



Norwegian Transparency Act Statement

Lufttransport

Financial Year 2024



Introduction

The Lufttransport-group is within the scope of the Norwegian Transparency Act (NTA). The NTA has three main requirements:

1. Conduct a human rights and decent working conditions due diligence.
2. Publish a report/account of the due diligence assessment on the company's website
3. Any person has the right to information about the company's due diligence assessments related either to the company as a whole, or to a specific product.

This report covers the entire business of Lufttransport Adm AS, including the subsidiaries Lufttransport AS, Lufttransport FW AS, Lufttransport RW AS, and LT Tech AS (hereinafter collectively referred to as "Lufttransport").

This report will give an account of how Lufttransport has conducted and manages its due diligence assessments, the actual and potential negative impacts on human rights in their own operations and in their value chain, as well as the measure implemented to manage these risks for the 2024 financial year.

Who we are

Values

Lufttransport aims for sustainable aviation, in every context of our activities.

In Lufttransport our goal and shared values regarding the basic purpose of the company, approved by the Board of Directors, is aiming for sustainable aviation which contributes to safe and effective delivery of products and services. It however also indicates how we look at ourselves and our strategic intention for the development of the company for the future.

We have formulated 4 core values as a guidance for the day-to-day operation which all leaders and employees shall be familiar with and which subsequently together with this Vision statement is broken down into overall guidelines and goals for each unit and each manager of the company.

Our Vision:

Sustainable growth in the aviation business, based on a safe and sound economics, health, safety and environmental foundation.



Our Goals:

A preferred provider of fixed-, rotor wing operations and/ or maintenance services. The organisation has a just culture and is agile, flexible, reliable, and customer focused. All this is supported by resilient performance: how we respond to, monitor, learn and anticipate the context (operating environment in short- and long term) which we do our business in.

Our Values:

Safety - We treat safety as a moral imperative. Safety is our way of business.

Authenticity - We do what we say.

Loyalty - Empowering employees to be fulfilled in their careers. Focus on customers and business sustainability.

Accountability - Ownership of employee well-being & customer satisfaction.

In Lufttransport, we take responsibility for having a positive impact on the people and local communities where we conduct our business. We take responsibility for human rights in our value chain.

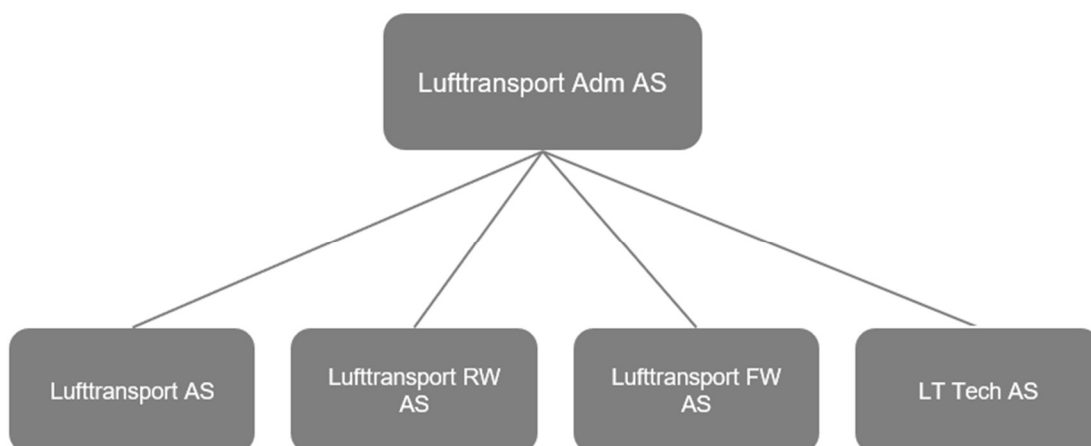
Our Business

Lufttransport was established in 1955 as an independent company dealing primarily with aviation activities. The company currently has approximately 57 employees, and is a highly competent special mission's operator, and one of the oldest aviation companies in Norway.

The organisation(s) has developed a very broad level of experience among technical, operational, and administrative personnel and is well regarded and established in the market.

The Lufttransport group's head office is in Tromsø, and secondary bases are located across the country. All operations are executed in Norway including Svalbard and the Norwegian Continental Shelf, some missions might however cross surrounding borders (Finland, Sweden and Greenland) to be accomplished.

The Lufttransport Group is comprised of the parent company Lufttransport Adm AS, which owns 100% of the shares in its subsidiary companies Lufttransport AS, Lufttransport RW AS, Lufttransport FW AS, and LT Tech AS.



Lufttransport Adm AS is a holding company, which own shares in operation companies.

Lufttransport AS provides internal services such as HR, finance, HSECQ, operation control centre and IT to the operating organisations in the Lufttransport group.

Lufttransport FW AS operates airplanes in Charter (Passenger and Freight) for Kings Bay (Research station in Ny-Ålesund). Lufttransport FW also delivers Ad-hoc Freight and Passenger transport. The company operates the Aircraft type Dornier 228-202K/212NGg

Lufttransport RW AS operates Route flying for the Ministry of Transport, Crew Transportation to offshore installations and ad-hoc charter transport. The company operates the aircraft type Leonardo AW139 (Route, Ad-hoc, charter).

LT Tech AS is a 100% owned maintenance organisation and provides technical services to contracted and ad-hoc operators. LT Tech is the main provider of technical services to Lufttransport FW and RW AS. The relationships between the companies are close, and they share the same facilities in Tromsø, and on our bases across the country.

In 2025, the group has undergone a reorganization. Lufttransport Adm AS and Lufttransport AS have merged, and the new parent company in the group is Lufttransport AS.

Roles and responsibilities

The overarching responsibility for the compliance with the Transparency Act rests with the Chief Financial Officer, who are employed by Lufttransport AS. They ensure adherence across all subsidiaries and lead the efforts to update the group's procedures and guidelines for the safeguarding of human rights and decent working conditions within their own operations and throughout the group's value chain.



The groups Compliance Monitoring Manager has a particular responsibility for adhering to laws and regulations relevant to Lufttransport and works continuously to ensure that all subsidiaries conduct their business in accordance with applicable legislation.

It is the responsibility of the company boards, through the Chief Executive Officer, to have the ultimate responsibility for the ethical guidelines and to ensure that these are followed. Each employee is obligated to familiarise themselves with the provisions and instructions that apply to their position at all times and bears a personal responsibility to adhere to the guidelines.

Each leader is responsible for ensuring that the guidelines are known and followed within their area of responsibility. The leader must ensure that any breaches of the guidelines or the development of an unfavourable culture within the company are immediately addressed.

Our policies and procedures

Lufttransport guidelines highlight the expectations of companies for employees, management, and suppliers regarding the exercise of ethical behaviour. Lufttransport is committed to safety and quality in all the services they provide, as well as with their contractual partners. As part of the work with the NTA, this focus has been expanded by requiring the safeguarding of human rights and decent working conditions in the supply chain. In our supplier evaluation, requirements are now set for the safeguarding of these rights, including the safeguarding of fundamental human rights, combating child labour, and taking into account climate and environmental considerations in accordance with national and international legislation. All our guidelines and procedures are shared by all the companies in the group.

Ethical guidelines

Lufttransport has ethical guidelines that describe the ethical principles we should govern our business by, and the behaviour we expect from our employees at all levels.

Lufttransport aims to be a responsible community actor. All impact on the surrounding community and the international community should be in accordance with laws and regulations. The company should at all levels counteract child labour, work for human rights and equality based on the company's value foundation and ethical guidelines. International conventions ratified by Norway should be complied with in international interaction and cooperation. Especially within the areas of human rights, civil and political rights, prohibition of child labour, children's conventions, and indigenous peoples' rights, the company should be a responsible community actor. This work should also be taken care of in a suitable manner towards our suppliers, customers, and partners. As a minimum, new suppliers should be assessed against their compliance with human rights, and change processes within Lufttransport should map the impact on human rights.

Quality & Compliance Policy

Lufttransport shall always remain in compliance with the applicable regulations. Only by providing the standard of quality and service contracted with our customers and by constantly striving to maintain and improve the standard and Quality Management System, can we continue to be a respected provider of services.

It is the duty of all personnel to comply with this policy, the procedures, quality standards and the regulations and to strive to both maintain and improve quality standards at every opportunity. All



employees shall be properly trained and encouraged to report errors/incidents.

As a pro-active and business continuity tool, risk management shall be executed whenever necessary.

Environmental Policy

Lufttransports impact on the environment will be strived to be minimized appropriate to our activities nature. Our vision is to support sustainable growth in aviation business, based on a safe and sound economics, health, safety, and environmental foundation. By supporting environmental sustainability and believing that a successful future for our business and the customers, Lufttransport depends on the sustainability of the environment, communities, and economies in which we operate.

As a responsible corporate citizen, we hold a responsibility to consider impacts of our actions, our environmental footprint and how they affect the environment both directly in terms of our own operations, and indirectly through our purchasing decisions, the products, and services we offer to our customers and the business opportunities we pursue. We are committed to minimizing the impact of our operations on the environment and to demonstrating leadership by integrating environmental considerations into all our business practices.

We will conduct our business in accordance with relevant regulations and environmental laws. All employees have a responsibility to ensure and work towards less environmental impact from our business on a day-to-day basis. We shall cooperate with our partners and suppliers in the environmental and security issues and may require that they participate actively in order to continuously improve our overall environmental impact.

Safety Policy

Safety is the first priority in all our activities, it is our way of business. We are committed to implementing, developing and improving strategies, management systems and processes to ensure that all our aviation activities uphold the highest level of safety performance and meet national and international standards. Lufttransport acknowledges that as an approved aviation company gives increased vulnerability to insider threats aimed at aviation. To counter such insider threats, measures have been established to promote a security culture and increase employee vigilance.

Supplier Evaluation Form

Lufttransport uses a "Supplier Evaluation Form" to evaluate and gather information from its suppliers. The form contains questions about certifications, HSE (Health, Safety, and Environment), procurement, supplier control, human rights, working conditions, and the environment. Based on the supplier's answers, an assessment is made to consider whether the supplier is confirmed. If a contract cannot be entered into based on the provided information, a quality audit of the supplier is conducted.

Due diligence process

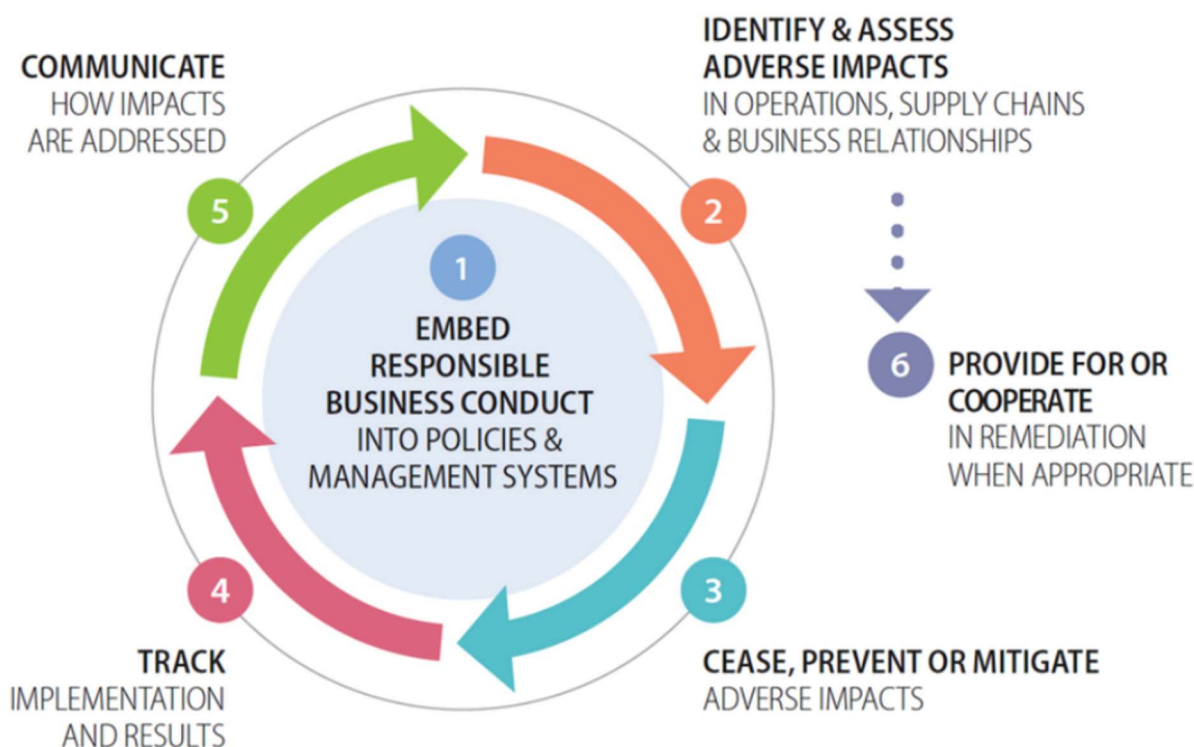
The Norwegian Transparency Act and OECD guidelines for multinational enterprises

Lufttransport supports the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises' approach to due diligence assessments.

We recognize the need to have internal systems in place to identify and manage negative impacts that our business may have on fundamental human rights and decent working conditions, as well as to account for our due diligence assessments. We also acknowledge that our work in this area is a dynamic and ongoing activity, and that relevant risk conditions may change over time in line with operational changes or external influences.

To identify, prevent, mitigate, and account for such risks, Lufttransport has conducted due diligence assessments.

The OECD guidelines are visualized in the figure below which describes the process of identifying and reducing risk, as well as the importance of monitoring and communicating the results of the due diligence assessment.



<https://www.oecdguidelines.nl/oecd-guidelines/due-diligence>



The process for mapping our own operations, suppliers and business partners

Lufttransport has conducted a mapping of its own operations and suppliers. In the review of suppliers, the supplier ledger from the accounting system was used as a starting point, and the necessary information about each supplier was collected. This information included turnover, the number of transactions with Lufttransport, the country in which the company operates, the industry, and the proportion of the supplier's turnover that comes from Lufttransport.

All third parties with whom the company has a business relationship were categorized as either part of the supply chain or as a business partner. When assessing whether a third party should be classified as a business partner or a supplier, consideration was given to whether the party in question provides an input factor in the projects that Lufttransport develops or in the services Lufttransport sells.

If a third party is categorized as a supplier, the due diligence assessment must, in addition to covering the supplier itself, also include the supplier's subcontractors down to the raw material stage. All other business relationships are considered business partners, where the due diligence assessment is limited to the business partner itself at the first level.

When the initial mapping and categorization of suppliers was completed, the process moved on to assessing risk within the organization itself as well as among suppliers and business partners. Within its own operations, Lufttransport has a good overview of any potential risks.

To gain an understanding of the risk landscape among its suppliers, Lufttransport has assessed a number of risk factors. The most central risk factors used in the risk assessment are industry, country, product, risk materials, and the complexity of the supply chain. The basis for these risk factors is The Norwegian Directorate for Administration and Financial Management (DFØ) risk lists, the ITUC Global Rights Index, and the Corruption Perception Index.

Based on these risk factors, suppliers and business partners were categorized as low, medium, or high risk, depending on the inherent risk in their respective industries. Through its work with the Transparency Act, Lufttransport aims to identify the residual risk among its business connections by gathering additional information and implementing measures.

Since there are a large number of suppliers in total, a limitation was made for the sake of proportionality when selecting measures, so that Lufttransport will focus on the suppliers from whom they purchase the most and those in the industries considered most high-risk. Proportionality and influence are also factors that play a role in the final prioritization of measures.

Lufttransport has a quality assurance program that all suppliers must go through to be recognised as a supplier. Suppliers are evaluated and selected based on their ability to meet the requirements of the contract, as well as their response to the Supplier Evaluation Form, which asks specific questions about the safeguarding of human rights and working conditions.



The responsibility for quality assurance of suppliers lies with the chairman of each subsidiary. All companies in the Lufttransport group must have a list of contracts that are in force, and annual spot checks and audits of the contracts are conducted.

To map our own operations, we conduct an annual review of the HSE (Health, Safety, and Environment) manual and associated documents, and assess whether it is necessary to make changes to written procedures and documentation. If conditions are discovered that need to be changed or followed up on, these are incorporated into the action plan.

The following points are annually assessed:

- Is our HSE goals achieved?
- What is good, and what can be improved?
- Are procedures and checklists adequate?
- Are training routines sufficient?
- Is the safety inspection appropriate and are measures being implemented?

Within certain categories of products and services, the risk of negative consequences for human rights and decent working conditions will depend on which countries are involved in the production in the value chain. Therefore, in addition to assessing risks related to the relevant industry and the complexity of the supply chain, we take into account country risk in our due diligence assessments. Country risk will often be of crucial importance in the evaluations.

Significant risks of adverse impacts

Own operations

We have identified the following work areas for physical work environment, which trigger requirements for risk assessments:

- Use and handling of chemicals
- Performance of hot work
- Risk of exposure to biological factors
- Exposure to factors harmful to reproduction
- Exposure to noise and mechanical vibrations
- Exposure to artificial optical radiation
- Exposure to electromagnetic fields
- Performance of work at height
- Performance of manual work that may entail a risk of health-damaging stress

Mapping of psychosocial work environment:

In accordance with the Regulation on organisation, management and participation, section 7-1, we regularly survey and monitor the psychosocial working environment. This also includes work at home office if an agreement has been entered into for such work.



By psychosocial conditions, we mean factors in the working environment that affect the individual's work and how it affects the working person. These are, for example, well-being, positive challenges, demands and control, management support, co-determination, social support and violence or bullying.

Such examinations will be carried out with the occupational health service, which has special expertise in this area.

Working hours:

Working hours are regulated by the collective agreement in force at all times. Weekly working hours are currently 40 hours/week, with normal daily working hours from 8.00 a.m. to 16.00 including a half hour unpaid lunch break.

For personnel covered by collective agreements, reference is made to these. Otherwise, the working hours are stated in the employment agreement, and here it is also specified whether there is an opportunity for flexible working hours.

In line with the collective agreements to which the company is bound, shift/shift plans are drawn up and published. Reference is made to the individual collective agreements for this.

Overtime:

Overtime work must in each individual case be required and agreed upon and take place in accordance with Section 10-6 of the Working Environment Act.

Overtime must normally be agreed with the immediate manager. The employee cannot accrue overtime on his own initiative. Exceptions to this may follow from the collective agreement.

The working time arrangements must nevertheless be such that the employees are not exposed to adverse physical or psychological stress, and so that it is possible to take care of safety considerations.

Aviation is an inherently high-risk industry that relies on stringent procedures and the continuous monitoring of potential hazards.

LT Tech AS provides aircraft maintenance services on behalf of Lufttransport FW AS and Lufttransport RW AS. The nature of aircraft maintenance work carries inherent risks. Tasks are often performed at heights and involve the handling of heavy equipment and machinery. There is a risk of falls or being struck by falling heavy objects. These risks have been mitigated to an acceptable level through rigorous health, safety, and environmental (HSE) procedures and oversight.

Lufttransport FW AS and Lufttransport RW AS are aircraft operators that regularly transport passengers. There is a significant responsibility on pilots, passengers, and other aviation employees to prevent injuries. The consequences of aviation accidents are severe, posing a significant threat to life and health. The aviation sector is subject to strict regulations, and Lufttransport employs a dedicated staff member to ensure compliance with laws and regulations. Lufttransport has a specific safety manual, the Lufttransport Safety Manual, which serves as a significant safety barrier and reduces risks to an acceptable level.

We have a comprehensive HSE Policy and are committed to continuously reducing risks and preventing accidents in our operations. Lufttransport's overarching policy is that health, safety, and environmental work should be given equal priority to other business activities.



Our primary goal is the elimination of accidents, fire incidents, and work environment-related absenteeism.

The Lufttransport group has procedures in place to identify, correct, and prevent conditions that violate HSE legislation. All employees are responsible for reporting discrepancies. Registered discrepancies are regularly reviewed by management, which implements appropriate measures.

Through these measures, Lufttransport continuously works to reduce risk within its operations.

Supply Chain

Through the risk assessment, several risk areas were identified within the supplier portfolio. The high-risk categories that were highlighted as particularly relevant for Lufttransport were Machinery & Equipment, Aerospace and Transport Services.

Machinery & Equipment

Handling of machinery and equipment carries a general health, safety, and environment (HSE) risk, as the work may lead to occupational accidents. Furthermore, machines consist of small metal components which, during extraction, carry a high risk of human rights violations and non-decent working conditions. This includes risks such as low wages, child labour, forced labour, and lack of the right to unionize.

Airplanes and helicopters

We have suppliers of airplanes and helicopters, as well as parts and technical equipment associated with these. Other natural suppliers in our businesses are hangar owners, suppliers of special tools and equipment, aircraft insurance providers, suppliers of personal equipment as helmets, flight suits, safety equipment etc.

Aircraft and helicopters are composed of numerous small components and materials, sourced from various locations around the world. The production of components for aircraft is typically outsourced to subcontractors, who themselves have extensive supply chains. With a multitude of components, materials, and suppliers, it is challenging to map the entire supply chain; this increases risk, as the information is not readily accessible.

At the component level, several high-risk countries are among the largest exporters. There have been reports of low wages, forced overtime, and anti-union activities in these countries. Electrical components are associated with a high risk for labour rights and human rights violations, particularly in the extraction of conflict minerals. Minerals and metals are extracted in high-risk countries where mining operations present a hazardous working environment, low wages, and the occurrence of child labour.

The manufacturers of airplanes, helicopters, parts, components, special tooling and safety equipment are highly specialised and a limited amount of companies, further they often is granted a specialised approval for the activity as manufacturer of the specific products. The requirements to achieve these approvals are based on trustworthy vendors worldwide. The approval of such vendors to airplane and helicopter manufacturers are scrutinised and the accountability and responsibility for this is by the manufacturer and local aviation authorities.



Transport services

The transport industry is characterized by inherent risks that affect employees in the sector in the form of high sickness absence, accidents, injuries, and other health problems. Sickness absence within the transport industry is at a high level compared to other industries. This is related to the fact that they are exposed to risk factors such as long work weeks, night work, repetitive tasks, and inhalation of exhaust fumes. Occupational accidents leading to injuries and fatalities are a significant challenge in the transport industry.

Actual adverse impacts

In the reporting period, one of the companies within our corporate group experienced a workplace accident that resulted in employee injury and subsequent sick leave. The incident occurred in a subsidiary that is not independently subject to the Transparency Act but is included in this report as part of the parent company's due diligence responsibilities. The accident was promptly reported in accordance with internal health and safety procedures. Corrective measures were implemented to prevent recurrence, including additional staff training, and improvements to the working environment. The affected employee received appropriate medical care and support during their recovery. While the incident did not involve a breach of fundamental human rights, it is considered an actual adverse impact on decent working conditions under the Transparency Act. The group remains committed to continuous improvement in occupational health and safety and will continue to monitor and strengthen preventive measures across all entities.

Our responsible path into the future

Whistleblower channels

Lufttransport promotes transparency and integrity and our employees have access to a secure system used for confidential reporting of deviation, incidents and improvement suggestions. For aviation related matters employees and others may also report directly to The Norwegian Civil Aviation Authority or MAA-NOR if desired.

Implemented measures.

As described, The NTA requires that businesses conduct a human rights and decent working conditions due diligence in accordance with the OECD guidelines for multinational enterprises. This includes not only identifying actual and potential negative impacts, but also implementing measures to manage and mitigate these impacts.

The legislation and preparatory works encourages companies to use their leverage to create change rather than to sever ties with the supplier.

Lufttransport works continuously to comply with the frameworks and standards, by implementing and maintaining the following measures:



- Through our **risk assessment**, we have gained an overview of key suppliers and the goods and services the company purchases, as well as identified which suppliers pose the greatest risk. On this basis, we have obtained information about the inherent risks in the industries relevant to our company.
- **The Supplier Evaluation Form is sent to new suppliers.** The form includes questions regarding human rights and labour conditions. The form poses detailed inquiries to suppliers about their commitments, standards, policies, and risk assessments. It also encompasses questions about the suppliers' production sites, and any violations of laws or international agreements. Following the revision, the evaluation has adopted a more comprehensive and specific focus on human rights and labour conditions. The Supplier Evaluation Form is sent to all critical suppliers. Based on the responses provided by the supplier, we have a tool that approves the supplier if the answers are satisfactory.
- **Corporate Governance.** We have undertaken significant efforts to strengthen our internal control systems and overall corporate governance framework. This has included the revision and enhancement of existing policies and procedures to ensure alignment with best practices and regulatory expectations. Key processes have been reviewed and improved.. These measures aim to increase transparency, accountability, and the effectiveness of our due diligence activities across the group.
- **Supply Chain Department.** We have reinforced our Supply Chain department by hiring additional personnel with relevant expertise. This expansion is intended to enhance our capacity for supplier oversight, including more robust supplier assessments, improved follow-up routines, and closer monitoring of compliance with human rights and decent working conditions throughout our value chain.
- **Our monitoring system** is designed to ensure that any deviations in our own operations are detected and resolved within a specified timeframe. Concurrently, we continuously evaluate whether our systems, processes, and tools can be improved to better detect and manage deviations. All reported deviations are thoroughly followed up, and preventative or corrective actions are implemented.
- **All employees receive training** in relevant systems, machinery and equipment use, and protective gear. All employees are required to acknowledge that they have read the HSE handbook. First aid courses are conducted annually, along with chemical handling courses and protective equipment usage training.
- **Engaging** with stakeholders, including workers, communities, governments, NGOs, industry peers and investors, to consult, collaborate and communicate on human rights and sustainability issues, and to advocate for policies that support a just transition to a low carbon economy.
- **Our employees and pilots undergo extensive training and education** each year related to safety, security, aviation, human factors etc.

Oversight within the company's own supply chain and the frequency of such inspections depend on the risk profiles of the various suppliers. The higher the risk of negative consequences for human rights and decent working conditions based on the supplier's risk profile, the more frequent the inspections conducted by the company will be. For instance, more frequent inspections will be carried out on suppliers operating in high-risk industries and countries, whereas inspections will be less frequent for suppliers operating in low-risk industries and countries.



The Path Forward

Looking ahead, Lufttransport is committed to strengthening its efforts to promote respect for human rights and decent working conditions throughout its supply chain. As a key step, Lufttransport will invest in a dedicated procurement system. This system will enhance the company's ability to monitor, document, and manage supplier relationships, ensuring greater transparency and traceability in all purchasing activities. By implementing this system, the company aims to streamline due diligence processes and facilitate more effective risk assessments related to human rights and labour standards.

Lufttransport will incorporate our guidelines and requirements related to human rights and labour conditions into future supplier contracts. By embedding these standards into contractual agreements, the company seeks to ensure that its values are reflected in our business relationships and that suppliers are held accountable for upholding these principles.

We want to establish systems for reporting and handling complaints related to human rights and working conditions, both internally and externally.

Through these targeted actions, the company aims to further embed respect for human rights and responsible business conduct into its operations. These initiatives will form the foundation for the company's next transparency report, demonstrating ongoing progress and a continued commitment to ethical and sustainable business practices.

Handling of information access requests

The NTA sets out that anyone, upon written request, has the right to information from an enterprise regarding how the enterprise addresses actual and potential adverse impacts pursuant to NTA Section 4. This includes both general information and information relating to a specific product or service offered by the enterprise.

Lufttransport will handle information access requests connected to the right of information set out in NTA in accordance with the law requirements.

Electronically signed

Lufttransport Adm AS:

Chairman of the Board: Bjørn Kjos

Board members: Per Andre Rykhus, Tore Kristian Jenssen, Per Øyvind Fuglstad, Anna Helene Kjos-Mathisen, Christine Rødsæther

CEO: Erlend Høgset Olsen

Lufttransport RW AS:

Chairman of the Board: Thomas Øverli Åsheim

Board member/CEO: Erlend Høgset Olsen

SIGNATURES

ALLEKIRJOITUKSET

UNDERSKRIFTER

SIGNATURER

UNDERSKRIFTER

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firmateckningsrätt
förvaltare

autoritet til å signere
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