



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Linda Tenold Aoma
Dato for fastsettelse av årsregnskapet: 29.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 15.09.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Revenue	1, 2	27 385 401	21 185 453
Other operating income		20 735	40 720
Sum inntekter		27 406 137	21 226 173
Kostnader			
Cost of sales		14 859 062	6 218 754
Staff costs	3, 4	7 466 569	8 936 075
Depreciation of fixed assets and intangible assets	6	1 058 412	84 805
Other operating expenses	3	3 433 277	4 160 808
Sum kostnader		26 817 321	19 400 441
Driftsresultat		588 815	1 825 732
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		38 047	76 580
Annen renteinntekt			178
Other financial income		376 233	2 188 872
Sum finansinntekter		414 279	2 265 630
Annen rentekostnad		9 264	12 982
Other financial expense		1 088 822	1 334 948
Sum finanskostnader		1 098 086	1 347 930
Netto finans		-683 807	917 700
Ordinært resultat før skattekostnad		-94 991	2 743 432
Tax on ordinary result			
Ordinært resultat etter skattekostnad		-94 991	2 743 432
Årsresultat		-94 991	2 743 432
Overføringer og disponeringer			
Transfers to/from other equity		-94 991	2 743 432
Sum overføringer og disponeringer		-94 991	2 743 432



Resultatregnskap

Beløp i: NOK	Note	2021	2020
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Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Goodwill		19 088 157	
Sum immaterielle eiendeler		19 088 157	
Varige driftsmidler			
Fixtures and fittings, tools, office machinery, etc	6	70 529	73 776
Sum varige driftsmidler		70 529	73 776
Sum anleggsmidler	6,14	19 158 686	73 776
Omløpsmidler			
Varer			
Stocks		0	0
Sum varer		0	0
Fordringer			
Trade debtors	7, 8	10 595 839	16 997 386
Other debtors		816 827	302 022
Konsernfordringer	8	6 762 520	10 514 802
Sum fordringer		18 175 186	27 814 210
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	9	272 765	281 735
Sum bankinnskudd, kontanter og lignende		272 765	281 735
Sum omløpsmidler		18 447 951	28 095 945
SUM EIENDELER		37 606 637	28 169 721

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2021	2020
Share capital (6 000 shares of kr 500,00)	11	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		11 253 915	11 348 906
Sum opptjent egenkapital		11 253 915	11 348 906
Sum egenkapital	12	17 801 721	17 896 712
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	8	4 349 571	353 005
Public duties payable		2 093 661	1 970 944
Other short-term liabilities	7, 8	13 361 683	7 949 060
Sum kortsiktig gjeld		19 804 915	10 273 008
Sum gjeld		19 804 915	10 273 008
SUM EGENKAPITAL OG GJELD		37 606 637	28 169 721



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 686768

Enheten

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 23.07.2022



Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Revenue	1, 2	27 385 401	21 185 453
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Annen renteinntekt			178
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Sum finansinntekter		414 279	2 265 630
Annen rentekostnad		9 264	12 982
Other financial expense		1 088 822	1 334 948
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Tax on ordinary result			
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Overføringer og disponeringer			
Transfers to/from other equity		-94 991	2 743 432
Sum overføringer og disponeringer		-94 991	2 743 432



Sum opptjent egenkapital		11 253 915	11 348 906
Sum egenkapital	12	17 801 721	17 896 712
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	8	4 349 571	353 005
Public duties payable		2 093 661	1 970 944
Other short-term liabilities	7, 8	13 361 683	7 949 060
Sum kortsiktig gjeld		19 804 915	10 273 008
Sum gjeld		19 804 915	10 273 008
SUM EGENKAPITAL OG GJELD		37 606 637	28 169 721



Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper
Se filvedlegg.

Note

Antall årsverk i regnskapsåret
7.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp



Beholdning av egne aksjer Antall Pålydende Andel av aksjek.

Note

Noteopplysninger ut over minimumskravene for små foretak
Se eventuelle andre vedlegg.



Annual Accounts 2021

INTERGRAPH NORGE AS
Stokkamyrveien 20, 4313 Sandnes

Content:

Income statement
Balance sheet
Notes to the accounts
Auditor's report



Income statement 01.01. - 31.12.
INTERGRAPH NORGE AS

	Note	2021	2020
Revenue	1, 2	27 385 401	21 185 453
Other operating income		20 735	40 720
Total operating income		27 406 137	21 226 173
Cost of sales		(14 859 062)	(6 218 754)
Staff costs	3, 4	(7 466 569)	(8 936 075)
Depreciation of fixed assets and intangible assets	6	(1 058 412)	(84 805)
Other operating expenses	3	(3 433 277)	(4 160 808)
Sum operating expenses		(26 817 321)	(19 400 441)
Result of operations		588 815	1 825 732
Interest received from group companies		38 047	76 580
Other interest income		0	178
Other financial income		376 233	2 188 872
Total financial income		414 279	2 265 630
Other interest charge		(9 264)	(12 982)
Other financial expense		(1 088 822)	(1 334 948)
Total financial expenses		(1 098 086)	(1 347 930)
Net financial items		(683 807)	917 700
Operating result before tax		(94 991)	2 743 432
Tax on ordinary result	5	0	0
Operating result		(94 991)	2 743 432
Results of the year		(94 991)	2 743 432
Transfers			
Transfers to/from other equity		(94 991)	2 743 432
Total transfers and allocations		(94 991)	2 743 432



**Balance sheet 31.12.
INTERGRAPH NORGE AS**

	Note	2021	2020
ASSETS			
Fixed assets			
Intangible fixed assets			
Goodwill		19 088 157	0
Total intangible fixed assets		19 088 157	0
Tangible fixed assets			
Fixtures and fittings, tools, office machinery, etc	6	70 529	73 776
Total tangible fixed assets		70 529	73 776
Total fixed assets	6,14	19 158 686	73 776
Current assets			
Receivables			
Trade debtors	7, 8	10 595 839	16 997 386
Other debtors		816 827	302 022
Group debtors - Other	8	0	0
Group debtors - Loan	8	6 762 520	10 514 802
Total receivables		18 175 186	27 814 210
Bank deposits, cash in hand, etc	9	272 765	281 735
Total bank deposits, cash in hand, etc		272 765	281 735
Total current assets		18 447 951	28 095 945
Total assets		37 606 637	28 169 721



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Balance sheet 31.12. INTERGRAPH NORGE AS

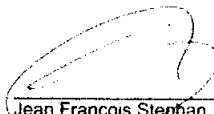
	Note	2021	2020
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital (6 000 shares of kr 500.00)	11	3 000 000	3 000 000
Other paid-in capital		3 547 806	3 547 806
Total paid-in capital		6 547 806	6 547 806
Retained earnings			
Other equity		11 253 915	11 348 906
Total retained earnings		11 253 915	11 348 906
Total equity	12	17 801 721	17 896 712
Liabilities			
Current liabilities			
Trade creditors	8	4 349 571	353 005
Public duties payable		2 093 661	1 970 944
Other short-term liabilities	7, 8	13 361 683	7 949 060
Total current liabilities		19 804 915	10 273 008
Total liabilities		19 804 915	10 273 008
Total equity and liabilities		37 606 637	28 169 721

8 July 2022

DocuSigned by:

Michael Scott Moore

SC326183694145A
Michael Scott Moore
Chairman


Jean Francois Stephan
Managing Director



Intergraph Norge AS
Org. No. 934 338 839

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 on 9th November 1983 as a subsidiary of Intergraph Corporation which itself was acquired by the Hexagon group in 2010.

On 1 October 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.

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 date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period. Accounting currency and presentation 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 project's 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 that not that the tax assets will be utilised.

Balance sheet classification

Current assets and short-term liabilities consist 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.



Intergraph Norge AS
Org. No. 934 338 839

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 discounted are used.

Intangible assets

Intangible Assets are recognised at the lower of their amortised cost or their impaired value. The value of the assets is subject to review annually to ensure the future discounted cashflows 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 are considered as pension expense and classified as staff costs.



Intergraph Norge AS
Org. No. 934 338 839

Note 2 – Revenue

	2021	2020
Area of operation:		
SW and SW maintenance	22,089,053	16,177,216
Services	<u>5,296,348</u>	<u>5,008,237</u>
	<u>27,385,401</u>	<u>21,185,453</u>
Country:		
Norway	23,725,399	17,523,418
Middle East	1,942,743	0
Finland	760,332	1,289,806
Sweden	681,757	595,933
Denmark	260,067	3,771
Netherlands	15,103	27,047
Germany	0	1,619,162
Canada	0	100,687
USA	0	25,629
	<u>27,385,401</u>	<u>21,185,453</u>

Note 3 – Employee benefits expense, management remuneration and auditor's fee

Specification of staff costs:

	2021	2020
Salary	6,114,521	7,380,717
Payroll tax	909,317	1,004,904
Pension costs, excl payroll tax security on paid premiums	335,342	418,029
Other staff costs	<u>107,390</u>	<u>132,425</u>
Total	<u>7,466,570</u>	<u>8,936,075</u>
Average number of employees	5	5
Number of active employees at period end	6	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.

Auditor's fee excl VAT consists of the following:

Statutory audit fee	92,333
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Intergraph Norge AS
Org. No. 934 338 839

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 company's 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 335,342 in 2021 and NOK 418,029 in 2020.

Note 5 – Income tax

Temporary difference overview:

	31.12.2020	31.12.2021	Change
Tangible assets	(355,424)	2,764,719	(3,120,143)
Current assets	0	0	0
Current liabilities	(621,363)	(34,459)	(586,904)
Tax losses	(9,851,475)	(13,622,235)	3,770,760
Total temporary differences	(10,828,262)	(10,891,975)	63,713
Temporary differences not included in deferred tax asset	10,828,262	10,891,975	(63,713)
Adjusted basis for calculation of deferred tax asset	0	0	0
Deferred tax asset 31.12.	0	0	0

Specification of tax base:

	2021	2020
Pre tax result	(94,991)	2,743,432
Permanent differences	31,279	9,266
Changes in temporary differences	(3,707,047)	569,437
Increase /(Utilization) of tax loss carried forward	3,770,760	(3,322,134)
Tax base	0	0

Income tax

	2021	2020
Income tax payable	0	0
change in deferred tax	0	0
Total income tax expense	0	0

The company does not capitalise deferred tax assets as it cannot justify their utilisation within the next 3 years.



Intergraph Norge AS
Org. No. 934 338 839

Note 6 – Tangible Assets

	2021	2020
	Equipment, furniture and fittings	Equipment, furniture and fittings
Acquisition cost at 01.01	2,135,726	2,141,381
Additions	50,525	20,740
Disposals	0	(26,395)
Acquisition cost 31.12	2,186,251	2,135,726
Accumulated depreciation at 31.12	2,115,722	2,061,950
Net book value at 31.12	70,529	73,776
Depreciation for the year	53,772	84,805
Amortisation period	3-8 years	3-8 years
Amortisation plan	Lineary	Lineary

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

Note 7 – 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 NOK 619,970 as at December 31, 2021. Pre-invoiced revenue amounts to NOK 10,725,854 as of December 31, 2021 and is classified as Other short-term liabilities.

Note 8 – Intercompany balances with group companies

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

	2021	2020
Trade debtors intercompany	1,960,686	10,479,561
Intercompany loan	6,762,520	10,514,802
Trade creditors intercompany	4,367,178	325,912

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 intercompany loan is interest free, unsecured, and has no formal end date or payment dates.



Intergraph Norge AS
Org. No. 934 338 839

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: <http://investors.hexagon.com/en/financial-information/reports-and-presentations>

Controlled transactions

The company has received transfer price allocations which have led to a reduction of Cost of sales of NOK 9,586,078 in 2020 and NOK 10,760,942 in 2019.

Note 9 – Bank deposits

Restricted cash amounts to NOK 281,735.

Note 10 – 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 31.12.2021 and company has not issued any guarantees.

Note 11 – 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 give equal rights.

All shares are held by M&S computing investment Inc. in the US.

	2021 Amount	2021 % share	2020 Amount	2020 % share
M&S computing Investment Inc.	6,000	100%	6,000	100%
Total	6,000	100%	6,000	100%

Note 12 - Equity

	Issued capital	Other paid - in capital	Other equity	Total
Equity at 01.01	3,000,000	3,547,806	11,348,906	17,896,712
Result for the year	0	0	(94,991)	(94,991)
Equity at 31.12	3,000,000	3,547,806	11,253,915	17,801,721



Intergraph Norge AS
Org. No. 934 338 839

Note 13 – Covid 19

The Corona pandemic continued into 2021 and continued to have some impact on the company during the year. The company is fortunate that the services it supplies allow our customers to make full use of our products whilst working remotely. The success of the vaccine programs and the adaptation to working from home has reduced the ongoing risk from the pandemic.

The company continues to monitor the situation and follow the advice of the authorities to ensure the safety of our staff, suppliers and customers. As such we do not expect Covid-19 to have a major impact on our business in 2022.

Note 14 – Goodwill

On 1 October 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 into 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.

	2021
Goodwill opening balance	-
Acquired in the year	20,092,797
Amortisation	<u>(1,004,640)</u>
Goodwill closing balance	<u>19,088,157</u>



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 17.03.2016	Vår dato 29.03.2016
Telefon 22078139	Deres referanse Eirik 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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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



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 2021, the income 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 2021, 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 laws and regulations 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.

Other Matters

The company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

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.

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Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Intergraph Norge AS



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, 8 July 2022
PricewaterhouseCoopers AS


Siri Holseter
State Authorised Public Accountant