

Balance as of 31.12.2025

Assets		2025	2024
Office equipment	Note 15	1 411 110	1 708 707
Total Fixed Assets		1 411 110	1 708 707
Receivable from partners	Note 16	8 696 340	13 726 900
Other debtors		13 820 404	9 668 423
Bank deposits and cash	Note 17	164 720 292	229 958 738
Current financial investments		51 498 714	
Total current assets		238 735 750	253 354 061
Total Assets		240 146 860	255 062 768
Equity and liabilities			
Equity with self-imposed restrictions			
Project Fund		64 491 194	64 204 891
Other Equity			
Operating Fund		25 943 506	25 943 506
Total Equity	Note 18	90 434 700	90 148 397
Unspent donor grants earmarked to programs	Note 19	129 167 272	140 887 851
Public charges and holiday pay		12 116 705	14 068 545
Other short-term liabilities	Note 20	8 428 182	9 957 975
Total short-term liabilities		149 712 160	164 914 371
Total equity and liabilities		240 146 860	255 062 768

Marius Holm
Chair of the board

Hanne Inger Bjurstrøm
Deputy chair of the board

Abhimanyu Manimaran
Board member elected by staff

Julia Naime Sanchez-Henkel
Board member elected by staff

Espen Ruud

Christina Voigt

Dag Olav Hessen

Jan Erik Saugestad

Zacharias Frank The Lord Goldsmith

Kari Bucher

Tørris Jæger
Secretary General

RAINFOREST FOUNDATION NORWAY

Statement of Financial Activities

Income:	2025	2024
Fundraising - corporate and private	32 280 338	35 850 431
Income from operating activities - webshop and sponsorships	1 867 391	2 015 233
Total fundraising Norway	Note 2-4	34 147 729
Norwegian Agency for Development Cooperation (NORAD)	94 824 787	100 940 419
Ministry of Foreign Affairs (MFA)	38 044 055	36 122 425
Norway's International Climate and Forest Initiative (NICFI)	79 289 576	51 635 337
Ministry of Climate and Environment	1 549 000	1 623 352
VAT compensation	7 492 955	5 468 467
Administration grant public funds	14 180 726	12 387 697
Total public funds	235 381 098	208 177 697
Grants from International Institutions	86 126 351	70 664 726
Administration grant International Institutions	8 440 603	6 804 156
Total grants from International Institutions	Note 5	94 566 954
Total financial and investment income	Note 6	4 536 728
Total funds at disposal	368 632 509	327 853 010
Costs:		
Cost of fundraising	11 690 139	11 587 878
Cost of operating activities	1 268 600	1 247 991
Other cost of acquiring funds	4 676 207	3 140 610
Total cost of acquiring funds	Note 4	17 634 945
Forest for the Future: Rights-based rainforest solutions at scale, Co-finance	149 435 325	156 398 816
Information, advocacy and action; cleaning up our links to deforestation, Norad	2 832 857	2 831 564
Forest for People - People for Forest, NICFI	51 528 209	48 270 439
Climate Programme, Transport and Environment, NICFI	3 808 945	3 364 898
Interfaith Rainforest Initiative, NICFI	23 959 422	1 293 095
Ballmer and RFN Program	3 401 941	5 456 334
Advancing Sustainable Management in the Brazilian Amazon, MFA	38 044 055	36 122 425
Indigenous Peoples Local Communities Facility, Wildlife Conservation Society	20 027 217	13 218 728
Protecting the territorial corridor of Isolated Indigenous Peoples, BMZ	13 109 474	
Other projects	643 349	1 812 180
Adjustment of provision for program losses	(2 936 156)	
Total Program cost	303 854 638	268 768 480
Indirect cost allocated to RFN's primary objectives	23 350 148	22 143 994
Total costs allocated to RFN's primary objectives	Note 7-8	327 204 786
Administration / Operations	Note 9-14	23 506 476
Total Costs	368 346 207	329 040 188
Result from Activities	286 303	(1 187 178)

NOTES

1) Accounting Principles:

The annual accounts of Rainforest Foundation Norway (RFN) have been prepared in compliance with the Norwegian Accounting Act and Norwegian accounting standards "Good accounting practices for non-profit organisations", cf. Sections 4-1 and 1-2 (9) of the Norwegian Accounting Act. Project grants are recorded as income in line with expenditure of grant funds. Unused funds are returned to donor at year end or by completion of the project. Donations are recorded as income when received and distributed to the projects according to the obligations in the project agreements. The remaining income is used for the purpose of the RFN or earmarked for projects through a provision to the project fund.

As a general rule for assessment and classification of assets and liabilities: Assets intended for permanent ownership or use are classified as fixed assets.

Financial investments are regarded as current assets and are valued at their actual market value on the balance sheet date.

Other assets are classified as current assets. Receivables to be repaid within one year are classified as current assets.

For the classification of short-term and long-term liabilities, corresponding criteria have been used.

Fixed assets are valued at acquisition cost, but are written-down to fair value when the fall in value is expected to be permanent.

Fixed assets with a limited economic lifespan are depreciated according to plan. Current assets are valued to the lowest of acquisition cost and fair value.

Short-term liabilities are recognized in the balance sheet at nominal amount received at the date of establishment, regardless of any subsequent interest rate changes.

Transactions in foreign currencies are converted using the exchange rate at transaction date.

Monetary items in foreign currencies are converted to Norwegian kroner (NOK) using the exchange rate on balance sheet date.

Exchange gains and losses are recognized under Other Financial Items in the accounting period.

The Cash Flow Statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits and other short-term liquid investments. In accordance to Norwegian Tax Law, RFN is not considered taxable.

From 2025, RFN has refined its approach to defining and allocating shared costs across the organization. This methodology has been implemented from 2025 onward and results in a minor restatement of certain costs in the 2024 financial statements. Specifically, program costs in 2024 have been restated so that the amounts reported per program reflect the actual direct costs allocated to each donor agreement, while indirect costs reflects the administrative contribution. From 2025 onward, program costs will continue to be presented based on direct costs allocated to agreements and donors. However, the indirect costs allocated to RFN's main objective will more accurately reflect actual indirect expenses, such as salaries for staff working in the programmes and advocacy departments.

2) Fundraising in Norway	2025	2024	2023	2022	2021
Rainforest Guardians (regular private donors)	17 499 098	17 237 099	17 557 237	17 778 658	17 453 810
Other individual contributions	2 772 692	6 449 560	1 879 817	1 799 412	1 816 989
Fortum/Norgesenergi	8 814 696	9 874 378	13 893 735	15 297 908	16 520 526
Other donations from businesses	2 394 725	1 985 752	1 880 754	1 961 630	1 394 925
Webshop - sale of symbolic products (donations)	137 846	303 644	456 002	698 939	684 352
Gifts in the Form of Services (Pro Bono)	661 281				
Total fundraising - corporate and private	32 280 338	35 850 431	35 667 545	37 536 547	37 870 602
Webshop - sale of other products	154 087	90 563	171 693	392 639	468 830
Rema 1000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000
Other earnings from operational activities	713 304	924 670	1 022 095	1 068 560	971 700
Total income from operational activities - webshop and sponsorships	1 867 391	2 015 233	2 193 788	2 461 199	2 440 530
Total fundraising Norway	34 147 729	37 865 664	37 861 332	39 997 745	40 311 132
To unrestricted funds	34 147 729	37 865 664	37 861 332	39 997 745	32 777 123
To restricted funds / projects	-	-	-	-	7 534 009

3) Gifts in the Form of Services (Probono)

During the financial year, the organisation received gifts in the form of services (probono) from external partners, primarily within legal assistance and procurement consultancy.

The valuation of the probono services is based on reported hours and market based hourly rates. The total value of services received during the financial year amounts to NOK 0.7 million (2024: NOK 0.0 million).

The probono services are recognised as income under "Fundraising in Norway", with a corresponding amount recognised as costs under the relevant administrative expense categories, depending on the nature of the services. The gross recognition has no impact on the net "Result from Activities" for the period.

4) Cost of fundraising	11 690 139	11 587 878	13 006 398	16 333 752	14 322 532
Cost of operating activities	1 268 600	1 247 991	1 371 173	188 728	214 661
Fundraising Efficiency	63,8 %	67,7 %	63,5 %	58,8 %	64,1 %
Five year average Fundraising Efficiency	63,5 %				

The definitions from Charity Monitoring Norway (Innsamlingskontrollen) is used when defining fundraising activities. The Fundraising Efficiency shows the percentage of private donations which is left after subtracting the fundraising cost (e.g. salaries, advertising- and distribution costs and shared administration costs). RFN's fundraising efficiency has decreased compared to last year, mainly due to a combination of reduced income from memorial donations and the Fortum customers Green Choice option. On the other hand, increased donations from other businesses and income from probono services are contributing positively to the fundraising efficiency. The five-year average Fundraising Efficiency is below 65%. Various strategic and operational measures are being implemented to bring this back to a higher and satisfactory level.

Other cost of acquiring funds refer to RFN's initiatives to engage new Institutional donors/funders.

5) Grants from International Institutional donors/funders

Grants are recorded as income in line with expenditure of granted funds. Unused funds are returned to donor at year end or by completion of the project.

	Grant contributing to Program	Grant contributing to acquiring funds	Grant contributing to Administration	Grant total
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung, BMZ	13 109 474	-	1 704 232	14 813 706
William+Flora Hewlett Foundation - Climate Land Use Alliance (CLUA)	1 953 300	-	195 330	2 148 630
Ford Foundation	913 000	830 000	335 098	2 078 098
Ballmer Group - CLUA	23 187 441	2 181 321	2 537 363	27 906 125
Bezos Earth fund	11 912 907	-	1 323 657	13 236 564
Hans Wilsdorf Foundation	7 197 894	-	503 853	7 701 747
Rainforest Trust	3 514 200	-	-	3 514 200
Wildlife Conservation Society	20 027 217	-	1 401 906	21 429 123
Other International Institutional donors/funders	1 299 597	-	439 166	1 738 763
Total Funds from International Institutions	83 115 030	3 011 321	8 440 603	94 566 954

6) Financial and investment income	2025	2024			
Interest income	3 038 014	4 340 767			
Income from Liquidity funds	1 498 714	-			
Total financial and investment income	4 536 728	4 340 767			
7) Share of cost allocated to RFN's primary objectives	2025	2024	2023	2022	2021
Costs allocated to RFN's primary objectives	327 204 786	290 912 474	291 031 392	277 575 652	260 318 359
Total costs	368 346 207	329 040 188	328 457 542	327 634 423	305 897 649
Share of cost allocated to RFN's primary objectives	88,8 %	88,4 %	88,6 %	84,7 %	85,1 %

In accordance with *Good Accounting Practices for Non Profit Organisations*, costs allocated to RFN's primary objectives comprise of direct programme costs eligible under our grant agreements, RFN's own project costs, including communication activities financed by RFN's own resources, and indirect programme costs, as described in Note 9, together with RFN's fair share of shared services ("fellestjenester").

8) Program Cost

RFN distinguishes between non-transferable program grants, which are recognised as income in the year they are received, and transferable program grants, which are recognised as income in the year they are utilised. The classification of a grant as transferable or non-transferable is determined by the terms of the donor agreement.

Unused funds as of 31.12 are disposed of in the Balance Sheet as *Unspent donor grants earmarked to programs*. The administration contribution is normally calculated by the project cost. For projects where we have not received the audit report by the end of accounting, the project cost is the transferred funds to our partners abroad.

Donor allocation per program	Total expenditure	Norad/MFA	Other donors	Own Funds
Forest for the Future: Rights-based rainforest solutions at scale, Norad/Co-finance	149 435 325	91 991 930	46 412 326	11 031 069
Information, advocacy and action; cleaning up our links to deforestation, Norad	2 832 857	2 832 857	-	-
Forest for People - People for Forest, NICFI	51 528 209	51 528 209	-	-
Climate Programme, Transport and Environment, NICFI	3 808 945	3 808 945	-	-
Interfaith Rainforest Initiative, NICFI	23 959 422	23 952 422	-	7 000
Ballmer and RFN Program	3 401 941	-	3 401 941	-
Advancing Sustainable Management in the Brazilian Amazon, MFA	38 044 055	38 044 055	-	-
Indigenous Peoples Local Communities Facility, Wildlife Conservation Society	20 027 217	-	20 027 217	-
Protecting the territorial corridor of Isolated Indigenous Peoples, BMZ	13 109 474	-	13 109 474	-
Other projects	643 349	-	164 072	479 277
Adjustment of provision for program losses	-2 936 156	-	-	-2 936 156
Total RFN programs	303 854 638	212 158 418	83 115 030	8 581 190

Geographic allocation per program	Total expenditure	Amazonas	DRC	Asia	Global
Forest for the Future: Rights-based rainforest solutions at scale, Co-finance	149 435 325	69 135 943	24 072 891	32 170 805	24 055 687
Information, advocacy and action; cleaning up our links to deforestation, Norad	2 832 857	-	-	-	2 832 857
Forest for People - People for Forest, NICFI	51 528 209	29 060 919	6 405 804	8 228 320	7 833 167
Climate Programme, Transport and Environment, NICFI	3 808 945	872 300	-	751 400	2 185 245
Interfaith Rainforest Initiative, NICFI	23 959 422	14 471 186	2 525 264	1 427 800	5 535 173
Ballmer and RFN Program	3 401 941	-	-	1 554 148	1 847 793
Advancing Sustainable Management in the Brazilian Amazon, MFA	38 044 055	38 044 055	-	-	-
Indigenous Peoples Local Communities Facility, Wildlife Conservation Society	20 027 217	-	20 027 217	-	-
Protecting the territorial corridor of Isolated Indigenous Peoples, BMZ	13 109 474	13 109 474	-	-	-
Other projects	643 349	-	-	164 072	479 277
Adjustment of provision for program losses	-2 936 156	-	-	-	-2 936 156
Total RFN programs	303 854 638	164 693 876	53 031 175	44 296 545	41 833 042

9) Allocation of shared cost

RFN defines shared costs as expenses that benefit the organisation as a whole and that cannot reasonably be attributed to a specific project, team, or activity.

Such costs include, among others, PC and equipment expenses, office supplies and facilities management, IT systems used by all staff, and shared health and safety supplies.

Shared costs are distributed proportionally across RFN's main cost categories, namely costs allocated to RFN's primary objectives, costs of fundraising in Norway and other costs of acquiring funds, as well as administrative cost. The allocation is based on full time equivalents (FTEs), measured as the actual number of months worked in RFN during the financial year.

Each team's share of shared costs is determined by its number of work months in relation to the total number of work months in the organisation.

For the financial year 2025, shared costs allocated in accordance with this methodology amounted to 16 650 600 NOK.

	Amount
Fundraising in Norway	1 131 700
Fundraising in Norway - Operating activities	222 800
Acquiring funds	619 000
Primary Objective (Program Implementation)	11 762 200
Administration	2 914 800
Total shared cost	16 650 500

10) Share of cost allocated to administration	2025	2024	2023	2022	2021
Administration cost	23 506 476	22 151 235	20 635 881	33 536 291	31 042 097
Total costs	368 346 207	329 040 188	328 457 542	327 634 423	305 897 649
Share of cost allocated to administration	6,4 %	6,7 %	6,3 %	10,2 %	10,1 %

RFN defines administration costs as expenditures necessary to ensure the effective functioning of the organisation and which are not directly attributable to programme implementation or fundraising activities.

These costs include salaries and related expenses for purely administrative functions such as the HR team and the senior management team, costs related to RFN's Board, and audit costs associated with RFN's institutional accounts. In addition, as described in Note 9, administration costs include an allocated share of the organisation's shared costs.

11) Operating costs	2025	2024	2023	2022	2021
Salaries	64 732 020	55 413 353	49 131 535	46 350 861	43 022 755
Employers' tax	8 535 795	8 099 637	7 533 684	6 861 057	6 762 231
Pension costs	4 836 405	3 853 631	4 070 550	3 612 306	3 909 485
Other personnel costs	4 649 968	6 238 653	5 384 601	3 270 497	3 500 234
Total personnel costs	82 754 188	73 605 274	66 120 370	60 094 721	57 194 705
Depreciation	746 369	712 128	356 972	640 739	583 297
Other operating costs	284 845 650	254 722 786	261 980 200	266 898 963	248 119 648
Total operating costs	368 346 207	329 040 188	328 457 542	327 634 423	305 897 650

Cost allocated to RFN's primary objectives are distributed as follows:

Share of personnel costs	50 857 700	35 950 045	32 507 560	30 988 063	31 411 234
Share of other operating costs	276 347 086	254 962 429	258 523 832	246 587 589	228 907 125
Total cost allocated to RFN's primary objectives	327 204 786	290 912 474	291 031 392	277 575 652	260 318 359

Personnel costs

RFN's total personnel costs are 82 754 188, of which 50 857 700 NOK is related to program activities* and are included in total program costs. Total full-time equivalents in 2025 were 78.

*An increase in personnel costs related to program activities can be observed; however, this is attributable to the inclusion of salary costs classified as indirect program costs, which were earlier excluded.

12) Remuneration to the Secretary General of RFN

Salary	1 241 514
Pension costs	93 746
Other remuneration	58 754
Total	1 394 015

The Secretary General is included in the ordinary pension scheme.

13) Remuneration to the Board

Total remuneration to the Board in 2025 was NOK 162 565.

14) Audit Expenses 2025 (including VAT)

Auditing in Norway	282 465
Attestation services in Norway	957 431
Consulting services in Norway	19 875
Total	1 259 771

15) Fixed assets

Fixed assets in RFN are subject to straight-line depreciation with a depreciation rate of 25%.

Office and equipment in RFN:

Acquisition cost at 01.01.	2 536 705
Additions	448 772
Disposal	-
Acquisition cost at 31.12.	2 985 476
Depreciations at 01.01.	827 998
Depreciation 2025	746 369
Carried forward, book value as of 31.12.	1 411 109

16) Receivables from partners

As of 31.12.2025, receivable funds from partners amounted to 8 696 340 NOK. This amount is accounted for in the project transfers for 2026.

17) Restricted bank deposits

Withholding Tax Account	3 090 017
Restricted to projects	131 095 429
Restricted to rent deposit	1 585 303

The tax due was paid on 15.01.2026.

18) Equity

The Operating Fund is equity without internal or external restrictions and the disposal of this can only be done in accordance with the mandate of the Operating Fund and a decision by the Board.

The Project Fund is equity with self-imposed restrictions according to the definitions of The Norwegian Control Committee for Fundraising

and the disposal of this can only be done in accordance with the mandate for the Project Fund and a decision by the Board.

The Telethon Fund is equity with external restrictions and shall be used according to the application to NRK and the guidelines they define for use.

	2025	2024	2023	2022	2021
Allocated to/from unrestricted funds		(1 187 178)	(526 386)	(1 670 394)	2 206 034
Equity without restrictions (Operating Fund) as of 01.01.	25 943 506	27 130 684	27 657 070	29 327 464	27 121 430
Equity without restrictions (Operating Fund) as of 31.12.	25 943 506	25 943 506	27 130 684	27 657 070	29 327 464
Allocated to/from equity with self-imposed restrictions (Project Fund)	286 303			-	5 000 000
Equity with self-imposed restrictions (Project Fund) as of 01.01.	64 204 891	64 204 891	64 204 891	64 204 891	59 204 891
Equity with self-imposed restrictions (Project Fund) as of 31.12.	64 491 194	64 204 891	64 204 891	64 204 891	64 204 891
Allocated to equity with external restrictions (Telethon Fund)					115 292
Allocated to Telethon costs, including 5% administration					(13 790 031)
Equity with external restrictions (Telethon Fund) as of 01.01.					13 674 739
Equity with external restrictions (Telethon Fund) as of 31.12.					(0)
TOTAL EQUITY	90 434 700	90 148 397	91 335 575	91 861 962	93 532 355

19) Unspent donor grants earmarked to programs

NORAD	56 634 046
Rainforest Foundation US	192 100
Good Energies Foundation	11 777 300
Norwegian Embassy in Brazil	4 432 810
Peter Opsvik AS	500 000
Stiftelsen Gull Til Grønne Skoger	198 825
The Federal Ministry of Economic Cooperation and Dvlp (BMZ)	2 616 092
The Sobrato Foundation (SVCF)	4 044 880
Transport & Environment T&E	2 265 742
Wildlife Conservation Society	1 240 684
Rainforest Fund	223 274
Ballmer - CLUA	15 000 000
Hans Wilsdorf	3 118 890
Bezos Earth Foundation	26 922 629
Total unspent donor grants earmarked to programs	129 167 272

20) Other short term liabilities

The majority of short-term liabilities as of 31.12.2025 consist of a provision for future losses, amounting to 1 500 000 NOK.

Provision for future loss as of 01.01.	5 017 981
Actual loss in 2025	(533 925)
Loss on receivables	(47 900)
Reduction of loss provision	(2 936 156)
Provision for future loss as of 31.12	1 500 000

Ascertained loss as percentage of project activities	2025	2024	2023	2022	2021
Ascertained loss	533 925	967 123	149 243	296 206	494 631
Project volume	327 204 786	290 912 474	270 781 086	277 575 652	254 641 703
Loss percentage in project activities	0,16 %	0,33 %	0,06 %	0,11 %	0,19 %
Percentage loss - average five previous years	0,17 %				

RFN has 3 active mismanagement cases as of 31.05.2026.

The amount allocated to provision for future loss is considered to be adequate and sufficient for any loss related to these cases.

21) Pensions

RFN is obligated to have in place an occupational pension scheme in accordance with the Norwegian Mandatory Occupational Pensions Act, and RFN's pension scheme that satisfies official requirements pursuant to that Act.

RFN has a deposit-based pension scheme that is financed through deposits to an insurance company, and a supplemental, non-insured scheme and tariff-based contractual pension scheme (AFP).

22) Events after the balance sheet date

After the balance sheet date, no events of significant importance to the financial statements have occurred.

Cash Flow Statement

	2025	2024
Activity Account profit/loss for the year	286 302	(1 187 178)
Items in the activity accounts that have no direct influence on liquidity:		
+ depreciation equipment	746 369	712 128
Total for items in the activity accounts that have no direct influence on liquidity:	746 369	712 128
Investments, divestments and financing		
- acquisition of equipment	(448 771)	(1 887 210)
- Investment in money market/liquidity fund	(51 498 714)	
Total for investments, divestments and financing	(51 947 485)	(1 887 210)
Other modifications		
+/- accounts receivable and other receivables	4 002 298	(4 800 411)
+/- accounts payable other/ short-term liabilities	2 651 515	(816 352)
+/- changes in obligations	(18 225 380)	23 283 370
+/- accrual accounting items	(2 752 066)	3 689 642
Total for other modifications	(14 323 632)	21 356 250
Total changes to liquidity throughout the year	(65 238 446)	18 993 990

Liquidity holdings as of 1.1 *	229 958 738	210 964 749
Liquidity holdings as of 31.12	164 720 292	229 958 738

Dag Olav Hessen

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Christina Voigt

08b46e88-e2ed-4cad-86db-21c083e5348e - 2026-06-19 13:25:20 UTC +03:00
BankID - cdff57ba-ecaf-4824-b268-e03c8e824b37 - NO

Marius Holm

5f3f227d-0de3-48a3-80c5-5a9df2adcf87 - 2026-06-19 16:01:17 UTC +03:00
BankID - fc166d61-28f1-4a77-948b-d20357fc5443 - NO

Jan Erik Saugestad

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Tørris Tillmann Jæger

Company - Yritys - Företag - Selskap - Virksomhed: Rainforest Foundation Norway

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BankID - 1dd5ddaf-1b04-4df5-a084-c533c0c99638 - NO
Authority to sign - Asemavaltuutus - Ställningsfullmakt - Autoritet til å signere - Myndighed til at underskrive

Espen Ruud

a2f6b53a-8dde-4a6b-b7a4-7e31ac722029 - 2026-06-22 14:13:03 UTC +03:00
BankID - 4a77c304-6d6d-4448-9a0c-4f8bf639666b - NO

Hanne Inger Bjurstrøm

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authority to sign	asemavaltuutus	ställningsfullmakt	autoritet til å signere	myndighed til at underskrive
representative	nimenkirjoitusoikeus	firmateckningsrätt	representant	repræsentant
custodial	huoltaja/edunvalvoja	förvaltare	foresatte/verge	frihedsberøvende

SIGNATURES**ALLEKIRJOITUKSET****UNDERSKRIFTER****SIGNATURER****UNDERSKRIFTER**

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Kari Bucher

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BankID - 57ff7113-ccb4-433e-b49e-4b1cd42d9f9a - NO

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Zacharias Frank The Lord Goldsmith

authority to sign
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nimenkirjoitusoikeus
huoltaja/edunvalvoja

ställningsfullmakt
firmateckningsrätt
förvaltare

autoritet til å signere
representant
foresatte/verge

myndighed til at underskrive
repræsentant
frihedsberøvende

