



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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 Soma
Dato for fastsettelse av årsregnskapet: 06.07.2021

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, 24.07.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Revenue	1, 2	21 185 453	29 706 962
Other operating income		40 720	27 059
Sum inntekter		21 226 173	29 734 021
Kostnader			
Cost of sales		6 218 754	9 721 947
Staff costs	3, 4	8 936 075	12 794 280
Depreciation of fixed assets and intangible assets	6	84 805	98 808
Other operating expenses	3	4 160 808	5 091 928
Sum kostnader		19 400 441	27 706 963
Driftsresultat		1 825 732	2 027 058
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		76 580	151 311
Annen renteinntekt		178	244
Other financial income		2 188 872	230 664
Sum finansinntekter		2 265 630	382 220
Annen rentekostnad		12 982	4 198
Other financial expense		1 334 948	93 463
Sum finanskostnader		1 347 930	97 661
Netto finans		917 700	284 559
Ordinært resultat før skattekostnad		2 743 432	2 311 618
Tax on ordinary result			
Ordinært resultat etter skattekostnad		2 743 432	2 311 618
Årsresultat		2 743 432	2 311 618
Overføringer og disponeringer			
Transfers to/from other equity		2 743 432	2 311 618
Sum overføringer og disponeringer		2 743 432	2 311 618



Resultatregnskap

Beløp i: NOK	Note	2020	2019
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Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Fixtures and fittings, tools, office machinery, etc	6	73 776	152 504
Sum varige driftsmidler		73 776	152 504
Sum anleggsmidler		73 776	152 504
Omløpsmidler			
Varer			
Stocks		0	
Sum varer		0	
Fordringer			
Trade debtors	7, 8	16 997 386	18 657 954
Other debtors		302 022	212 172
Konsernfordringer	8	10 514 802	7 400 367
Sum fordringer		27 814 210	26 270 494
Bankinnskudd, kontanter og lignende			
Bank deposits, cash in hand, etc	9	281 735	369 835
Sum bankinnskudd, kontanter og lignende		281 735	369 835
Sum omløpsmidler		28 095 945	26 640 329
SUM EIENDELER		28 169 721	26 792 833
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
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



Balanse

Beløp i: NOK	Note	2020	2019
Sum innskutt egenkapital		6 547 806	6 547 806
Opptjent egenkapital			
Other equity		11 348 906	8 605 475
Sum opptjent egenkapital		11 348 906	8 605 475
Sum egenkapital	12	17 896 712	15 153 281
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	8	353 005	1 218 930
Public duties payable		1 970 944	2 581 379
Other short-term liabilities	7, 8	7 949 060	7 839 243
Sum kortsiktig gjeld		10 273 008	11 639 552
Sum gjeld		10 273 008	11 639 552
SUM EGENKAPITAL OG GJELD		28 169 721	26 792 833



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 578722

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Grunnlag for avgivelse

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Brønnøysundregistrene, 05.08.2021



Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Revenue	1, 2	21 185 453	29 706 962
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Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

BALANSE

Beløp i: NOK **Note** **2020** **2019**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Fixtures and fittings,
tools, office machinery,
etc

6 73 776 152 504

Sum varige driftsmidler 73 776 152 504

Sum anleggsmidler 73 776 152 504

Omløpsmidler

Varer

Stocks

0

Sum varer

0

Fordringer

Trade debtors

7, 8

16 997 386

18 657 954

Other debtors

302 022

212 172

Konsernfordringer

8

10 514 802

7 400 367

Sum fordringer

27 814 210

26 270 494

Bankinnskudd, kontanter og lignende

Bank deposits, cash in
hand, etc

9

281 735

369 835

Sum bankinnskudd,
kontanter og lignende

281 735

369 835

Sum omløpsmidler

28 095 945

26 640 329

SUM EIENDELER

28 169 721

26 792 833

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

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

11 348 906

8 605 475

Sum opptjent egenkapital

11 348 906

8 605 475



Sum egenkapital	12	17 896 712	15 153 281
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	8	353 005	1 218 930
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Organisasjonsnr: 934 338 839
INTERGRAPH NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper
Se filvedlegg.

Note

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	6795232.00	9654530.00
<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	949706.00	1594916.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	418030.00	477571.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	773107.00	1067264.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	8936075.00	12794281.00

Note

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	105660.00	78960.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	105660.00	78960.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
7.00



Intergraph Norge AS
Org. No. 934 338 839

Note 1 - Accounting Principles

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 goods 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 a 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.

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.



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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.

Note 2 – Revenue

	2020	2019
Area of operation:		
SW and SW maintenance	16,177,216	18,499,042
Services	<u>5,008,237</u>	<u>11,207,920</u>
	<u>21,185,453</u>	<u>29,706,962</u>
Country:		
Norway	17,523,418	25,320,229
Germany	1,619,162	0
Finland	1,289,806	1,079,353
Sweden	595,933	159,701
Canada	100,687	93,781
Netherlands	27,047	231,390
USA	25,629	2,374,961
Denmark	3,771	81,686
UK	0	278,313
Belgium		87,548
	<u>21,185,453</u>	<u>29,706,962</u>



Intergraph Norge AS
Org. No. 934 338 839

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

Specification of staff costs:

	<u>2020</u>	<u>2019</u>
Salary	7,380,717	10,821,512
Payroll tax	1,004,904	1,062,013
Pension costs, excl payroll tax security on paid premiums	418,029	473,039
Other staff costs	<u>132,425</u>	<u>437,716</u>
Total	<u>8,936,075</u>	<u>12,794,280</u>
Average number of employees	5	7
Number of active employees at period end	5	6

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	78,960
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Loans and guarantees to executives and employees

There are no loans to or guarantees pledged as security on behalf of company’s executives or employees.

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 418,029 in 2020 and NOK 473,039 in 2019.

The pension scheme gives the right to defined future benefits, which are mainly dependent on number of years worked, salary level at time of retirement and the amount of payment from the national insurance fund. The obligations are covered through an insurance company.



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Note 5 – Income tax

Temporary difference overview:

	31.12.2019	31.12.2020	Change
Tangible assets	(431,848)	(362,022)	(69,826)
Current assets	(53,895)	0	(53,895)
Current liabilities	62,528	(621,363)	683,891
Tax losses	(13,157,745)	(9,835,611)	(3,322,134)
Total temporary differences	(13,580,960)	(10,818,997)	(2,761,963)
Temporary differences not included in deferred tax asset	13,580,960	10,818,997	2,761,963
Adjusted basis for calculation of deferred tax asset	0	0	0
Deferred tax asset 31.12.	0	0	0

Specification of tax base:

	2020	2019
Pre tax result	2,743,432	2,311,618
Permanent differences	9,266	19,187
Changes in temporary differences	569,437	(1,703,053)
Utilization of tax loss carried forward	(3,322,134)	(627,752)
Tax base	0	(0)

Income tax

	2020	2019
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
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Note 6 – tangible assets

	2020 Equipment, furniture and fittings	2019 Equipment, furniture and fittings
Acquisition cost at 01.01	2,141,381	2,002,633
Additions	20,740	138,748
Disposals	<u>(26,395)</u>	<u>0</u>
Acquisition cost 31.12	2,135,726	2,141,381
Accumulated depreciation at 31.12	<u>2,061,950</u>	<u>1,988,877</u>
Net book value at 31.12	73,776	152,504
Depreciation for the year	84,805	98,808
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 259,250 as at December 31, 2020. Pre-invoiced revenue amounts to NOK 5,665,533 as of December 31, 2020 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:

	2020	2019
Trade debtors intercompany	10,479,561	7,900,869
Intercompany loan	10,514,802	7,400,367
Trade creditors intercompany	325,912	1,126,978

The intercompany loan relates to the cash pooling arrangement that company has with its ultimate parent company.

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>



Intergraph Norge AS
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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 31.12.2020 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.

	2020 Amount	2020 % share	2019 Amount	2019 % 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	8,605,475	15,153,281
Result for the year	0	0	2,743,432	2,743,432
Roundings	0	0	0	0
Equity at 31.12	3,000,000	3,547,806	11,348,906	17,896,712

Note 13 – Covid 19

The Corona pandemic had some impact on the company in 2020. The company is fortunate that the services it supplies allow our customers to make full use of our products whilst working remotely and that like us, our customers adapted to new ways of working in 2020.

We have a number of pre-negotiated contracts and ongoing support contracts that helped ensure company's security in 2020 and these will continue into 2021. There are ongoing opportunities in the Norwegian market that the company is wishing to close in 2021. We expect that with the roll out of the vaccine, the current situation will improve and have a smaller impact on our business in 2021 as the economy opens up again. We remain confident that the company is well placed to continue to deliver to our customer's needs throughout and beyond the current restrictions. We will continue 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 2021.



Statsautoriserte revisorer
Ernst & Young AS

Vassbotnen 11a Forus, NO-4313 Sandnes
Postboks 8015, NO-4068 Stavanger

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Intergraph Norge AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Intergraph Norge AS, which comprise the balance sheet as at 31 December 2020, 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 have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 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 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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 management for the financial statements

The Board of Directors (management) is responsible for the preparation and fair presentation 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 ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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 International Standards on Auditing (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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from



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- fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
 - ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
 - ▶ conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
 - ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

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 ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Stavanger, 8 July 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Gunn Helen Askvik
State Authorised Public Accountant (Norway)

Penneo Dokumentnøkkel: 83N7W-85AZB-GUZGG-6E368-AYIWO-0LC3P



PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

GUNN HELEN ASKVIK

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**Income statement 01.01. - 31.12.
INTERGRAPH NORGE AS**

	Note	2020	2019
Revenue	1, 2	21 185 453	29 706 962
Other operating income		40 720	27 059
Total operating income		21 226 173	29 734 021
Cost of sales		(6 218 754)	(9 721 947)
Staff costs	3, 4	(8 936 075)	(12 794 280)
Depreciation of fixed assets and intangible assets	6	(84 805)	(98 808)
Other operating expenses	3	(4 160 808)	(5 091 928)
Sum operating expenses		(19 400 441)	(27 706 963)
Result of operations		1 825 732	2 027 058
Interest received from group companies		76 580	151 311
Other interest income		178	244
Other financial income		2 188 872	230 664
Total financial income		2 265 630	382 220
Other interest charge		(12 982)	(4 198)
Other financial expense		(1 334 948)	(93 463)
Total financial expenses		(1 347 930)	(97 661)
Net financial items		917 700	284 559
Operating result before tax		2 743 432	2 311 618
Tax on ordinary result	5	0	0
Operating result		2 743 432	2 311 618
Results of the year		2 743 432	2 311 618
Transfers			
Transfers to/from other equity		2 743 432	2 311 618
Total transfers and allocations		2 743 432	2 311 618



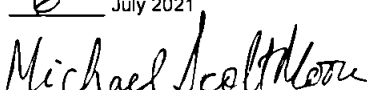
**Balance sheet 31.12.
INTERGRAPH NORGE AS**

	Note	2020	2019
ASSETS			
Fixed assets			
Tangible fixed assets			
Fixtures and fittings, tools, office machinery, etc	6	73 776	152 504
Total tangible fixed assets		73 776	152 504
Total fixed assets		73 776	152 504
Current assets			
Receivables			
Trade debtors	7, 8	16 997 386	18 657 954
Other debtors		302 022	212 172
Group debtors - Other	8	0	0
Group debtors - Loan	8	10 514 802	7 400 367
Total receivables		27 814 210	26 270 494
Bank deposits, cash in hand, etc	9	281 735	369 835
Total bank deposits, cash in hand, etc		281 735	369 835
Total current assets		28 095 945	26 640 329
Total assets		28 169 721	26 792 833



Balance sheet 31.12.
INTERGRAPH NORGE AS

	Note	2020	2019
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		11 348 906	8 605 475
Total retained earnings		11 348 906	8 605 475
Total equity	12	17 896 712	15 153 281
Liabilities			
Current liabilities			
Trade creditors	8	353 005	1 218 930
Public duties payable		1 970 944	2 581 379
Other short-term liabilities	7, 8	7 949 060	7 839 243
Total current liabilities		10 273 008	11 639 552
Total liabilities		10 273 008	11 639 552
Total equity and liabilities		28 169 721	26 792 833

6 July 2021

Michael Scott Moore
Chairman


Jean Francois Stephan
Managing Director



Annual Accounts 2020

INTERGRAPH NORGE AS
Stokkamyrveien 20, 4313 Sandnes

Content:

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



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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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

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