



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 993 312 584
Organisasjonsform: Aksjeselskap
Foretaksnavn: WAGNER FIRE SAFETY AS
Forretningsadresse: Neptunvegen 6
7652 VERDAL

Regnskapsår

Årsregnskapets periode: 01.04.2023 - 31.03.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Eivind Elnan
Dato for fastsettelse av årsregnskapet: 03.06.2024

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 19.09.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		26 769 804	16 190 477
Sum inntekter		26 769 804	16 190 477
Kostnader			
Raw materials and consumables used		13 811 954	7 164 795
Employee benefits expense	2	6 309 103	5 397 737
Depreciation and amortisation expenses	3	52 094	42 147
Other expenses		2 770 245	1 788 665
Sum kostnader		22 943 396	14 393 344
Driftsresultat		3 826 408	1 797 132
Finansinntekter og finanskostnader			
Annen renteinntekt		104 817	151
Other financial income		296 323	177 392
Sum finansinntekter		401 140	177 543
Annen rentekostnad		9 459	8 537
Other financial expenses		181 724	189 397
Sum finanskostnader		191 183	197 934
Netto finans		209 956	-20 391
Ordinært resultat før skattekostnad		4 036 364	1 776 742
Income tax expense	4	906 292	391 176
Ordinært resultat etter skattekostnad		3 130 072	1 385 566
Årsresultat	5	3 130 072	1 385 566
Årsresultat etter minoritetsinteresser		3 130 072	1 385 566
Totalresultat		3 130 072	1 385 566
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Ordinært utbytte		1 601 250	1 500 000
Other equity		1 528 822	-114 434
Sum overføringer og disponeringer	5	3 130 072	1 385 566



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Varige driftsmidler			
Equipment and other movables	3, 6	172 088	156 491
Sum varige driftsmidler		172 088	156 491
Finansielle anleggsmidler			
Lån til foretak i samme konsern	7		
Sum anleggsmidler		172 088	156 491
Omløpsmidler			
Varer			
Inventories		3 321 351	1 784 216
Sum varer		3 321 351	1 784 216
Fordringer			
Accounts receivables		4 600 698	2 639 291
Other short-term receivables		54 679	70 551
Konsernfordringer	7		34 972
Sum fordringer		4 655 377	2 744 815
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	8	6 172 089	5 729 930
Sum bankinnskudd, kontanter og lignende		6 172 089	5 729 930
Sum omløpsmidler		14 148 817	10 258 961
SUM EIENDELER		14 320 905	10 415 451

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2024	2023
Egenkapital			
Innskutt egenkapital			
Share capital	9	457 500	457 500
Beholdning av egne aksjer		177 500	177 500
Sum innskutt egenkapital		635 000	635 000
Opptjent egenkapital			
Other equity		3 631 739	2 102 917
Sum opptjent egenkapital		3 631 739	2 102 917
Sum egenkapital	5	4 266 739	2 737 917
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	1 582 568	1 310 141
Sum avsetninger for forpliktelser		1 582 568	1 310 141
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		1 582 568	1 310 141
Kortsiktig gjeld			
Leverandørgjeld		381 035	254 791
Tax payable	4	633 865	
Public duties payable		1 080 023	602 764
Utbytte		1 601 250	1 500 000
Kortsiktig konserngjeld	7	1 503 755	1 245 111
Other current liabilities	10	3 271 671	2 764 728
Sum kortsiktig gjeld		8 471 598	6 367 394
Sum gjeld		10 054 166	7 677 535
SUM EGENKAPITAL OG GJELD		14 320 905	10 415 451
POSTER UTENOM BALANSEN			
Garantistillelser	6		
Pantstillelser	6		



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2024 752036

Enheten

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Eivind Elnan
Dato for fastsettelse av årsregnskapet: 03.06.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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

Brønnøysundregistrene, 09.10.2024



Organisasjonsnr: 993 312 584
WAGNER FIRE SAFETY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		26 769 804	16 190 477
Sum inntekter		26 769 804	16 190 477
Kostnader			
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Depreciation and amortisation expenses	3	52 094	42 147
Other expenses		2 770 245	1 788 665
Sum kostnader		22 943 396	14 393 344
Driftsresultat		3 826 408	1 797 132
Finansinntekter og finanskostnader			
Annen renteinntekt		104 817	151
Other financial income		296 323	177 392
Sum finansinntekter		401 140	177 543
Annen rentekostnad		9 459	8 537
Other financial expenses		181 724	189 397
Sum finanskostnader		191 183	197 934
Netto finans		209 956	-20 391
Ordinært resultat før skattekostnad			
Income tax expense	4	906 292	391 176
Ordinært resultat etter skattekostnad		3 130 072	1 385 566
Årsresultat	5	3 130 072	1 385 566
Årsresultat etter minoritetsinteresser		3 130 072	1 385 566
Totalresultat		3 130 072	1 385 566
Overføringer og disponeringer			
Ordinært utbytte		1 601 250	1 500 000
Other equity		1 528 822	-114 434
Sum overføringer og disponeringer	5	3 130 072	1 385 566



Organisasjonsnr: 993 312 584
WAGNER FIRE SAFETY AS

BALANSE

Beløp i: NOK **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 4

Varige driftsmidler

Equipment and other

movables 3, 6

172 088

156 491

Sum varige driftsmidler

172 088

156 491

Finansielle anleggsmidler

Lån til foretak i samme

konsern 7

Sum anleggsmidler

172 088

156 491

Omløpsmidler

Varer

Inventories

3 321 351

1 784 216

Sum varer

3 321 351

1 784 216

Fordringer

Accounts receivables

4 600 698

2 639 291

Other short-term

receivables

54 679

70 551

Konsernfordringer 7

34 972

34 972

Sum fordringer

4 655 377

2 744 815

Bankinnskudd, kontanter

og lignende

Cash and cash equivalents 8

6 172 089

5 729 930

Sum bankinnskudd,

6 172 089

5 729 930

kontanter og lignende

Sum omløpsmidler

14 148 817

10 258 961

SUM EIENDELER

14 320 905

10 415 451

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 9

457 500

457 500

Beholdning av egne aksjer

177 500

177 500

Sum innskutt egenkapital

635 000

635 000

Opptjent egenkapital



Other equity		3 631 739	2 102 917
Sum opptjent egenkapital		3 631 739	2 102 917
Sum egenkapital	5	4 266 739	2 737 917
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4	1 582 568	1 310 141
Sum avsetninger for forpliktelser		1 582 568	1 310 141
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		1 582 568	1 310 141
Kortsiktig gjeld			
Leverandørgjeld		381 035	254 791
Tax payable	4	633 865	
Public duties payable		1 080 023	602 764
Utbytte		1 601 250	1 500 000
Kortsiktig konserngjeld	7	1 503 755	1 245 111
Other current liabilities	10	3 271 671	2 764 728
Sum kortsiktig gjeld		8 471 598	6 367 394
Sum gjeld		10 054 166	7 677 535
SUM EGENKAPITAL OG GJELD		14 320 905	10 415 451
POSTER UTENOM BALANSEN			
Garantistillelser	6		
Pantstillelser	6		



Organisasjonsnr: 993 312 584
WAGNER FIRE SAFETY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
5.00

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.



Annual Report 2024 Wagner Fire Safety AS

Revenue statement
Balance sheet
Notes to the Accounts



Org.no.: 993 312 584



Revenue statement

Wagner Fire Safety AS

	Note	2024	2023
Revenue		26 769 804	16 190 477
Total income		26 769 804	16 190 477
Raw materials and consumables used		13 811 954	7 164 795
Employee benefits expense	2	6 309 103	5 397 737
Depreciation and amortisation expenses	3	52 094	42 147
Other expenses		2 770 245	1 788 665
Total expenses		22 943 396	14 393 344
Operating profit		3 826 408	1 797 132
Financial income and expenses			
Other interest income		104 817	151
Other financial income		296 323	177 392
Other interest expenses		9 459	8 537
Other financial expenses		181 724	189 397
Net financial items		209 956	-20 391
Net profit before tax		4 036 364	1 776 742
Income tax expense	4	906 292	391 176
Net profit or loss	5	3 130 072	1 385 566
Attributable to			
Ordinary dividend		1 601 250	1 500 000
Other equity		1 528 822	-114 434
Total	5	3 130 072	1 385 566



Balance sheet 31.03

Wagner Fire Safety AS

Assets	Note	2024	2023
Fixed assets			
Tangible fixed assets			
Equipment and other movables	3, 6	172 088	156 491
Total tangible fixed assets		172 088	156 491
Total fixed assets		172 088	156 491
Current assets			
Inventories		3 321 351	1 784 216
Total inventories		3 321 351	1 784 216
Receivables			
Accounts receivables		4 600 698	2 639 291
Other short-term receivables		54 679	70 551
Receivables from group companies	7	0	34 972
Total receivables		4 655 377	2 744 815
Cash and cash equivalents	8	6 172 089	5 729 930
Total cash and cash equivalents		6 172 089	5 729 930
Total current assets		14 148 817	10 258 961
Total assets		14 320 905	10 415 451



Balance sheet 31.03

Wagner Fire Safety AS

Equity and liabilities	Note	2024	2023
Equity			
Paid-in capital			
Share capital	9	457 500	457 500
Share premium reserve		177 500	177 500
Total paid-up equity		635 000	635 000
Retained earnings			
Other equity		3 631 739	2 102 917
Total retained earnings		3 631 739	2 102 917
Total equity	5	4 266 739	2 737 917
Liabilities			
Provisions			
Deferred tax	4	1 582 568	1 310 141
Total provisions		1 582 568	1 310 141
Total longterm liabilities		1 582 568	1 310 141
Current liabilities			
Trade payables		381 035	254 791
Tax payable	4	633 865	0
Public duties payable		1 080 023	602 764
Dividends		1 601 250	1 500 000
Liabilities to group companies	7	1 503 755	1 245 111
Other current liabilities	10	3 271 671	2 764 728
Total current liabilities		8 471 598	6 367 394
Total liabilities		10 054 166	7 677 535
Total equity and liabilities		14 320 905	10 415 451



Balance sheet 31.03

Wagner Fire Safety AS
28.05.2024

The board of Wagner Fire Safety AS

Andreas Schober

Andreas Schober (May 28, 2024 17:02 GMT+2)

Andreas Schober

chairman of the board

Steffen Springer

Steffen Springer (Jun 3, 2024 14:20 GMT+2)

Steffen Springer

member of the board

Jon Olav Vikan

Jon Olav Vikan (May 30, 2024 15:52 GMT+2)

Jon Olav Vikan

member of the board

Eivind Elnan

Eivind Elnan

general Manager



ACCOUNTING PRINCIPLES

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

Classification and assessment of balance sheet items

Current assets and current debt include items related to the product cycle. Except from accounts receivables, this include items due for payment within one year after the transaction date. Fixed assets are assets intended for permanent ownership and use. Long-term liabilities are liabilities due later than one year after the transaction date. Current assets are valued at the lowest value of the two values acquisition cost and the fair value. Current debt is capitalized at nominal value at the time of establishment. Fixed assets are valued at acquisition cost. Long-term fixed assets are depreciated according to a reasonable depreciation plan. Fixed assets are depreciated at fair value when impairment is not expected to be temporary. Long term liabilities with the exception of other provisions, are capitalized at nominal amount at the date of establishment.

Inventories

The inventory of purchased goods is valued at the lowest value of the two values acquisition cost according to the FIFO principle and the fair value. Self-manufactured finished goods and goods under construction are valued at variable cost of production. Write-downs are made for predictable obsolescence.

Receivables

Accounts receivables and other receivables are listed in the balance sheet at nominal value after deduction of provisions for expected losses. Provisions for losses are made based on individual assessments of each of the individual receivables. In addition, for other accounts receivable, an unspecified provision is made to cover expected losses.

Tangible assets

Tangible assets are capitalized and depreciated over the life span of the assets when the assumed life expectancy exceeds 3 years and the assets cost price exceeds NOK 15,000. Maintenance that links directly to operating assets is expensed continuously under operating expenses, while upgrades or improvements are added to the cost of the asset and depreciated in line with the asset.

In addition, the following accounting principles applies

The FIFO method for allocating acquisition cost of interchangeable financial assets and the lowest value principle for market-based financial current assets. Insured pension obligation is not capitalized, and the cost is equal to the premium. Neither pension obligations relating to the Norwegian contractual pension scheme (AFP) or leases are capitalized. Long-term asset contracts are recognized as income based on the progress of the project, monetary items in foreign currency are valued at the exchange rate at the end of the accounting year and the cost method has been used for investments in subsidiaries / affiliates. Own research and development expenses and the development of rights are expensed. Dividends are recognized in the income statement in the same year as it is allocated to a subsidiary / affiliated company as long as it is likely that the amount will be received. For dividends exceeding the share of retained earnings after the acquisition, the excess amount represents repayment of invested capital and is deducted from the investment value in the balance sheet.



Note 1 Group, associated companies etc.

The annual accounts from Wagner Fire Safety AS is included in the annual accounts from Wagner Group. Wagner Group GmbH is located in Schleswigstrasse 15, D30853 Langedagen, Germany. The companies registernumber is HRB 202288, Hannover. According to German law, group records are made available on: <https://www.bundesanzeiger.de/ebanzwww/wexsservlet>

Note 2 Salary costs and number of man-years

	2024	2023
Salaries	4 976 935	4 366 748
Employment tax	817 595	683 138
Pension costs	329 277	287 922
Other benefits	185 296	59 929
Total	6 309 103	5 397 737
Man-years employed	5	5

Note 3 Tangible fixed assets

	Fixed assets
Acquisition cost 01.04.2023	406 168
Additions	67 692
Acquisition cost 31.03.2024	473 860
Accumulated depreciations 31.03.2024	-301 774
Book value 31.03.2024	172 086
This year's depreciation	52 094
Depreciation rate	13-20 %
Economic lifetime	3-5 years
Decreciation plan	Linear

Note 4 Tax

This year's tax expense	31.03.2024	31.03.2023
Entered tax on ordinary profit/loss:		
Payable tax	633 865	0
Changes in deferred tax	272 427	391 176
Tax expense on ordinary profit/loss	906 292	391 176
Taxable income:		
Result before tax	4 036 364	1 776 742
Permanent differences	83 146	1 329
Changes in temporary differences	3 024 368	-4 538 187
Allocation of loss to be brought forward	-4 262 675	0
Taxable income	2 881 203	-2 760 117



This year's tax expense	2024	2023
Payable tax in the balance:		
Payable tax on this year's result	633 865	0
Total payable tax in the balance	633 865	0

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Tangible assets	-12 792	-21 358	-8 566
Production contracts	7 928 525	10 832 951	2 904 426
Inventories	-454 543	-403 681	50 862
Allocations and more	-267 698	-190 052	77 646
Total	7 193 492	10 217 860	3 024 368
Accumulated loss to be brought forward	0	-4 262 675	-4 262 675
Basis for deferred tax	7 193 492	5 955 185	-1 238 307
Deferred tax (22 %)	1 582 568	1 310 141	-272 428

Note 5 Equity capital

	Share capital	Premium	Other equity	Total
As at 01.04.2023	457 500	177 500	2 102 917	2 737 917
Profit of the year			3 130 072	3 130 072
Dividend			-1 601 250	-1 601 250
As at 31.03.2024	457 500	177 500	3 631 739	4 266 739

Note 6 Charges and guarantees

The company has issued guarantees as a fulfillment of obligations related to ongoing projects. The company also has a factoring agreement of NOK 10 000 000, lien on equipment and other movables are limited to NOK 1 million and inventory to NOK 1 million.

Guarantees	2024	2023
Statsbygg (NOK)	425 000	425 000
Lantmännen (EUR)	0	89 000
Haaland Mo AS (NOK)	103 125	343 750
Stø Entreprenør (NOK)	613 238	0
Total	1 141 363	857 750

Book value of charged assets	31.03.2024	31.03.2023
Inventories	3 321 351	1 784 216
Equipment and other movables	172 086	156 489
Total	3 493 438	1 940 705



Note 7 Intercompany balances

	31.03.2024	31.03.2023
Receivables		
Other short-term receivables within the group	0	34 972
Total	0	34 972
Liabilities		
Debt to suppliers within the group	1 503 755	1 245 111
Total	1 503 755	1 245 111

Note 8 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 136 426.

Note 9 Shareholders

Share capital in Wagner Fire AS as of 31.03.2024 consist of:

	Total	Face value	Entered
Ordinary shares	457 500	1,0	457 500
Total	457 500		457 500

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Wagner Group GmbH	297 376	65,0	65,0
Ax Innovasjon AS	80 062	17,5	17,5
Rindsem Holding AS	80 062	17,5	17,5
Total number of shares	457 500	100,0	100,0

Note 10 Construction contracts

Revenues from construction contracts are recorded as income according to the progress on the project. The degree of completion is calculated based on the contract cost incurred for work performed as a percentage of estimated costs.

	2024	2023
Recognised revenue on construction projects in progress	23 123 302	31 871 854
Expenses related to recognised revenue / allowance for losses	15 194 777	21 038 903
Net income for construction contracts in progress	7 928 525	10 832 951
Earned uninvoiced income included in accounts receivables	2 339 387	931 655
Pre-invoiced production included in other short-term liabilities	1 660 960	1 490 271














WNO Annual Accounts 2024 (003)

Final Audit Report

2024-06-03

Created:	2024-05-28
By:	Eivind Elnan (elnan@wagner-no.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAG-33eFha2R9TB7glvwNNWv3aLoTqx0Vv

"WNO Annual Accounts 2024 (003)" History

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To the General Meeting of Wagner Fire Safety AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Wagner Fire Safety AS (the Company), which comprise the balance sheet as at 31 March 2024, 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 March 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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. We 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

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Independent auditor's report
Wagner Fire Safety AS

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 a true and fair view.

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.

Trondheim, 5 June 2024
Deloitte AS

Jon Bjørnaas
State Authorised Public Accountant
(electronically signed)

Note: This translation from Norwegian has been prepared for information purposes only.



Independent auditor's report

Name	Date
Bjørnaas, Jon	2024-06-05

Identification

 bankID Bjørnaas, Jon



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