



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 934 338 839
Organisasjonsform: Aksjeselskap
Foretaksnavn: INTERGRAPH NORGE AS
Forretningsadresse: Stokkamyrveien 20
4313 SANDNES

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: KJELL HAVER REGNSKAPSSERVICE AS

Dato for fastsettelse av årsregnskapet: 27.06.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 03.07.2025



Brønnøysundregistrene

Brønnøysundregistrene Årsregnskap regnskapsåret 2024 for 934338839

Postadresse: 8910 Brønnøysund

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E-post: firmapost@brreg.no Internett: www.brreg.no

Organisasjonsnummer: 974 760 673



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		57 912 373	50 012 199
Other income		41 819	36 962
Sum inntekter	3	57 954 192	50 049 161
Kostnader			
Cost of sales		36 494 390	33 212 116
Staff costs	4, 5	9 278 187	8 461 863
Depreciation of fixed assets and intangible assets	6, 7	4 060 507	4 074 771
Other operating expenses		8 899 476	7 421 039
Sum kostnader		58 732 559	53 169 789
Driftsresultat		-778 368	-3 120 628
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		1 953 646	1 175 756
Annen renteinntekt			630
Other financial income		1 715 804	1 802 767
Sum finansinntekter		3 669 450	2 979 154
Rentekostnad til foretak i samme konsern		660 841	298 584
Annen rentekostnad		19 698	20 181
Other financial expenses		2 912 070	1 348 116
Sum finanskostnader		3 592 609	1 666 881
Netto finans		76 841	1 312 272
Resultat før skattekostnad		-701 526	-1 808 356
Income tax expense	8		
Årsresultat	9	-701 526	-1 808 356
Årsresultat etter minoritetsinteresser		-701 526	-1 808 356
Totalresultat		-701 526	-1 808 356



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Overføringer og disponeringer			
Other equity		-701 526	-1 808 356
Sum overføringer og disponeringer		-701 526	-1 808 356



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8		
Goodwill	6	7 032 479	11 051 039
Sum immaterielle eiendeler		7 032 479	11 051 039
Varige driftsmidler			
Fixtures and fittings, tools, office machinery etc.	7	40 935	82 882
Sum varige driftsmidler	7	40 935	82 882
Finansielle anleggsmidler			
Lån til foretak i samme konsern	10		
Sum anleggsmidler		7 073 414	11 133 921
Omløpsmidler			
Varer			
Fordringer			
Trade debtors	10, 11	34 977 602	21 245 817
Other debtors	10	256 981	564 932
Konsernfordringer	10	8 971 373	8 157 881
Sum fordringer	10	44 205 956	29 968 630
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc.	12	539 260	516 837
Sum bankinnskudd, kontanter og lignende		539 260	516 837
Sum omløpsmidler		44 745 216	30 485 467
SUM EIENDELER		51 818 630	41 619 388

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2024	2023
Egenkapital			
Innskutt egenkapital			
Share capital	13	3 000 000	3 000 000
Annen innskutt egenkapital		3 547 806	3 547 806
Sum innskutt egenkapital		6 547 806	6 547 806
Opptjent egenkapital			
Other equity		5 067 439	5 768 965
Sum opptjent egenkapital		5 067 439	5 768 965
Sum egenkapital	9	11 615 245	12 316 771
Gjeld			
Langsiktig gjeld			
Utsatt skatt	8		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	10		
Langsiktig konserngjeld	10		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	10	7 647 797	7 568 642
Tax payable	8		
Public duties payable		7 371 188	5 785 214
Other short-term liabilities	10	25 184 399	15 948 761
Sum kortsiktig gjeld	10	40 203 385	29 302 617
Sum gjeld		40 203 385	29 302 617
SUM EGENKAPITAL OG GJELD		51 818 630	41 619 388



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 614823

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: KJELL HAVER REGNSKAPSSERVICE AS
Dato for fastsettelse av årsregnskapet: 27.06.2025

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

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Brønnøysundregistrene, 02.07.2025



Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

RESULTATREGNSKAP

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Inntekter			
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Other equity		-701 526	-1 808 356
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Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8		
Goodwill	6	7 032 479	11 051 039
Sum immaterielle eiendeler		7 032 479	11 051 039
Varige driftsmidler			
Fixtures and fittings, tools, office machinery etc.	7	40 935	82 882
Sum varige driftsmidler	7	40 935	82 882
Finansielle anleggsmidler			
Lån til foretak i samme konsern	10		
Sum anleggsmidler		7 073 414	11 133 921
Omløpsmidler			
Varer			
Fordringer			
Trade debtors	10, 11	34 977 602	21 245 817
Other debtors	10	256 981	564 932
Konsernfordringer	10	8 971 373	8 157 881
Sum fordringer	10	44 205 956	29 968 630
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc.	12	539 260	516 837
Sum bankinnskudd, kontanter og lignende		539 260	516 837
Sum omløpsmidler		44 745 216	30 485 467
SUM EIENDELER		51 818 630	41 619 388
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	13	3 000 000	3 000 000
Annen innskutt egenkapital		3 547 806	3 547 806
Sum innskutt egenkapital		6 547 806	6 547 806



Opptjent egenkapital			
Other equity		5 067 439	5 768 965
Sum opptjent egenkapital		5 067 439	5 768 965
Sum egenkapital	9	11 615 245	12 316 771
Gjeld			
Langsiktig gjeld			
Utsatt skatt	8		
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	10		
Langsiktig konserngjeld	10		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	10	7 647 797	7 568 642
Tax payable	8		
Public duties payable		7 371 188	5 785 214
Other short-term liabilities	10	25 184 399	15 948 761
Sum kortsiktig gjeld	10	40 203 385	29 302 617
Sum gjeld		40 203 385	29 302 617
SUM EGENKAPITAL OG GJELD		51 818 630	41 619 388



Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
5.00

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

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Annual Report 2024

Intergraph Norge AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 934 338 839



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Revenue statement

Intergraph Norge AS

Operating income and operating expenses	Note	2024	2023
Revenue		57 912 373	50 012 199
Other income		41 819	36 962
Total income	3	57 954 192	50 049 161
Cost of sales		36 494 390	33 212 116
Staff costs	4, 5	9 278 187	8 461 863
Depreciation of fixed assets and intangible assets	6, 7	4 060 507	4 074 771
Other operating expenses		8 899 476	7 421 039
Total expenses		58 732 559	53 169 789
Operating profit		-778 368	-3 120 628
Financial income and expenses			
Interest income from group companies		1 953 646	1 175 756
Other interest income		0	630
Other financial income		1 715 804	1 802 767
Interest expense to group companies		-660 841	-298 584
Other interest expenses		-19 698	-20 181
Other financial expenses		-2 912 070	-1 348 116
Net financial items		76 841	1 312 272
Net profit before tax		-701 526	-1 808 356
Net profit or loss	9	-701 526	-1 808 356
Attributable to			
Other equity		-701 526	-1 808 356
Total		-701 526	-1 808 356

Intergraph Norge AS

Side 2



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Balance sheet

Intergraph Norge AS

Assets	Note	2024	2023
Non-current assets			
Intangible assets			
Goodwill	6	7 032 479	11 051 039
Total intangible assets		7 032 479	11 051 039
Property, plant and equipment			
Fixtures and fittings, tools, office machinery etc.	7	40 935	82 882
Total property, plant and equipment	7	40 935	82 882
Total non-current assets		7 073 414	11 133 921
Current assets			
Receivables			
Trade debtors	10, 11	34 977 602	21 245 817
Other debtors	10	256 981	564 932
Group debtors - Loan	10	8 971 373	8 157 881
Total receivables	10	44 205 956	29 968 630
Bank deposits, cash in hand, etc.	12	539 260	516 837
Total current assets		44 745 216	30 485 467
Total assets		51 818 630	41 619 388



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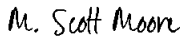
Balance sheet

Intergraph Norge AS

Equity and liabilities	Note	2024	2023
Equity			
Paid-in capital			
Share capital	13	3 000 000	3 000 000
Other paid-up equity		3 547 806	3 547 806
Total paid-up equity		6 547 806	6 547 806
Retained earnings			
Other equity		5 067 439	5 768 965
Total retained earnings		5 067 439	5 768 965
Total equity	9	11 615 245	12 316 771
Liabilities			
Current liabilities			
Trade creditors	10	7 647 797	7 568 642
Public duties payable		7 371 188	5 785 214
Other short-term liabilities	10	25 184 399	15 948 761
Total current liabilities	10	40 203 385	29 302 617
Total liabilities		40 203 385	29 302 617
Total equity and liabilities		51 818 630	41 619 388

27.06.2025

The board of Intergraph Norge AS

Signed by:

058F2282DC40462
Michael Scott Moore
chairman of the board

Jean-François
STEPHAN
Digitally signed by Jean-François STEPHAN
Date: 2025.06.27 09:28:45 +02'00'
Jean Francois Stephan
member of the board/General Manager



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Note 1 - Accounting principles

Intergraph Norge AS is a software distribution company that sells software products owned by its ultimate parent, Hexagon AB, in the Norwegian market. The company was founded the 9th of November 1983 as a subsidiary of Intergraph Corporation which itself was acquired by the Hexagon group in 2010.

On October 1st 2021, the Hexagon group entered into an agreement to purchase the Enterprise Asset Management (EAM) product from the Infor group. The deal was such that each local entity purchased the assets and liabilities associated with EAM from the local Infor office. The new product line opens up new market places and new opportunities to Intergraph Norge AS.

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted principles for small companies. There have been no changes in accounting policies during the year.

Foreign currency translation

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet day. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated into NOK at the exchange rate applicable on the balance sheet day. Changes to exchange rates are recognised in the income statement as they occur during the accounting period. Accounting currency and presenting currency is NOK.

Revenue recognition

Revenues from the sale of software and related services are recognised in the income statement once delivery has taken place and most of the risk and return has been transferred. Revenues from the sales of services and long-term manufacturing projects are recognised in the income statement according to the projects level of completion provided the outcome of the transaction can be estimated reliably. Progress is measured as the number of hours spent compared to the total number of hours estimated. When the outcome of the transaction cannot be estimated reliably, only revenues equal to the project costs that have been incurred will be recognised as revenue. The total estimate loss on a contract will be recognised in the income statement during the period when it is identified that a project will generate a loss.

Income tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and the tax value of the assets and liabilities. Deferred tax is calculated as 22 percent of the temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilised.

Balance sheet classification

Current assets and short-term liabilities consists of receivables and payables due within one year. Other balance sheet items are classified as fixed assets/long term liabilities. Current assets are valued at the lower of cost and fair value. Short-term liabilities are recognised at nominal value. Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognised at nominal value.

Property, plant and equipment

Property, plant and equipment is capitalised and depreciated over the estimated useful life. Costs for maintenance are expensed as incurred, whereas costs for improving and upgrading property, plant and equipment are added to the acquisition cost and depreciated with the related 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 realisable value and the value in use. In assessing value in use, the discounted estimated future cash flows from the asset are used.

Intangible assets

Intangible assets are recognised at the lower of their amortised cost and their impaired value. The value of the assets are subject to review annually to ensure that the future discounted cash flows that arise from the assets are greater than or equal to the carrying value in the balance sheet. The company has goodwill arising on the acquisition of the EAM business that it is amortising over a 5 year period.

Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.

Pensions

The company operates a defined contribution scheme. Pension premium for defined contribution pension plans is



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considered a pension expense and classified as staff costs.

Continued operation and financing

The acquisition of the EAM business in October 2021 was funded by a long-term loan from Intergraph Norges ultimate holding company Hexagon AB. The loan has no payment date and attracts no interest.

The acquisition has resulted in increased revenues of Intergraph Norge and will provide the company with a stable future income stream.

Note 2 - Long-term receivables and payables/mortgage and guarantees

There are no receivables or payables due later than one year after the year end. No assets are pledged as at December 31st 2024 and the company has not issued any guarantees.

Note 3 - Revenue

	2024	2023
Area of operation:		
SW and SW maintenance	39 688 761	40 636 668
IC expence recharges	5 364 894	0
Services	12 900 536	9 412 493
	57 954 192	50 049 161
Country:		
Norway	51 713 877	46 841 862
Finland	324 822	80 070
Sweden	5 229 079	938 195
Denmark	0	443 294
Iceland	0	168 302
USA	41 819	36 962
Germany	331 459	359 445
United Kingdom	10 634	2 066
Spain	0	146 172
Italy	1 240	949 562
France	3 657	26 734
Belgium	0	598
China	297 604	0
Czech Republic	0	69 480
	57 954 192	50 049 161

Note 4 - Pension cost and pension obligations

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("Lov om obligatorisk tjenstepensjon"). The companys pension scheme meets the requirements of this law.

Pension premium for defined contribution pension plans are considered as pension expense and classified as staff costs. The cost related to the defined contribution pension plan was NOK 391 328 in 2024 and NOK 356 290 in 2023



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Note 5 - Employee benefits expense, management remuneration

Specification of staff costs:

	2024	2023
Salaries	7 296 049	6 574 057
Payroll tax	1 176 688	1 233 217
Pension costs, ex. payroll tax security on paid premiums	391 328	356 290
Other staff costs	414 123	298 299
Total	9 278 187	8 461 863
Average number of employees	5	5
Number of active employees at period end	5	5

The general manager and the board members are employed in other companies in the group where they are compensated. There are no obligations to give the board members special payments upon termination or change of their engagement.

Note 6 - Goodwill

On October 1st 2021 the Hexagon group acquired the Enterprise Asset Management business from Infor. The deal was structured such that each Hexagon legal entity acquired the assets and liabilities and future EAM business from the local Infor entity. In accordance with the acquisition contract entered by the Hexagon group, the NOK 15,498,745 consideration for the acquired Norwegian business was paid by Hexagon AB on behalf of the company. The price was fixed by the group for each entity and a short term loan was established between Intergraph Norge and Hexagon AB for the consideration. This is recorded as an intercompany balance within the books of the company and is still unpaid at the end of the year.

The assets acquired consisted primarily of accounts receivable balances and the liabilities related mainly to contracts in place at the time of acquisition with deferred revenue.

The goodwill in the balance sheet represents the consideration paid over and above the fair value of the net assets acquired from Infor and is subject to an impairment test. The company is amortising the goodwill over the period of 5 years.

	2024	2023
Goodwill opening balance	11 051 039	15 069 298
Acquired in the year	-	-
Amortisation	(4 018 559)	(4 018 559)
Goodwill closing balance	7 032 479	11 051 039



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Note 7 - Tangible Assets

Equipment, furniture and fittings:

	2024	2023
Acquisition cost at 01.01.	2 294 081	2 256 892
Additions	0	37 189
Disposals	0	0
Acquisition cost 31.12.	2 294 081	2 294 081
Accumulated depreciation 31.12.	2 253 146	2 211 199
Net book value at 31.12.	40 935	82 882
Depreciation for the year	41 947	56 212
Amortisation period	3-8 years	3-8 years
Amortisation plan	Linear	Linear

There have been no changes in the amortisation plan from the previous year.

Note 8 - Tax

This year's tax expense	2024	2023	
Total tax charge	0	0	
Calculation of the tax base for the year	2024	2023	
Result before tax	-701 526	-1 808 356	
Permanent differences	88 000	0	
Changes in temporary differences	1 935 506	1 129 280	
Allocation of loss to be carried forward	-1 321 980	0	
The year's tax base	0	-679 076	
Payable tax in the balance:	2024	2023	
Total payable tax in the balance	0	0	
Overview of temporary differences:	2024	2023	Difference
Tangible assets	-1 347 012	588 495	1 935 506
Total	-1 347 012	588 495	1 935 506
Accumulated loss to be carried forward	-15 561 075	-16 883 055	-1 321 980
Not included in the deferred tax calculation	16 908 087	16 294 560	-613 526
Total	0	0	0
Deferred tax assets (22 %)	0	0	0
Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:	2024	2023	
Result before tax	-701 526	-1 808 356	
22 % tax on the result before tax	-154 336	-397 838	
Permanent differences 22 %	19 360	0	
Calculated tax charge	-134 976	-397 838	
Effective tax rate	19,2 %	22,0 %	



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Note 9 - Equity capital

	Share capital	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2023	3 000 000	3 547 806	5 768 965	12 316 771
Result of the year			-701 526	-701 526
Pr 31.12.2024	3 000 000	3 547 806	5 067 439	11 615 245

Note 10 - Intercompany balances with group companies

Receivables and liabilities to group companies are included with the following amounts:

	2024	2023
Trade debtors intercompany	5 645 360	2 740 330
Intercompany loan	21 017 345	18 831 168
Cashpool	29 988 718	26 989 049
Trade creditors intercompany	7 526 331	7 528 876

Group debtor loan is net sum of 8 971 373, being cash pool and intercompany loan.

Trade debtor intercompany 5 645 360 is part of the sum 34 977 602 trade debtors.

Trade creditors total 7 647 797, intercompany sum of these is 7 526 331.

The intercompany loan relates to the cash pooling arrangement that company has with its ultimate parent company, Hexagon AB and the loan as part of the EAM acquisition. The cash pooling arrangement carries a LIBOR +0.15% interest rate. The change in the year is due to increase in current rates. The loan value is in USD. The intercompany loan is interest free, unsecured and has no formal end date or payment dates.

Group reporting

The financial statements are consolidated into Hexagon AB, P.O. Box 3692, Lilla Bantorget 15, SE-130 59, Stockholm, Sweden. The consolidated financial statement is available on:
<https://investors.hexagon.com/en/financial-information/reports-and-presentations?page=/en/reports/hexagon-publishes-the-annual-report-and-sustainability-report-2024-2312651>

Note 11 - Other receivables - contract work

The company has contracts based on both fixed fees and paid hours. Revenue of fixed price contracts is recognised based on percentage of completion of the contract at the balance sheet date.

Revenue that has not been invoiced is classified as trade debtors and amounts to 949 395 AS of December 31st. 2024.

Note 12 - Bank deposits

Restricted cash amounts to NOK 539 260.



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Note 13 - Share capital and shareholder information

Issued capital consists of 6 000 shares of NOK 500 each. Total issued capital is 3 000 000.
All shares are given equal rights.

All shares are held by Hexagon Intergraph AB in Sweden.

	2024	2024	2023	2023
	Amount	% share	Amount	% share
M&S computing Investment Inc.	6 000	100%	6 000	100%
Total	6 000	100%	6 000	100%



To the General Meeting of Intergraph Norge AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Intergraph Norge AS (the Company), which comprise the balance sheet as at 31 December 2024, the revenue 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 December 2024, 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 as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 of 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. 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 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>

Oslo, 28 June 2025

PricewaterhouseCoopers AS

Berit Alstad
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Alstad, Berit	BANKID	2025-06-30 13:18

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 17.03.2016	Var dato 29.03.2016
Telefon 22078139	Deres referanse Eink Larsson	Vår referanse 2016/251350

ERNST & YOUNG AS
Postboks 20 Oslo Atrium
0051 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Intergraph Norge AS, org. nr. 934 338 839

Vi viser til deres brev av 17. mars 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Intergraph Norge AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Intergraph Norge AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Intergraph Norge AS eies av M&S Computing Investment Inc., og inngår i konsernet Hexagon AB, hjemmehørende i Sverige, og notert på Nasdaq i Stockholm. Selskapets styre består kun av utenlandske medlemmer. Virksomheten retter seg mot bedriftsmarkedet og selskapet driver i en internasjonal bransje. Konsernet har ansatte fra mange land og det interne arbeidsspråk er i stor grad engelsk. Det er ingen indikasjoner på at det vil kunne oppstå problemer ved å benytte et annet språk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets 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 m.v., 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

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E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



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 Skattedirektoratets 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 Skattedirektoratet lagt særlig vekt på at selskapet er eid av et utenlandsk selskap. Eierkretsen er begrenset. Selskapets styre består kun av utenlandske personer. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer