



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 820 410 092
Organisasjonsform: Aksjeselskap
Foretaksnavn: TURNER & TOWNSEND AS
Forretningsadresse: Niels Juels gate 50
4008 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.05.2023 - 30.04.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Paul James Grace
Dato for fastsettelse av årsregnskapet: 19.11.2024

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 29.11.2024



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		23 121 004	29 686 378
Sum inntekter		23 121 004	29 686 378
Kostnader			
Sub-contractors		8 557 723	8 125 026
Employee benefits expense	2	10 531 228	13 895 837
Depreciation and amortisation expenses	3	21 030	722
Other expenses	2	2 545 392	4 520 388
Sum kostnader		21 655 373	26 541 973
Driftsresultat		1 465 631	3 144 405
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	4	82 030	23 934
Annen renteinntekt		1 374	688
Other financial income		92 975	122 024
Sum finansinntekter		176 379	146 646
Annen rentekostnad		13 709	7 424
Other financial expenses		146 136	233 094
Sum finanskostnader		159 845	240 519
Netto finans		16 534	-93 873
Ordinært resultat før skattekostnad		1 482 165	3 050 532
Income tax expense	5	327 724	671 259
Ordinært resultat etter skattekostnad		1 154 441	2 379 273
Årsresultat		1 154 441	2 379 273
Årsresultat etter minoritetsinteresser		1 154 441	2 379 273
Totalresultat		1 154 441	2 379 273



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Overføringer og disponeringer			
Ordinært utbytte	6		2 379 273
Tilleggsutbytte	6		
Other equity	6	1 154 441	
Transferred from other equity	6		
Sum overføringer og disponeringer		1 154 441	2 379 273



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	12 863	17 487
Sum immaterielle eiendeler		12 863	17 487
Varige driftsmidler			
Machinery and equipment	3		
Fixtures and fittings, tools, office machinery etc.	3	56 361	
Sum varige driftsmidler		56 361	
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4	1 095 675	1 095 675
Sum finansielle anleggsmidler		1 095 675	1 095 675
Sum anleggsmidler		1 164 899	1 113 162
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	4	4 574 703	7 293 314
Other short-term receivables		336 711	361 824
Sum fordringer		4 911 414	7 655 139
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7	3 880 672	3 310 497
Sum bankinnskudd, kontanter og lignende		3 880 672	3 310 497
Sum omløpsmidler		8 792 086	10 965 635
SUM EIENDELER		9 956 985	12 078 797

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2024	2023
Egenkapital			
Innskutt egenkapital			
Share capital	6, 8	2 106 000	2 106 000
Sum innskutt egenkapital		2 106 000	2 106 000
Opptjent egenkapital			
Reserve for valuation variances	6		
Other equity	6	2 553 347	1 398 906
Sum opptjent egenkapital		2 553 347	1 398 906
Sum egenkapital		4 659 347	3 504 906
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	4	1 288 464	3 395 249
Tax payable	5	420 834	872 981
Public duties payable		1 349 269	2 041 327
Utbytte	6		
Other current liabilities		2 239 071	2 264 335
Sum kortsiktig gjeld		5 297 638	8 573 892
Sum gjeld		5 297 638	8 573 892
SUM EGENKAPITAL OG GJELD		9 956 985	12 078 797



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2024 757332

Enheten

Organisasjonsnummer: 820 410 092
Organisasjonsform: Aksjeselskap
Foretaksnavn: TURNER & TOWNSEND AS
Forretningsadresse: Niels Juels gate 50
4008 STAVANGER

Regnskapsår

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Konsern

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Paul James Grace
Dato for fastsettelse av årsregnskapet: 19.11.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 28.11.2024



Organisasjonsnr: 820 410 092
TURNER & TOWNSEND AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
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Other expenses	2	2 545 392	4 520 388
Sum kostnader		21 655 373	26 541 973
Driftsresultat		1 465 631	3 144 405
Finansinntekter og finanskostnader			
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Annen renteinntekt		1 374	688
Other financial income		92 975	122 024
Sum finansinntekter		176 379	146 646
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Other financial expenses		146 136	233 094
Sum finanskostnader		159 845	240 519
Netto finans		16 534	-93 873
Ordinært resultat før skattekostnad			
Income tax expense	5	327 724	671 259
Ordinært resultat etter skattekostnad		1 154 441	2 379 273
Årsresultat		1 154 441	2 379 273
Årsresultat etter minoritetsinteresser		1 154 441	2 379 273
Totalresultat		1 154 441	2 379 273
Overføringer og disponeringer			
Ordinært utbytte	6		2 379 273
Tilleggsutbytte	6		
Other equity	6	1 154 441	
Transferred from other equity	6		



Sum overføringer og
disponeringer

1 154 441

2 379 273



Organisasjonsnr: 820 410 092
TURNER & TOWNSEND AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	12 863	17 487
Sum immaterielle eiendeler		12 863	17 487
Varige driftsmidler			
Machinery and equipment	3		
Fixtures and fittings, tools, office machinery etc.	3	56 361	
Sum varige driftsmidler		56 361	
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4	1 095 675	1 095 675
Sum finansielle anleggsmidler		1 095 675	1 095 675
Sum anleggsmidler		1 164 899	1 113 162
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	4	4 574 703	7 293 314
Other short-term receivables		336 711	361 824
Sum fordringer		4 911 414	7 655 139
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	7	3 880 672	3 310 497
Sum bankinnskudd, kontanter og lignende		3 880 672	3 310 497
Sum omløpsmidler		8 792 086	10 965 635
SUM EIENDELER		9 956 985	12 078 797
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 8	2 106 000	2 106 000
Sum innskutt egenkapital		2 106 000	2 106 000



Opptjent egenkapital			
Reserve for valuation variances	6		
Other equity	6	2 553 347	1 398 906
Sum opptjent egenkapital		2 553 347	1 398 906
Sum egenkapital		4 659 347	3 504 906
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	4	1 288 464	3 395 249
Tax payable	5	420 834	872 981
Public duties payable		1 349 269	2 041 327
Utbytte	6		
Other current liabilities		2 239 071	2 264 335
Sum kortsiktig gjeld		5 297 638	8 573 892
Sum gjeld		5 297 638	8 573 892
SUM EGENKAPITAL OG GJELD		9 956 985	12 078 797



Organisasjonsnr: 820 410 092
TURNER & TOWNSEND AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
2

Antall årsverk i regnskapsåret
10.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Annual report 30.04.2024

Turner & Townsend AS

Org.nr.:820 410 092



REVENUE STATEMENT

TURNER & TOWNSEND AS

INCOME STATEMENT	Note	30.04.2024	30.04.2023
Revenue		23 121 004	29 686 378
Total income		23 121 004	29 686 378
Sub-contractors		8 557 723	8 125 026
Employee benefits expense	2	10 531 228	13 895 837
Depreciation and amortisation expenses	3	21 030	722
Other expenses	2	2 545 392	4 520 388
Total expenses		21 655 373	26 541 973
Operating result		1 465 631	3 144 405
FINANCIAL INCOME AND EXPENSES			
Interest income from group companies	4	82 030	23 934
Other interest income		1 374	688
Other financial income		92 975	122 024
Other interest expenses		13 709	7 424
Other financial expenses		146 136	233 094
Net financial items		16 534	-93 873
Ordinary result before tax		1 482 165	3 050 532
Income tax expense	5	327 724	671 259
Net profit or loss for the year		1 154 441	2 379 273
Net result for the year		1 154 441	2 379 273
ALLOCATED AS FOLLOWS			
Ordinary dividend	6	0	2 379 273
Other equity	6	1 154 441	0
Total		1 154 441	2 379 273



BALANCE SHEET

TURNER & TOWNSEND AS

ASSETS	Note	30.04.2024	30.04.2023
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets	5	12 863	17 487
Total intangible assets		12 863	17 487
PROPERTY, PLANT AND EQUIPMENT			
Fixtures and fittings, tools, office machinery etc.	3	56 361	0
Total property, plant and equipment		56 361	0
NON-CURRENT FINANCIAL ASSETS			
Loan to group companies	4	1 095 675	1 095 675
Total non-current financial assets		1 095 675	1 095 675
Total non-current assets		1 164 899	1 113 162
CURRENT ASSETS			
RECEIVABLES			
Accounts receivables	4	4 574 703	7 293 314
Other short-term receivables		336 711	361 824
Total receivables		4 911 414	7 655 139
Cash and cash equivalents	7	3 880 672	3 310 497
Total current assets		8 792 086	10 965 635
Total assets		9 956 985	12 078 797




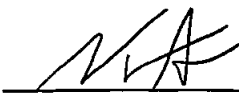
BALANCE SHEET

TURNER & TOWNSEND AS

EQUITY AND LIABILITIES	Note	30.04.2024	30.04.2023
PAID-IN CAPITAL			
Share capital	6, 8	2 106 000	2 106 000
Total paid-up equity		2 106 000	2 106 000
RETAINED EARNINGS			
Other equity	6	2 553 347	1 398 906
Total retained earnings		2 553 347	1 398 906
Total equity		4 659 347	3 504 906
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	4	1 288 464	3 395 249
Tax payable	5	420 834	872 981
Public duties payable		1 349 269	2 041 327
Other current liabilities		2 239 071	2 264 335
Total current liabilities		5 297 638	8 573 892
Total liabilities		5 297 638	8 573 892
Total equity and liabilities		9 956 985	12 078 797

Stavanger, 18.11.2024
The board of Turner & Townsend AS


Paul James Grace
Chairman of the board


Nima Nicolas Aase
member of the board/General Manager



TURNER & TOWNSEND AS

Note 1 Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting standards for small companies.

OPERATING INCOME AND EXPENSES

The revenue is recognized in the income statement based on time of earning which would normally be the time of delivery of goods and services. Costs are included based on the matching principle signifying the costs are included in the same period as the related revenue is recognized.

VALUATION AND CLASSIFICATION OF ASSETS AND LIABILITIES

Net current assets and liabilities comprise receivables and payables due within one year. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

TRADE AND OTHER RECEIVABLES

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments.

FOREIGN CURRENCY TRANSLATION

Foreign currency transactions are translated using the exchange rate prevailing at the date of the transaction. Balances in foreign currency are translated using the exchange rates prevailing at the balance sheet date.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance cost are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a non current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

TAX

Tax in the income statement includes both payable taxes and changes in deferred tax. Deferred tax is calculated at 22 % based on the temporary differences between accounting and tax values including tax loss carry forwards at the end of the fiscal year. Taxable and deductible temporary differences that reverse or may reverse in the same period are netted.



TURNER & TOWNSEND AS

Note 2 Wages and salaries

	30.04.2024	30.04.2023
Wages		
Salaries	9 008 430	11 824 394
Social security costs	1 470 547	1 715 787
Pension costs	0	268 792
Other benefits	52 251	86 864
Sum	10 531 228	13 895 837
Average number of employees:	7.2	10

Note 3 Tangible assets

	Office Machines	Total
Cost at 01.05.2023	216 517	216 517
Disposal	0	0
Additions	77 392	77 392
Cost at 30.04.2024	293 909	293 909
Accumulated depreciation at 30.04.2024	-237 548	-237 548
Carrying amount at 30.04.2024	56 361	56 361
Depreciation for the year	21 030	21 030
Depreciation method	Linear	
Depreciation period	3-4 year	



TURNER & TOWNSEND AS

Note 4 Intercompany balance group company and associate

Receivables	30.04.2024	30.04.2023
Intercompany loans*	1 095 675	1 095 675
Accounts receivable	274 053	274 419
Total	1 369 728	1 370 094

Debt	30.04.2024	30.04.2023
Trade creditors	1 099 659	3 017 236
Total	1 099 659	3 017 236

*Intercompany loans is due more than one year after the balance sheet day.

Note 5 Tax note

This year's tax expense	2024	2023
Entered tax on ordinary profit/loss:		
Payable tax	323 100	665 894
Changes in deferred tax assets	4 624	5 365
Tax expense on ordinary profit/loss	327 724	671 259
Taxable income:		
Ordinary result before tax	1 482 165	3 050 532
Permanent differences	7 488	649
Changes in temporary differences	-21 018	-24 389
Taxable income	1 468 635	3 026 792
Payable tax in the balance:		
Payable tax on this year's result	323 100	665 894
Last years taxes payable / receivable (-)	97 734	207 087
Total payable tax in the balance	420 834	872 981

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Tangible assets	-58 467	-79 485	-21 018
Total	-58 467	-79 485	-21 018
Basis for deferred tax assets	-58 467	-79 485	-21 018
Deferred tax assets (22 %)	-12 863	-17 487	-4 624



TURNER & TOWNSEND AS

Note 6 Equity

	Share capital	Other capital	Total equity
As of 01.05.2023	2 106 000	1 398 906	3 504 906
Profit for the period		1 154 441	1 154 441
As of 30.04.2024	2 106 000	2 553 347	4 659 347

Note 7 Restricted bank deposits

	30.04.2024	30.04.2023
Restricted bank deposits	562 212	664 206

Note 8 Shareholders

The share capital in Turner & Townsend Pearson Lugard AS as of 30.04.2024 consists of:

	Total	Face value	Entered
Ordinary shares	1 170	1 800,00	2 106 000

Ownership structure

Shareholders in %:

	Ordinary	Owner interest	Share of votes
Turner & Townsend International Limited	1 170	100 %	100 %

Ultimate parent company is the American company CBRE Group Inc. Turner & Townsend International Ltd owns all shares in Turner & Townsend Pearson Lugard AS. Its business address is Calverly Lane Leeds, LS18 4GH, United Kingdom.



KPMG AS
Forusparken 2
P.O. Box 57
N-4064 Stavanger

Telephone +47 45 40 40 63
Internet www.kpmg.no
Enterprise 935 174 627 MVA

To the General Meeting of Turner & Townsend AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Turner & Townsend AS (the Company), which comprise the balance sheet as at 30 April 2024, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 30 April 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Offices in:

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Statustautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bode	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Straume	

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Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Stavanger

KPMG AS

Eirik Braut
State Authorised Public Accountant
(This document is signed electronically)

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PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

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

Braut, Eirik

Partner

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5994-4-2474705

IP: 80.232.xxx.xxx

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