



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode: 01.04.2022 - 31.03.2023

### 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: 28.06.2023

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*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, 22.10.2024



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		16 190 477	12 922 123
Other operating income			41 547
<b>Sum inntekter</b>		<b>16 190 477</b>	<b>12 963 671</b>
<b>Kostnader</b>			
Raw materials and consumables used		7 164 795	6 799 751
Staff costs	1, 2, 3	5 397 737	5 155 013
Depreciation of fixed assets and intangible assets	4	42 147	35 870
Other operating expenses		1 788 665	1 820 776
<b>Sum kostnader</b>		<b>14 393 344</b>	<b>13 811 410</b>
<b>Driftsresultat</b>		<b>1 797 132</b>	<b>-847 740</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		151	
Other financial income		177 392	76 027
<b>Sum finansinntekter</b>		<b>177 543</b>	<b>76 027</b>
Annen rentekostnad		8 537	16 692
Other financial expense		189 397	28 752
<b>Sum finanskostnader</b>		<b>197 934</b>	<b>45 445</b>
<b>Netto finans</b>		<b>-20 391</b>	<b>30 582</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 776 742</b>	<b>-817 157</b>
Tax on ordinary result	5, 6	391 176	-178 950
<b>Ordinært resultat etter skattekostnad</b>		<b>1 385 566</b>	<b>-638 207</b>
<b>Årsresultat</b>		<b>1 385 566</b>	<b>-638 207</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte		1 500 000	
Transfers to/from other equity		-114 434	-638 207
<b>Sum overføringer og disponeringer</b>		<b>1 385 566</b>	<b>-638 207</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
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### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Fixtures and fittings, tools, office machinery, etc	4, 7	156 491	135 102
<b>Sum varige driftsmidler</b>		<b>156 491</b>	<b>135 102</b>
<b>Sum anleggsmidler</b>		<b>156 491</b>	<b>135 102</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Stocks	7	1 784 216	2 105 568
<b>Sum varer</b>		<b>1 784 216</b>	<b>2 105 568</b>
<b>Fordringer</b>			
Trade debtors	8, 9	2 639 291	3 468 187
Other debtors	10	70 551	74 037
Konsernfordringer		34 972	
<b>Sum fordringer</b>		<b>2 744 815</b>	<b>3 542 224</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash in hand, etc		5 729 930	3 133 445
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>5 729 930</b>	<b>3 133 445</b>
<b>Sum omløpsmidler</b>		<b>10 258 961</b>	<b>8 781 236</b>
<b>SUM EIENDELER</b>		<b>10 415 451</b>	<b>8 916 338</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital (457 500 shares of kr 1,00)	11	457 500	457 500
Overkurs		177 500	177 500



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Sum innskutt egenkapital</b>		<b>635 000</b>	<b>635 000</b>
<b>Opptjent egenkapital</b>			
Other equity		2 102 917	2 217 351
<b>Sum opptjent egenkapital</b>		<b>2 102 917</b>	<b>2 217 351</b>
<b>Sum egenkapital</b>	12	<b>2 737 917</b>	<b>2 852 351</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	6	1 310 141	918 965
<b>Sum avsetninger for forpliktelser</b>		<b>1 310 141</b>	<b>918 965</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>1 310 141</b>	<b>918 965</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 499 902	2 259 632
Public duties payable		602 764	747 143
Utbytte		1 500 000	
Other short-term liabilities	7, 13	2 764 728	2 138 248
<b>Sum kortsiktig gjeld</b>		<b>6 367 394</b>	<b>5 145 022</b>
<b>Sum gjeld</b>		<b>7 677 535</b>	<b>6 063 987</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>10 415 451</b>	<b>8 916 338</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2023 608937

#### Enheten

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

#### Regnskapsår

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#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

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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: 28.06.2023

#### 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 2023: Årsregnskap er elektronisk innlevert.  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

*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, 25.07.2023



Organisasjonsnr: 993 312 584  
WAGNER FIRE SAFETY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		16 190 477	12 922 123
Other operating income			41 547
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<b>Kostnader</b>			
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Tax on ordinary result	5, 6	391 176	-178 950
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<b>Overføringer og disponeringer</b>			
Ordinært utbytte		1 500 000	
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Organisasjonsnr: 993 312 584  
WAGNER FIRE SAFETY AS

## BALANSE

**Beløp i: NOK** **Note** **2023** **2022**

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

Varige driftsmidler  
Fixtures and fittings,  
tools, office machinery,  
etc 4, 7

156 491 135 102

Sum varige driftsmidler

156 491 135 102

Sum anleggsmidler

156 491 135 102

#### Omløpsmidler

##### Varer

Stocks 7

1 784 216 2 105 568

Sum varer

1 784 216 2 105 568

##### Fordringer

Trade debtors 8, 9

2 639 291 3 468 187

Other debtors 10

70 551 74 037

Konsernfordringer

34 972

Sum fordringer

2 744 815 3 542 224

##### Bankinnskudd, kontanter og lignende

Bank deposits, cash in  
hand, etc 5 729 930

3 133 445

Sum bankinnskudd,  
kontanter og lignende

5 729 930 3 133 445

Sum omløpsmidler

10 258 961 8 781 236

SUM EIENDELER

10 415 451 8 916 338

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital (457 500  
shares of kr 1,00) 11

457 500 457 500

Overkurs

177 500 177 500

Sum innskutt egenkapital

635 000 635 000

##### Opptjent egenkapital

Other equity 2 102 917

2 217 351

Sum opptjent egenkapital

2 102 917 2 217 351



<b>Sum egenkapital</b>	<b>12</b>	<b>2 737 917</b>	<b>2 852 351</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt		1 310 141	918 965
Sum avsetninger for forpliktelser	6	1 310 141	918 965
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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**

3

**Antall årsverk i regnskapsåret**

5.00

**Note**

1

**Spesifisering av resultatregnskapet**

**Lønnskostnader**

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	4366748.00	4184615.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	683138.00	642738.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	287922.00	288555.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	59929.00	39105.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	5397737.00	5155013.00

**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 2023

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

## Notes 2023

### 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 2023

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

## Note 1 - Lønnskostnader

	2023	2022
Lønn	4 366 748	4 184 615
Arbeidsgiveravgift	683 138	642 738
Pensjonskostnader	287 922	288 555
Andre ytelser / Refusjoner	59 929	39 105
<b>Sum</b>	<b>5 397 737</b>	<b>5 155 013</b>

## Note 2 - Obligatorisk tjenstepensjon

Virksomheten er pliktig til å ha tjenstepensjonsordning etter lov om obligatorisk tjenstepensjon. Gjeldende pensjonsordning oppfyller kravene etter loven.

## Note 3 - Antall årsverk

Selskapet har hatt 5 årsverk sysselsatt i regnskapsåret.

## Note 4 - Spesifikasjon av varige driftsmidler

	Driftsløsøre, inventar o.l
Anskaffelseskost 01.04.2022	542 790
Tilgang i året	63 536
Avgang i året	0
<b>Anskaffelseskost 31.03.2023</b>	<b>606 326</b>
Akk. av- og nedskr. 01.04.2022	(407 688)
Akkumulerte avskr. 31.03.2023	(449 836)
<b>Balansført verdi pr. 31.03.2023</b>	<b>156 490</b>
Årets avskrivninger	(42 148)
Økonomisk levetid	3 - 5 år
<b>Avskrivningsplan: Lineær</b>	<b>20 - 33,33 %</b>

## Note 5 - Skatt

	2023	2022
Ordinært resultat før skattekostnad	1 776 742	(817 157)
+/- Permanente forskjeller	1 329	3 751
+/- Årets endring i midlertidige forskjeller	(4 538 187)	6 739 966
- Fremførbart underskudd		(5 926 560)
<b>Årets skattegrunnlag</b>	<b>(2 760 116)</b>	<b>0</b>
+/- Endring i utsatt skatt	391 176	(178 950)
<b>Skattekostnad i resultatregnskapet</b>	<b>391 176</b>	<b>(178 950)</b>
<b>Betalbar skatt i balansen</b>	<b>0</b>	<b>0</b>



Notes 2023

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:	01.04.2022	31.03.2023	Endring
Anleggsmidler	(38 959)	(21 358)	(17 601)
Omløpsmidler	5 908 684	10 429 270	(4 520 586)
Kortsiktig gjeld	(190 052)	(190 052)	0
Skattemessig fremførbart underskudd	(1 502 558)	(4 262 674)	2 760 116
Sum midlertidige forskjeller	4 177 115	5 955 186	(1 778 071)
<b>Utsatt skatt 31.03.23. basert på 22%</b>	<b>918 965</b>	<b>1 310 141</b>	<b>(391 176)</b>

## Note 7 - 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 8 - Kundefordringer

Kundefordringer er vurdert til pålydende, nedskrevet med forventet tap på fordringer. Det er ikke tapsført kundefordringer i løpet av 2023.

	2023	2022
Kundefordringer til pålydende	2 639 291	3 468 187
Avsatt til dekning av usikre fordringer		
<b>Netto oppførte kundefordringer</b>	<b>2 639 291</b>	<b>3 468 187</b>

## Note 9 - 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 10 - Lån og sikkerhetsstillelse til ledende personer

Selskapet har ikke gitt lån eller sikkerhetsstillelse til ledende personer, aksjeeiere med videre.

## Note 11 - 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>	



Notes 2023

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

## Note 12 - Egenkapital

	Aksjekapital	Overkurs	Annen EK	Sum
Egenkapital 01.04.2022	457 500	177 500	2 217 351	2 852 351
Årets resultat			1 385 566	1 385 566
Avsatt utbytte			(1 500 000)	(1 500 000)
<b>Egenkapital 31.03.2023</b>	<b>457 500</b>	<b>177 500</b>	<b>2 102 917</b>	<b>2 737 917</b>

## Note 13 - 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

## Note 14 - 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>



## Annual accounts 2023

WAGNER FIRE SAFETY AS

Org.no. 993 312 584

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Auditor's statement

Prepared by Azets Insight AS

 AZETS



**Income statement 01.04.2022 - 31.03.2023**  
**WAGNER FIRE SAFETY AS**

	Note	2023	2022
Revenue		16 190 477	12 922 123
Other operating income		0	41 547
<b>Total operating income</b>		<b>16 190 477</b>	<b>12 963 671</b>
Raw materials and consumables used		(7 164 795)	(6 799 751)
Staff costs	1, 2, 3	(5 397 737)	(5 155 013)
Depreciation of fixed assets and intangible assets	4	(42 147)	(35 870)
Other operating expenses		(1 788 665)	(1 820 776)
<b>Sum operating expenses</b>		<b>(14 393 344)</b>	<b>(13 811 410)</b>
<b>Result of operations</b>		<b>1 797 132</b>	<b>(847 740)</b>
Other interest income		151	0
Other financial income		177 392	76 027
<b>Total financial income</b>		<b>177 543</b>	<b>76 027</b>
Other interest charge		(8 537)	(16 692)
Other financial expense		(189 397)	(28 752)
<b>Total financial expenses</b>		<b>(197 934)</b>	<b>(45 445)</b>
<b>Net financial items</b>		<b>(20 391)</b>	<b>30 582</b>
<b>Operating result before tax</b>		<b>1 776 742</b>	<b>(817 157)</b>
Tax on ordinary result	5, 6	(391 176)	178 950
<b>Results of the year</b>		<b>1 385 566</b>	<b>(638 207)</b>
<b>Transfers</b>			
Dividend		1 500 000	0
Transfers to/from other equity		(114 434)	(638 207)
<b>Total transfers and allocations</b>		<b>1 385 566</b>	<b>(638 207)</b>



**Balance sheet, 31.03.2023**  
**WAGNER FIRE SAFETY AS**

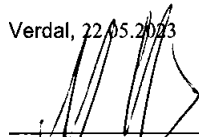
	Note	2023	2022
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Tangible fixed assets</b>			
Fixtures and fittings, tools, office machinery, etc	4, 7	156 491	135 102
<b>Total tangible fixed assets</b>		<b>156 491</b>	<b>135 102</b>
<b>Total fixed assets</b>		<b>156 491</b>	<b>135 102</b>
<b>Current assets</b>			
Stocks	7	1 784 216	2 105 568
<b>Total stocks</b>		<b>1 784 216</b>	<b>2 105 568</b>
<b>Receivables</b>			
Trade debtors	8, 9	2 639 291	3 468 187
Other debtors	10	70 551	74 037
Group debtors		34 972	0
<b>Total receivables</b>		<b>2 744 815</b>	<b>3 542 224</b>
Bank deposits, cash in hand, etc		5 729 930	3 133 445
<b>Total bank deposits, cash in hand, etc</b>		<b>5 729 930</b>	<b>3 133 445</b>
<b>Total current assets</b>		<b>10 258 961</b>	<b>8 781 236</b>
<b>Total assets</b>		<b>10 415 451</b>	<b>8 916 338</b>

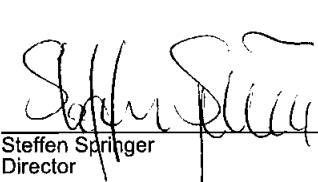



**Balance sheet, 31.03.2023**  
**WAGNER FIRE SAFETY AS**

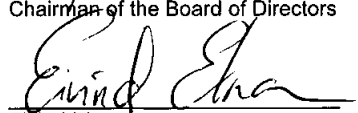
	Note	2023	2022
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital (457 500 shares of kr 1,00)	11	457 500	457 500
Share premium reserve		177 500	177 500
<b>Total paid-in capital</b>		<b>635 000</b>	<b>635 000</b>
<b>Retained earnings</b>			
Other equity		2 102 917	2 217 351
<b>Total retained earnings</b>		<b>2 102 917</b>	<b>2 217 351</b>
<b>Total equity</b>	12	<b>2 737 917</b>	<b>2 852 351</b>
<b>Liabilities</b>			
<b>Provisions</b>			
Deferred tax	6	1 310 141	918 965
<b>Total provisions</b>		<b>1 310 141</b>	<b>918 965</b>
<b>Total long-term liabilities</b>		<b>1 310 141</b>	<b>918 965</b>
<b>Current liabilities</b>			
Trade creditors		1 499 902	2 259 632
Public duties payable		602 764	747 143
Dividends		1 500 000	0
Other short-term liabilities	7, 13	2 764 728	2 138 248
<b>Total current liabilities</b>		<b>6 367 394</b>	<b>5 145 022</b>
<b>Total liabilities</b>		<b>7 677 535</b>	<b>6 063 987</b>
<b>Total equity and liabilities</b>		<b>10 415 451</b>	<b>8 916 338</b>

Verdal, 22.05.2023

  
Andreas Schøber  
Chairman of the Board of Directors

  
Steffen Springer  
Director

  
Jon Olav Vikan  
Director

  
Eivind Elnan  
Manager





## Notes 2023

### 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 2023.

## Note 2 - Wage cost

	2023	2022
Salaries	4 366 748	4 184 615
Payroll tax	683 138	642 738
Pension cost	287 922	288 555
Employee benefits	59 929	39 105
<b>Total</b>	<b>5 397 737</b>	<b>5 155 013</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 01.04.2022	542 790
Additions	63 536
Disposables	-
<b>Acquisition cost as at 31.03.2023</b>	<b>606 326</b>
Accumulated depreciation 01.04.2022	-407 688
Accumulated depreciation 31.03.2023	-449 836
<b>Net value 31.03.2023</b>	<b>156 490</b>
Depreciations for this year	-42 148
Economic life span	3 - 5 year
<b>Method for depreciation: Linear</b>	<b>20 - 33,33 %</b>

## Note 5 - Tax

	2023	2022
Net profit/loss before tax expense	1 776 742	-817 157
+/- Permanent differences *)	1 329	3 751
+/- Changes in temporary differences	-4 538 187	6 739 966
- Carry-forward deficit	-	-5 926 560
<b>Tax basis for the year</b>	<b>-2 760 116</b>	<b>-</b>
+/- Changes in deferred tax	391 176	785 344
<b>Calculated tax expense</b>	<b>391 176</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.

	01.04.2022	31.03.2023	Difference
Fixed assets	-38 959	-21 358	-17 601
Current assets	5 908 684	10 429 270	-4 520 586
Current debt	-190 052	-190 052	-
Longterm liabilities	-1 502 558	-4 262 674	2 760 116
Total temporary differences	4 177 115	5 955 186	-1 778 071
<b>Deferred tax 31.03.23 based on 22%</b>	<b>918 965</b>	<b>1 310 141</b>	<b>-391 176</b>

## Note 7 - 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 issued guarantees to Haaland Mo AS for a total of NOK 343 750 as a guarantee of the correct fulfillment of possible obligations related to a ongoing project.

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

## Note 8 - Accounts receivables

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

There are no impaired account receivables in 2023

	2023	2022
Accounts receivables for face value	2 639 291	3 468 187
Appropriated to cover unsecured receivables		
<b>Net value trade accounts receivables</b>	<b>2 639 291</b>	<b>3 468 187</b>

## Note 9 - Intercompany balances

The claims for companies in corporation is NOK 34 972 by 31.03.2023

The accounts payable in concern is NOK 1 245 111 by 31.03.2023

## Note 10 - Loan and guarantees to the company management

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

## Note 11 - 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 12 - Equity

	Share capital	Premium	Other Equity	Total
Equity 01.04.2022	457 500	177 500	2 217 351	2 852 351
Net profit for the year			1 385 566	1 385 566
Dividend			-1 500 000	-1 500 000
<b>Equity 31.03.2023</b>	<b>457 500</b>	<b>177 500</b>	<b>2 102 917</b>	<b>2 737 917</b>

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

## Note 13 - 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.

	2023	2022
Recognised revenue on construction projects in progress	31 871 854	22 273 306
Expenses related to recognised revenue / allowance for losses	21 038 903	15 989 842
<b>Net income for construction contracts in progress</b>	<b>10 832 951</b>	<b>6 283 464</b>
Estimated remaining cost on contracts where losses are probable		140 000
Revenue recognised but not invoiced, for contracts in progress included in accounts receivable	931 655	1 371 122
Preinvoiced production included in other short-term liabilities	1 490 271	1 149 182
Trade receivables where settlement is deferred in accordance with the contractual terms	0	0

## Note 14 - 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>



# Deloitte.

Deloitte AS  
Børnveien 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 2023, 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 2023, 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 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: ESDFP-XEAOX-HMLDV-COCDZ-5KDKY-03XXZ



## Deloitte.

Page 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, 31 May 2023  
Deloitte AS

Jon Bjørnaas  
State Authorised Public Accountant

Penneo Dokumentnøkkel: ESDFP-XEAOX-HMLDV-COCDZ-5KDKY-03XXZ



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## Jon Bjørnaas

Statsautorisert revisor

På vegne av: Deloitte AS

Serienummer: 9578-5994-4-524287

IP: 217.173.xxx.xxx

2023-05-31 13:13:26 UTC



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## Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold 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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*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer*