

Executive
Remuneration
Report 2024

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Introduction – Purpose of the executive remuneration report

This report aims to provide transparency and clarity regarding executive remuneration at Wallenius Wilhelmsen, a Norwegian public limited company operating in the global shipping and logistics industry. The report seeks to demonstrate that executive remuneration complies with the requirements of Section 6-16b of the Norwegian Public Limited Companies Act and the EU Shareholder Rights Directive, and aligns with the company's strategy, values, and long-term interests. Further, it outlines how remuneration paid and earned in 2024 is aligned with Wallenius Wilhelmsen's Remuneration Policy for Executive Management and Wallenius Wilhelmsen's long-term interests and sustainability.

The report details the remuneration data and practices for the Chief Executive Officer (CEO) and the other members of the Global Executive Management (GEM) team for the financial year 2024. It includes information on performance criteria, the correlation between compensation and performance, and the governance surrounding the programs.

Shareholders will have an advisory vote on the report at the annual general meeting (AGM) in 2025. The Board of Directors will consider the outcome of the vote and the feedback from shareholders when reviewing and updating the executive remuneration policy and practices for subsequent years.

March 18, 2025

Changes in the Global Executive Management team in 2024

The Global Executive Management (GEM) is the senior leadership team responsible for the strategic direction and overall management of the company. It is comprised of the CEO and the Executive Vice Presidents of each of the main business areas as well as the global functions. In 2024, the GEM were subject to the following changes:

- Mikael Bjørklund was appointed Chief Operating Officer Digital Supply Chain Solutions (COO DSCS), April 9, 2024. The role of COO DSCS is new in the company with a primary responsibility of developing and sourcing new technology to achieve the goal of becoming the leading orchestrator in the industry. The position will also involve transforming existing offerings within Supply Chain Operations.
- Michael (Mike) Hynekamp was appointed Chief Strategy & Corporate Development Officer (CSCDO), May 10, 2024. Until August 12, the role was combined with the previous position of Chief Operating Officer Logistics Services. The role is responsible for company strategy and corporate development, and will manage company-wide change initiatives to implement the strategy in both the short and long term.
- John Felitto was appointed Chief Operating Officer Logistics Services (COO Logistics Services) August 12, 2024. The role will be accountable for the Logistics business globally, and lead the operations of all of Wallenius Wilhelmsen's land-based logistics operations including terminals, port & cargo operations, and vehicle & equipment processing and inland distribution.
- Jermund Lien was appointed acting Chief Financial Officer (CFO) as of November 1, 2024 taking on the full responsibility for the financial affairs of the group, including developing financial strategies, overseeing business performance, accounting and M&A.
- Torbjørn Wist resigned from the position as CFO October 31 and left the company as of December 1, 2024 .

Overview of compensation elements offered to Global Executive Management

Background

The remuneration package offered to executives in Wallenius Wilhelmsen is designed to be competitive but not market leading and to attract high-performing executives who can deliver on the company's vision and strategy. This approach ensures that the company attracts and retains high-performing executives without excessively inflating costs, nor attracting talents for unwanted reasons, thereby balancing fair compensation with sustainable financial management.

The remuneration package is aligned with the local markets the executives operate in, the interests of the shareholders and the long-term value creation of the company. The package consists of four main elements: fixed annual basic salary, short-term cash-based incentive program (STIP), long-term performance share units (PSU) incentive program (LTIP) and benefits.

Fixed annual basic salary

The basic salary is meant to attract, retain and motivate highly qualified executives. The annual basic salary is connected to the individual's role, responsibility, complexity, experience and market conditions. The basic salary is evaluated every year by the People, Culture and Remuneration Committee of the Board and approved by the Board of Directors (BoD).

The basic salary is subject to modification based on the company's performance, individual performance, and prevailing market trends. It constitutes the primary component of the fixed remuneration package.

The executive team has received salary increases aligned with the local market conditions. Basic salary and other fixed components such as pension, insurance and benefits are competitive, but not market leading.

The executive team members do not get any additional remuneration for positions or directorships held in Wallenius Wilhelmsen or its subsidiaries.

Short-term incentive program (STIP)

The STIP is a cash-based incentive program that pays variable rewards to employees based on performance of predefined goals. The program uses a balanced scorecard method that considers both financial and non-financial measures. The financial measures are based on the company's dividend practice, EBITDA and ROCE. The non-financial measures are based on the group's strategic goals, such as customer satisfaction, employee engagement, digitalization, sustainability and innovation. There is also an individual component.

The payment is issued following the approval of the annual accounts by the BoD.

Long-term incentive program (LTIP)

LTIP is a performance share-unit program with a cliff vesting schedule over a three-year performance period. LTIP is designed to align the interests of the participants with the interests of the shareholders, to incentivize Wallenius

Wilhelmsen's executives to deliver on the strategy both financially and non-financially and to be able to attract, engage & retain executive's to Wallenius Wilhelmsen, by a competitive and balanced remuneration package.

If none of the performance criteria are met by the end of the performance period, the program is void and rights to performance shares are forfeited. Grants of performance share units are typically made each year following the approval of the long-term program at the Annual General Meeting.

Participation in the LTIP is assessed on an annual basis and requires approval from the BoD. The LTIP comprises four performance conditions, with vesting occurring after a three-year period. For an explanation of the program, please refer to the chapter titled "Long-term incentive program".

Benefits and pensions

The remuneration of the executives in Wallenius Wilhelmsen are designed to reward performance, support well-being and align with the local market conditions. As such benefits are important parts of our total rewards strategy aiming to attract, retain, and motivate the best executive talent in our industry. Our benefits are based on four principles applicable to all employees:

- We support the well-being of our executives and employees.
- We align with the market. We benchmark our benefits against the local market conditions to ensure that we offer a competitive and fair compensation package.
- We motivate talent. We provide challenging and exciting tasks that match individuals potential and future value to the company.
- Professional development. We offer opportunities to learn new skills, enhance leadership capabilities and grow ones career.

Wallenius Wilhelmsen benefits can include pension, insurances, company car or car allowance and other customary benefits.

Expatriate members of the executive team are offered conditions within the company's long term assignment policy. This includes benefits such as housing, tuition reimbursement, home travel and cost of living adjustments.

Termination and severance

Wallenius Wilhelmsen typically requires a six-months' notice period for executives and it may vary according to the level of position. This means that the employee will notify the company about the end of the employment at least six months before, unless otherwise agreed.

If the company ends an employment relationship, an executive may be entitled to severance pay, contingent upon local market practices. Typically, this severance pay ranges from 6 to 24 months' salary. The amount of severance pay is determined by several factors, including the executive's tenure, the country of employment, confidentiality obligations, and the company's entitlement to offset any income from other sources.

2024 Remuneration overview

The below table shows the total overview of all remuneration components aggregated for 2024. The executive team remuneration amounts to USD 8.7 million in 2024 (USD 7.0 million in 2023). The administration confirms that the remuneration practice is also in line with the company's executive remuneration guidelines.

The table below shows the remuneration in USD thousand

Name	Title	Period	Annual Salary for GEM period	Benefits	Pension	Variable pay / STIP	LTIP	Severance	Total
Lasse Kristoffersen	CEO	1.1-31.12.24	672	58	78	373	308	0	1489
Michael Hynekamp	CSCDO	1.1-31.12.24	743	135	0	371	439	0	1689
Xavier Leroi	COO	1.1-31.12.24	568	197	127	198	194	0	1284
Torbjørn Wist*	CFO	1.1-31.10.24	377	44	45	213	478	0	1157
Wenche Agerup	CPCAO	1.1-31.12.24	338	23	40	151	109	0	660
Pia Synnerman	CCO	1.1-31.12.24	341	3	77	132	73	0	626
Gro Rognstad	CTIO	1.1-31.12.24	235	13	29	102	28	0	408
Anette M. Koefoed	CCMO	1.1-31.12.24	211	11	27	93	35	0	376
John Felitto	COO	12.8-31.12.24	242	2	0	120	43	0	407
Mikael Bjørklund	COO	9.4-31.12.24	287	14	25	206	27	0	559
Jermund Lien**	Acting CFO	1.11-31.12.24	40	0	3	29	0	0	71
Total			4054	500	450	1988	1736	0	8727

*Torbjørn Wist exited GEM as of 31st October.

**Fixed annual salary for the period executive has been part of GEM.

The LTIP awards are based on a fixed number of shares that vest after three years, subject to performance and continued employment. The value of the awards depends on the share price at the time of vesting, which can be higher or lower than the original award date.

STIP and variable pay also includes vacation money or other local legislative surcharges. The LTIP value is the accrued earned amount for the fiscal year 2024.

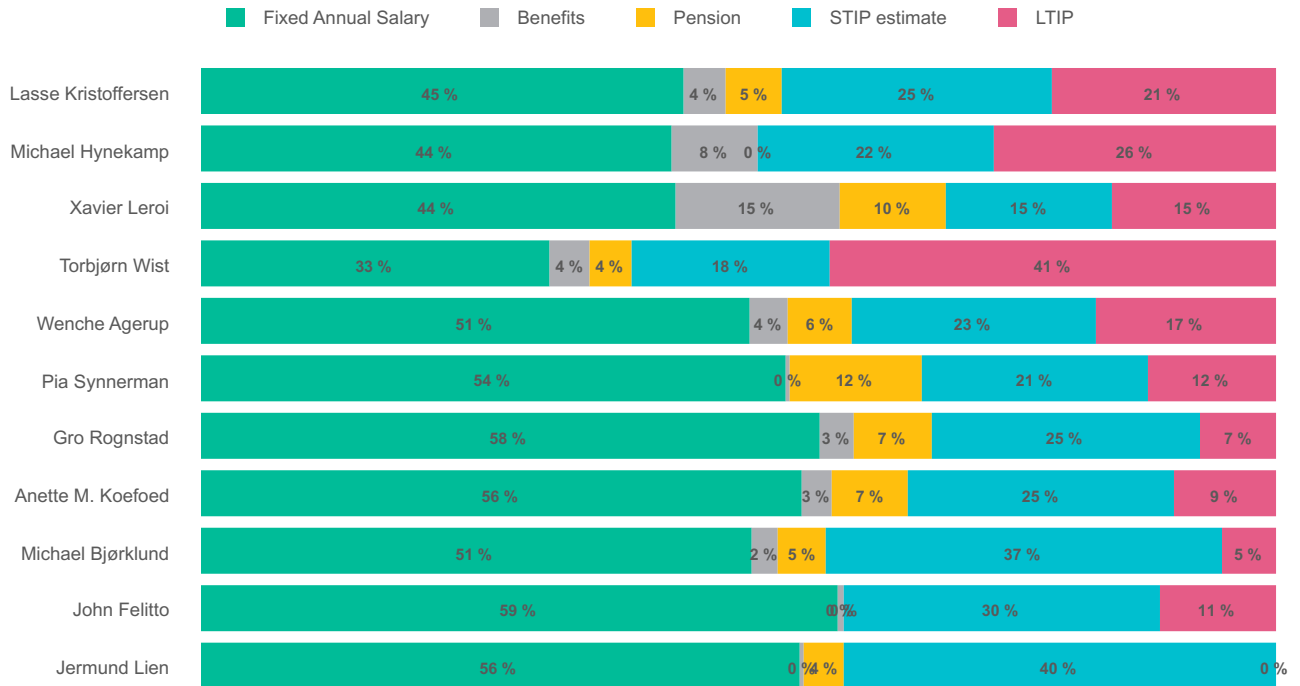
The table below shows the value of plan vested in 2024 and value of plan vesting in 2025 in USD thousand.

Executive	Role	2021-2023 vested in 2024	2022-2024 estimated plan value at
Lasse Kristoffersen	CEO		348
Michael Hynekamp	CSCDO	798	294
Xavier Leroi	COO	337	90
Wenche Agerup	CPCAO		100
Pia Synnerman	CCO		
Gro Rognstad	CTIO		
Anette M. Koefoed	CCMO		
Michael Bjørklund	COO		
John Felitto	COO		
Jermund Lien	Acting CFO		
Total		1135	832

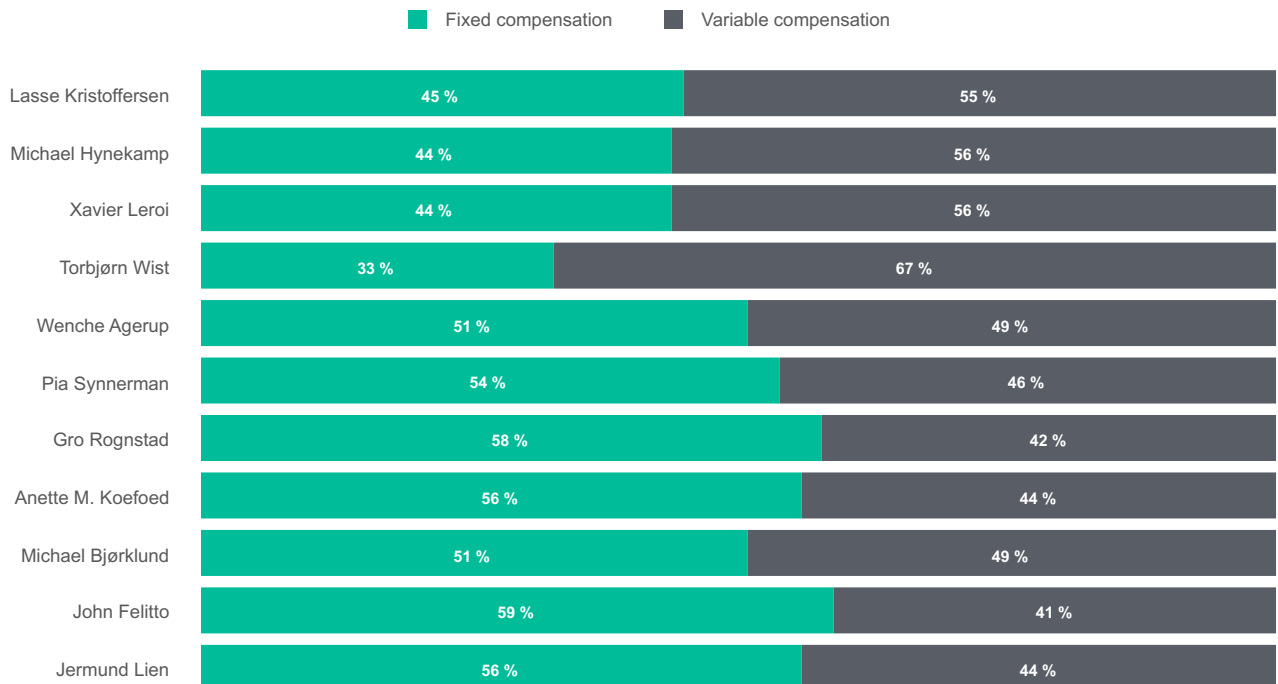
Portion of fixed and variable remuneration of executive team 2024

Wallenius Wilhelmsen follows market practice and aims at having a competitive remuneration level. The distinct amounts of the remuneration with variable components can be seen in the figure below[1]:

Total Remuneration 2024



Distribution of fixed compensations and variable compensations 2024



The Incentive program models in Wallenius Wilhelmsen

This section provides an overview of the KPIs and potential awards in Wallenius Wilhelmsen’s incentive programs. The executives' total remuneration is mainly influenced by two incentive programs. The short-term incentive program (STIP) and the long-term incentive program (LTIP).

Short-term incentive program

The award of the STIP in Wallenius Wilhelmsen for GEM varies between 30 percent and 50 percent of the annual basic salary. Financial targets tied to the group’s EBITDA, ROCE, and dividend pay-out count for half of the award. The other half of the short-term incentive is related to non-financial KPIs. The non-financial KPIs are driven by a focus on people and sustainability in Wallenius Wilhelmsen. We also measure how well we are doing in the areas of diversity, inclusion, and equality through our #engage (people survey) where the result from this survey is one of the non-financial KPIs.

The table below summarizes the executives target award in the STIP 2024 and shows the split between the various KPIs.

Executive	Role	Award level as % of basic	Financial	People & Customers	Sustainability	Individual
Lasse Kristoffersen	CEO	50	50	20	20	10
Michael Hynekamp	CSCDO	50	50	20	20	10
Xavier Leroi	COO	50	50	20	20	10
Torbjørn Wist	CFO	50	50	20	20	10
Wenche Agerup	CPCAO	40	50	20	20	10
Pia Synnerman	CCO	40	50	20	20	10
Gro Rognstad	CTIO	40	50	20	20	10
Anette M. Koefoed	CCMO	40	50	20	20	10
Michael Bjørklund	COO	50	50	20	20	10
John Felitto	COO	40	50	20	20	10
Jermund Lien	Acting CFO	30	50	20	20	10

GEM members have a payout capped at 100% of the award level. GEM members subject to statutory vacation pay receive this on top of the cap.

STIP Terms and conditions

The right to STIP pay-out lapses if an employee gives notice of resignation at any time prior to pay-out regardless of end of employment/exit of company, unless otherwise dictated under local applicable law in the country of employment. The company also reserves the right to claim back payments from this variable pay program if it is subsequently identified that the payment has been incorrect, the performance assessment is based on incorrect information provided by the employee, or that the employee has engaged in gross misconduct or exercised materially imprudent judgement that has caused, or could have caused, harm to the company operations (e.g., fraudulent acts).

The STIP is subject to local legal legislation and contextual impact such as vacation pay, social security fees and others.

Finally, the BoD has the unconditional right to cancel the pay-out of the STIP should this be assessed to be in the best interest of the Wallenius Wilhelmsen.

Long-term incentive program

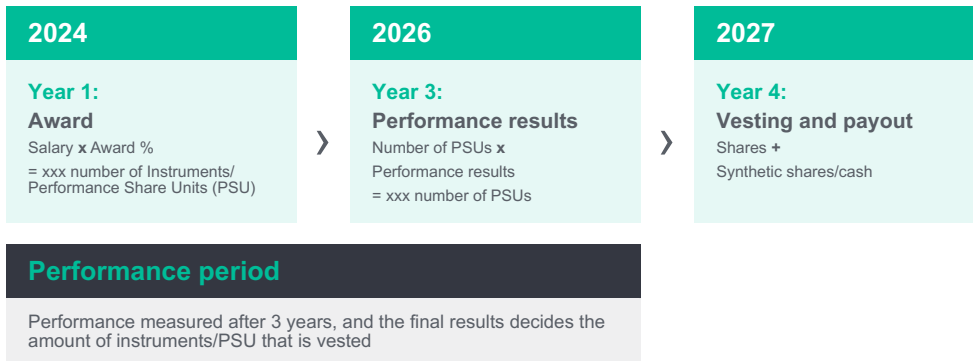
Wallenius Wilhelmsen’s long-term incentive program, LTIP, can be a substantial contribution to the total executive remuneration for the executives. The program also serves the purpose of ensuring long-term value creation to the shareholders of the company, to incentivize the executives to deliver on the strategy both financially and non-financially, and to be able to attract, engage & retain talented executives.

The award of the LTIP in Wallenius Wilhelmsen varies between 30 percent and 50 percent of the annual basic salary for the executive. The company regularly review its programs, and the last review of the LTIP was in 2023.

LTIP award

Each members’ participation in Wallenius Wilhelmsen’s long-term incentive program is determined by the BoD in March of the award year, pending final approval of the program at the AGM. Executives entering into the LTIP during the calendar year will have their initial award subjected to Proration for Entry. If an executive joins after 1 October any given year, the executive is not eligible for a grant that year.

The number of shares connected to the award in 2024 that will be vested at the end of the performance period depends on the achievement of the performance criteria at the end of 2026.



The table below displays the executives target award in the LTIP 2024–2026.

Executive	Role	Award level as % of basic salary
Lasse Kristoffersen	CEO	50
Michael Hynekamp	CSCDO	40
Xavier Leroi	COO	40
Wenche Agerup	CPCAO	40
Pia Synnerman	CCO	40
Gro Rognstad	CTIO	40
Anette M. Koefoed	CCMO	30
Michael Bjørklund	COO	40
John Felitto	COO	40
Jermund Lien	Acting CFO	N/A

LTIP performance conditions

The table below summarizes the performance conditions in the LTIP for the program awarded in 2024 and shows the split between the various KPIs.

Performance Criteria	Weight	Measurement period
Pure WalWil Dividend (relative)	10	2024-2026
ROCE	50	2024-2026
Strategy Driver A: Develop and deliver digital and integrated services	20	2024-2026
Strategy Driver B: Reduce our carbon emissions	20	2024-2026

The performance conditions will be measured in the following way:

- Return on capital employed (ROCE):** This condition measures the development of ROCE of the group over the three financial years of the performance period. ROCE is calculated as earnings before interest and taxes over capital employed. This condition reflects the group's profitability and capital efficiency and vests between 0 percent and 50 percent of the maximum award.
- Wallenius Wilhelmsen Dividend:** This condition measures the dividend pay-out ratio of the group over the three-year period, which is the percentage of the net profit distributed to the shareholders. Measured as total amount of dividend paid over the three-year period divided by the total net profit over the three-year period. New dividend policy requires paying semi-annual pay-as-you-go dividends. This condition vests between 0 percent and 10 percent of the maximum award.
- Strategic driver A Develop and deliver digital and integrated services:** This condition measures the achievement of the group's strategic goal and refers to the total estimated annual revenue from contracts with a digital component that contain at minimum two out of three services offerings: (1) move, (2) complete, (3) orchestrate. This vests between 0 percent and 20 percent of the maximum award.
- Strategic driver B: Reduce carbon emission:** This condition measures the achievement of the group's strategic goal which is to increase the customer adoption of biofuel as a sustainable and low-carbon solution. It is measured through the Energy Efficiency Operating Indicator (EEOI). This condition reflects the group's commitment to environmental responsibility and customer satisfaction. This vests between 0 percent and 20 percent of the maximum award.

Performance period and vesting

The final total vested value may not exceed a multiple of 2 times the nominal value at the time of grant. This means that when the vesting period is over, the pay-out cannot exceed twice the amount of the maximum pay-out when the grant was made. So if the max pay-out at grant was USD 100,000, the pay-out cannot exceed USD 200,000 irrespective of actual value based on the share price.

Shares vested are considered to be in the ownership of the individual participant and can consequently be traded under the applicable insider rules. The program has a financial underpin and claw-back feature. Wallenius Wilhelmsen reserves the right to settle the shares in cash.

Claw-back feature

If during the Vesting Period the Participant has acted in breach of the company's code of conduct or misrepresented or allowed for misrepresentation of facts relevant to any Performance Condition, the Company may reclaim (claw-back) from the executive the financial value of any award, including vested awards. Any further participation ceases with immediate effect.

If an executive's employment is terminated before the end of the vesting period (regardless of cause), the participant will normally forfeit any rights under the LTIP plan, save for shares that have already vested.

The claw-back feature has not been used in 2024.

Vesting

The vesting of the PSU is conditional on the continued employment of the executive and the achievement of the performance criteria.

The long-term incentive program 2022-2024 is estimated to vest with an allotment of approximately 130 000-150 000 instruments for the GEM members based on the share price and performance defined by the program guidelines.

As of year-end 2024, the potential outstanding awards for the executive team members for ongoing programs are listed below in number of instruments. This shows the max potential for the long-term incentive programs and will upon vesting follow the normal guidelines for distribution to the participants:

Executive	Nmbr of instruments awarded LTIP 2022-2024	Nmbr of instruments awarded LTIP 2023-2025	Nmbr of instruments awarded LTIP 2024-2026
Lasse Kristoffersen	62,444	47,345	38,802
Michael Hynekamp	52,792	39,230	33,170
Xavier Leroi	16,126	21,829	18,100
Wenche Agerup	17,982	18,736	15,350
Pia Synnerman	0	18,366	15,048
Gro Rognstad	0	3,240	10,620
Anette M. Koefoed	0	8,552	7,350

Both the award and vesting of PSUs are subject to approval by the board.

The table below shows the number of shares owned by each executive as per December 31, 2024.

Executive	Role	Shares
Lasse Kristoffersen	CEO	5,000
Michael Hynekamp	CSCDO	137,147
Xavier Leroi	COO	63,649
Wenche Agerup	CPCAO	
Pia Synnerman	CCO	
Gro Rognstad	CTIO	1,500
Anette M. Koefoed	CCMO	2,010
Michael Bjørklund	COO	
John Felitto	COO	55,850
Jermund Lien	Acting CFO	2,000

Appendix 1: Executive team five-year remuneration

Executive team development in remuneration

The table below outlines the changes in total remuneration for members in the executive team from 2020 to 2024. The amounts in the table below include remuneration for the period in which the team member has been employed at the company.

The table below shows the remuneration in USD thousand for members of GEM in 2020-2024.

Executive	Role	2020	2021	2022	2023	2024
Lasse Kristoffersen	CEO			673	1528	1489
Michael Hynekamp	CSCDO	959	1943	2618	1051	1689
Xavier Leroi	COO			404	1076	1284
Torbjørn Wist	CFO	220	1626	2354	922	1157
Wenche Agerup	CPCAO			59	654	660
Pia Synnerman	CCO				587	626
Gro Rognstad	CTIO				230	408
Anette M. Koefoed	CCMO				264	376
Michae Bjørklund	COO					559
John Felitto	COO					407
Jermund Lien	Acting CFO					71
Total		1179	3569	6108	6312	8727

The table below shows the remuneration in USD thousand for previous members of GEM

Executive	Role	2020	2021	2022	2023	2024
Erik Noeklebye	COO	1044	2051	2847		
Craig Jasienski	CEO	1100	2953			
Rebekka Herlofsen	CFO	246				
Anne Lise Hjelseth	CHRO	289	842			
Simon P. White	CDO	659	1369	1757	714	

Changes in performance key figures of Wallenius Wilhelmsen

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Revenue	(24 %)	31 %	30 %	2 %	3 %
EBITDA	(41 %)	75 %	87 %	17 %	3 %

The table below shows the ROCE in the last 5 years

	2020	2021	2022	2023	2024
Roce	-1,3%	4,5%	12,9%	16,1%	19,9%

Changes in overall company remuneration

The table below outlines the average salary for all employees in Wallenius Wilhelmsen including management. The table also outlines the change in salary from 2020 and forward.

	2020	2021	2022	2023	2024
Average base salary (USD thousand)	45,0	52,1	60,9	64,7	65,0
Changes in average base salary	5 %	16 %	17 %	6 %	— %

Salaries paid in other currencies than USD will not be fully comparable year-on-year due to changes in exchange rates.

List of Signatures Page 1/1

 **Executive Remuneration Report 2024_for signing.pdf**

Name	Method	Signed at
HANS ÅKERVALL	BANKID	2025-03-19 06:54 GMT+01
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Audit report



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INDEPENDENT AUDITOR'S ASSURANCE REPORT ON EXECUTIVE REMUNERATION REPORT

To the General Meeting of Wallenius Wilhelmsen ASA

Opinion

We have performed an assurance engagement to obtain reasonable assurance that Wallenius Wilhelmsen ASA's Executive Remuneration Report (the remuneration report) for the financial year ended 31 December 2024 has been prepared in accordance with section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation.

In our opinion, the remuneration report has been prepared, in all material respects, in accordance with section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation.

Board of directors' responsibilities

The board of directors is responsible for the preparation of the remuneration report and that it contains the information required in section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation and for such internal control as the board of directors determines is necessary for the preparation of a remuneration report that is free from material misstatements, whether due to fraud or error.

Our independence and quality control

We are independent of the company as required by laws and regulations and the International Ethics Standards Board for Accountants' Code of International Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. The firm applies International Standard on Quality Management, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibilities

Our responsibility is to express an opinion on whether the remuneration report contains the information required in section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation and that the information in the remuneration report is free from material misstatements. We conducted our work in accordance with the International Standard for Assurance Engagements (ISAE) 3000 – "Assurance engagements other than audits or reviews of historical financial information".

We obtained an understanding of the remuneration policy approved by the general meeting. Our procedures included obtaining an understanding of the internal control relevant to the preparation of the remuneration report in order to design 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. Further we performed procedures to ensure completeness and accuracy of the information provided in the

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remuneration report, including whether it contains the information required by the law and accompanying regulation. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Oslo, 18 March 2025
ERNST & YOUNG AS

The auditor's assurance report is signed electronically

Johan Lid Nordby
State Authorised Public Accountant (Norway)

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

Nordby, Johan Lid

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