





# 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 2021 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. The Board of Directors will present and propose changes to the existing policy at AGM 2025 (the policy can be found on [StrongPoint.com/investor](https://strongpoint.com/investor)).

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 submit it 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 such matters.

## The financial year 2024

In 2024, our profitability has weakened. As a result of high inflation and rising interest rates, the market conditions have hardened. Therefor the Company decided that there would be no payout of individual performance bonus to the executive management team for 2024.

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.

There has been no deviation or derogation from the remuneration policy in 2024.

## Shareholder feedback in 2024

The report for 2023 was presented at AGM 2024 and approved with 99,98% votes in favour. The general meeting also approved prolongation of the Long Term Incentive Program, 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 25th April 2024, re-elected Morthen Johannessen as chairperson of the Board. Ingeborg Molden Hegstad, Cathrine Laksfoss, and Audun Nordtveit were re-elected as directors. Peter Wirén was replaced as elected director by Pål Wibe. The total number of board members was maintained at five shareholder-elected members throughout the financial year.

The annual general meeting in 2024 resolved the remuneration for the board members for the period between the annual general meeting in 2024 and the annual general meeting in 2025. As proposed the remuneration was kept unchanged.

Remuneration for committee meetings was also held with the same fixed amount per year:

- Chair of the audit committee: NOK 70,000 per year
- Members of the audit committee: NOK 60,000 per year
- Chair of the remuneration committee: NOK 50,000 per year
- Members of the remuneration committee: NOK 40,000 per year

Total board remuneration changed from KNOK 2,082 in 2023 to KNOK 2,050 in 2024.

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 2024. 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 2024 to the Board has been in line with the resolution from the general meeting.

Board fee (NOK)	2024	2023	Change
Chairman of the Board (fixed)	610 000	610 000	0,0%
Board Director (fixed)	305 000	305 000	0,0%

Table: Board fee level 2023 and 2024.

Director's total fee incl committee remuneration (KNOK)	2024	2023
Morthen Johannessen, Chairman	659	659
Pål Wibe (new Director)	230	0
Klaus de Vibe, (former Director)		135
Cathrine Laksfoss, Director	305	300
Ingeborg Hegstad, Director	352	346
Peter Wirén, (former Director)	118	372
Audun Nordtveit, Director	375	269
Total Board of Directors	2 050	2 082

Table: Remuneration to board members in 2023 and 2024.

Board of Directors shares in the company per 31.12:	2024	2023
Morthen Johannessen, Chairman	147 584	112 135
Pål Wibe (new Director)	3 868	0
Cathrine Laksfoss, Director	10 435	5 211
Ingeborg Hegstad, Director	30 826	25 602
Peter Wirén, (former Director)	0	40 607
Audun Nordtveit, Director	28 296	23 072
Total Board of Directors	221 009	166 020

- Morthen Johannessen owns the shares privately and through the company Motri AS.  
- Ingeborg Molden Hegstad owns the shares privately and through the company Insight 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 2024.

KNOK	2024								2023					
	Executive Management Team	Title	Joined EMT	Base Salary	Performance Bonus*	Company Car	Other remuneration	Pension expenses	Total remuneration	Base Salary	Performance Bonus*	Company car	Other remuneration	Pension expenses
Jacob Tveraabak	CEO	04/2018	3 132	-	227	19	426	3 805	3 070	609	217	19	417	4 332
Hilde Gilen – to 31.05.2023	CFO	02/2019	-	-	-	-	-	-	1 298	-	71	10	80	1 459
Marius Drefvelin	CFO	09/2023	2 673	-	170	18	175	3 035	933	138	57	792	56	1 184
Knut Olav Nyhus Olsen	CHRO	05/2020	1 689	-	163	17	211	2 081	1 689	301	157	23	202	2 372
Gisle Elvebakken – to 31.08.2024	SVP Norway	05/2020	1 448	-	113	558	60	2 180	1 618	240	170	21	86	2 321
Julius Stulpinas	SVP Product	01/2016	1 811	-	-	-	-	1 811	1 606	335	-	-	-	1 941
Rimantas Mažulis	SVP Baltics	01/2019	1 489	-	-	-	-	1 489	1 363	441	-	-	-	1 804
Lorena Gómez	SVP Spain	02/2021	1 634	-	119	14	78	1 844	1 379	342	47	32	114	1 882
Chris Mackie	SVP E-commerce	01/2022						-	2 680	-	131	5	268	3 085
Magnus Rosén	SVP Nordics	02/2022	2 035	-	108	-	610	2 753	1 961	365	102	-	626	3 054
Alex Eveleigh	SVP UK & Ireland	01/2024	1 859	-	82	21	149	2 111						-
Steve Smith – to 13.11.2023	SVP UK & Ireland	06/2022						-	1 602	0	68	-	16	1 686
Total Group management			17 769	0	983	648	1 709	21 109	19 200	2 771	1 022	902	1 866	25 120

\*) Performance Bonus to Executive Management in 2024 is based on the achieved revenue and EBITDA compared to budget in 2024, growth ambitions and individual performance, and paid in 2025. The bonus is not related to the development in the stock-price. As of 31 December 2024, 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 2024 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	82%	88%	81%	74%	100%	89%	88%	100%
Variable	0%	0%	0%	0%	0%	0%	0%	0%
Other benefits	18%	12%	19%	26%	0%	11%	12%	0%

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

Fixed remuneration in 2024

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 2024

Short term incentive program (STI)  
The Executive Management Team had an annual variable pay scheme during 2024 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 30% 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 (KPI's). In order to ensure collaboration and joint deliveries the earning for the executives is based 55% on the corporate performance objectives, 20% on performance objectives of their specific business unit, and 25% on individual performance.

Bonus is rewarded linearly from 90% to 120% of budget performance, and with 50% payout when on budget. StrongPoint has in 2024 no bonus KPI's 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.

In 2024, the Board decided not to pay out any bonuses to the Executive Management due to the company's overall weak financial performance.

Performance Bonus KPI's	Weight	CEO	CFO	CHRO	SVP Nordics	SVP Baltics	SVP Spain	SVP UK & Ireland	SVP Product
Group Revenue	20%	0%	0%	0%	0%	0%	0%	0%	0%
Group EBITDA	25%	0%	0%	0%	0%	0%	0%	0%	0%
Business Unit EBITDA*	20%	0%	0%	0%	0%	0%	0%	0%	0%
Group Annual Recurring Revenue	10%	0%	0%	0%	0%	0%	0%	0%	0%
Individual performance	25%	0%	0%	0%	0%	0%	0%	0%	0%

\* 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 2024. 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 2024 management was granted 900,000 options under the LTI program. The table below shows the awarded options under the 2020, 2021, 2022, 2023 and 2024 LTI programs.

## Other Benefits in 2024

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 cotribution of 15% of pensionable income above 12G (G = index based ammount 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 Date	Granted Options	Vesting Period	Exercise Price	Expire Date	Options 01.jan.24	Granted In 2024	Adjusted In 2024	Exercised In 2024	Exercise price	Options 31 Dec. 2024	Fair Values Estimate* 31.Dec. 2024 (NOK)
Jacob Tveraabak	01.11.2020	300 000	2021-2023	17.31	01.11.2025	150 000	0	0	0		150 000	788
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	12 800
Jacob Tveraabak	09.05.2023	300 000	2024-2026	21.77	09.05.2028	300 000	0	0	0		300 000	76 668
Jacob Tveraabak	13.05.2024	250 000	2025-2027	10.92	13.05.2029	0	250 000	0	0		250 000	597 366
Jacob Tveraabak (Sum)		1 150 000				750 000	250 000	0	0		1 000 000	687 622
Marius Drefvelin	01.09.2023	150 000	2024-2026	18.00	01.09.2028	150 000	0	0	0		150 000	78 179
Marius Drefvelin	13.05.2024	125 000	2025-2027	10.92	13.05.2029	0	125 000	0	0		125 000	289 683
Marius Drefvelin (Sum)		275 000				150 000	125 000	0	0		275 000	367 862
Knut Olav Nyhus Olsen	01.11.2020	100 000	2021-2023	17.31	01.11.2025	100 000	0	0	0		100 000	503
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	6 400
Knut Olav Nyhus Olsen	09.05.2023	50 000	2024-2026	21.77	09.05.2028	50 000	0	0	0		50 000	12 778
Knut Olav Nyhus Olsen	13.05.2024	75 000	2025-2027	10.92	13.05.2029	0	75 000	0	0		75 000	179 209
Knut Olav Nyhus Olsen (Sum)		350 000				275 000	75 000	0	0		350 000	198 890
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	6 400
Lorena Gómez	09.05.2023	75 000	2024-2026	21.77	09.05.2028	75 000	0	0	0		75 000	19 167
Lorena Gómez	13.05.2024	100 000	2025-2027	10.92	13.05.2029	0	100 000	0	0		100 000	238 946
Lorena Gómez (Sum)		300 000				200 000	100 000	0	0		300 000	264 513
Julius Stulpinas	01.11.2020	100 000	2021-2023	17.31	01.11.2025	100 000	0	0	0		100 000	503
Julius Stulpinas	05.05.2021	50 000	2022-2024	31.13	05.05.2026	50 000	0	0	0		50 000	0
Julius Stulpinas	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	0	0		75 000	6 400
Julius Stulpinas	09.05.2023	25 000	2024-2026	21.77	09.05.2028	25 000	0	0	0		25 000	6 389
Julius Stulpinas	13.05.2024	75 000	2025-2027	10.92	13.05.2029	0	75 000	0	0		75 000	179 209
Julius Stulpinas (Sum)		325 000				250 000	75 000	0	0		325 000	192 501
Rimantas Mažulis	01.11.2020	100 000	2021-2023	17.31	01.11.2025	100 000	0	0	0		100 000	503
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	6 400
Rimantas Mažulis	09.05.2023	100 000	2024-2026	21.77	09.05.2028	100 000	0	0	0		100 000	25 556
Rimantas Mažulis	13.05.2024	75 000	2025-2027	10.92	13.05.2029	0	75 000	0	0		75 000	179 209
Rimantas Mažulis (Sum)		400 000				325 000	75 000	0	0		400 000	211 668
Magnus Rosén	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	0	0		75 000	6 400
Magnus Rosén	09.05.2023	100 000	2024-2026	21.77	09.05.2028	100 000	0	0	0		100 000	25 556
Magnus Rosén	13.05.2024	100 000	2025-2027	10.92	13.05.2029	0	100 000	0	0		100 000	238 946
Magnus Rosén (Sum)		275 000				175 000	100 000	0	0		275 000	270 902
Alex Eveleigh	13.05.2024	100 000	2025-2027	10.92	13.05.2029	0	100 000	0	0		100 000	238 946
Alex Eveleigh (Sum)		100 000				0	100 000	0	0		100 000	238 946
Gisle Elvebakken	01.11.2020	100 000	2021-2023	17.31	01.11.2025	50 000	0	-50 000	0		0	0
Gisle Elvebakken	05.05.2021	50 000	2022-2024	31.13	05.05.2026	50 000	0	-50 000	0		0	0
Gisle Elvebakken	11.05.2022	100 000	2023-2025	22.81	11.05.2027	100 000	0	-100 000	0		0	0
Gisle Elvebakken	09.05.2023	150 000	2024-2026	21.77	09.05.2028	150 000	0	-150 000	0		0	0
Gisle Elvebakken (Sum)		400 000				350 000	0	-350 000	0		0	0
Chris Mackie	11.05.2022	75 000	2023-2025	22.81	11.05.2027	75 000	0	-75 000	0		0	0
Chris Mackie	09.05.2023	50 000	2024-2026	21.77	09.05.2028	50 000	0	-50 000	0		0	0
Chris Mackie (Sum)		125 000				125 000	0	-125 000	0		0	0
TOTAL		3 700 000				2 600 000	900 000	-475 000	0	0	3 025 000	2 432 904

\*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, 2024, and changes in the shareholding during the year.

Executive Management Team	Shares per 31.12.24	Shares per 31.12.23	Options per 31.12.24	Options per 31.12.23
Jacob Tveraabak, CEO <sup>1)</sup>	250 146	230 843	1 000 000	750 000
Marius Drefvelin, CFO from 01.09.2023	21 364	-	275 000	150 000
Knut Olav Nyhus Olsen, SVP People and Organization	46 995	31 227	350 000	275 000
Magnus Rosén, SVP Nordics	27 307	15 886	275 000	175 000
Julius Stulpinas, SVP Technology & supply chain	49 231	38 365	325 000	250 000
Rimantas Mažulis, SVP Baltics	44 951	30 523	400 000	325 000
Lorena Gómez, SVP Spain	35 119	19 846	300 000	200 000
Alex Eveleigh, SVP UK & Ireland from 01.01.2024	0	0	100 000	0
Chris Mackie, SVP E-commerce to 31.01.24	0	25 104	0	125 000
Gisle Elvebakken, SVP Norway to 31.03.24	0	15 886	0	175 000
Total	475 203	439 439	3 025 000	2 600 000

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		2024	2023	2022	2021	2020
Jacob Tveraabak, CEO	04/2018	Remuneration FY (KNOK)	3 805	4 332	4 141	3 597	4 087
		Change in percentage	-12,2%	4,6%	13%	-12%	3%
Marius Drefvelin, CFO	09/2023	Remuneration FY (KNOK)	3 035	1 184	-	-	-
		Change in percentage	-14,6%	-	-	-	-
Knut Olav Nyhus Olsen, SVP People and Organization, Marketing and Communication	05/2020	Remuneration FY (KNOK)	2 081	2 372	2 381	2 011	2 031
		Change in percentage	-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	1 908
		Change in percentage	40%	-1%	13%	6%	-
Julius Stulpinas, SVP Technology & supply chain	01/2016	Remuneration FY (KNOK)	1 811	1 941	1 737	1 610	1 575
		Change in percentage	-6,7%	12%	7%	2%	-9%
Rimantas Mažulis, SVP Baltics	01/2019	Remuneration FY (KNOK)	1 489	1 804	1 519	1 184	1 260
		Change in percentage	-17,4%	19%	22%	-6%	12%
Lorena Gómez, SVP Spain	02/2021	Remuneration FY (KNOK)	1 844	1 882	1 563	1 201	-
		Change in percentage	-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)	2 753	3 054	2 720	-	-
		Change in percentage	-9,9%	12%	-	-	-
Alex Eveleigh, SVP UK & Ireland, from 15.01.2024	01/2024	Remuneration FY (KNOK)	2 111	-	-	-	-
		Change in percentage	-	-	-	-	-
<b>StrongPoint Performance</b>			<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Revenue (*from continued operations)	(KNOK)		1 309 066	1 342 398	1 372 392	981 339	941 706
EBITDA	(KNOK)		2 039	-1 288	75 540	53 625	68 650
Number of employees	FTE		497	524	511	400	390
Average salary	(NOK)		604 707	569.521	439.050	467.702	446.615

Note: Respective remuneration change in percentage has been annualised.  
Fixed exchange rates of SEK=1.017, Euro=11.625, GBP=13.735 and BGN=5.944



## 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 has 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.





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Til generalforsamlingen i Strongpoint ASA

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

Konklusjon

Vi har utført et attestasjonsoppdrag for å oppnå betryggende sikkerhet for at [Navn - ABC ASA] sin rapport om lønn og annen godtgjørelse til ledende personer (lønnsrapporten) for regnskapsåret som ble avsluttet 31. desember 2024, 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, 20. mars 2025  
Ernst & Young AS

Finn Espen Sellæg  
statsautorisert revisor  
(elektronisk signert)

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