



Norwegian Transparency Act Statement

Lufttransport

Financial Year 2025



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 statement covers the operations of Lufttransport AS and its subsidiaries, including Lufttransport FW AS, Lufttransport RW AS, and LT Tech AS (collectively referred to as the "Lufttransport Group").

Pursuant to the Norwegian Transparency Act, Lufttransport AS and Lufttransport RW AS are subject to independent obligations under the Act. Lufttransport AS became subject to the Act following the merger with Lufttransport Adm AS, which was previously within scope based on the applicable statutory thresholds. The remaining subsidiaries are covered by the due diligence assessments carried out and reported by Lufttransport AS at group level.

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 measures implemented to manage these risks for the 2025 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

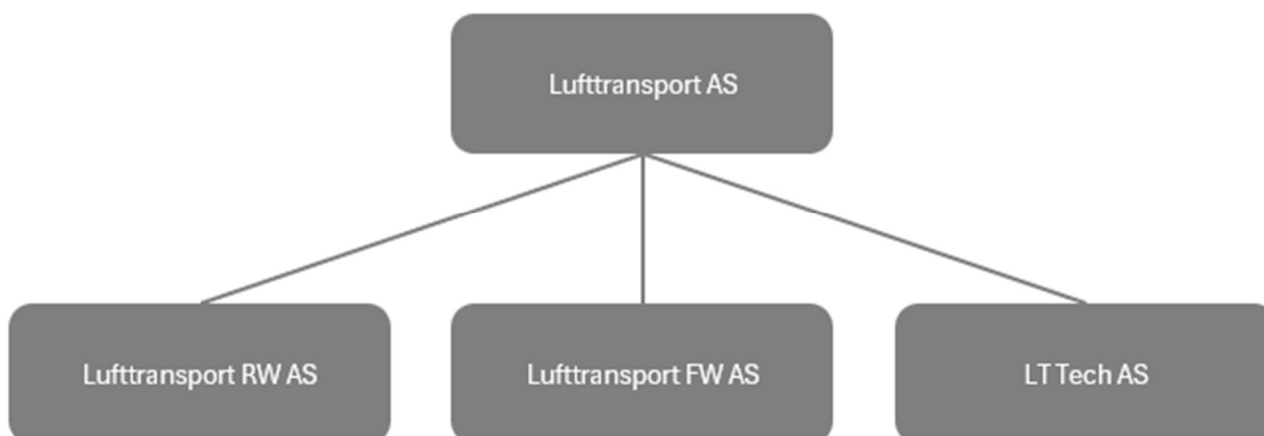
Lufttransport was established in 1955 as an independent company dealing primarily with aviation activities. The company currently has approximately 184 employees, and is a highly competent special mission's operator, and one of the oldest aviation companies in Norway.

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 AS, which owns 100% of the shares in its subsidiary companies Lufttransport RW AS, Lufttransport FW AS, and LT Tech AS.

Lufttransport AS provides internal services such as HR, finance, HSECQ, operation control centre and IT to the operating organisations in the Lufttransport group in addition to be a holding company, which own shares in operation companies.



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

Luftransport 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 and AW189 (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 Luftransport 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. Luftransport Adm AS and Luftransport AS have merged, and the new parent company in the group is Luftransport AS.

Roles and responsibilities

The overarching responsibility for the compliance with the Transparency Act rests with the Chief Financial Officer, who are employed by Luftransport 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 Luftransport 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.

In 2025, Lufttransport strengthened its HSE function by appointing a dedicated Group HSE Coordinator, responsible for coordinating health, safety and environmental work across all entities in the group. A structured annual HSE calendar has been established, providing a systematic framework of recurring themes, activities and reviews throughout the year. These measures reflect the group's commitment to moving from reactive to proactive safety management.

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.

Safety Policy

Safety is the first priority in all our activities and is fundamental to the way we conduct our business. We are committed to implementing, developing and continuously improving strategies, management systems and processes to ensure that all our aviation activities uphold the highest level of safety performance and comply with national and international standards.

Lufttransport acknowledges that operating as an approved aviation company entails increased vulnerability to insider threats aimed at aviation activities. To counter such threats, measures have been established to promote a strong security culture and increase employee awareness and vigilance.

Our safety and security efforts also contribute to safeguarding fundamental human rights and ensuring decent working conditions by promoting a safe, secure and respectful working environment for employees, contractors and other stakeholders across our operations.

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

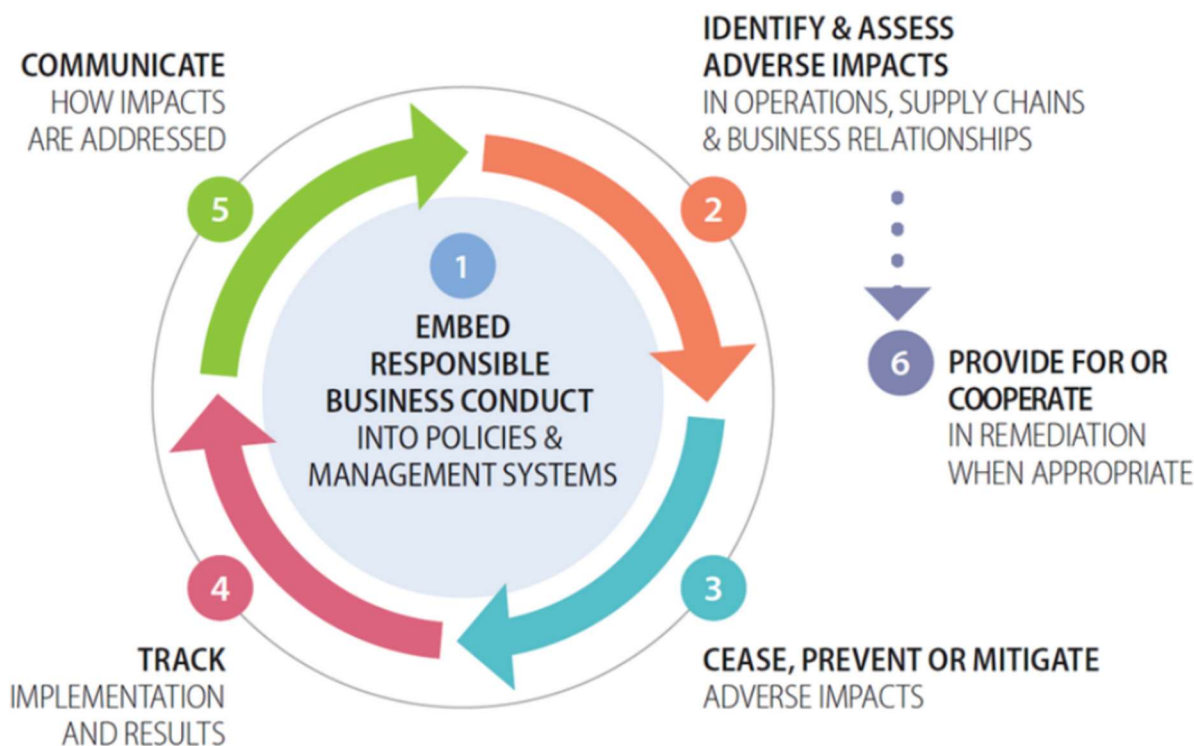
The Norwegian Transparency Act and OECD guidelines for multinational enterprises

Lufttransport supports the United Nations Guiding Principles on Business and Human Rights (UNGP) 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.

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?

Different forms of assessments are continuously made through the guidelines of the Safety Review Board (SRB), Management Review Meeting (MRM) and the Working Environment Committee.

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
- Psychosocial work environment
- Working hours
- Overtime

Operational Health and Safety Risks in Aviation Activities

Aviation is an inherently high-risk industry that relies on stringent procedures and continuous monitoring of potential hazards. Due to the nature of our operations, health and safety risks represent one of the most significant areas of potential adverse impact in Lufttransport's own operations.

LT Tech AS provides aircraft maintenance services on behalf of Lufttransport FW AS and Lufttransport RW AS. Aircraft maintenance activities involve inherent occupational health and safety risks, including work performed at height, handling of heavy equipment and machinery, and the risk of falls or injuries caused by falling objects. These risks are mitigated through comprehensive health, safety and environmental (HSE) procedures, training, protective measures, and continuous operational oversight.

Lufttransport FW AS and Lufttransport RW AS operate aircraft and regularly transport passengers. Aviation operations involve significant responsibility for pilots, technical personnel, passengers, and other aviation employees, where failures may result in severe consequences to life and health. The aviation industry is therefore subject to extensive national and international regulatory requirements. Lufttransport has dedicated compliance and safety resources responsible for ensuring adherence to applicable laws, regulations, and operational standards.

We have a comprehensive HSE Policy that sets out mandatory safety procedures, reporting requirements, and operational controls aimed at maintaining a strong safety culture and reducing operational risks to an acceptable level. Health, safety and environmental (HSE) work is given equal priority to other business activities within the Lufttransport Group.

Our primary objective is the prevention of accidents, fire incidents, and work-related illness and absence. We are committed to continuously identifying, assessing and reducing risks in our operations.

The Lufttransport Group has established procedures for identifying, correcting and preventing conditions that may constitute breaches of applicable HSE legislation. All employees are responsible for reporting deviations, which are systematically reviewed by management. Appropriate corrective and preventive actions are implemented as needed to ensure continuous improvement in safety performance.

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, no workplace accidents resulting in personal injury or sick leave were recorded across the corporate group. Similarly, no incidents or non-conformances related to breaches of fundamental human rights were registered in the group's deviation management system.

This represents an improvement compared to the previous reporting period, in which one subsidiary experienced a workplace accident resulting in employee injury and subsequent sick leave. The corrective measures implemented following that incident — including additional staff training and improvements to the working environment — are considered to have contributed to this positive development.

Our responsible path into the future

Whistleblower channels

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

Implemented measures.

As described, the Norwegian Transparency Act requires that businesses conduct 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 encourages companies to use their leverage to create change rather than to sever ties with suppliers.

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

Supplier assessment and onboarding The Supplier Evaluation Form (SEF) is sent to all critical suppliers. The form includes detailed inquiries about the supplier's commitments, policies, risk assessments, production sites, and any violations of laws or international agreements, with a particular focus on human rights and labour conditions. In 2025, there were assessed 34 new and current suppliers through this complete process. Suppliers are approved based on their responses, and the evaluation tool ensures that only suppliers meeting our requirements are onboarded. We expect this measure to reduce the risk of human rights violations and breaches of decent working conditions in our supply chain, as it provides us with relevant information before a supplier relationship is established.

Engagement with key suppliers For key strategic suppliers, Lufttransport maintains close and continuous engagement that goes beyond formal assessments. With Leonardo — one of our most critical suppliers — this includes regular on-site visits, weekly follow-up meetings, and daily operational dialogue. This continuous interaction provides an important basis for identifying and addressing potential risks related to human rights and working conditions at an early stage, and contributes to a transparent and accountable supplier relationship.



Internal deviation reporting and follow-up Deviations related to operations and working conditions are registered and followed up through the company's deviation management system (AQD). In 2025, reported deviations were reviewed by management, and corrective or preventive actions were implemented where necessary. The cases reviewed included incidents related to working conditions and occupational health and safety. By systematically tracking and responding to reported deviations, we maintain oversight of conditions in our own operations and ensure that issues are addressed in a timely manner. This contributes to a reduced risk of recurring incidents and strengthens the overall working environment.

Employee representation and HSE governance Lufttransport has established a fully operational safety representative structure, with designated safety representatives (verneombud) in place at all company locations. Safety representatives hold quarterly meetings ahead of each Working Environment Committee (AMU) session, ensuring that issues identified at the operational level are escalated promptly to the appropriate decision-making body. Close and continuous dialogue is also maintained with employee representatives (tillitsvalgte) across the group. This structure ensures that employees have a genuine and effective voice in matters relating to working conditions and occupational health and safety.

Supply Chain Department We have strengthened our Supply Chain department by hiring additional personnel with relevant expertise. This expansion enhances 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. We expect this increased capacity to improve both the quality and frequency of supplier evaluations going forward.

Procurement system Our procurement system supports structured and documented purchasing processes, ensuring that supplier assessments and compliance requirements are integrated into procurement decisions from the outset. This reduces the risk of engaging suppliers that do not meet our standards for human rights and decent working conditions.

Corporate governance We have undertaken significant efforts to strengthen our internal control systems and overall corporate governance framework, including the revision and enhancement of existing policies and procedures. These measures aim to increase transparency, accountability, and the effectiveness of our due diligence activities across the group.

Monitoring and inspections Our monitoring system is designed to ensure that deviations in our own operations are detected and resolved within a specified timeframe. The frequency of supplier inspections is determined by the risk profile of each supplier — suppliers operating in high-risk industries or countries are subject to more frequent follow-up, while those in lower-risk contexts are monitored less frequently.

Training and competence All employees receive training in relevant systems, machinery and equipment, and protective gear, and are required to acknowledge the HSE handbook. Annual first aid courses, chemical handling training, and protective equipment courses are conducted across the organisation. Pilots and operational personnel also undergo extensive annual training in safety, security, aviation, and human factors. These training activities have contributed to increased awareness of health, safety, and human rights standards throughout the organisation, and are expected to reduce the risk of workplace injuries and incidents over time.

Stakeholder engagement We engage 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.



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. Lufttransport has invested 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 stream lines due diligence processes and facilitates more effective risk assessments related to human rights and labour standards. An updated intranet will also be published in Q3 2026. In 2026, the group will further strengthen its people and governance capacity through the appointment of a Chief People Officer (CPO). This role will carry responsibility for, among other things, internal communication via the company intranet and the operationalisation of information access routines under the Norwegian Transparency Act — ensuring that employees and external parties can easily access relevant information and submit requests in accordance with the Act's requirements.

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.

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



15.06.2026

Luftransport AS:

Chairman of the Board: Tore Kristian Jenssen

Board members: Bjørn Kjos, Per Andre Rykhus, Gjermund Aasen, Anna Helene Kjos-Mathisen, Christine Rødsæther

CEO: Erlend Høgset Olsen

Luftransport RW AS:

Chairman of the Board: Thomas Øverli Åsheim

Board member/CEO: Erlend Høgset Olsen

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myndighed til at underskrive

repræsentant

frihedsberøvende