



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

| | |
|----------------------|-----------------------------------|
| Organisasjonsnummer: | 923 414 029 |
| Organisasjonsform: | Aksjeselskap |
| Foretaksnavn: | AUTODESK NORWAY AS |
| Forretningsadresse: | Edvard Storms gate 2 0166 OSLO |

Regnskapsår

| | |
|-------------------------|-------------------------|
| Årsregnskapets periode: | 01.01.2020 - 31.12.2020 |
|-------------------------|-------------------------|

Konsern

| | |
|---------------------------|-----|
| Morselskap i konsern: | Ja |
| Konsernregnskap lagt ved: | 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: | David Hannaway |
| Dato for fastsettelse av årsregnskapet: | 04.10.2021 |

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, 26.01.2023



Resultatregnskap

| Beløp i: USD | Note | 2020 | 2019 |
|---|------|--------------------|----------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Other operating expenses | | 25 884 957 | |
| Sum kostnader | | 25 884 957 | |
| Driftsresultat | | -25 884 957 | |
| Rentekostnad til foretak i samme konsern | | 3 369 466 | |
| Other financial expenses | 6 | 1 700 383 | |
| Sum finanskostnader | | 5 069 849 | |
| Netto finans | | -5 069 849 | |
| Ordinært resultat før skattekostnad | | -30 954 806 | 0 |
| Tax on ordinary result | | 22 120 207 | |
| Ordinært resultat etter skattekostnad | | -53 075 013 | 0 |
| Tax on extraordinary result | 4 | | |
| Årsresultat | | -53 075 013 | 0 |
| Årsresultat etter minoritetsinteresser | | -53 075 013 | |
| Totalresultat | | -53 075 013 | |
| Overføringer og disponeringer | | | |
| Transferred from other equity | 3 | -53 075 013 | |
| Sum overføringer og disponeringer | | -53 075 013 | |



Balanse

| Beløp i: USD | Note | 2020 | 2019 |
|--|------|----------------------|---------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Finansielle anleggsmidler | | | |
| Investering i annet foretak i samme konsern | 1 | 2 088 555 498 | |
| Lån til foretak i samme konsern | | 170 509 213 | |
| Other long-term receivables | | 17 440 788 | |
| Sum finansielle anleggsmidler | | 2 276 505 500 | |
| Sum anleggsmidler | | 2 276 505 500 | 0 |
| Omløpsmidler | | | |
| Varer | | | |
| Bankinnskudd, kontanter og lignende | | | |
| Cash and bank deposits | | | 39 930 |
| Sum bankinnskudd, kontanter og lignende | | | 39 930 |
| Sum omløpsmidler | | 0 | 39 930 |
| SUM EIENDELER | | 2 276 505 500 | 39 930 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Share capital | 2, 3 | 30 000 | 30 000 |
| Overkurs | 3 | 9 930 | 9 930 |
| Sum innskutt egenkapital | | 39 930 | 39 930 |
| Opptjent egenkapital | | | |
| Other equity | 3 | 52 649 635 | |
| Sum opptjent egenkapital | | 52 649 635 | |



Balanse

| Beløp i: USD | Note | 2020 | 2019 |
|--|-------------|----------------------|---------------|
| Sum egenkapital | | 52 689 565 | 39 930 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Utsatt skatt | 4 | 22 120 207 | |
| Sum avsetninger for forpliktelser | | 22 120 207 | |
| Annen langsiktig gjeld | | | |
| Langsiktig konserngjeld | | 2 173 495 814 | |
| Sum annen langsiktig gjeld | | 2 173 495 814 | |
| Sum langsiktig gjeld | | 2 195 616 021 | 0 |
| Kortsiktig gjeld | | | |
| Kortsiktig konserngjeld | | 24 945 229 | |
| Other current debt | | 3 254 685 | |
| Sum kortsiktig gjeld | | 28 199 914 | |
| Sum gjeld | | 2 223 815 935 | 0 |
| SUM EGENKAPITAL OG GJELD | | 2 276 505 500 | 39 930 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 896940

Enheten

Organisasjonsnummer: 923 414 029
Organisasjonsform: Aksjeselskap
Foretaksnavn: AUTODESK NORWAY AS
Forretningsadresse: Edvard Storms gate 2
0166 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: David Hannaway
Dato for fastsettelse av årsregnskapet: 04.10.2021

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja

Grunnlag for avgivelse

År 2020: Årsregnskap 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, 15.11.2021



Organisasjonsnr: 923 414 029
AUTODESK NORWAY AS

RESULTATREGNSKAP

| Beløp i: USD | Note | 2020 | 2019 |
|---|------|--------------------|----------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Other operating expenses | | 25 884 957 | |
| Sum kostnader | | 25 884 957 | |
| Driftsresultat | | -25 884 957 | |
| Rentekostnad til foretak i samme konsern | | 3 369 466 | |
| Other financial expenses | 6 | 1 700 383 | |
| Sum finanskostnader | | 5 069 849 | |
| Netto finans | | -5 069 849 | |
| Ordinært resultat før skattekostnad | | -30 954 806 | 0 |
| Tax on ordinary result | | 22 120 207 | |
| Ordinært resultat etter skattekostnad | | -53 075 013 | 0 |
| Tax on extraordinary result 4 | | | |
| Årsresultat | | -53 075 013 | 0 |
| Årsresultat etter minoritetsinteresser | | -53 075 013 | |
| Totalresultat | | -53 075 013 | |
| Overføringer og disponeringer | | | |
| Transferred from other equity | 3 | -53 075 013 | |
| Sum overføringer og disponeringer | | -53 075 013 | |



Organisasjonsnr: 923 414 029
AUTODESK NORWAY AS

BALANSE

Beløp i: USD Note 2020 2019

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Finansielle anleggsmidler

| | | | |
|---|---|----------------------|--|
| Investering i annet foretak i samme konsern | 1 | 2 088 555 498 | |
| Lån til foretak i samme konsern | | 170 509 213 | |
| Other long-term receivables | | 17 440 788 | |
| Sum finansielle anleggsmidler | | 2 276 505 500 | |

| | | | |
|--------------------------|--|----------------------|----------|
| Sum anleggsmidler | | 2 276 505 500 | 0 |
|--------------------------|--|----------------------|----------|

Omløpsmidler

Varer

Bankinnskudd, kontanter og lignende

| | | | |
|--|--|--|---------------|
| Cash and bank deposits | | | 39 930 |
| Sum bankinnskudd, kontanter og lignende | | | 39 930 |

| | | | |
|-------------------------|--|----------|---------------|
| Sum omløpsmidler | | 0 | 39 930 |
|-------------------------|--|----------|---------------|

| | | | |
|----------------------|--|----------------------|---------------|
| SUM EIENDELER | | 2 276 505 500 | 39 930 |
|----------------------|--|----------------------|---------------|

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

| | | | |
|---------------------------------|------|---------------|---------------|
| Share capital | 2, 3 | 30 000 | 30 000 |
| Overkurs | 3 | 9 930 | 9 930 |
| Sum innskutt egenkapital | | 39 930 | 39 930 |

Opptjent egenkapital

| | | | |
|---------------------------------|---|-------------------|--|
| Other equity | 3 | 52 649 635 | |
| Sum opptjent egenkapital | | 52 649 635 | |

| | | | |
|------------------------|--|-------------------|---------------|
| Sum egenkapital | | 52 689 565 | 39 930 |
|------------------------|--|-------------------|---------------|

Gjeld

Langsiktig gjeld

| | | | |
|--|---|-------------------|--|
| Utsatt skatt | 4 | 22 120 207 | |
| Sum avsetninger for forpliktelser | | 22 120 207 | |



| | | | |
|-----------------------------------|----------------------|--|---------------|
| Annen langsiktig gjeld | | | |
| Langsiktig konserngjeld | 2 173 495 814 | | |
| Sum annen langsiktig gjeld | 2 173 495 814 | | |
| | | | |
| Sum langsiktig gjeld | 2 195 616 021 | | 0 |
| | | | |
| Kortsiktig gjeld | | | |
| Kortsiktig konserngjeld | 24 945 229 | | |
| Other current debt | 3 254 685 | | |
| Sum kortsiktig gjeld | 28 199 914 | | |
| | | | |
| Sum gjeld | 2 223 815 935 | | 0 |
| | | | |
| SUM EGENKAPITAL OG GJELD | 2 276 505 500 | | 39 930 |



Organisasjonsnr: 923 414 029
AUTODESK NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
0

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00



| | | |
|-------------------------------|---------------------------------|---|
| Our date 15.09.2021 | Your date 09.09.2021 | Case officer Lars Waaltorp |
| 800 80 000 skatteetaten.no | Your reference 03632233/T001 | Telephone +4790833418 |
| Org. nr. 974761076 | Our reference 2021/6296707 | Postal address Postboks 9200 Grønland 0134 OSLO |

ADVOKATFIRMAET PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

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

Att. Erik Stenvik Granly

Permission to prepare the annual accounts and directors' report in English language for Autodesk Norway AS, org. no 923 414 029

With reference to your letter of 9 September 2021 with respect to the above matter regarding Autodesk Norway AS.

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

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

Background

Autodesk Norway AS is a private limited company 100 % owned by a foreign company and is part of an international group. The registered activity of the company is to develop, market and trade in computers, equipment, software and computer consulting services as well as educational activities and other related activities, and to participate in and invest in other similar activities related to the same. The working language and internal reporting in the group are in English.

The company caters to a professional market, and the majority of the company's activity is aimed at international parties. The chairperson and one of the board members are not Norwegian.

Condition for the permission

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

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

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and



creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

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

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

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

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

Yours sincerely,

Lars Waalorp
Senior Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

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



Vår dato
09.11.2021

Din/Deres dato
06.10.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6296707

Postadresse
Postboks 9200 Grønland
0134 OSLO

ADVOKATFIRMAET PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

Att. Lars Hallvard Walby

Fritak for konsernregnskapsplikt for Autodesk Norway AS, org.nr. 923 414 029

Vi viser til deres brev av 6. oktober 2021 hvor dere søker om fritak fra plikten til å utarbeide konsernregnskap for Autodesk Norway AS.

Skattekontoret finner med hjemmel i regnskapsloven § 3-7 fjerde ledd å kunne gi tillatelse til at det gjøres unntak for konsernregnskapsplikten for Autodesk Norway AS. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

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

Bakgrunn

Autodesk Norway AS er morselskap i et underkonsern, hvor Autodesk Inc. er det ultimate morselskapet og er hjemmehørende i USA. Konsernregnskap utarbeides av Autodesk Inc. på engelsk språk etter US GAAP, hvor Autodesk Norway AS med datterselskaper er omfattet.

Skattekontorets vurdering

Det forutsettes at Autodesk Inc. utarbeider konsernregnskap som omfatter den regnskapspliktige og dennes datterselskaper. Det legges til grunn at dette konsernregnskapet er utarbeidet i samsvar med US GAAP og at kravene i regnskapsloven § 3-7 med forskrifter for øvrig følges. Bestemmelsene i regnskapsloven kapittel 8 gjelder tilsvarende for dette konsernregnskapet.

Når det gjelder hvilket språk morselskapet skal utarbeide konsernregnskapet på, vises det til forskrift av 7. september 2006 nr. 1062 til utfylling og gjennomføring mv. av regnskapsloven. Det følger av § 3-7-1 at konsernregnskapet foruten å være på norsk, kan være på svensk, dansk eller engelsk.

Skattekontoret gir etter en konkret helhetsvurdering tillatelse til at det gjøres unntak for konsernregnskapsplikten.



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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| Revenue statement | | | |
|--|-------------|--------------------|-------------|
| Autodesk Norway AS | | | |
| Operating income and operating expenses | Note | 2020 | 2019 |
| Other operating expenses | | 25 884 957 | 0 |
| Total operating expenses | | 25 884 957 | 0 |
| Operating profit | | -25 884 957 | 0 |
| Financial income and expenses | | | |
| Interest expense to group companies | | 3 369 466 | 0 |
| Other financial expenses | 6 | 1 700 383 | 0 |
| Net financial items | | -5 069 849 | 0 |
| Operating result before tax | | -30 954 806 | 0 |
| Ordinary result after tax | | -30 954 806 | 0 |
| Tax on extraordinary result | 4 | 22 120 207 | 0 |
| Net extraordinary income and expenses | | -22 120 207 | 0 |
| Annual net profit | | -53 075 013 | 0 |
| Brought forward | | | |
| Transferred from other equity | 3 | 53 075 013 | 0 |
| Net brought forward | | -53 075 013 | 0 |
| Autodesk Norway AS | | Side 1 | |



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| Balance sheet | | | |
|--------------------------------------|-------------|----------------------|---------------|
| Autodesk Norway AS | | | |
| Assets | Note | 2020 | 2019 |
| Fixed assets | | | |
| Financial fixed assets | | | |
| Investments in other group companies | 1 | 2 088 555 498 | 0 |
| Loan to group companies | | 170 509 213 | 0 |
| Other long-term receivables | | 17 440 788 | 0 |
| Total financial fixed assets | | 2 276 505 500 | 0 |
| Total fixed assets | | 2 276 505 500 | 0 |
| Current assets | | | |
| Cash and bank deposits | | 0 | 39 930 |
| Total current assets | | 0 | 39 930 |
| Total assets | | 2 276 505 500 | 39 930 |



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| Balance sheet | | | |
|---|-------------|----------------------|---------------|
| Autodesk Norway AS | | | |
| Equity and liabilities | Note | 2020 | 2019 |
| Equity | | | |
| Paid-up equity | | | |
| Share capital | 2, 3 | 30 000 | 30 000 |
| Share premium reserve | 3 | 9 930 | 9 930 |
| Total paid-up equity | | 39 930 | 39 930 |
| Retained earnings | | | |
| Other equity | 3 | 52 649 635 | 0 |
| Total retained earnings | | 52 649 635 | 0 |
| Total equity | | 52 689 565 | 39 930 |
| Liabilities | | | |
| Deferred tax | 4 | 22 120 207 | 0 |
| Other long-term liabilities | | | |
| Long-term liabilities to group companies | | 2 173 495 814 | 0 |
| Total of other long term liabilities | | 2 173 495 814 | 0 |
| Current debt | | | |
| Liabilities to group companies | | 24 945 229 | 0 |
| Other current debt | | 3 254 685 | 0 |
| Total current debt | | 28 199 914 | 0 |
| Total liabilities | | 2 223 815 935 | 0 |
| Total equity and liabilities | | 2 276 505 500 | 39 930 |

The board of Autodesk Norway AS

| | | |
|---|---|---|
| <p>DocuSigned by: 76DA58683B38482 Cormac Fitzpatrick chairman of the board</p> | <p>DocuSigned by: B1384750638C484 Arne Kristian Snelvedt member of the board</p> | <p>DocuSigned by: 920738D12D5A4EF Mike Bom Soo Pak member of the board</p> |
|---|---|---|

Autodesk Norway AS **Page 3**



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Autodesk Norway AS

Notes to the accounts for 2020

Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles for small companies generally accepted in Norway.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

General valuation principles

Assets are valued at the lower of acquisition cost and fair value.

Investments in other companies

Except for short term investments in listed shares, the cost method is applied to investments in other companies. The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends received are initially taken to income. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in purchase cost. Dividend/group contribution from subsidiaries are reflected in the same year as the subsidiary makes a provision for the amount. Dividend from other companies are reflected as financial income when it has been approved.

Tax

Deferred tax is calculated in the balance sheet on temporary differences between accounting and tax values. Any net deferred tax asset is not recognized in the balance sheet, in accordance with the exemption rules for small enterprises. The tax cost can consist of tax payable and a change in deferred tax.

Consolidated group accounts

The company has been granted a dispensation from the requirement to prepare consolidated group accounts.



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Autodesk Norway AS

Notes to the accounts for 2020

Note 1 Investments in shares and other investments

| | Business address | Ownership | Equity as of December 31 (Our share) | Balance sheet value |
|---------------|-----------------------------------|-----------|--------------------------------------|---------------------|
| Spacemaker AS | Edvard Storms gate 2 0166 OSLO | 97 % | 134 526 626 | 2 088 555 498 |

Note 2 Share capital and shareholder information

The share capital of NOK 30,000 consist of 1,000 shares with nominal value of NOK 30 each.

Autodesk Ireland Operations owns all the shares in the company.

Autodesk Norway AS is included in the consolidated financial statements of Autodesk, Inc. which can be obtained at 111 McInnis Parkway San Rafael, CA 94903, USA.

Note 3 Shareholders' equity

| | Share capital | Share premium | Other equity | Total |
|---|---------------|---------------|-------------------|-------------------|
| Equity as of January 1 | 30 000 | 9 930 | 0 | 39 930 |
| Foreign currency translation difference | 0 | 0 | 105 724 648 | 105 724 648 |
| Profit for the year | 0 | 0 | -53 075 013 | -53 075 013 |
| Equity as of December 31 | 30 000 | 9 930 | 52 649 635 | 52 689 565 |

Note 4 Tax

Calculation of deferred tax/deferred tax benefit **2020** **2019**

Temporary differences

| | | |
|---|--------------------|----------------|
| Receivables and liabilities in foreign currency | 104 738 787 | 0 |
| Net temporary differences | 104 738 787 | 0 |
| Tax losses carried forward | -4 192 393 | -20 070 |
| Basis for deferred tax | 100 546 394 | -20 070 |
| Deferred tax | 22 120 207 | -4 415 |
| Deferred tax benefit not shown in the balance sheet | 0 | 4 415 |
| Deferred tax in the balance sheet | 22 120 207 | 0 |

Components of the income tax expense **2020** **2019**

| | | |
|-----------------------------------|-------------------|----------|
| Payable tax on this year's result | 0 | 0 |
| Adjustment in respect of priors | 0 | 0 |
| Total payable tax | 0 | 0 |
| Change in deferred tax | 22 120 207 | 0 |
| Tax expense | 22 120 207 | 0 |



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Autodesk Norway AS

Notes to the accounts for 2020

Note 5 Payroll expenses, number of employees, remunerations, loans to employees, etc.

The company has no employees.

No loans/sureties have been granted to members of the board or other related parties.

| Expensed audit fee | 2020 |
|---------------------------|-------------|
| Statutory audit | 0 |
| Other assurance services | 0 |
| Total | 0 |