



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.04.2021 - 31.03.2022

### 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: 28.06.2022

### 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, 27.07.2023



### Resultatregnskap

| Beløp i: NOK                                       | Note    | 2022              | 2021              |
|--|---------|-------------------|-------------------|
| <b>RESULTATREGNSKAP</b>                            |         |                   |                   |
| <b>Inntekter</b>                                   |         |                   |                   |
| Revenue  |         | 12 922 123        | 19 052 190        |
| Other operating income                             |         | 41 547            |                   |
| <b>Sum inntekter</b>                               |         | <b>12 963 671</b> | <b>19 052 190</b> |
| <b>Kostnader</b>                                   |         |                   |                   |
| Raw materials and consumables used                 |         | 6 799 751         | 9 550 220         |
| Staff costs  | 1, 2, 3 | 5 155 013         | 4 751 540         |
| Depreciation of fixed assets and intangible assets | 4       | 35 870            | 32 683            |
| Other operating expenses                           |         | 1 820 776         | 1 463 200         |
| <b>Sum kostnader</b>                               |         | <b>13 811 410</b> | <b>15 797 642</b> |
| <b>Driftsresultat</b>                              |         | <b>-847 740</b>   | <b>3 254 548</b>  |
| <b>Finansinntekter og finanskostnader</b>          |         |                   |                   |
| Annen renteinntekt                                 |         |                   | 578               |
| Other financial income                             |         | 76 027            | 555 533           |
| <b>Sum finansinntekter</b>                         |         | <b>76 027</b>     | <b>556 111</b>    |
| Annen rentekostnad                                 |         | 16 692            | 7 357             |
| Other financial expense                            |         | 28 752            | 233 290           |
| <b>Sum finanskostnader</b>                         |         | <b>45 445</b>     | <b>240 647</b>    |
| <b>Netto finans</b>                                |         | <b>30 582</b>     | <b>315 464</b>    |
| <b>Ordinært resultat før skattekostnad</b>         |         | <b>-817 157</b>   | <b>3 570 012</b>  |
| Tax on ordinary result                             | 5, 6    | -178 950          | 785 344           |
| <b>Ordinært resultat etter skattekostnad</b>       |         | <b>-638 207</b>   | <b>2 784 668</b>  |
| <b>Årsresultat</b>                                 |         | <b>-638 207</b>   | <b>2 784 668</b>  |
| <b>Overføringer og disponeringer</b>               |         |                   |                   |
| Ordinært utbytte                                   |         |                   | 2 000 000         |
| Transfers to/from other equity                     |         | -638 207          | 784 668           |
| <b>Sum overføringer og disponeringer</b>           |         | <b>-638 207</b>   | <b>2 784 668</b>  |



## Resultatregnskap

| <b>Beløp i: NOK</b> | <b>Note</b> | <b>2022</b> | <b>2021</b> |
|---------------------|-------------|-------------|-------------|
|---------------------|-------------|-------------|-------------|

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### Balanse

| Beløp i: NOK  | Note  | 2022             | 2021             |
|---|-------|------------------|------------------|
| <b>BALANSE - EIENDELER</b>                          |       |                  |                  |
| <b>Anleggsmidler</b>                                |       |                  |                  |
| <b>Immaterielle eiendeler</b>                       |       |                  |                  |
| <b>Varige driftsmidler</b>                          |       |                  |                  |
| Fixtures and fittings, tools, office machinery, etc | 4, 11 | 135 102          | 138 967          |
| <b>Sum varige driftsmidler</b>                      |       | <b>135 102</b>   | <b>138 967</b>   |
| <b>Sum anleggsmidler</b>                            |       | <b>135 102</b>   | <b>138 967</b>   |
| <b>Omløpsmidler</b>                                 |       |                  |                  |
| <b>Varer</b>  |       |                  |                  |
| Stocks  | 11    | 2 105 568        | 2 351 165        |
| <b>Sum varer</b>                                    |       | <b>2 105 568</b> | <b>2 351 165</b> |
| <b>Fordringer</b>                                   |       |                  |                  |
| Trade debtors                                       | 8, 13 | 3 468 187        | 272 674          |
| Other debtors                                       | 7     | 74 037           | 43 163           |
| <b>Sum fordringer</b>                               |       | <b>3 542 224</b> | <b>315 836</b>   |
| <b>Bankinnskudd, kontanter og lignende</b>          |       |                  |                  |
| Bank deposits, cash in hand, etc                    |       | 3 133 445        | 6 854 756        |
| <b>Sum bankinnskudd, kontanter og lignende</b>      |       | <b>3 133 445</b> | <b>6 854 756</b> |
| <b>Sum omløpsmidler</b>                             |       | <b>8 781 236</b> | <b>9 521 758</b> |
| <b>SUM EIENDELER</b>                                |       | <b>8 916 338</b> | <b>9 660 725</b> |
| <b>BALANSE - EGENKAPITAL OG GJELD</b>               |       |                  |                  |
| <b>Egenkapital</b>                                  |       |                  |                  |
| <b>Innskutt egenkapital</b>                         |       |                  |                  |
| Share capital (457 500 shares of kr 1,00)           | 9, 10 | 457 500          | 457 500          |
| Overkurs  | 10    | 177 500          | 177 500          |
| <b>Sum innskutt egenkapital</b>                     |       | <b>635 000</b>   | <b>635 000</b>   |



### Balanse

| Beløp i: NOK                             | Note | 2022             | 2021             |
|--|------|------------------|------------------|
| <b>Opptjent egenkapital</b>              |      |                  |                  |
| Other equity                             | 10   | 2 217 351        | 2 855 558        |
| <b>Sum opptjent egenkapital</b>          |      | <b>2 217 351</b> | <b>2 855 558</b> |
| <b>Sum egenkapital</b>                   | 10   | <b>2 852 351</b> | <b>3 490 558</b> |
| <b>Gjeld</b>                             |      |                  |                  |
| <b>Langsiktig gjeld</b>                  |      |                  |                  |
| Utsatt skatt                             | 6    | 918 965          | 1 097 915        |
| <b>Sum avsetninger for forpliktelser</b> |      | <b>918 965</b>   | <b>1 097 915</b> |
| <b>Annen langsiktig gjeld</b>            |      |                  |                  |
| <b>Sum langsiktig gjeld</b>              |      | <b>918 965</b>   | <b>1 097 915</b> |
| <b>Kortsiktig gjeld</b>                  |      |                  |                  |
| Leverandørgjeld                          |      | 2 259 632        | 778 739          |
| Public duties payable                    |      | 747 143          | 377 005          |
| Utbytte                                  |      |                  | 2 000 000        |
| Other short-term liabilities             | 11   | 2 138 248        | 1 916 507        |
| <b>Sum kortsiktig gjeld</b>              |      | <b>5 145 022</b> | <b>5 072 252</b> |
| <b>Sum gjeld</b>                         |      | <b>6 063 987</b> | <b>6 170 167</b> |
| <b>SUM EGENKAPITAL OG GJELD</b>          |      | <b>8 916 338</b> | <b>9 660 725</b> |



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2022 701172

#### Enheten

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

#### Regnskapsår

Årsregnskapets periode: 01.04.2021 - 31.03.2022

#### 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: 28.06.2022

#### 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 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, 23.07.2022

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 993 312 584  
WAGNER FIRE SAFETY AS

## RESULTATREGNSKAP

| <b>Beløp i: NOK</b>                                | <b>Note</b> | <b>2022</b>       | <b>2021</b>       |
|--|-------------|-------------------|-------------------|
| <b>RESULTATREGNSKAP</b>                            |             |                   |                   |
| <b>Inntekter</b>                                   |             |                   |                   |
| Revenue  |             | 12 922 123        | 19 052 190        |
| Other operating income                             |             | 41 547            |                   |
| <b>Sum inntekter</b>                               |             | <b>12 963 671</b> | <b>19 052 190</b> |
| <b>Kostnader</b>                                   |             |                   |                   |
| Raw materials and consumables used                 |             | 6 799 751         | 9 550 220         |
| Staff costs  | 1, 2, 3     | 5 155 013         | 4 751 540         |
| Depreciation of fixed assets and intangible assets | 4           | 35 870            | 32 683            |
| Other operating expenses                           |             | 1 820 776         | 1 463 200         |
| <b>Sum kostnader</b>                               |             | <b>13 811 410</b> | <b>15 797 642</b> |
| <b>Driftsresultat</b>                              |             | <b>-847 740</b>   | <b>3 254 548</b>  |
| <b>Finansinntekter og finanskostnader</b>          |             |                   |                   |
| Annen renteinntekt                                 |             |                   | 578               |
| Other financial income                             |             | 76 027            | 555 533           |
| <b>Sum finansinntekter</b>                         |             | <b>76 027</b>     | <b>556 111</b>    |
| Annen rentekostnad                                 |             | 16 692            | 7 357             |
| Other financial expense                            |             | 28 752            | 233 290           |
| <b>Sum finanskostnader</b>                         |             | <b>45 445</b>     | <b>240 647</b>    |
| <b>Netto finans</b>                                |             | <b>30 582</b>     | <b>315 464</b>    |
| <b>Ordinært resultat før skattekostnad</b>         |             |                   |                   |
| Tax on ordinary result                             | 5, 6        | -178 950          | 785 344           |
| <b>Ordinært resultat etter skattekostnad</b>       |             | <b>-638 207</b>   | <b>2 784 668</b>  |
| <b>Årsresultat</b>                                 |             | <b>-638 207</b>   | <b>2 784 668</b>  |
| <b>Overføringer og disponeringer</b>               |             |                   |                   |
| Ordinært utbytte                                   |             |                   | 2 000 000         |
| Transfers to/from other equity                     |             | -638 207          | 784 668           |
| <b>Sum overføringer og disponeringer</b>           |             | <b>-638 207</b>   | <b>2 784 668</b>  |



Organisasjonsnr: 993 312 584  
WAGNER FIRE SAFETY AS

## BALANSE

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

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

#### Varige driftsmidler

Fixtures and fittings,  
tools, office machinery,  
etc

4, 11

135 102

138 967

**Sum varige driftsmidler**

**135 102**

**138 967**

**Sum anleggsmidler**

**135 102**

**138 967**

#### Omløpsmidler

#### Varer

Stocks

11

2 105 568

2 351 165

**Sum varer**

**2 105 568**

**2 351 165**

#### Fordringer

Trade debtors

8, 13

3 468 187

272 674

Other debtors

7

74 037

43 163

**Sum fordringer**

**3 542 224**

**315 836**

#### Bankinnskudd, kontanter og lignende

Bank deposits, cash in  
hand, etc

3 133 445

6 854 756

**Sum bankinnskudd,  
kontanter og lignende**

**3 133 445**

**6 854 756**

**Sum omløpsmidler**

**8 781 236**

**9 521 758**

**SUM EIENDELER**

**8 916 338**

**9 660 725**

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

#### Innskutt egenkapital

Share capital (457 500  
shares of kr 1,00)

9, 10

457 500

457 500

Overkurs

10

177 500

177 500

**Sum innskutt egenkapital**

**635 000**

**635 000**

#### Opptjent egenkapital

Other equity

10

2 217 351

2 855 558

**Sum opptjent egenkapital**

**2 217 351**

**2 855 558**

**Sum egenkapital**

**10**

**2 852 351**

**3 490 558**



|                                   |    |                  |                  |
|-----------------------------------|----|------------------|------------------|
| <b>Gjeld</b>                      |    |                  |                  |
| <b>Langsiktig gjeld</b>           |    |                  |                  |
| Utsatt skatt                      | 6  | 918 965          | 1 097 915        |
| Sum avsetninger for forpliktelser |    | 918 965          | 1 097 915        |
| <b>Annen langsiktig gjeld</b>     |    |                  |                  |
| <b>Sum langsiktig gjeld</b>       |    | <b>918 965</b>   | <b>1 097 915</b> |
| <b>Kortsiktig gjeld</b>           |    |                  |                  |
| Leverandørgjeld                   |    | 2 259 632        | 778 739          |
| Public duties payable             |    | 747 143          | 377 005          |
| Utbytte                           |    |                  | 2 000 000        |
| Other short-term liabilities      | 11 | 2 138 248        | 1 916 507        |
| <b>Sum kortsiktig gjeld</b>       |    | <b>5 145 022</b> | <b>5 072 252</b> |
| <b>Sum gjeld</b>                  |    | <b>6 063 987</b> | <b>6 170 167</b> |
| <b>SUM EGENKAPITAL OG GJELD</b>   |    | <b>8 916 338</b> | <b>9 660 725</b> |



Organisasjonsnr: 993 312 584  
WAGNER FIRE SAFETY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

### Regnskapsprinsipper

The financial statement has been prepared in accordance with the Accounting Act and generally accepted accounting principles for small enterprises. Sales Revenue recognition from the sale of goods takes place at the time of delivery. Services are recognized as income as they are delivered. 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. 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. 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. 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. Tax The tax expense in the income statement includes both the tax payable for the period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of the temporary differences between accounting and taxable values, as well as equivalent losses for transfer at the end of the accounting year. Tax-increasing and tax-reducing temporary differences during the same



period are offset and the tax effect is calculated on a net basis.

## Note

1

### Antall årsverk i regnskapsåret

5.00

## Note

2

### Spesifisering av resultatregnskapet

#### Lønnskostnader

|                           |              |                  |
|---------------------------|--------------|------------------|
| <u>Lønn</u>               | <u>Årets</u> | <u>Fjorårets</u> |
|                           | 4184615.00   | 3856189.00       |
| <u>Folketrygdavgift</u>   | <u>Årets</u> | <u>Fjorårets</u> |
|                           | 642738.00    | 560769.00        |
| <u>Pensjonskostnader</u>  | <u>Årets</u> | <u>Fjorårets</u> |
|                           | 288555.00    | 271492.00        |
| <u>Andre ytelser</u>      | <u>Årets</u> | <u>Fjorårets</u> |
|                           | 39105.00     | 63090.00         |
| <u>Sum lønnskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
|                           | 5155013.00   | 4751540.00       |

## Note

### Ekstraordinære inntekter og kostnader

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

Konsern, tilknyttet selskap m.v. - fordringer og gjeld





Notes 2022

WAGNER FIRE SAFETY AS, Org.no. 993 312 584

## Notes 2022

### WAGNER FIRE SAFETY AS, Org.no. 993 312 584

#### Accounting principles

The financial statement has been prepared in accordance with the Accounting Act and generally accepted accounting principles for small enterprises.

#### Sales

Revenue recognition from the sale of goods takes place at the time of delivery. Services are recognized as income as they are delivered

#### 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.

#### 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.

#### 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.

#### 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.

#### Tax

The tax expense in the income statement includes both the tax payable for the period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of the temporary differences between accounting and taxable values, as well as equivalent losses for transfer at the end of the accounting year. Tax-increasing and tax-reducing temporary differences during the same period are offset and the tax effect is calculated on a net basis.



Notes 2022

WAGNER FIRE SAFETY AS, Org.no. 993 312 584

## Note 1 - Antall årsverk

Selskapet har hatt 5 årsverk sysselsatt i regnskapsåret.

## Note 2 - Lønnskostnader

|                            | 2022             | 2021             |
|----------------------------|------------------|------------------|
| Lønn                       | 4 184 615        | 3 856 189        |
| Arbeidsgiveravgift         | 642 738          | 560 769          |
| Pensjonskostnader          | 288 555          | 271 492          |
| Andre ytelser / Refusjoner | 39 105           | 63 090           |
| <b>Sum</b>                 | <b>5 155 013</b> | <b>4 751 540</b> |

## Note 3 - Obligatorisk tjenestepensjon

Virksomheten er pliktig til å ha tjenestepensjonsordning etter lov om obligatorisk tjenestepensjon. Gjeldende pensjonsordning oppfylder kravene etter loven.

## Note 4 - Spesifikasjon av varige driftsmidler

|  | Driftsløsøre,<br>inventar o.l |
|--|-------------------------------|
| Anskaffelseskost 01.04.2021            | 510 785                       |
| Tilgang i året                         | 32 005                        |
| Avgang i året                          | 0                             |
| <b>Anskaffelseskost 31.03.2022</b>     | <b>542 790</b>                |
| Akk. av- og nedskr. 01.04.2021         | (371 818)                     |
| Akkumulerte avskr. 31.03.2022          | (407 688)                     |
| <b>Balansført verdi pr. 31.03.2022</b> | <b>135 102</b>                |
| Årets avskrivninger                    | (35 870)                      |
| Økonomisk levetid                      | 3 - 5 år                      |
| <b>Avskrivningsplan: Lineær</b>        | <b>20 - 33,33 %</b>           |

## Note 5 - Skatt

|   | 2022             | 2021               |
|---|------------------|--------------------|
| Ordinært resultat før skattekostnad           | (817 157)        | 3 570 012          |
| +/- Permanente forskjeller                    | 3 751            | (268)              |
| +/- Årets endring i midlertidige forskjeller  | 6 739 966        | (5 538 809)        |
| - Fremførbart underskudd / korreksjonsinntekt | (5 926 560)      |                    |
| <b>Årets skattegrunnlag</b>                   | <b>0</b>         | <b>(1 969 065)</b> |
| +/- Endring i utsatt skatt                    | (178 950)        | 785 344            |
| <b>Skattekostnad i resultatregnskapet</b>     | <b>(178 950)</b> | <b>785 344</b>     |
| <b>Betalbar skatt i balansen</b>              | <b>0</b>         | <b>0</b>           |



Notes 2022

WAGNER FIRE SAFETY AS, Org.no. 993 312 584

## Note 6 - Midl. forskjeller - Utsatt skatt/skattefordel

Utsatt skatt/utsatt skattefordel i balansen avsettes på grunnlag av forskjeller mellom regnskapsmessige og skattemessige verdier i henhold til norsk regnskapsstandard for skatt. Midlertidige skatteøkende og skattereduserende forskjeller som kan utlignes er nettoført.

| Midlertidige forskjeller knyttet til:       | 01.04.2021       | 31.03.2022     | Endring        |
|---|------------------|----------------|----------------|
| Anleggsmidler                               | (56 584)         | (38 959)       | (17 625)       |
| Omløpsmidler                                | 12 666 275       | 5 908 684      | 6 757 591      |
| Kortsiktig gjeld                            | (190 052)        | (190 052)      | 0              |
| Skattemessig fremførbart underskudd         | (7 429 117)      | (1 502 558)    | (5 926 560)    |
| Sum midlertidige forskjeller                | 4 990 521        | 4 177 115      | 813 406        |
| <b>Utsatt skatt 31.03.22. basert på 22%</b> | <b>1 097 915</b> | <b>918 965</b> | <b>178 950</b> |

## Note 7 - Lån og sikkerhetsstillelse til ledende personer

Selskapet har ikke gitt lån eller sikkerhetsstillelse til medlemmer av styrende organer.

## Note 8 - Kundefordringer

Kundefordringer er vurdert til pålydende, nedskrevet med forventet tap på fordringer. Det er ikke tapsført kundefordringer i løpet av 2022.

|   | 2022             | 2021           |
|---|------------------|----------------|
| Kundefordringer til pålydende           | 3 468 187        | 272 674        |
| Avsatt til dekning av usikre fordringer |                  |                |
| <b>Netto oppførte kundefordringer</b>   | <b>3 468 187</b> | <b>272 674</b> |

## Note 9 - Aksjekapital og aksjonærer

| Aksjeklasse     | Antall aksjer  | Pålydende | Bokført verdi     |
|-----------------|----------------|-----------|-------------------|
| Ordinære aksjer | 457 500        | 1,00      | 457 500,00        |
| <b>Sum</b>      | <b>457 500</b> |           | <b>457 500,00</b> |

| Aksjeeier                   | Antall aksjer  | Eierandel      | Aksjeklasse     |
|-----------------------------|----------------|----------------|-----------------|
| Wagner Group GmbH           | 297 376        | 65,00%         | Ordinære aksjer |
| AX INNOVASJON AS            | 80 062         | 17,50%         | Ordinære aksjer |
| RINDSEM HOLDING AS          | 80 062         | 17,50%         | Ordinære aksjer |
| <b>Totalt antall aksjer</b> | <b>457 500</b> | <b>100,00%</b> |                 |

## Note 10 - Egenkapital

The management in Wagner Fire Safety AS confirms that the premise of continued operations is present.

|                               | Aksjekapital   | Overkurs       | Annen EK         | Sum              |
|-------------------------------|----------------|----------------|------------------|------------------|
| Egenkapital 01.04.2021        | 457 500        | 177 500        | 2 855 558        | 3 490 558        |
| Årets resultat                |                |                | (638 207)        | (638 207)        |
| <b>Egenkapital 31.03.2022</b> | <b>457 500</b> | <b>177 500</b> | <b>2 217 351</b> | <b>2 852 351</b> |



Notes 2022

WAGNER FIRE SAFETY AS, Org.no. 993 312 584

## Note 11 - Mortgages and guarantees

The company has overdraft facilities limited to NOK 1 million in Sparebank 1 SMN  
The company has a mortgage in inventory of NOK 1 million to Sparebank 1 SMN  
The company has a pledge of NOK 1 million to Sparebank 1 SMN  
The company has a factoring agreement of NOK 10 000 000.

The company has issued guarantees to Statsbygg for a total of NOK 424 125 as a guarantee of the correct fulfillment of possible obligations related to a finished project.  
The company has issued guarantees to Lantmännen Byggnads AB for a total of EUR 89 600 as a guarantee of the correct fulfillment of possible obligations related to a ongoing project.

The company has also issued guarantees to ORAS AS (now part of Bravida Norge AS) for a total of NOK 35 250.

NOK 190 052 is capitalized for possible obligations related to handed over facilities.

## Note 12 - Annual accounts concern

The annual accounts from Hypoxic Technologies AS is included in the annual accounts from Wagner Group. Wagner Group GmbH is located in Schleswigstrasse 15, D30853 Langehagen, 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 13 - Intercompany balances

The claims for companies in corporation is NOK 0 by 31.03.2022  
The accounts payable in concern is NOK 2 140 319 by 31.03.2022

## Note 14 - 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.

|  | 2022             | 2021              |
|--|------------------|-------------------|
| Recognised revenue on construction projects in progress  | 22 273 306       | 40 413 257        |
| Expenses related to recognised revenue / allowance for losses                                  | 15 989 842       | 27 425 253        |
| <b>Net income for construction contracts in progress</b>                                       | <b>6 283 464</b> | <b>12 988 004</b> |
| Estimated remaining cost on contracts where losses are probable                                | 140 000          | 0                 |
| Revenue recognised but not invoiced, for contracts in progress included in accounts receivable | 1 371 122        | 1 645 006         |
| Preinvoiced production included in other short-term liabilities                                | 1 149 182        | 730 506           |
| Trade receivables where settlement is deferred in accordance with the contractual terms        | 0                | 0                 |



# Deloitte.

Deloitte AS  
Bomveien 3 (Fokusbygget)  
NO-7725 Steinkjer  
Norway

Tel: +47 73 87 69 00  
www.deloitte.no

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 2022, 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 2022, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### *Basis for Opinion*

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

### *Responsibilities of the Board of Directors and the Managing Director for the Financial Statements*

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

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:

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Registrert i Foretaksregisteret Medlemmer av Den norske Revisorforening  
Organisasjonsnummer: 980 211 282

Penneo Dokumentnøkkel: M6U4A-GHKLH-E3M25-ESNFD-2EWOL-75G6C



## Deloitte.

side 2  
Independent Auditor's Report -  
Wagner Fire Safety AS

- 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 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.

Steinkjer, 14 June 2022  
Deloitte AS

Jon Bjørnaas  
State Authorised Public Accountant

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

Penneo Dokumentnøkkel: M6U4A-GHKLH-E3M25-ESNFD-2EWOL-75G6C



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

## Jon Bjørnaas

Statsautorisert revisor

På vegne av: Deloitte AS

Serienummer: 9578-5994-4-524287

IP: 77.16.xxx.xxx

2022-06-14 20:30:20 UTC



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## Notes 2022

### WAGNER FIRE SAFETY AS

#### Accounting principles

The financial statement has been prepared in accordance with the Accounting Act and generally accepted accounting principles for small enterprises.

#### Sales

Revenue recognition from the sale of goods takes place at the time of delivery. Services are recognized as income as they are delivered

#### 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.

#### 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.

#### 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.

#### 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.

#### Tax

The tax expense in the income statement includes both the tax payable for the period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of the temporary differences between accounting and taxable values, as well as equivalent losses for transfer at the end of the accounting year. Tax-increasing and tax-reducing temporary differences during the same period are offset and the tax effect is calculated on a net basis.



## Note 1 - Number of man-labor years

The company has employed 5 man-labor years in 2022.

## Note 2 - Wage cost

|                   | 2022             | 2021             |
|-------------------|------------------|------------------|
| Salaries          | 4 184 615        | 3 856 189        |
| Payroll tax       | 642 738          | 560 769          |
| Pension cost      | 288 555          | 271 492          |
| Employee benefits | 39 105           | 63 090           |
| <b>Total</b>      | <b>5 155 013</b> | <b>4 751 540</b> |

## Note 3 - Compulsory occupational pension

The company is obligated to have an occupational pension scheme in accordance with the Act of Compulsory Occupational Pensions, and has established a pension scheme that satisfies the requirement of the Act.

## Note 4 - Tangible fixed assets

|  | Fixed assets        |
|--|---------------------|
| Acquisition cost as at 01.04.2021        | 510 785             |
| Additions                                | 32 005              |
| Disposables                              | -                   |
| <b>Acquisition cost as at 31.03.2022</b> | <b>542 790</b>      |
| Accumulated depreciation 01.04.2021      | -371 818            |
| Accumulated depreciation 31.03.2022      | -407 688            |
| <b>Net value 31.03.2022</b>              | <b>135 102</b>      |
| Depreciations for this year              | -35 870             |
| Economic life span                       | 3 - 5 year          |
| <b>Method for depreciation: Linear</b>   | <b>20 - 33,33 %</b> |

## Note 5 - Tax

|   | 2022            | 2021              |
|---|-----------------|-------------------|
| Net profit/loss before tax expense      | -817 157        | 3 570 012         |
| +/- Permanent differences *)            | 3 751           | -268              |
| +/- Changes in temporary differences    | 6 739 966       | -5 813 809        |
| - Carry-forward deficit                 | -5 926 560      |                   |
| <b>Tax basis for the year</b>           | <b>-</b>        | <b>-2 244 065</b> |
| +/- Changes in deferred tax             | -178 950        | 785 344           |
| <b>Calculated tax expense</b>           | <b>-178 950</b> | <b>785 344</b>    |
| <b>Payable tax in the balance sheet</b> | <b>0</b>        | <b>0</b>          |

\*) Includes: non-deductible expenses such as, representation, share of the profit or loss of associates (the share of profit or loss should be subtracted as it has already been taxed in the individual entity)



## Note 6 - Temporary differences - Deferred tax / tax benefit

Deferred tax / tax benefit in the balance sheet is determined on the basis of differences between the accounting and tax values in accordance with the Norwegian accounting standard for taxation.

Temporary tax-increasing and tax-reducing differences that can be settled are booked at net value.

|   | 01.04.2021       | 31.03.2022     | Difference     |
|---|------------------|----------------|----------------|
| Fixed assets                              | -56 584          | -38 959        | -17 625        |
| Current assets                            | 12 666 275       | 5 908 684      | 6 757 591      |
| Current debt                              | -190 052         | -190 052       | -              |
| Longterm liabilities                      | -7 429 117       | -1 502 558     | -5 926 559     |
| Total temporary differences               | 4 990 522        | 4 177 115      | 813 407        |
| <b>Deferred tax 31.03.21 based on 22%</b> | <b>1 097 915</b> | <b>918 965</b> | <b>178 950</b> |

## Note 7 - Loan and guarantees to the company management

No loans or guarantees have been given to the company management.

## Note 8 - Accounts receivables

Account receivables are valued at nominal value, depreciated with expected losses on receivables.

There are no impaired account receivables in 2022

|   | 2022             | 2021           |
|---|------------------|----------------|
| Accounts receivables for face value         | 3 468 187        | 272 674        |
| Appropriated to cover unsecured receivables |                  |                |
| <b>Net value trade accounts receivables</b> | <b>3 468 187</b> | <b>272 674</b> |

## Note 9 - Share capital and shareholders

The company has 457 500 shares. Denominated value per share is NOK 1, which give a total share capital of NOK 457 500.

The company has one classification of shares.

The company has three shareholders

| Shareholders name   | Number of shares | Shares of ownership |
|---------------------|------------------|---------------------|
| Wagner Group GmbH   | 297 376          | 65,00 %             |
| AX INNOVASJON AS    | 80 062           | 17,50 %             |
| RINDSEM HOLDING AS  | 80 062           | 17,50 %             |
| <b>Total shares</b> | <b>457 500</b>   | <b>100,00 %</b>     |

## Note 10 - Equity

|                          | Share capital  | Premium        | Other Equity     | Total            |
|--------------------------|----------------|----------------|------------------|------------------|
| Equity 01.04.2021        | 457 500        | 177 500        | 2 855 558        | 3 490 558        |
| Net profit for the year  |                |                | -638 207         | -638 207         |
| Dividend                 |                |                | -                | -                |
| <b>Equity 31.03.2022</b> | <b>457 500</b> | <b>177 500</b> | <b>2 217 351</b> | <b>2 852 351</b> |

The management in Wagner Fire Safety AS confirms that the premise of continued operations is present



## Note 11 - Mortgages and guarantees

The company has overdraft facilities limited to NOK 1 million in Sparebank 1 SMN

The company has a mortgage in inventory of NOK 1 million to Sparebank 1 SMN

The company has a pledge of NOK 1 million to Sparebank 1 SMN

The company has a factoring agreement of NOK 10 000 000.

The company has issued guarantees to Statsbygg for a total of NOK 424 125 as a guarantee of the correct fulfillment of possible obligations related to a finished project.

The company has issued guarantees to Lantmännen Byggnads AB for a total of EUR 89 600 as a guarantee of the correct fulfillment of possible obligations related to a ongoing project.

The company has also issued guarantees to ORAS AS (now part of Bravida Norge AS) for a total of NOK 35 250.

NOK 190 052 is capitalized for possible obligations related to handed over facilities.

## Note 12 - Annual accounts concern

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 Langehagen, 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 13 - Intercompany balances

The claims for companies in corporation is NOK 0 by 31.03.2022

The accounts payable in concern is NOK 2 140 319 by 31.03.2022

## Note 14 - 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.

|  | <b>2022</b>      | <b>2021</b>       |
|--|------------------|-------------------|
| Recognised revenue on construction projects in progress  | 22 273 306       | 40 413 257        |
| Expenses related to recognised revenue / allowance for losses                                  | 15 989 842       | 27 425 253        |
| <b>Net income for construction contracts in progress</b>                                       | <b>6 283 464</b> | <b>12 988 004</b> |
| Estimated remaining cost on contracts where losses are probable                                | 140 000          | 0                 |
| Revenue recognised but not invoiced, for contracts in progress included in accounts receivable | 1 371 122        | 1 645 006         |
| Preinvoiced production included in other short-term liabilities                                | 1 149 182        | 730 506           |
| Trade receivables where settlement is deferred in accordance with the contractual terms        | 0                | 0                 |



**Skattedirektoratet**

|                               |                     |               |
|-------------------------------|---------------------|---------------|
| Saksbehandler                 | Deres dato          | Vår dato      |
| Jeanette Munkvold<br>Skovholt | 24.10.2017          | 07.11.2017    |
| Telefon                       | Deres referanse     | Vår referanse |
| 90076012                      | Roy Margido Halseth | 2017/1127489  |

AZETS INSIGHT AS  
Postboks 881 Sentrum  
5807 BERGEN

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Hypoxic Technologies AS, org.nr. 993 312 584**

Vi viser til deres brev av 24. oktober 2017 der dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Hypoxic Technologies AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Hypoxic Technologies AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge 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**

Fra deres søknad gjengis:

*Hypoxic Technologies AS er et aksjeselskap med forretningsadresse i Verdal, og som er eid 65 % av Wagner Group GmbH og 17,5 % av AX Innovasjon AS og 17,5 % av Rindsem Holding AS. Vi anser derfor ikke et behov for å utarbeide årsregnskapet og årsberetning på norsk da begge de norske eierne har gode engelsk kunnskaper.*

*Bransjen for brannslukking med inertluft har et sterkt innslag av internasjonale aktører, der samtlige behersker engelsk. Flere av eierne og styremedlemmene i selskapet er utenlandske. Flere av disse personene snakker ikke norsk, og det er engelsk som blir benyttet som arbeidsspråk. Det er heller ingen forhold rundt selskapets kunder eller finansiering som skulle tilsi behov for regnskap på norsk.*

En norsk oversettelse vil kun ha til formål å tilfredsstille 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:

|                        |  |             |
|------------------------|--|-------------|
| Postadresse            | Besøksadresse:   | Sentralbord |
| Postboks 9200 Grønland | Se <a href="http://www.skatteetaten.no">www.skatteetaten.no</a>          | 800 80 000  |
| 0134 Oslo              | Org.nr: 996250318  | Telefaks    |
|                        | E-post:  | 22 17 08 60 |
|                        | <a href="mailto:skatteetaten.no/sendepost">skatteetaten.no/sendepost</a> |             |



*”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 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 vekt på at selskapet har utenlandske aksjonærer og styremedlemmer, og opererer i en internasjonal bransje. Videre er det vektlagt at selskapets arbeidsspråk er engelsk og at bransjespråket der selskapet opererer er engelsk. Det forutsettes at ingen øvrige regnskapsbrukere blir vesentlig negativt berørt av at årsregnskap og årsberetning blir utarbeidet på engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
*seniorrådgiver*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt

Kopi til:  
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2017/1127489 Side 3 av 3

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer*