



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 988 777 102  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: WIRESCAN AS  
Forretningsadresse: Rosenholmveien 25  
1414 TROLLÅSEN

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### 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: Anders Are Berger  
Dato for fastsettelse av årsregnskapet: 05.06.2023

### 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, 21.01.2025



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		14 994 902	12 460 869
Annen driftsinntekt	2	788 159	995 417
<b>Sum inntekter</b>		<b>15 783 061</b>	<b>13 456 286</b>
<b>Kostnader</b>			
Varekostnad		3 404 239	2 697 172
Lønnskostnad	3	3 473 384	4 447 401
Avskrivning	4, 5	2 349 941	1 923 214
Annen driftskostnad	2	788 159	995 417
Annen driftskostnad	3	2 507 771	819 697
<b>Sum kostnader</b>		<b>12 523 494</b>	<b>10 882 901</b>
<b>Driftsresultat</b>		<b>3 259 567</b>	<b>2 573 385</b>
<b>Finansinntekter og finanskostnader</b>			
Inntekt på inv. i datterselskap og tilknyttet selskap		478	
Annen finansinntekt		418 973	134 315
<b>Sum finansinntekter</b>		<b>419 451</b>	<b>134 315</b>
Annen finanskostnad		310 727	306 385
<b>Sum finanskostnader</b>		<b>310 727</b>	<b>306 385</b>
<b>Netto finans</b>		<b>108 724</b>	<b>-172 070</b>
<b>Ordinært resultat før skattekostnad</b>		<b>3 368 291</b>	<b>2 401 315</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>2 625 371</b>	<b>14 016 604</b>
Skattekostnad på ordinært resultat	6	-742 920	11 615 289
<b>Årsresultat</b>		<b>2 625 371</b>	<b>14 016 604</b>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital	7	2 625 371	14 016 604
<b>Sum overføringer og disponeringer</b>		<b>2 625 371</b>	<b>14 016 604</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Forskning og utvikling	2, 5	20 918 907	19 621 418
Konsesjoner, patenter, lisenser, varemerker	5	1 004 554	855 227
Utsatt skattefordel	6	10 872 369	11 615 289
<b>Sum immaterielle eiendeler</b>		<b>32 795 830</b>	<b>32 091 934</b>
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner ol	4	46 272	66 566
<b>Sum varige driftsmidler</b>		<b>46 272</b>	<b>66 566</b>
<b>Finansielle anleggsmidler</b>			
Andre fordringer		208 532	208 532
<b>Sum finansielle anleggsmidler</b>		<b>208 532</b>	<b>208 532</b>
<b>Sum anleggsmidler</b>		<b>33 050 634</b>	<b>32 367 032</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Sum varer</b>		<b>520 223</b>	<b>314 669</b>
<b>Fordringer</b>			
Kundefordringer		2 260 362	1 093 071
Andre fordringer	2	1 181 907	1 522 832
<b>Sum fordringer</b>		<b>3 442 269</b>	<b>2 615 903</b>
<b>Bankinnskudd, kontanter og lignende</b>			
<b>Sum bankinnskudd, kontanter og lignende</b>	8	<b>963 122</b>	<b>259 828</b>
<b>Sum omløpsmidler</b>		<b>4 925 614</b>	<b>3 190 400</b>
<b>SUM EIENDELER</b>		<b>37 976 248</b>	<b>35 557 432</b>

## BALANSE - EGENKAPITAL OG GJELD



## Balanse

Beløp i: NOK	Note	2022	2021
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	7, 9	409 300	409 300
Overkurs	7	11 624 462	11 624 462
Annen innskutt egenkapital	7	24 128 603	21 503 232
<b>Sum innskutt egenkapital</b>		<b>36 162 365</b>	<b>33 536 994</b>
<b>Sum egenkapital</b>		<b>36 162 365</b>	<b>33 536 994</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	8		338 258
Leverandørgjeld		563 431	456 320
Skyldige offentlige avgifter	8	510 684	480 659
Annen kortsiktig gjeld		739 767	745 201
<b>Sum kortsiktig gjeld</b>		<b>1 813 882</b>	<b>2 020 438</b>
<b>Sum gjeld</b>		<b>1 813 882</b>	<b>2 020 438</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>37 976 247</b>	<b>35 557 432</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 717825

#### Enheten

Organisasjonsnummer: 988 777 102  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: WIRESKAN AS  
Forretningsadresse: Rosenholmveien 25  
1414 TROLLÅSEN

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 26.08.2023



Organisasjonsnr: 988 777 102  
WIRESKAN AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
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<b>Sum overføringer og disponeringer</b>		<b>2 625 371</b>	<b>14 016 604</b>





<b>Sum egenkapital</b>		<b>36 162 365</b>	<b>33 536 994</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Gjeld til			
kredittinstitusjoner	8		338 258
Leverandørgjeld		563 431	456 320
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<b>SUM EGENKAPITAL OG GJELD</b>		<b>37 976 247</b>	<b>35 557 432</b>



Organisasjonsnr: 988 777 102  
WIRESKAN AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note  
9

## Antall aksjer og aksjeeiere

Aksjeklasse	Ant. aksjer	Pålydende	Bokført verdi
A-aksjer	850.00	100.00	85000.00
B-aksjer	3243.00	100.00	324300.00

Aksjeeiere - fritekst	Antall	Eierandel	Aksjeklasse
Siemens Energy Global GmbH & Co. Kg	1468.00	35.87%	B-shares
Såkorninvest Ii AS	949.00	23.19%	B-shares
Schlumberger BV	826.00	20.18%	B-shares
Ife Invest AS	565.00	13.80%	A-shares
Ahlqvist Invest AS	66.00	1.61%	A-shares
Bergeland AS	66.00	1.61%	A-shares
Dalvin Rådgivning AS	44.00	1.08%	A-shares
Nilsholmen Investering AS	44.00	1.08%	A-shares
Paolo Fantoni	40.00	0.98%	A-shares
Beverdalen Invest AS	25.00	0.61%	A-shares

Sum	Sum antall	Sum eierandel
	4093.00	100.00%

Note  
3

## Lønn og ytelser

Lønn	Årets	Fjorårets
	1925103.00	2978205.00
Arbeidsgiveravgift	Årets	Fjorårets
	858966.00	822157.00
Pensjonskostnader	Årets	Fjorårets
	372659.00	328080.00
Andre ytelser	Årets	Fjorårets
	316654.00	318958.00
Sum lønnskostnader	Årets	Fjorårets
	3473382.00	4447400.00

Total payroll expenses are net of capitalized R&D, 4 206 873 NOK in 2022 and 3 184 171 NOK in 2021.

Note

**Ytelser til ledende personer**

Er det gitt ytelser til ledende person: Nei

**Ytelser til daglig leder**

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension. The company's pension scheme meets the requirements of the law.

**Note****Antall årsverk i regnskapsåret**

Virksomheten har hatt følgende antall årsverk:

6.10

**Note****Lån og sikkerhetsstillelse til ledende personer og aksjeeiere**

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

<u>Omløpsmidler</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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<u>Skattemessig fremf.undersk.</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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<u>Kortsiktig gjeld</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
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Statsautoriserte revisorer  
Ernst & Young AS

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

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

www.ey.no  
Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Wirescan AS

### Opinion

We have audited the financial statements of Wirescan AS (the Company), which comprise the balance sheet as at 31 December 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 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 in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of management for the financial statements

Management (the board of directors and the general manager) is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



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

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

Oslo, 5 June 2023  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Jon-Michael Grefsrød  
State Authorised Public Accountant (Norway)

Penneo Dokumentnøkkel: 487ZC-XWHJU-MU1TF-MQ04L-6QULS-Y1TMA



# PENNEO

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

## Jon-Michael Grefsrød

Oppdragsansvarlig partner

På vegne av: EY

Serienummer: UN:NO-9578-5992-4-3016511

IP: 84.208.xxx.xxx

2023-06-05 15:31:10 UTC



## Jon-Michael Grefsrød

Statsautorisert revisor

På vegne av: EY

Serienummer: UN:NO-9578-5992-4-3016511

IP: 84.208.xxx.xxx

2023-06-05 15:31:10 UTC



Penneo Dokumentnøkkel: 487ZQ-XWHJU-MUTIF-MQ04L-6QJLS-Y1TMA

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## Skattedirektoratet

Saksbehandler Torstein Kinden Heffeland	Deres dato 07.06.2016	Vår dato 20.06.2016
Telefon 22078139	Deres referanse Rolf Kristian Skramud Amsen	Vår referanse 2016/625239

ERNST & YOUNG AS  
Sandesundsveien 2  
1724 SARPSBORG

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Wirescan AS, org. nr. 988 777 102

Vi viser til deres brev av 7. juni 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Wirescan AS.

Skattedirektoratet gir på bakgrunn av en konkret helsevurdering Wirescan AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

### Bakgrunn

Majoriteten av selskapets eiere er utenlandske. Styret har utenlandske medlemmer. Selskapet driver med teknisk konsulentvirksomhet. Samtlige av kundene befinner seg i utlandet. Dette er en internasjonal bransje og alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

### Skattedirektoratets vurdering

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

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

*"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som 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*

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

Besøksadresse:  
Se [www.skatteetaten.no](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-post: [skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Sentralbord  
800 80 000  
Telefaks  
22 17 08 80



*vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”*

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at majoriteten av selskapets eiere er utenlandske. Styret har utenlandske medlemmer. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Inger Helene Iversen  
*seniorrådgiver*  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Torstein Kinden Helleland

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



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To shareholders in Wirescan AS

**Wirescan AS**  
Rosenholmveien 25  
NO-1414 Trolaasen  
NORWAY  
Web: [www.wirescan.no](http://www.wirescan.no)  
Vat Number: NO 988 777 102 MVA

Trolaasen, 5 June 2023

## Notice of Annual General Meeting

Wirescan achieved 20% growth in sales revenue in 2022 to NOK 15 million and continued the change in revenue mix. Revenue from software as a service (SaaS) increased from 10% of sales revenue in 2021 to 20% in 2022. Growing the recurring revenue base from SaaS and products remains a key priority in 2023. The EBITDA increased by 24% to NOK 5.6 million in 2022. The cash flow was positive by NOK 1 million in 2022.

Please find enclosed the submission of matters – simplified deliberation by the general meeting. This means that the annual general meeting will be held without an in-person meeting, where shareholders are invited to cast their votes by e-mail.

**The shareholders are requested to submit within 19th June 2023 at 12:00 whether they oppose the said method of deliberation and to vote on the proposals. It must be clearly stated whether or not the proposals, items 1 to 4, are supported. The attached form may be signed and used for submitting the vote.**

### The agenda is:

1. Approval of annual accounts and report, including distribution of dividends
2. Remuneration for the Company's Board of Directors
3. Remuneration for the Company's Auditor
4. Election of Board of Directors

Please reply by e-mail to: [finance@wirescan.no](mailto:finance@wirescan.no)

### Attachments

- Submission of matters for a simplified general meeting
- Approval Forms
- Annual Accounts and Directors' Report for 2022
- Independent Auditor's report for 2022

DocuSigned by:  
  
678DB3761CCB474...  
Illai Gescheit  
Chairman of the Board



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## FORELEGGELSE AV SAK FOR FORENKLET GENERALFORSAMLING I WIRESKAN AS

Styret i Wirescan AS reg. no. 988 777 102 har besluttet å foreslå at generalforsamlingen behandler de nedennevnte saker etter reglene for forenklet generalforsamlingsbehandling i aksjeloven § 5-7. Behandlingsformen forutsetter at ingen av aksjonærene motsetter seg forenklet generalforsamlingsbehandling.

Til behandling foreligger følgende saker:

### 1 GODKJENNING AV ÅRSREGNSKAPET OG ÅRSBERETNING, HERUNDER UTDELING AV UTBYTTE

Årsregnskap og årsberetning for 2022 samt revisors beretning følger vedlagt. Styret foreslår at generalforsamlingen treffer følgende beslutning:

*Generalforsamlingen godkjente årsregnskapet for 2022 for Wirescan AS samt årsberetning, herunder anvendelse av årets resultat. Det utdeles ikke utbytte for 2021.*

### 2 GODTGJØRELSE TIL STYRET

Styret foreslår at generalforsamlingen treffer følgende beslutning:

*Generalforsamlingen besluttet at det ikke skal betales godtgjørelse til styret for utøvelsen av styrevervet for 2022.*

Office translation - In case of discrepancy between the Norwegian language original text and the English language translation, the Norwegian text shall prevail.

## SUBMISSION OF MATTERS FOR A SIMPLIFIED GENERAL MEETING OF WIRESKAN AS

The board of directors (the “**Board**”) in Wirescan AS reg. no. 988 777 102 has decided to propose that the general meeting deliberate the matters mentioned below pursuant to the provisions on simplified deliberation by the general meeting, laid down in Section 5-7 of the Private Limited Companies Act. This is conditional upon no shareholders opposing said method of deliberation.

The agenda is as follows:

### 1 APPROVAL OF ANNUAL ACCOUNTS AND DIRECTORS' REPORT, INCLUDING DISTRIBUTION OF DIVIDENDS

The annual accounts, the annual report for 2022 and the auditor's statement are attached. The Board recommends that the general meeting adopts the following resolution:

*The general meeting approved the annual accounts of Wirescan AS and the Directors' Report for 2022, including the use of profits. There will be no distribution of dividends for 2022.*

### 2 REMUNERATION FOR THE COMPANY'S BOARD OF DIRECTORS

The Board recommends that the general meeting adopts the following resolution:

*The general meeting resolved that no remuneration will be paid for 2022 to the Board of Directors.*



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### 3 GODTGJØRELSE TIL SELSKAPETS REVISOR

Styret foreslår at generalforsamlingen treffer følgende beslutning:

*Generalforsamlingen godkjente honorar til revisor for revisjonen av årsregnskapet for 2022 etter regning.*

### 4 VALG AV STYRE

I lys av at det ble valgt nytt styre 8. mai foreslår styret at styret gjenvelges.

Styret skal heretter bestå av:

- Illai Gescheit
- Jonas Aamodt Moræus
- Ole Christian Meldahl
- Matthias Alexander Geiger (varamedlem)
- Eric Tomas Nordlander (varamedlem)

\*\*\*

Aksjeeierne har frist til 19. juni 2023 kl. 12:00 for å meddele hvorvidt man motsetter seg behandlingsformen og stemme over forslagene. Stemme avgis skriftlig ved å returnere denne e-posten eller ved retur av signert skjema (vedlagt) til [finance@wirescan.no](mailto:finance@wirescan.no).

Det må fremgå klart om alle forslagene i pkt. 1 til 4 ovenfor godkjennes eller avslås. Eventuelt må det avgis stemme separat for eller mot det enkelte forslag ved angivelse av saksnummer og om forslaget "Godkjennes" eller "Avslås".

Sakene vil bli forelagt generalforsamlingen i møte dersom dette kreves av et styremedlem, en aksjeeier, daglig leder eller revisor før utløpet av fristen for å avgi skriftlig stemme.

Kopi av dette saksfremlegget med vedlegg er sendt daglig leder og revisor.

\*\*\*

### 3 REMUNERATION FOR THE COMPANY'S AUDITOR

The Board recommends that the general meeting adopts the following resolution:

*The general meeting approved the fee for the audit of the 2022 annual accounts to the Auditor, according to bill.*

### 4 ELECTION OF BOARD OF DIRECTORS

A new Board was elected on 8 May. The Board therefore recommends that the Board is re-elected.

The Board will hereinafter consist of the following members:

- Illai Gescheit
- Jonas Aamodt Moræus
- Ole Christian Meldahl
- Matthias Alexander Geiger (Deputy Board member)
- Eric Tomas Nordlander (Deputy Board member)

\*\*\*

The shareholders are requested to submit within 19 June 2023 at 12:00 whether they oppose the said method of deliberation and to vote on the proposals. Votes shall be cast in writing by reply to this e-mail or return of signed form (attached) to [finance@wirescan.no](mailto:finance@wirescan.no).

It must be clearly stated whether all the proposals in items 1 to 4 above is approved or rejected. Alternatively, a vote must be submitted separately for or against the individual proposals by specifying the case number and whether the proposal is "Approved" or "Rejected".

The matters will be presented to the general meeting in a physical meeting if requested by a director, shareholder, general manager or auditor by the expiry of the deadline for casting written votes.

Copies of the present submission of matters, including attachments, are sent to the general manager and the auditors.

\*\*\*



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Siden siste balansedato har det ikke inntruffet forhold som er av vesentlig betydning for Selskapets finansielle stilling.

Kopi av siste årsrapport, årsregnskap og revisjonsberetning er tilgjengelig ved Selskapets kontor.

Følgende dokumenter er vedlagt foreleggelsen:

- Protokoll fra forenklet generalforsamling (utkast)
- Årsregnskap og årsberetning for 2022
- Revisors beretning for 2022

Following the latest balance sheet date there has not occurred events that is of significant importance to the Company's financial position.

Copy of the last annual report, accounts and auditor's statement are available at the Company's office.

The following documents are attached to this submission of matters:

- Minutes of simplified general meeting (draft)
- The annual accounts and Directors' Report for 2022
- Independent Auditor's Report for 2022

1 June 2023

DocuSigned by:

678DB3761CCB474

Illai Gescheit  
Chairman of the Board



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**PROTOKOLL FRA FORENKLET  
GENERALFORSAMLING I  
WIRESKAN AS**

Med grunnlag i den vedlagte foreleggelsen datert 1. juni 2023 fra styret til aksjeeierne, er det ved skriftlig avstemning i samsvar med aksjeloven § 5-7 truffet følgende vedtak av generalforsamlingen i Wirescan AS org. nr. 988 777 102 ("Selskapet").

Aksjeeiere har avgitt stemme innen den fastsatte frist slik det følger av Vedlegg A.

x% av aksjene i selskapet var dermed representert.

**1 GODKJENNING AV ÅRSREGNSKAPET OG ÅRSBERETNING,  
HERUNDER UTDELING AV UTBYTTE**

Generalforsamlingen fattet i samsvar med styrets forslag følgende vedtak:

*Generalforsamlingen godkjente årsregnskapet for 2022 for Wirescan AS samt årsberetning, herunder anvendelse av årets resultat. Det utdeles ikke utbytte for 2021.*

**2 GODTGJØRELSE TIL STYRET**

Generalforsamlingen fattet i samsvar med styrets forslag følgende vedtak:

*Generalforsamlingen besluttet at det ikke skal betales godtgjørelse til styret for utøvelsen av styrevervet for 2022.*

Office translation - In case of discrepancy between the Norwegian language original text and the English language translation, the Norwegian text shall prevail.

**MINUTES OF SIMPLIFIED GENERAL MEETING OF  
WIRESKAN AS**

The general meeting of Wirescan AS reg. no. 988 777 102 (the "Company") has, pursuant to the attached submission of matters of 1 June 2023 from the board of directors (the "Board") to the shareholders, passed the resolutions set out below, by written voting in accordance with Section 5-7 of the Private Limited Companies Act.

The shareholders have cast their votes by the stipulated deadline as set out in Schedule A.

Consequently, x% of the shares of the Company were represented.

**1 APPROVAL OF ANNUAL ACCOUNTS AND DIRECTORS'  
REPORT, INCLUDING DISTRIBUTION OF DIVIDENDS**

The general meeting has in accordance with the proposal from the Board made the following resolution:

*The general meeting approved the annual accounts of Wirescan AS and the Directors' Report for 2022, including the use of profits. There will be no distribution of dividends for 2022.*

**2 REMUNERATION FOR THE COMPANY'S BOARD OF  
DIRECTORS**

The general meeting has in accordance with the proposal from the Board made the following resolution:

*The general meeting resolved that no remuneration will be paid for 2022 to the Board of Directors.*



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### 3 GODTGJØRELSE TIL SELSKAPETS REVISOR

Generalforsamlingen fattet i samsvar med styrets forslag følgende vedtak:

*Generalforsamlingen godkjente honorar til revisor for revisjonen av årsregnskapet for 2022 etter regning.*

### 4 VALG AV STYRE

Generalforsamlingen fattet i samsvar med styrets forslag følgende vedtak:

Styret skal heretter bestå av:

- Illai Gescheit
- Jonas Aamodt Moræus
- Ole Christian Meldahl
- Matthias Alexander Geiger (varamedlem)
- Eric Tomas Nordlander (varamedlem)

Samtlige vedtak var enstemmige.

\*\*\*

Det forelå ikke flere saker til behandling. Protokollen ble underskrevet av styreleder og sendt til samtlige aksjeeiere.

### 3 REMUNERATION FOR THE COMPANY'S AUDITOR

The general meeting has in accordance with the proposal from the Board made the following resolution:

*The general meeting approved the fee for the audit of the 2022 annual accounts to the Auditor, according to bill.*

### 4 ELECTION OF BOARD OF DIRECTORS

The general meeting has in accordance with the proposal from the Board made the following resolution:

The Board will hereinafter consist of the following members:

- Illai Gescheit
- Jonas Aamodt Moræus
- Ole Christian Meldahl
- Matthias Alexander Geiger (Deputy Board member)
- Eric Tomas Nordlander (Deputy Board member)

All resolutions were unanimous.

\*\*\*

There was no further business. The minutes were signed by the Chairman and sent to all shareholders.

19 June 2023

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Illai Gescheit  
Chairman of the Board



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## SCHEDULE A / VEDLEGG A

### Forenklet generalforsamling i Wirescan AS – 19. juni 2023 Fortegnelse over aksjonærstemmer

### Simplified general meeting in Wirescan AS – 19 June 2023 Register of shareholder votes

Shareholder	Ordinary	Preference	Total	%	Vote
Siemens Energy Global GmbH & Co. KG		1 468	1 468	35,9 %	
Såkorinvest II AS		949	949	23,2 %	
Schlumberger BV		826	826	20,2 %	
IFE Invest AS	565		565	13,8 %	
Ahlqvist Invest AS	66		66	1,6 %	
Bergeland AS	66		66	1,6 %	
Dalvin Rådgivning AS	44		44	1,1 %	
Nilsholmen Investering AS	44		44	1,1 %	
Paolo Fantoni	40		40	1,0 %	
Beverdalen Invest AS	25		25	0,6 %	
<b>Total number of shares</b>	<b>850</b>	<b>3 243</b>	<b>4 093</b>	<b>100,0 %</b>	

<b>Number of votes received</b>	<b>x</b>
<b># shares represented</b>	<b>x</b>
<b>% of shares represented</b>	<b>x%</b>
<b># shares in favour</b>	<b>x%</b>



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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder	Siemens Energy Global GmbH & Co. Kg
Name	Philipp Marcel Ferdinand Øverland
Role	Attorney
Number of shares class A	0
Number of shares class B	1468

Signature

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THIS APPROVAL MUST BE SUBMITTED NO LATER THAN 19 JUNE 2023, 12:00 HRS CET TO  
FINANCE@WIRESKAN.NO



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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder	Såkorninvest II AS
Name	Stian Egeland-Helgøy
Role	Chairman
Number of shares class A	0
Number of shares class B	949

Signature \_\_\_\_\_

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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder Schlumberger BV

Name Pavel Smirnov

Role Director

Number of shares class A 0

Number of shares class B 826

Signature \_\_\_\_\_

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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder	Ife Invest AS
Name	Jørgen Lundberg
Role	Daglig leder
Number of shares class A	565
Number of shares class B	0

Signature

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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder Ahlqvist Invest AS

Name Rolf Einar Ahlqvist

Role Chairman

Number of shares class A 66

Number of shares class B 0

Signature \_\_\_\_\_

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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder	Bergeland AS
Name	Jørn Mikal Bergeland
Role	Chairman
Number of shares class A	66
Number of shares class B	0

Signature

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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder Dalvin Rådgivning AS

Name Gunnar Dolven

Role Chairman

Number of shares class A 44

Number of shares class B 0

Signature \_\_\_\_\_

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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder	Nilsholmen Investering AS
Name	Anne Sofie Tønseth Markman
Role	Chairman
Number of shares class A	44
Number of shares class B	0

Signature \_\_\_\_\_

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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder	Paolo Fantoni
Name	Paolo Franco Fantoni
Role	Owner
Number of shares class A	40
Number of shares class B	0

Signature \_\_\_\_\_

THIS APPROVAL MUST BE SUBMITTED NO LATER THAN 19 JUNE 2023, 12:00 HRS CET TO  
FINANCE@WIRESKAN.NO



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**APPROVAL OF SUBMITTED MATTERS AT THE SIMPLIFIED GENERAL  
MEETING IN WIRESKAN AS ON 19 JUNE 2023**

The undersigned hereby approves items 1 to 4 in the deliberation from the board of directors in Wirescan AS dated 1 June 2023.

Shareholder Beverdalen Invest AS

Name Frank Blaker

Role Chairman

Number of shares class A 25

Number of shares class B 0

Signature \_\_\_\_\_

THIS APPROVAL MUST BE SUBMITTED NO LATER THAN 19 JUNE 2023, 12:00 HRS CET TO  
FINANCE@WIRESKAN.NO



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Wirescan AS - Org. nr 988 777 102

## Annual Report 2022

Board of Directors' Report

Annual Accounts

-Income Statement

-Balance Sheet

-Notes to the accounts

Independent Auditors' Report



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## Board of Directors' Report 2022

### Wirescan AS

Address: Rosenholmveien 25, 1414 TROLLAASEN Org.nr: 988 777 102 MVA

Business: Annen teknisk konsulentvirksomhet

#### The business

Wirescan AS provides cable condition monitoring services and products based on the patented LIRA Technology. The Wirescan Digital cloud-based service offers customers cable data storage as well as analysis and reporting, enabling customers to make better decisions for operations, maintenance and repair or replacement. Customers may feed data into the system on a continuous basis from Wirescan's permanently installed sensor systems (LIRA Live), or from ad-hoc measurements by Wirescan's portable equipment (LIRA One / Go). Expanding the customer base with recurring revenue remains a key priority. A key driver for recurring revenue is the number of cables monitored in the Wirescan Digital platform, which has grown from around 50 to 75 through 2022 and further to around 100 so far in 2023. The number of customers using Wirescan Digital has increased to seven and include offshore wind, onshore wind, solar energy and oil&gas. The customers are leading players in the renewable energy space and represent a solid base for further expansion. Wirescan has continued its efforts to add value to the Wirescan Digital service by further improvements in the application.

#### Financial performance

Sales revenue in 2022 was NOK 15 million (13.5 million in 2021). SaaS revenue (Wirescan Digital + software license fees for LIRA One and LIRA Live) continued its strong growth in 2022 with 140% and 450% growth respectively. SaaS represented 20% of sales revenue in 2022, compared with 10% in 2021. LIRA Live increased from 3% of the total in 2021 to 15% in 2022. NOK 0.8 million in other income (1 million in 2021) is public grants to support research and development activities. The EBITDA was NOK 5.6 million (4.5 million in 2021). The net profit was NOK 2.6 million (net profit of 2.3 million in 2021). The cash flow in 2022 was positive by 1 million NOK. As per year-end total assets were NOK 38 million, and the equity 36.1 million. The line of credit has been increased from 4 to 10 million in 2023, and there was no draw of the line of credit as per year-end 2022.

#### A going concern

Based on the business outlook and the financial reserves, there has not been identified any material uncertainties that may cast significant doubt about the ability of Wirescan to continue as a going concern. The financial statements have therefore been prepared on a going concern basis.

#### Working environment

The Board of Directors finds that working conditions are satisfactory. Sickness absence in 2022 remained around 1%. There were no work-related accidents with injury to any of the employees during 2022. Wirescan employed about 7 man-years in 2022, including contractors.



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## Equal opportunities

Wirescan has one female employee and five male employees.

## Environment

The company is not considered to pollute the external environment.

Board of Directors, Wirescan AS

Trollåsen, 1 June 2023

DocuSigned by:

DD77B74890314F9...

Morten Huseby

Daglig leder / CEO

DocuSigned by:

6780B3761CC8474...

Illai Gescheit

Styreleder / Chairman

DocuSigned by:

ECEEBAC71F0A4E7...

Ole Christian Meldahl

Styremedlem / Board Member

DocuSigned by:

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Jonas Aamodt Moræus

Styremedlem / Board Member



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**WIRESAN AS**

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## **Annual report 2022**

### **Annual accounts**

- Income statement**
- Balance sheet**
- Notes**

### **Auditors' report**



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## WIRESKAN AS

### Income statement

	Note	2022	2021
<b>Revenue</b>			
Sales revenue		14 994 902	12 460 869
Other operating income	2	788 159	995 417
Total revenue		<u>15 783 061</u>	<u>13 456 286</u>
<b>Operating expenses</b>			
Cost of stocks		3 404 239	2 697 172
Research and development	2	788 159	995 417
Payroll expenses	3	3 473 384	4 447 401
Depreciation and amortization	4, 5	2 349 941	1 923 214
Other operating expenses	3	2 507 771	819 697
Total operating expenses		<u>12 523 494</u>	<u>10 882 901</u>
Operating result		<u>3 259 567</u>	<u>2 573 385</u>
<b>Financial income and expenses</b>			
Income from investments in subsidiaries and associated companies		478	0
Other financial income		418 973	134 315
Other financial expenses		310 727	306 385
Net financial items		<u>108 724</u>	<u>-172 070</u>
Ordinary result before tax		<u>3 368 291</u>	<u>2 401 315</u>
Tax income	6	<u>-742 920</u>	<u>11 615 289</u>
<b>Net profit or loss for the year</b>		<u>2 625 371</u>	<u>14 016 604</u>
<b>Allocated as follows</b>			
Transferred to other equity	7	<u>2 625 371</u>	<u>14 016 604</u>



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## WIRESKAN AS

### Balance sheet as of December 31

	Note	2022	2021
<b>Fixed assets</b>			
<i>Intangible assets</i>			
Research and development	2, 5	20 918 907	19 621 418
Concessions, patents, licences, trademarks and similar rights	5	1 004 554	855 227
Deferred tax asset	6	10 872 369	11 615 289
Total intangible assets		<u>32 795 830</u>	<u>32 091 934</u>
<i>Tangible assets</i>			
Fixtures and fittings, tools, office machinery etc.	4	<u>46 272</u>	<u>66 566</u>
Total tangible assets		<u>46 272</u>	<u>66 566</u>
<i>Financial assets</i>			
Other receivables		<u>208 532</u>	<u>208 532</u>
Total financial assets		<u>208 532</u>	<u>208 532</u>
Total fixed assets		<u>33 050 634</u>	<u>32 367 032</u>
<b>Current assets</b>			
Inventories		<u>520 223</u>	<u>314 669</u>
<i>Receivables</i>			
Trade receivables		2 260 362	1 093 071
Other receivables	2	<u>1 181 907</u>	<u>1 522 832</u>
Total accounts receivables		<u>3 442 269</u>	<u>2 615 903</u>
Cash and cash equivalents	8	<u>963 122</u>	<u>259 828</u>
Total current assets		<u>4 925 614</u>	<u>3 190 400</u>
Total assets		<u>37 976 248</u>	<u>35 557 432</u>



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## WIRESCAN AS

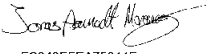
### Balance sheet as of December 31

	Note	2022	2021
<b>Equity</b>			
<i>Paid-in capital</i>			
Share capital	7,9	409 300	409 300
Share premium	7	11 624 462	11 624 462
Other equity	7	24 128 603	21 503 232
Total paid-in capital		<u>36 162 365</u>	<u>33 536 994</u>
Total equity		<u>36 162 365</u>	<u>33 536 994</u>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Liabilities to financial institutions	8	0	338 258
Trade creditors		563 431	456 320
Public duties payable	8	510 684	480 659
Other short-term liabilities		<u>739 767</u>	<u>745 201</u>
Total current liabilities		<u>1 813 882</u>	<u>2 020 438</u>
Total liabilities		<u>1 813 882</u>	<u>2 020 438</u>
Total equity and liabilities		<u>37 976 247</u>	<u>35 557 432</u>

31 December 2022

DocuSigned by:  
  
0877874888944F8  
Morten Huseby  
Daglig leder

DocuSigned by:  
  
670088764688474  
Illai Gescheit  
Styrets leder

DocuSigned by:  
  
F8849EEEA7E844F  
Jonas Aamodt Moræus  
Styremedlem

DocuSigned by:  
  
E5EE8A674F8A4E7  
Ole Christian Meldahl  
Styremedlem



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## WIRESKAN AS

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### Notes to the accounts for 2022

#### Note - 1 Accounting Principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles for small companies.

The company has obtained approvals to file its annual report in English.

#### *Going concern*

Based on the financial position as per year-end 2022 and the business outlook, Wirescan is projecting revenue growth but expecting negative cash flow in 2023. The company further has increased the undrawn credit facility line. According to the Norwegian Accounting Law §3-3, it is confirmed that present conditions allow for continued operation and that the company has sufficient liquidity to settle its obligations and commitments.

#### *Sales revenue*

Sales revenues are recognized at the time of delivery. Revenue from services are recognized at execution. The share of sales revenue associated with future services are recorded in the balance sheet as deferred sales revenue, and are recognized at the time of execution.

#### *Balance sheet classification*

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long term creditors.

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

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

#### *Inventories*

Inventories are valued at the lower of cost or market value. Cost is estimated using the FIFO method. Finished goods and work in progress are valued at full production cost. Write-downs are carried out for foreseeable obsolescence.

#### *Property, plant and equipment*

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

#### *Research and development*

Research and development costs are capitalized providing that a future economic benefit associated with development of the intangible asset can be identified. Otherwise, the costs are expensed as incurred. Capitalized research and development are amortized linearly over the economic lifetime. Amortization commence when the asset is ready for use.

Grants from the Research Council in Norway ("Forskningsrådet") or from the SkatteFUNN R&D Tax incentive scheme has been recorded as other operating income.



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## WIRESKAN AS

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### Notes to the accounts for 2022

#### *Income tax*

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent based on existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

#### **Note 2 - Government grants**

Wirescan AS has received SkatteFUNN of 788 159 NOK related to Lira Software project in 2022. Total payroll expenses are net of capitalized R&D, 4 206 873 NOK in 2022 and 3 184 171 NOK in 2021.

#### **Note 3 - Payroll expenses, number of employees and loans to employees**

<i>Wage costs</i>	<b>2022</b>	<b>2021</b>
Salaries	1 925 103	2 978 205
Payroll tax	858 966	822 157
Pension costs	372 659	328 080
Other payments	316 654	318 958
Total payroll expenses	<u>3 473 382</u>	<u>4 447 400</u>

The total number of employees in the company during the year:  
6,1 labour year.

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension. The company's pension scheme meets the requirements of the law.



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## WIRESKAN AS

### Notes to the accounts for 2022

#### Note 4 - Tangible assets

	<b>Fixtures</b>
Acquisition cost 01.01.	228 570
Acquisition cost 31.12.	228 570
Acc.depreciation 31.12.	-182 298
Net carrying amount at 31.12.	46 272
Depreciation for the year	20 294
Useful economic life	5
Depreciation	Linear

#### Note 5 - Intangible assets

	<b>R &amp; D</b>	<b>Patents</b>	<b>Total</b>
Acquisition cost at 01.01.	21 853 630	2 583 147	24 436 777
Purchased intangibles	3 173 699	602 764	3 776 463
Acquisition cost 31.12.	25 027 329	3 185 911	28 213 240
Acc.amortization at 31.12.	-4 108 421	-2 181 357	-6 289 778
Net carrying amount at 31.12.	20 918 908	1 004 554	21 923 462
Amortization for the year	1 876 210	453 437	2 329 647
Useful economic life	10	3	
Amortization plan	Linear	Linear	

Lira Power, part of the R&D acquisition cost, had a cost of 7 919 538 NOK as at 31 December 2022. The cost of Lira Power is amortized following a generic product life cycle for expected commercial revenues. The product life cycle is distributed over 10 years and follows a given amortization rate. For the financial year of 2022, Lira Power had a amortization cost of NOK 475 176. Other capitalized research & development cost are depreciated over 10 years.



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## WIRESKAN AS

### Notes to the accounts for 2022

#### Note 6 - Income taxes

<i>Income tax expenses</i>	<b>2022</b>	<b>2021</b>
Recognized deferred tax	-10 872 369	-11 615 289
Total tax income	-10 872 369	-11 615 289
<i>Tax base</i>	<b>2022</b>	<b>2021</b>
Ordinary result before tax	3 368 291	2 401 316
Permanent differences	9 090	-991 797
	-478	0
Change in temporary differences	-2 377 166	-28 439
Tax base	999 737	1 381 080
Used loss carry forward	-999 737	-1 381 080
Tax base	0	0
<i>Temporary differences</i>	<b>2022</b>	<b>2021</b>
Fixed assets	2 277 253	-99 913
Receivables	-387 943	-387 943
Total	1 889 310	-487 856
Loss carry forward	-51 309 171	-52 308 911
Net temporary differences	-49 419 861	-52 796 767

The company have had 3 years of positive taxable income, accordingly criterias for recognition of deferred tax assets are considered to be met. There are no time limitation of utilization of tax losses in Norway.

#### Note 7 - Owners equity

	<b>Share capital</b>	<b>Share premium</b>	<b>Other equity</b>	<b>Total</b>
Owners equity 01.01.	409 300	11 624 462	21 503 232	33 536 994
Profit for the year	0	0	2 625 371	2 625 371
Owners equity 31.12.	409 300	11 624 462	24 128 603	36 162 365

#### Note 8 - Bank deposit

	<b>2022</b>
Bank deposits, that are restricted to tax payments	271 556



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## WIRESKAN AS

### Notes to the accounts for 2022

#### Note 9 - Equity

	Number of shares	Face value	Book value
A-aksjer	850	100	85 000
B-aksjer	3 243	100	324 300
<b>Total</b>	<b>4 093</b>		<b>409 300</b>

#### Shareholders per 31.12:

	A-shares	B-shares	Total	Ownership share	Voting rights
Siemens Energy Global Gmbh & Co. Kg	0	1 468	1 468	35,87 %	35,87 %
Såkorninvest li AS	0	949	949	23,19 %	23,19 %
Schlumberger BV	0	826	826	20,18 %	20,18 %
Ife Invest AS	565	0	565	13,80 %	13,80 %
Ahlqvist Invest AS	66	0	66	1,61 %	1,61 %
Bergeland AS	66	0	66	1,61 %	1,61 %
Dalvin Rådgivning AS	44	0	44	1,08 %	1,08 %
Nilsholmen Investering AS	44	0	44	1,08 %	1,08 %
Paolo Fantoni	40	0	40	0,98 %	0,98 %
Beverdalen Invest AS	25	0	25	0,61 %	0,61 %
<b>Total</b>	<b>850</b>	<b>3 243</b>	<b>4 093</b>	<b>100,00 %</b>	<b>100,00 %</b>



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## Independent Auditors' Report

To be included after the Board of Directors have signed