AS

Øystein Sandvik
State Authorised Public Accountant

(This document is signed electronically)

(3)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Sandvik, Øystein Blåka	BANKID_MOBILE	2021-08-12 16:32

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