



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.01.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
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: 08.12.2022

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 09.04.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Revenue	1	41 269 371	26 468 924
Other income	1, 2	1 289 023	801 708
Sum inntekter		42 558 394	27 270 632
Kostnader			
Cost of materials		521 454	210 045
Personnel expenses	3	91 517 514	46 455 669
Depreciation and amortisation	4	23 453 539	16 243 828
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other operating expenses	2, 3	71 214 001	44 239 686
Sum kostnader		186 706 508	107 149 228
Driftsresultat		-144 148 114	-79 878 596
Finansinntekter og finanskostnader			
Income from subsidiaries	2	2 554 128	
Annen renteinntekt	2	243 663	916 800
Other financial income		1 841 298	1 514 822
Sum finansinntekter		4 639 089	2 431 622
Rentekostnad til foretak i samme konsern	2		
Annen rentekostnad	2	839 607	4 138
Other financial expenses		8 445 391	1 296 918
Sum finanskostnader		9 284 998	1 301 056
Netto finans		-4 645 909	1 130 566
Ordinært resultat før skattekostnad		-148 794 023	-78 748 030
Income tax expense	11	-67 309 475	
Ordinært resultat etter skattekostnad		-81 484 548	-78 748 030
Årsresultat		-81 484 548	-78 748 030
Årsresultat etter minoritetsinteresser		-81 484 548	-78 748 030



Resultatregnskap

Beløp i: NOK	Note	2022	2021
Totalresultat		-81 484 548	-78 748 030
Overføringer og disponeringer			
Udekket tap	5	-81 484 548	-78 748 030
Transferred from other equity	5		
Sum overføringer og disponeringer		-81 484 548	-78 748 030



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Research and development	4	24 113 991	47 344 293
Concessions, patents, licences, trademarks, and similar rights	4		
Utsatt skattefordel	11	54 188 291	
Goodwill	4		
Sum immaterielle eiendeler		78 302 282	47 344 293
Varige driftsmidler			
Buildings and land	4		
Machinery and equipment	4		
Ships	4		
Equipment and other movables	4	1 251 254	350 764
Sum varige driftsmidler		1 251 254	350 764
Finansielle anleggsmidler			
Investering i datterselskap	6	3 662 206	3 746 781
Investering i annet foretak i samme konsern	6		
Lån til foretak i samme konsern	7	11 482 752	12 156 781
Investments in shares	10		
Other long-term receivables		12 680	14 871
Sum finansielle anleggsmidler		15 157 638	15 918 433
Sum anleggsmidler		94 711 174	63 613 490
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	8	11 926 448	6 975 215
Other short-term receivables		22 872 284	8 192 201
Konsernfordringer	7	44 402 875	30 789 440
Sum fordringer		79 201 607	45 956 856
Investeringer			



Balanse

Beløp i: NOK	Note	2022	2021
Aksjer og andeler i foretak i samme konsern	6, 10		
Markedsbaserte aksjer	10		
Listed bonds	10		
Andre markedsbaserte finansielle instrumenter	10		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	9	10 349 622	93 918 421
Sum bankinnskudd, kontanter og lignende		10 349 622	93 918 421
Sum omløpsmidler		89 551 229	139 875 277
SUM EIENDELER		184 262 403	203 488 767
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 10	147 136	147 136
Overkurs	5	117 524 320	117 524 320
Annen innskutt egenkapital	5	21 381 229	21 381 229
Sum innskutt egenkapital		139 052 685	139 052 685
Opptjent egenkapital			
Reserve for valuation variances	5		
Other equity	5		
Udekket tap	5	81 484 548	
Sum opptjent egenkapital		-81 484 548	
Sum egenkapital		57 568 137	139 052 685
Gjeld			
Langsiktig gjeld			
Utsatt skatt	11		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	8		
Other non-current liabilities	8		



Balanse

Beløp i: NOK	Note	2022	2021
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		14 704 721	8 823 404
Tax payable	11		
Public duties payable		6 701 496	28 185 983
Kortsiktig konserngjeld	7	87 927 881	5 040 896
Other current liabilities		17 360 169	22 385 799
Sum kortsiktig gjeld		126 694 267	64 436 082
Sum gjeld		126 694 267	64 436 082
SUM EGENKAPITAL OG GJELD		184 262 403	203 488 767



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2022 947176

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.01.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
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: 08.12.2022

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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, 19.12.2022



Organisasjonsnr: 917 616 159
SPACEMAKER AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Revenue	1	41 269 371	26 468 924
Other income	1, 2	1 289 023	801 708
Sum inntekter		42 558 394	27 270 632
Kostnader			
Cost of materials		521 454	210 045
Personnel expenses	3	91 517 514	46 455 669
Depreciation and amortisation	4	23 453 539	16 243 828
Nedskrivning av varige driftsmidler og immaterielle eiendeler	4		
Other operating expenses	2, 3	71 214 001	44 239 686
Sum kostnader		186 706 508	107 149 228
Driftsresultat		-144 148 114	-79 878 596
Finansinntekter og finanskostnader			
Income from subsidiaries	2	2 554 128	
Annen renteinntekt	2	243 663	916 800
Other financial income		1 841 298	1 514 822
Sum finansinntekter		4 639 089	2 431 622
Rentekostnad til foretak i samme konsern	2		
Annen rentekostnad	2	839 607	4 138
Other financial expenses		8 445 391	1 296 918
Sum finanskostnader		9 284 998	1 301 056
Netto finans		-4 645 909	1 130 566
Ordinært resultat før skattekostnad		-148 794 023	-78 748 030
Income tax expense	11	-67 309 475	
Ordinært resultat etter skattekostnad		-81 484 548	-78 748 030
Årsresultat		-81 484 548	-78 748 030
Årsresultat etter minoritetsinteresser		-81 484 548	-78 748 030
Totalresultat		-81 484 548	-78 748 030
Overføringer og disponeringer			



Udekket tap	5	-81 484 548	-78 748 030
Transferred from other equity	5		
Sum overføringer og disponeringer		-81 484 548	-78 748 030



Organisasjonsnr: 917 616 159
SPACEMAKER AS

BALANSE

Beløp i: NOK **Note** **2022** **2021**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Research and development	4	24 113 991	47 344 293
Concessions, patents, licences, trademarks, and similar rights	4		
Utsatt skattefordel	11	54 188 291	
Goodwill	4		
Sum immaterielle eiendeler		78 302 282	47 344 293

Varige driftsmidler

Buildings and land	4		
Machinery and equipment	4		
Ships	4		
Equipment and other movables	4	1 251 254	350 764
Sum varige driftsmidler		1 251 254	350 764

Finansielle anleggsmidler

Investering i datterselskap	6	3 662 206	3 746 781
Investering i annet foretak i samme konsern	6		
Lån til foretak i samme konsern	7	11 482 752	12 156 781
Investments in shares	10		
Other long-term receivables		12 680	14 871
Sum finansielle anleggsmidler		15 157 638	15 918 433
Sum anleggsmidler		94 711 174	63 613 490

Omløpsmidler

Varer

Fordringer

Accounts receivables	8	11 926 448	6 975 215
Other short-term receivables		22 872 284	8 192 201
Konsernfordringer	7	44 402 875	30 789 440
Sum fordringer		79 201 607	45 956 856

Investeringer

Aksjer og andeler i foretak i samme konsern	6, 10		
Markedsbaserte aksjer	10		
Listed bonds	10		
Andre markedsbaserte finansielle instrumenter	10		



Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	9	10 349 622	93 918 421
Sum bankinnskudd, kontanter og lignende		10 349 622	93 918 421
Sum omløpsmidler		89 551 229	139 875 277
SUM EIENDELER		184 262 403	203 488 767
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 10	147 136	147 136
Overkurs	5	117 524 320	117 524 320
Annen innskutt egenkapital	5	21 381 229	21 381 229
Sum innskutt egenkapital		139 052 685	139 052 685
Opptjent egenkapital			
Reserve for valuation variances	5		
Other equity	5		
Udekket tap	5	81 484 548	
Sum opptjent egenkapital		-81 484 548	
Sum egenkapital		57 568 137	139 052 685
Gjeld			
Langsiktig gjeld			
Utsatt skatt	11		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	8		
Other non-current liabilities	8		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		14 704 721	8 823 404
Tax payable	11		
Public duties payable		6 701 496	28 185 983
Kortsiktig konserngjeld	7	87 927 881	5 040 896
Other current liabilities		17 360 169	22 385 799
Sum kortsiktig gjeld		126 694 267	64 436 082
Sum gjeld		126 694 267	64 436 082
SUM EGENKAPITAL OG GJELD		184 262 403	203 488 767



Organisasjonsnr: 917 616 159
SPACEMAKER AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
87.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

ANNUAL REPORT 2022

Spacemaker AS

Edvard storms gate 2, 0166 Oslo, Norway

Org.no. 917616159

1. Nature of the Business/ Operations

Spacemaker AS develops and sells software for the construction industry.

It has its head offices in Oslo, Norway. Spacemaker AS owns 100% of the shares in the 3 subsidiaries located in Sweden, Finland and France.

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

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

2. Spacemaker AS's Financial Statements & Performance

During the financial year (01/01/2021 – 31/01/2022), Spacemaker AS recorded revenue of NOK 41,269,371 (2020: NOK 26,468,924).

Total equity and liabilities by the end of the financial year were NOK 184,262,403 (2020: NOK 203,488,767). The equity share at 31.01.2022 was 31% (2020: 68%).

The Company's intangible assets consist of capitalized software development costs in and a deferred tax asset. Spacemaker AS develops and sells software that improves decision support and collaboration in real estate development. Expenses for the development of the technology platform mainly consist of salary costs for employees in the company's product organization. The company capitalizes the share of these salary costs that can be attributed to development as an intangible asset. The booked value of intangible assets at the end of the financial year was NOK 78,302,282 (2020: 47,344,293). The Board's assessment is that Spacemaker's software will provide a future increase in earnings that can justify the booked value.

The total net change in cash and cash equivalents during the year was NOK -83,568,799 (2020: NOK -82,092,662) for Spacemaker AS, divided as follows:

- Net cash flow from operating activities NOK -148,449,015 (2020: NOK -47,391,696).
- Net cash flow from investing activities NOK -12,981,139 (2020: -57,022,823).
- Net cash flow from financing activities NOK 77,861,355 (2020: NOK 22,321,856).

The Board considers that the annual accounts give a true and fair view of the Company's assets, liabilities, financial position and result as at 31.01.2022.

3. Risks and Uncertainties

The Company is exposed to various risk and uncertainty factors, which are of financial, operational- and market-related character. The Board is continuously monitoring the different factors that may affect the Company's strategic- and financial goals and have put in place processes to minimize these risks and uncertainties.



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Financial, Operational- and Market-Related Risk

As the Company has international operations, it is exposed to other currencies than NOK. However, there is a natural hedge on the currency exchange risk as the Company has both assets and liabilities in foreign currency. The currency risk is considered low/moderate.

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

The Company's assessment is that the pandemic has contributed to more caution and delay in investment decisions in the markets the entity operates in, but that the Company has succeeded well in implementing measures to handle these challenges.

4. Going Concern

In accordance with the Norwegian accounting act, the Board confirms that the accounts have been prepared in conformity with the going concern assumption and this assumption is valid.

5. Working Environment

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

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

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

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

Total sickness absence in the financial period 2022 was 162 days, which is 2% of the total amount of workdays in the financial year. Some of the absence was directly related to care days due to the COVID-19 pandemic.

6. Equality

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

7. External Environment

The Company does not engage in any activities that may cause a significant impact on the external environment. GHG emissions have been neutralised across operations and entire value chain. The internal price on carbon increased by 100% per metric tonne. Sustainability enabling solutions have been introduced to improve efficiency in building design and construction as well as factory efficiency in manufacturing.



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

8. Research and development

The Company continues to dedicate technical and financial resources to research and development to further enhance existing products and to create new products and technologies to expand market opportunity.

9. Equality and Anti – Discrimination Act Research

The Company promotes equality and is against discrimination on the basis of gender, pregnancy, leave in connection with childbirth or adoption, care responsibilities, ethnicity, religion, belief, disability, sexual orientation, gender identity, gender expression, age or other significant characteristics of a person. All employees must enroll in professional behavior in the work place training and report any incidents of discrimination that take place.

10. Subsequent events

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

11. Net Profit and Allocations

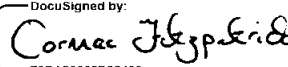
The Board proposes the following allocation of this year's loss for Spacemaker AS:


<i>Share premium</i>	<i>NOK -81,484,548</i>
<u>Total Allocations</u>	<u>NOK -81,484,548</u>

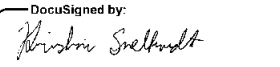
Oslo (Norway)

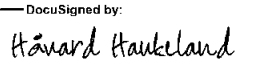
30 November 2022

The Board of Director's for Spacemaker AS

DocuSigned by:

76DA56683B38482...
Cormac Fitzpatrick
Chairman of the Board

DocuSigned by:

920790D12D5A4EF...
Mike Bom Soo Pak
Member of the Board

DocuSigned by:

D1394758886494...
Arne Kristian Sneltned
Member of the Board

DocuSigned by:

157F4A0AA89144E...
Håvard Haukeland
General Manager



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Annual Report 2022

Spacemaker AS

Revenue statement
Balance sheet
Cash flows
Notes to the Accounts

Org.no.: 917 616 159



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Revenue statement			
Spacemaker AS			
	Note	01.01.2021 - 31.01.2022	01.01.2020. - 31.12.2020
Operating income and operating expenses			
Revenue	1	41 269 371	26 468 924
Other income	1, 2	1 289 023	801 708
Total income		42 558 394	27 270 632
Cost of materials		521 454	210 045
Personnel expenses	3	91 517 514	46 455 669
Depreciation and amortisation	4	23 453 539	16 243 828
Other operating expenses	2, 3	71 214 001	44 239 686
Total operating expenses		186 706 508	107 149 228
Operating profit		-144 148 114	-79 878 596
Financial income and expenses			
Income from subsidiaries	2	2 554 128	0
Other interest income	2	243 663	916 800
Other financial income		1 841 298	1 514 822
Other interest expenses	2	839 607	4 138
Other financial expenses		8 445 391	1 296 918
Net financial items		-4 645 909	1 130 566
Net profit before tax		-148 794 023	-78 748 030
Income tax expense	11	-67 309 475	0
Net profit after tax		-81 484 548	-78 748 030
Net profit or loss		-81 484 548	-78 748 030
Brought forward			
Transferred from other equity	5	81 484 548	78 748 030
Total		-81 484 548	-78 748 030
Spacemaker AS		Side 2	



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

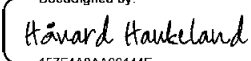
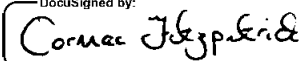
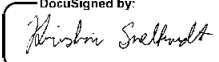

Balance sheet			
Spacemaker AS			
Assets	Note	31.01.2022	31.12.2020
Non-current assets			
Intangible assets			
Research and development	4	24 113 991	47 344 293
Deferred tax assets	11	54 188 291	0
Total intangible assets		78 302 282	47 344 293
Equipment and other movables	4	1 251 254	350 764
Total property, plant and equipment		1 251 254	350 764
Investments in subsidiaries	6	3 662 206	3 746 781
Intercompany receivables	7	11 482 752	12 156 781
Other long-term receivables		12 680	14 871
Total non-current financial assets		15 157 638	15 918 433
Total non-current assets		94 711 174	63 613 490
Current assets			
Debtors			
Accounts receivables	8	11 926 448	6 975 215
Other short-term receivables		22 872 284	8 192 201
Receivables from group companies	7	44 402 875	30 789 440
Total receivables		79 201 607	45 956 856
Cash and cash equivalents	9	10 349 622	93 918 421
Total current assets		89 551 229	139 875 277
Total assets		184 262 403	203 488 767



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Balance sheet			
Spacemaker AS			
Equity and liabilities	Note	31.01.2022	31.12.2020
Equity			
Paid-in capital			
Share capital	5, 10	147 136	147 136
Share premium reserve	5	117 524 320	117 524 320
Other paid-up equity	5	21 381 229	21 381 229
Total paid-up equity		139 052 685	139 052 685
Retained earnings			
Uncovered loss	5	-81 484 548	0
Total retained earnings		-81 484 548	0
Total equity		57 568 137	139 052 685
Liabilities			
Current liabilities			
Trade payables		14 704 721	8 823 404
Public duties payable		6 701 496	28 185 983
Liabilities to group companies	7	87 927 881	5 040 896
Other current liabilities		17 360 169	22 385 799
Total current liabilities		126 694 267	64 436 082
Total liabilities		126 694 267	64 436 082
Total equity and liabilities		184 262 403	203 488 767

Oslo, 30.11.2022
The board of Spacemaker AS

<p>DocuSigned by:  157F4A8AA66144E Håvard Janbu Haukeland general Manager</p>	<p>DocuSigned by:  76A588539384C Cormac Fitzpatrick chairman of the board</p>
<p>DocuSigned by:  D1304797538C494 Arne Kristian Snelthvedt member of the board</p>	<p>DocuSigned by:  9247401120569EF Mike Bom Soo Pak member of the board</p>

Spacemaker AS **Page 4**



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Indirect cash flow		
Spacemaker AS		
	2022	2021
Cash flows from operating activities		
Profit/loss before tax	-148 794 023	-78 748 030
Loss/gain on the sale of fixed assets	-2 554 128	0
Ordinary depreciation	23 453 539	16 243 828
Change in accounts receivable	-4 951 233	-6 366 975
Change in accounts payable	5 881 317	2 043 562
Items classified as investment or financing activities	0	1 374 374
Change in other accrual items	-21 484 487	18 061 545
Net cash flows from operating activities	-148 449 015	-47 391 696
Cash flows from investment activities		
Payments to buy tangible assets	-1 123 728	-45 035 027
Proceeds from sale of shares and participations in other companies	2 638 703	0
Net change in loans to subsidiaries	181 778	-11 987 796
Net change in other loans	-14 677 892	0
Net cash flows from investment activities	-12 981 139	-57 022 823
Cash flows from financing activities		
Proceeds from the issuance of new intercompany liabilities	82 886 985	0
Repayment of other liabilities	-5 025 630	0
Capital transactions	0	22 321 856
Net cash flows from financing activities	77 861 355	22 321 856
Net change in cash and cash equivalents	-83 568 799	-82 092 663
Cash and cash equivalents at the start of the period	93 918 421	176 011 082
Cash and cash equivalents at the end of the period	10 349 622	93 918 421



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

The period is 01.01.2021 - 31.01.2022 (13 months) and the functional currency is NOK.

Use of estimates

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

Foreign currency

Foreign currency transactions are translated at the exchange rate on the date of the transaction. Monetary foreign currency items are translated to NOK at the exchange rate on the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated to NOK using the exchange rate on the transaction date. Non-monetary items that are measured at fair value in a foreign currency are translated to NOK using the exchange rate on the measurement date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.

Revenues recognition

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

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

License fee for standard software

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

Rendering of services

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

Fixed-price contracts

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

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

Tax

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

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

Cash and cash equivalents

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

Balance sheet classification

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

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

Government grants

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

Subsidiaries

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

The subsidiaries are all entities where the group has power to govern the financial and operating policies, generally accompanying a shareholding of more than 50% of the voting rights. The existence and effect of potential voting rights currently exercisable or convertible are considered when assessing whether the group controls another entity.

Property, plant and equipment

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

Trade and other receivables

Trade and other receivables are initially recognized at the originally invoiced amount, where this approximates fair value, less allowance for impairment. An allowance for impairment of trade and other receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables. The allowance amount



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

is the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the original effective interest rate. The amount of the allowance is recognized in the income statement. Trade and other receivables are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non-current assets.

Intangible assets

Acquired intangible assets are capitalized on the basis of the costs incurred to acquire and put the asset into use. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the group are recognised as intangible assets when the following criteria are met:

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

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

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

Research and development

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

Pension

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

Impairment of non-financial assets

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

Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Note 1 Operating income

	01.01.2021 - 31.01.2022	01.01.2020 - 31.12.2020
By business area		
Subscription fee	41 269 371	26 468 924
Other revenue	1 289 023	801 708
Total	42 558 394	27 270 632
Geographic breakdown of subscription fee		
Norway	34 205 188	25 720 040
Sweden	0	350 000
Finland	0	0
Other countries	7 064 183	398 884
Total	41 269 371	26 468 924

Note 2 Related party transactions

Income	01.01.2021 - 31.01.2022	01.01.2020 - 31.12.2020
Sales of goods and services	0	748 884
Management fee	1 236 752	752 377
Other operating income	116 177	49 331
Interest income	217 480	131 649
Income on investment in subsidiaries	2 554 128	0
Expenses		
Cost plus agreements US	1 741 172	12 655 438
Distribution agreement	19 219 258	6 274 100
Interest expenses	837 289	0

Note 3 Personnel expenses, number of employees, remunerations, loans to employees, etc.

Personnel expenses	01.01.2021 - 31.01.2022	01.01.2020 - 31.12.2020
Salaries	85 861 976	85 319 741
Employment tax	16 706 190	9 360 096
Pension costs	5 467 015	1 152 397
Other remuneration	350 781	9 195 635
Soft funding adjustment	-16 868 448	-13 656 060
Capitalised R&D costs	0	-44 916 140
Total	91 517 514	46 455 669

In FY 2022 the company had 87 FTEs (90 in FY 2020).

Pension liabilities

The company is required to have an occupational pension scheme in accordance with the



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

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

Remuneration to executives as of 31.01.2022	General manager / board member	Board members who are also employed
Salaries/board fee	1 523 948	2 827 137
Pension expenses	109 007	130 032
Other remuneration	0	117 167
Total	1 632 955	3 074 336

Expensed audit fee	01.01.2021 - 31.01.2022	01.01.2020 - 31.12.2020
Statutory audit	342 300	148 187
Other assurance services	70 000	8 000
Tax advisory fee	146 400	373 275
Other assistance	97 800	296 063
Total	656 500	825 525

Note 4 Fixed assets

	Software	Equipment and other movables	Total
Acquisition cost as at 01.01.2021	67 979 593	998 163	68 977 756
Additions	0	1 123 728	1 123 728
Disposals	0	0	0
Acquisition cost 31.01.2022	67 979 593	2 121 891	70 101 484
Accumulated depreciation 31.01.2022	43 865 602	870 637	44 736 239
Book value 31.01.2022	24 113 991	1 251 254	25 365 245
Depreciation in the year	23 230 302	223 237	23 453 539
Economic lifetime	3 years	3-8 years	
Depreciation plan	Straight line	Straight line	

Note 5 Shareholder's equity

	Share capital	Share premium	Other paid-in equity	Other equity	Total
As at 01.01.2021	147 136	117 524 320	21 381 229	0	139 052 685
Result for the year				-81 484 548	-81 484 548
As at 31.01.2022	147 136	117 524 320	21 381 229	-81 484 548	57 568 137



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Note 6 Subsidiaries

Subsidiaries	Location	Ownership/ voting right	Equity 31.01.	Result in the year	Balance sheet value
Spacemaker Sweden AB	Stockholm	100%	796 520	57 547	1 604 339
Spacemaker France SAS	Paris	100%	152 159	-8 157	1 868 890
Spacemaker AEC Software Oy	Helsinki	100%	398 690	158 845	188 977
Total					3 662 206

Note 7 Balance with group companies

	Trade receivables		Other receivables	
	31.01.2022	31.12.2020	31.01.2022	31.12.2020
	0	0	0	0
Non-current receivables on Group companies	0	0	11 482 752	12 156 781
Current receivables on Autodesk Inc.	0	0	44 402 875	30 789 440
Total	0	0	55 885 627	42 946 221

	Other long term liabilities		Other long-term liabilities	
	31.01.2022	31.12.2020	31.01.2022	31.12.2020
Current liabilities on group companies	0	0	87 927 881	5 040 896
Total	0	0	87 927 881	5 040 896

Note 8 Receivables and liabilities

	31.01.2022	31.12.2020
Trade receivables		
Trade receivables at nominal value	11 926 448	6 975 215
Bad debt provision	0	0
Trade receivables in the balance sheet	11 926 448	6 975 215

Long-term debt with a maturity later than 5 years

Debt to credit institutions	0	0
Other long-term debt	0	0
Total	0	0



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Note 9 Restricted bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 9 (NOK 9 027 969 in FY 2020).

Note 10 Share capital and shareholder information

The share capital of NOK 151 566 consists of 75 783 shares with a nominal value of NOK 2 each. 73 568 shares are outstanding at 31.01.2022. All shares have the same voting rights.

	Number of ordinary shares	Ownership
Autodesk Norway AS	73 568	100 %
Total number of outstanding shares	73 568	100 %
Own shares	2 215	
Total number of shares	75 783	

Note 11 Tax

Calculation of deferred tax/deferred tax asset

Temporary differences	31.01.2022	31.12.2020
Fixed assets	-1 605 982	6 700 658
Net temporary differences	-1 605 982	-6 700 658
Tax losses carried forward	-244 704 430	-148 391 251
Basis for deferred tax	-246 310 412	-155 091 909
Deferred tax	-54 188 291	-34 120 220
Deferred tax asset not shown in the balance sheet	0	34 120 220
Deferred tax in the balance sheet	-54 188 291	0

Basis for income tax expense, changes in deferred tax and tax payable	01.01.2021 - 31.01.2022	01.01.2020 - 31.12.2020
Result before tax	-148 794 023	-78 748 030
Permanent differences	-2 066 232	17 420 571
Change in temporary differences	-5 094 676	2 508 757
Group contribution received	59 641 749	0
Change in tax losses carried forward	96 313 179	58 818 702
Taxable income	0	0

Components of the income tax expense	01.01.2021 - 31.01.2022	01.01.2020 - 31.12.2020
Payable tax current year	0	0
Adjustment in respect of prior years	0	0
Total payable tax	0	0
Change in deferred tax	-67 309 475	0
Tax expense	-67 309 475	0



DocuSign Envelope ID: 59A09944-99FA-4304-86E2-0A69ABD7F670

Payable tax in the balance sheet	31.01.2022	31.12.2020
Payable tax in the tax charge	0	0
Tax payable/(receivable) from prior year	0	0
Payable tax in the balance sheet	0	0



Statsautoriserte revisorer
Ernst & Young AS

Dronning Eufemias gate 6a, 0191 Oslo
Postboks 1156 Sentrum, 0107 Oslo

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 Spacemaker AS

Opinion

We have audited the financial statements of Spacemaker AS (the Company), which comprise the balance sheet as at 31 January 2022, the income statement and statement of cash flows 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 January 2022 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with 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 requirements of the 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.

Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and the general manager) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

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.



Building a better
working world

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 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 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 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 the board of directors 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.

Other matters

The company's financial statement has been prepared after the expiry of the act's deadline for submitting the financial statement.

Independent auditor's report – Spacemaker AS

A member firm of Ernst & Young Global Limited

Penneo document key: NXOAZ-18K71-1UGML-2MEFA-86YY5-D0WID



Building a better
working world

Oslo, 08.12.2022.
ERNST & YOUNG AS

The auditor's report is signed electronically

Petter Helseth
State Authorised Public Accountant (Norway)

Penneo document key: NXOAZ-8K71-1UGML-2MEFA-86YY5-D0IWD

Independent auditor's report – Spacemaker AS

A member firm of Ernst & Young Global Limited



PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Petter Helseth

Statsautorisert revisor

On behalf of: Ernst & Young AS

Serial number: 9578-5999-4-1454453

IP: 145.62.xxx.xxx

2022-12-08 12:59:03 UTC



Penneo document key: NXOAZ-18K71-1UGML-2MEFA-86YY5-DOIWD

This document is digitally signed using Penneo.com. The digital signature data within the document is secured and validated by the computed hash value of the original document. The document is locked and timestamped with a certificate from a trusted third party. All cryptographic evidence is embedded within this PDF, for future validation if necessary.

How to verify the originality of this document

This document is protected by an Adobe CDS certificate. When you open the

document in Adobe Reader, you should see, that the document is certified by **Penneo e-signature service <penneo@penneo.com>**. This guarantees that the contents of the document have not been changed.

You can verify the cryptographic evidence within this document using the Penneo validator, which can be found at **<https://penneo.com/validate>**



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.



Spacemaker

Vår dato 24.06.2020	Our/Ørens dato 05.06.2020	Spesialbedrifter Lars M. Skjold
BDO 80 000 Eksklusivitet.no	Our/Ørens referanse AR376641451	Telefon 32212344
Org.nr. 974761076	Vår referanse 20205549388	Postadresse Postboks 9200 Grønland 0134 OSLO

SPACEMAKER AS
Edvard Sloms gate 2
0168 OSLO

Att. Halvor Aurnmo

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

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

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Spacemaker AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Spacemaker AS er hovedsakelig eid av norske og utenlandske investeringsselskaper. Selskapet er morselskap i et konsern bestående av flere utenlandske datterselskaper. Selskapet er et software-selskap som hovedsakelig er involvert i bransjen for programmeringsgjester, og kundene består utelukkende av bedriftskunder i Norge og utlandet. Konsernet og morselskapets arbeidsspråk er engelsk. To av styremedlemmene er utenlandske.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i

Bede 117