



Remuneration report

2025



Remuneration to the Chief Executive Officer (CEO) and other senior executives report

The Board of Directors are required to, in accordance to the Public Limited Liability Companies Act § 6-16 a and b and regulation 11.12.2020 no. 2730, and the European Commission guidelines on the standardized presentation of the remuneration report under Directive 2007/36/ EC, as amended by Directive (EU) 2017/828, prepare principles and report on remuneration to the Chief Executive Officer (CEO) and other senior executives.

Pursuant to the Norwegian Public Limited Companies Act the statement will be presented to the Annual General Meeting (AGM), which shall hold an advisory vote on the report.

StrongPoint Remuneration Policy

The guidelines for remuneration of StrongPoint's executive management team (EMT), as proposed by the Board of Directors, were approved by the 2025 annual general meeting, pursuant to the Norwegian Public Limited Liability Companies Act, section 6-16 a, and supplementing regulations.

The policy is subject to approval by the annual general meeting at every material change and, in any case, at least every fourth year.

StrongPoint's remuneration policy and terms are aligned with the company's overall strategy, values, performance-oriented framework, long-term interests, and sustainability of the company. The Board is committed to ensuring that executive compensation is fair and in line with shareholders' best interests. Our compensation and benefits programmes for executives are designed to attract and retain the right people: people who are committed to deliver on our business strategy and able to adapt to a changing business environment. The

remuneration policy is an integrated part of our values-based performance framework. The reward should reflect the company's overall performance and financial results, and recognise "what" we deliver and "how" we deliver it.

The decision-making process

The decision-making process for implementing or changing our remuneration policy, and the determination of salaries and other remuneration for the executive management, are in accordance with the provisions of the Norwegian Public Limited Liability Companies Act sections 5-6 and 6-16 a, and the Board's rules of procedure.

The Board of Directors has appointed a designated Compensation Committee to support in the development of policies. The committee prepares a proposal for new guidelines at every material change and, in any case, every fourth year and submits to the general meeting for resolution. The guidelines shall be in force until new guidelines have been adopted by the general meeting. The Committee also proposes changes in remuneration for executive management to the Board of Directors that concludes on these matters.

The financial year 2025

In 2025 our profitability has improved, but is still not at our targeted level.

During the year, several new and important contracts have been awarded within all our business segments. Looking ahead, with a foundation of a highly skilled workforce and solid client base, StrongPoint is well positioned for long-term profitable growth based on sustainable solutions.

Operational performance has gradually strengthened during the year, reflecting improved efficiency, better execution in ongoing projects, and a continued focus on cost discipline across the organization.

There has been no deviation or derogation from the remuneration policy in 2025.

Shareholder feedback in 2025

The report for 2024 was presented at AGM 2025 and approved with 100% votes in favour. The general meeting also approved prolongation of the Long-Term Incentive Program (70.48% of the votes in favor), and approved the employee share purchase programme for the StrongPoint group.

Remuneration of the Board of Directors

The annual general meeting of StrongPoint ASA, held on 29th April 2025, re-elected Morthen Johannessen as chairperson of the Board. Ingeborg Molden Hegstad and Pål Wibe were re-elected as directors. Cathrine Laksfoss and Audun Nordtveit was replaced as elected directors by Monica Aune and Preben Rasch-Olsen. The total number of board members was maintained at five shareholder-elected members throughout the financial year. The annual general meeting in 2025 resolved the remuneration for the board members for the period between the annual general meeting in 2025 and the annual general meeting in 2026. As proposed the remuneration was increased to:

- Chair of the audit committee: NOK 90,000 per year
- Members of the audit committee: NOK 65,000 per year
- Chair of the remuneration committee: NOK 63,000 per year
- Members of the remuneration committee: NOK 43,000 per year

Total board remuneration changed from KNOK 2,050 in 2024 to KNOK 2,224 in 2025.

All shareholder elected directors shall purchase shares in StrongPoint for a minimum of 20 per cent of the total gross directors' fixed base fees until the value of the shares corresponds to a minimum of one year's gross remuneration. The shares are purchased at market terms without any discount. No board members have loans from the company. The directors have not been awarded share options or any other form of incentive-based remuneration for the fiscal year 2025. The directors do not receive performance-based remuneration. None of the directors have undertaken any special assignments for the group other than their Board work.

All remuneration in 2025 to the Board has been in line with the resolution from the general meeting.

Board fee (NOK)	2025	2024	Change
Chairman of the Board (fixed)	650 000	610 000	6,6%
Board Director (fixed)	350 000	305 000	14,8%

Table: Board fee level 2024 and 2025.

Director's total fee incl committee remuneration (KNOK)	2025	2024
Morthen Johannessen, Chairman	700	670
Ingeborg Hegstad, Director	394	352
Pål Wibe, Director	377	230
Monica Aune (new Director)	233	
Preben Rasch-Olsen (new Director)	293	
Cathrine Laksfoss (former Director)	102	305
Peter Wirén, (former Director)		118
Audun Nordtveit (former Director)	125	375
Total Board of Directors	2 224	2 050

Table: Remuneration to board members in 2024 and 2025.

Board of Directors shares in the company per 31.12:	2024	2023
Morthen Johannessen, Chairman *	160 238	147 584
Ingeborg Hegstad, Director **	37 484	30 826
Pål Wibe Director	10 526	3 868
Monica Aune (new Director)	4 646	
Preben Rasch-Olsen (new Director)	4 646	
Cathrine Laksfoss, (former Director)		10 435
Audun Nordtveit, (former Director)		28 296
Total Board of Directors	217 540	221 009

* Morthen Johannessen owns the shares privately and through the company Motri AS.

** Ingeborg Molden Hegstad owns the shares privately and through the company Imsight AS.

Remuneration of the Executive Management

StrongPoint's executive remuneration schemes are designed to align with the company's ambitions, strategic priorities and purpose as defined in the Remuneration Policy. Executive remuneration consists of the following elements: A) Fixed remuneration (salary, car and pension) B) Variable pay (STI and LTI) C) Other benefits.

The below table details the remuneration for the Executive Management Team in 2025.

		2025							2024					
Executive Management Team		Joined EMT	Base Salary	Performance Bonus*	Company Car	Other remuneration	Pension expenses	Total remuneration	Base Salary	Performance Bonus*	Company Car	Other remuneration	Pension expenses	Total remuneration
Jacob Tveraabak	CEO	04/2018	3 392	466	230	29	459	4 576	3 132	-	227	19	426	3 805
Marius Drefvelin	CFO	09/2023	3 043	451	195	22	183	3 893	2 673	-	170	18	175	3 035
Knut Olav Nyhus Olsen	CHRO	05/2020	1 738	196	195	19	221	2 370	1 689	-	163	17	211	2 081
Rimantas Mažulis	SVP Baltics	01/2019	1 508	342	148			1 997	1 489	-	-	-	-	1 489
Lorena Gómez	SVP Spain	02/2021	1 379	322	40			1 741	1 634	-	119	14	78	1 844
Magnus Rosén	SVP Nordics	02/2022	2 594	528	132		768	4 022	2 035	-	108	-	610	2 753
Alex Eveleigh	SVP UK & Ireland	01/2024	2 172	185	82	22	327	2 788	1 859	-	82	21	149	2 111
Aurelijus Valeiša	CTO	10/2025	528	94	12			634						
Julius Stulpinas – to 01.10.2025	SVP Product	01/2016	1 462			1 877		3 339	1 811	-	-	-	-	1 811
Gisle Elvebakken – to 31.08.2024	SVP Norway	05/2020						-	1 448	-	113	558	60	2 180
Total Group management			17 817	2 582	1 034	1 970	1 958	25 360	17 769	0	983	648	1 709	21 109

*) Performance Bonus to Executive Management in 2025 is based on the achieved revenue and EBITDA compared to budget in 2025, growth ambitions and individual performance, and paid in 2026. The bonus is not related to the development in the stock price. As of 31 December 2025, no loans or loan collateral have been given on behalf of members of the management team or board of directors.

Pay Mix for the Executive Management

The diagram below shows the composition of the 2025 remuneration of members of the Executive Management Team by category, i.e. fixed remuneration, variable pay* and other benefits.

Pay Mix for the Executive Management	CEO	CFO	CHRO	SVP Nordics	SVP Baltics	SVP Spain	SVP UK & Ireland	SVP Product
Fixed	74%	78%	73%	64%	75%	99%	78%	83%
Variable	10%	12%	8%	13%	17%	18%	7%	15%
Other benefits	16%	10%	18%	22%	7%	2%	15%	2%

* The possible outcome of the Long Term Incentive Option Program is not included under the variable remuneration.

Fixed remuneration in 2025

Fixed remuneration for the Executive Management Team members consists of their base salary and any fixed allowance paid during the period they serve on the executive team. The Board of Directors and the Compensation Committee reviews fixed salaries for the executive directors annually, taking into account a number of relevant factors, including market data, the individual's performance, role and responsibilities.

Variable pay in 2025

Short term incentive program (STI)

The Executive Management Team had an annual variable pay scheme during 2025 with a maximum potential of 50 percent of the fixed remuneration. The annual variable pay is established to incentivize the executive directors to deliver on the annual short term performance objectives. The bonus award is tied to a clause that the executives are required to invest 15% of the gross bonus in StrongPoint ASA shares, with 20% discount and a 3 years lock-in period

All members of the Executive Management Team are measured on the same set of key performance indicators (KPIs). In order to ensure collaboration and joint deliveries the earning for the executives is based 60% on the corporate performance objectives, 20% on performance objectives of their specific business unit, and 20% on individual performance.

Bonus is rewarded linearly from 90% to 120% of budget performance, and with 50% payout when on budget. StrongPoint has in 2025 no bonus KPIs directly linked to ESG or environmental sustainability, but it is assessed as part of the individual KPI.

The bonus payments are calculated based on the actual performance on these objectives. Minor discretionary adjustments can be made where the KPIs were not seen to reflect the performance due to unforeseen circumstances.

Payments to the Executive Management Team are endorsed by the Compensation Committee and approved by the Board of Directors.

Performance Bonus KPIs	Weight	CEO	CFO	CHRO	SVP Nordics	SVP Baltics	SVP Spain	SVP UK & Ireland	CTO
Group Revenue	10%	7%	7%	7%	7%	7%	7%	7%	7%
Group EBITDA	30%	0%	0%	0%	0%	0%	0%	0%	0%
Business Unit EBITDA*	20%	0%	0%	0%	68%	73%	100%	0%	0%
Group Annual Recurring Revenue	20%	53%	53%	53%	53%	53%	53%	53%	53%
Individual performance	20%	80%	90%	55%	90%	60%	50%	30%	100%

* For CEO, CFO, and SVP People & Organization the business unit is equal to StrongPoint Group.

Long term incentive program (LTI)

StrongPoint ASA had a Long Term Incentive Stock Option Program in 2025. The program has the ambition to both motivate and retain executive management and key personnel, and to achieve the overall long-term strategic ambitions of the company. The limits for the allocation of share options to the participants is determined by the Board, within the board authorisation approved at the Annual General Meeting. The total number of options shall never exceed 10% of outstanding shares.

The option scheme was granted with a strike price equal to the average market price at time of the grant. The options vest over three years, with 1/4 vesting after one year, 1/4 after two years, and the remaining 2/4 after three years. The split in vesting underpins the retention ambition of the program. Any non-exercised options expire five years after grant.

In 2025 management was granted 275,000 options under the LTI program. The table below shows the awarded options under the 2021, 2022, 2023, 2024, and 2025 LTI programs. Grants from 2020 have lapsed.

Other Benefits in 2025

StrongPoint provides a limited number of benefits to the executive management, including pension contribution, insurance schemes and participation in the company's share purchase scheme.

Pension

The executive directors participate in locally defined contribution pension schemes on standard terms. Selected executives in Norway have in addition a contribution of 15% of pensionable income above 12G (G = index based amount set by the Norwegian government). No additional pension contributions are provided.

Insurance and health benefits

The executive directors participate in the company's insurance and health benefit schemes on standard terms. The executives are affiliated with the company's board liability insurance.

Other benefits

Executive employees are provided with a company car/car allowance, free phone, internet and newspapers. All benefits are granted on general local market terms in the specific countries.

	Grant	Granted	Vesting	Exercise	Expire	Options	Granted	Adjusted	Exercised	Exercise	Options	Fair Values
	Date	Options	Period	Price	Date	01.jan.25	In 2025	In 2025	In 2025	price	31 Dec. 2025	31.Dec. 2025 (NOK)
Jacob Tveraabak	05.05.2021	150 000	2022-2024	31.13	05.05.2026	150 000	0	0	0		150 000	0
Jacob Tveraabak	11.05.2022	150 000	2023-2025	22.81	11.05.2027	150 000	0	0	0		150 000	29 233
Jacob Tveraabak	09.05.2023	300 000	2024-2026	21.77	09.05.2028	300 000	0	0	0		300 000	210 487
Jacob Tveraabak	13.05.2024	250 000	2025-2027	10.92	13.05.2029	250 000	0	0	0		250 000	771 741
Jacob Tveraabak	14.05.2025	50 000	2026-2027	9.69	14.05.2029		50 000	0	0		50 000	189 477
Jacob Tveraabak (Sum)		900 000				850 000	50 000	0	0		900 000	1 200 937
Marius Drefvelin	01.09.2023	150 000	2024-2026	18.00	01.09.2028	150 000	0	0	0		150 000	186 831
Marius Drefvelin	13.05.2024	125 000	2025-2027	10.92	13.05.2029	125 000		0	0		125 000	385 871
Marius Drefvelin	14.05.2025	25 000	2026-2027	9.69	14.05.2029		25 000	0	0		25 000	94 738
Marius Drefvelin (Sum)		300 000				275 000	25 000	0	0		300 000	667 440
Knut Olav Nyhus Olsen	05.05.2021	50 000	2022-2024	31.13	05.05.2026	50 000	0	0	0		50 000	0
Knut Olav Nyhus Olsen	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	0	0		75 000	14 617
Knut Olav Nyhus Olsen	09.05.2023	50 000	2024-2026	21.77	09.05.2028	50 000	0	0	0		50 000	35 081
Knut Olav Nyhus Olsen	13.05.2024	75 000	2025-2027	10.92	13.05.2029	75 000		0	0		75 000	231 522
Knut Olav Nyhus Olsen	14.05.2025	20 000	2026-2027	9.69	14.05.2029		20 000	0	0		20 000	75 791
Knut Olav Nyhus Olsen (Sum)		270 000				250 000	20 000	0	0		270 000	357 011
Lorena Gómez	05.05.2021	50 000	2022-2024	31.13	05.05.2026	50 000	0	0	0		50 000	0
Lorena Gómez	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	0	0		75 000	14 617
Lorena Gómez	09.05.2023	75 000	2024-2026	21.77	09.05.2028	75 000	0	0	0		75 000	52 622
Lorena Gómez	13.05.2024	100 000	2025-2027	10.92	13.05.2029	100 000		0	0		100 000	308 697
Lorena Gómez	14.05.2025	20 000	2026-2027	9.69	14.05.2029		20 000	0	0		20 000	75 791
Lorena Gómez (Sum)		320 000				300 000	20 000	0	0		320 000	451 725
Julius Stulpinas	05.05.2021	50 000	2022-2024	31.13	05.05.2026	50 000	0	-50 000	0		0	0
Julius Stulpinas	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	-75 000	0		0	0
Julius Stulpinas	09.05.2023	25 000	2024-2026	21.77	09.05.2028	25 000	0	-25 000	0		0	0
Julius Stulpinas	13.05.2024	75 000	2025-2027	10.92	13.05.2029	75 000	0	-75 000	0		0	0
Julius Stulpinas (Sum)		225 000				225 000	0	-225 000	0		0	0
Rimantas Mažulis	05.05.2021	50 000	2022-2024	31.13	05.05.2026	50 000	0	0	0		50 000	0
Rimantas Mažulis	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	0	0		75 000	14 617
Rimantas Mažulis	09.05.2023	100 000	2024-2026	21.77	09.05.2028	100 000	0	0	0		100 000	70 162
Rimantas Mažulis	13.05.2024	75 000	2025-2027	10.92	13.05.2029	75 000		0	0		75 000	231 522
Rimantas Mažulis	14.05.2025	20 000	2026-2027	9.69	14.05.2029		20 000	0	0		20 000	75 791
Rimantas Mažulis (Sum)		320 000				300 000	20 000	0	0		320 000	392 092
Magnus Rosén	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	0	0		75 000	14 617
Magnus Rosén	09.05.2023	100 000	2024-2026	21.77	09.05.2028	100 000	0	0	0		100 000	70 162
Magnus Rosén	13.05.2024	100 000	2025-2027	10.92	13.05.2029	100 000		0	0		100 000	308 697
Magnus Rosén	14.05.2025	20 000	2026-2027	9.69	14.05.2029		20 000	0	0		20 000	75 791
Magnus Rosén (Sum)		295 000				275 000	20 000	0	0		295 000	469 266
Alex Eveleigh	13.05.2024	100 000	2025-2027	10.92	13.05.2029	100 000	100 000	0	0		100 000	308 697
Alex Eveleigh	14.05.2025	20 000	2026-2027	9.69	14.05.2029		20 000	0	0		20 000	75 791
Alex Eveleigh (Sum)		120 000				100 000	120 000	0	0		120 000	384 487
TOTAL		2 750 000				2 575 000	275 000	-225 000	0		2 525 000	3 922 959

*The fair value estimation of performance options granted is calculated in accordance with the Black-Scholes model.

Share Purchase

The Executive Management Team is eligible to participate in the company's share purchase scheme. The executive management has an option to buy shares for up to NOK 500,000 per year with 20% discount with a 3 years lock-in period. The CEO has an option to buy shares for up to NOK 1,000,000 with 20% discount with a 3 years lock-in period. The share purchase program comes in addition to the LTI stock option program.

The below table shows the Executive Management Team's shareholding per December 31, 2025, and changes in the shareholding during the year.

Executive Management Team	Shares per 31.12.25	Shares per 31.12.24	Options per 31.12.25	Options per 31.12.24
Jacob Tveraabak, CEO ¹⁾	250 146	250 146	900 000	1 000 000
Marius Drefvelin, CFO	21 364	21 364	300 000	275 000
Knut Olav Nyhus Olsen, SVP People and Organization	46 995	46 995	270 000	350 000
Magnus Rosén, SVP Nordics	27 307	27 307	295 000	275 000
Rimantas Mažulis, SVP Baltics	44 951	44 951	320 000	400 000
Lorena Gómez, SVP Spain	35 119	35 119	320 000	300 000
Alex Eveleigh, SVP UK & Ireland		0	120 000	100 000
Aurelijus Valeisa, CTO from October 2025				
Julius Stulpinas, SVP Technology & supply chain		49 231		325 000
Total	425 882	475 203	2 525 000	3 025 000

1) Jacob Tveraabak owns the shares privately and through the company Celo Industries AS.

Executive Remuneration – Comparisons

StrongPoint applies the same basic principles to the executive remuneration as for all the company's employees, benchmarking salaries against the relevant external market for the roles and assessing role complexity and individual performance. The below table shows changes in remuneration from previous years, financial performance and number of employees for the past five years.

Executive Management Team	Joined EMT during the period		2025	2024	2023	2022	2021
Jacob Tveraabak, CEO	04/2018	Remuneration FY (KNOK)	4 576	3 805	4 332	4 141	3 597
		Change in percentage	20%	-12,2%	4,6%	13%	-12%
Marius Drefvelin, CFO	09/2023	Remuneration FY (KNOK)	3 893	3 035	1 184	-	-
		Change in percentage	28%	-14,6%	-	-	-
Knut Olav Nyhus Olsen, SVP People and Organization, Marketing and Communication	05/2020	Remuneration FY (KNOK)	2 370	2 081	2 372	2 381	2 011
		Change in percentage	14%	-11,4%	0%	16%	-1%
Gisle Elvebakken, SVP Norway, to 31.08.2024	05/2020	Remuneration FY (KNOK)		2 180	2 321	2 312	2 020
		Change in percentage		40%	-1%	13%	6%
Julius Stulpinas, SVP Technology & supply chain, to 01.10.2025	01/2016	Remuneration FY (KNOK)	3 339	1 811	1 941	1 737	1 610
		Change in percentage	84%	-6,7%	12%	7%	2%
Rimantas Mažulis, SVP Baltics	01/2019	Remuneration FY (KNOK)	1 997	1 489	1 804	1 519	1 184
		Change in percentage	34,1%	-17,4%	19%	22%	-6%
Lorena Gómez, SVP Spain	02/2021	Remuneration FY (KNOK)	1 741	1 844	1 882	1 563	1 201
		Change in percentage	-6%	-2,1%	23%	23%	-
Chris Mackie, SVP E-commerce, to 31.01.2024	01/2022	Remuneration FY (KNOK)		-	3 085	4 042	-
		Change in percentage		-	-24%	-	-
Magnus Rosén, SVP Nordics	02/2022	Remuneration FY (KNOK)	4 022	2 753	3 054	2 720	-
		Change in percentage	46%	-9,9%	12%	-	-
Alex Eveleigh, SVP UK & Ireland	01/2024	Remuneration FY (KNOK)	2 788	2 111	-	-	-
		Change in percentage	32%	-	-	-	-
Aurelijus Valeisa, CTO	10/2025	Remuneration FY (KNOK)	634	-	-	-	-
		Change in percentage	-	-	-	-	-
StrongPoint Performance			2025	2024	2023	2022	2021
Revenue (*from continued operations)		(KNOK)	1 358 909	1 309 066	1 342 398	1 372 392	981 339
EBITDA		(KNOK)	26 461	2 039	-1 288	75 540	53 625
Number of employees		FTE	500	497	524	511	400
Average salary		(NOK)	627 929	604 707	569.521	439.050	467.702

Note: Respective remuneration change in percentage has been annualised.
Fixed exchange rates of SEK=1.059, Euro=11.717, GBP=13.682 and BGN=5.991

Employment contracts and terminations

In line with other StrongPoint personnel, the executives are offered standard employment contracts with terms and conditions consistent with local industry standards.

In accordance with statutory law, the company may request the resignation of the CEO at its own discretion but will be obliged to pay severance payment of 6 months' salary after the notice period of 6 months.

Other executives do not have pre-arranged severance agreements, and have notice periods according to local law, with a minimum of 3 months' notice.

In the event of dismissal by the company, or agreed resignation at the company's request, an executive may receive severance pay/termination pay as decided by the CEO, after his/her consultation with the chairman of the Board of Directors.

Remuneration may be paid for restrictions imposed with regard to competing businesses. Such remuneration is intended to compensate the executive for loss of earnings. StrongPoint and the executives have not agreed on an optional reclaim of variable pay or 'clawback' clause. None of the executives has early retirement clause as part of their employment contract.

Til generalforsamlingen i StrongPoint ASA

UAVHENGIG REVISORS ATTESTASJONSUTTALELSE OM RAPPORT OM LØNN OG ANNEN GODTGJØRELSE TIL LEDENDE PERSONER

Konklusjon

Vi har utført et attestasjonsoppdrag for å oppnå betryggende sikkerhet for at Strongpoint ASA sin rapport om lønn og annen godtgjørelse til ledende personer (lønnsrapporten) for regnskapsåret som ble avsluttet 31. desember 2025, er utarbeidet i samsvar med allmennaksjeloven § 6-16 b og tilhørende forskrift.

Etter vår mening er lønnsrapporten i det alt vesentlige utarbeidet i samsvar med allmennaksjeloven § 6-16 b og tilhørende forskrift.

Styrets ansvar

Styret er ansvarlig for utarbeidelsen av lønnsrapporten og for at den inneholder de opplysninger som kreves etter allmennaksjeloven § 6-16 b og tilhørende forskrift. Styret har også ansvar for slik intern kontroll som det finner nødvendig for å utarbeide en lønnsrapport som ikke inneholder vesentlig feilinformasjon, hverken som følge av misligheter eller feil.

Vår uavhengighet og kvalitetskontroll

Vi er uavhengige av selskapet slik det kreves i lov, forskrift og International Code of Ethics for Professional Accountants (inkludert internasjonale uavhengighetsstandarder) utstedt av the International Ethics Standards Board for Accountants (IESBA-reglene), og vi har overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Revisjonsforetaket anvender internasjonal standard for kvalitetsstyring (ISQM) 1, som krever at revisjonsforetaket utformer, implementerer og gjennomfører et system for kvalitetsstyring som inkluderer retningslinjer eller rutiner som samsvarer med etiske krav, profesjonsstandarden og gjeldene lover og forskrifter.

Revisors oppgaver og plikter

Vår oppgave er å gi uttrykk for en mening om lønnsrapporten inneholder de opplysninger som kreves etter allmennaksjeloven § 6-16 b og tilhørende forskrift, og at opplysningene i lønnsrapporten ikke inneholder vesentlig feilinformasjon. Vi har utført vårt arbeid i samsvar med internasjonal attestasjonsstandard (ISAE) 3000 - «Attestasjonsoppdrag som ikke er revisjon eller forenklet revisorkontroll av historisk finansiell informasjon».

Vi har gjort oss kjent med retningslinjene om fastsettelse av lønn og godtgjørelse til ledende personer som er godkjent av generalforsamlingen. Våre handlinger omfattet opparbeidelse av en forståelse av den interne kontrollen som er relevant for utarbeidelse av lønnsrapporten for å utforme kontrollhandlinger som er hensiktsmessige etter omstendighetene, men ikke for å gi uttrykk for en mening om effektiviteten av selskapets interne kontroll. Videre utførte vi kontroller av fullstendigheten og nøyaktigheten av opplysningene i lønnsrapporten, herunder om den inneholder de opplysningene som kreves etter lov og tilhørende forskrift. Vi mener at innhentet bevis er tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

Oslo, 27. mars 2026
Ernst & Young AS

Finn Espen Sellæg
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(elektronisk signert)



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