



REPORT ON REMUNERATION FOR LEADING PERSONNEL 2025



REPORT ON SALARY AND OTHER REMUNERATION TO LEADING PERSONNEL IN SCANA ASA FOR THE FINANCIAL YEAR 2025

Report on salary and other remuneration to leading personnel is based on the requirements set out in the Norwegian Public Limited Liability Companies Act (the "Companies Act"), cf. § 6–16 b, and is further described in the regulations on guidelines and report on remuneration for leading personnel according to § 6. The general meeting will hold an advisory vote on the report.

Scana Group management's remuneration in 2025 has followed the guidelines for remuneration adopted by the general meeting held on 22 May 2025. A total of 144,579,151 shares were represented, of which 1,935,982 votes were cast against. In accordance with Scana ASA's guidelines, the remuneration policy must be approved by the ordinary General Meeting at least every four years. The guidelines may also be amended by decisions in subsequent General Meetings. No such amendments were made since their approval in 2025. In 2025, Scana Group deviated from certain parts of the guidelines. The declaration on the remuneration of senior management permits the Board to make exceptions in specific cases, including extraordinary circumstances such as a change of CEO or CFO. The deviation in 2025 was limited to severance payments without deductions for income from other sources, and a CEO pension scheme that was not fully aligned with schemes established for employees across the Group.

REMUNERATION FOR GROUP MANAGEMENT

Name	Position	Year	Active period	Base salary	Fringe benefits	Bonus	Extraordinary items	Pension expense	Total Remuneration		Proportion of fixed and variable remuneration	
				Fixed	Fixed	Variable	Variable	Fixed	Fixed	Variable	Fixed	Variable
Baste Tveito	CEO/COO *	2025	Jan 25 – Dec 25	3 064	12			144	3 220		100 %	0 %
	COO	2024	Jan 24 – Dec 24	2 276	120	191		92	2 488	191	93 %	7 %
Morten Riiser	CFO	2025	Apr 25 – Dec 25	1 752	12			68	1 832		100 %	0 %
	N/A	2024	Jan 24 – Dec 24								0 %	0 %
Anette Netteland Dybvik	Head of Communication & Sustainability	2025	Jan 25 – Dec 25	1 348	16			77	1 441		100 %	0 %
		2024	Jan 24 – Dec 24	1 339	34	111		86	1 459	111	93 %	7 %
Stian Vikebø	General Counsel	2025	Jan 25 – Dec 25	1 844	25			90	1 959		100 %	0 %
		2024	Apr 24 – Dec 24	1 263	23	144		70	1 356	144	90 %	10 %
Pål Selvik	Former CEO **	2025	Jan 25 – May 25	3 913	14		345	311	4 238	345	92 %	8 %
		2024	Jan 24 – Dec 24	4 270	21	347		322	4 613	347	93 %	7 %
Torvald Ulland Reiestad	Former CFO **	2025	Jan 25 – Mar 25	1 281	35		1 196	80	1 397	1 196	54 %	48 %
		2024	Jan 24 – Dec 24	2 406	24	199		90	2 520	199	93 %	7 %
Oddbjørn Haukey	Former CBO	2025	N/A				1 600			1 600	0 %	100 %
		2024	Jan 24 – Dec 24	3 239	17	267		93	3 349	267	93 %	7 %
Espen Brimsøe Thomassen	Former COO	2025	N/A				600			600	0 %	100 %
		2024	Jan 24 – Dec 24	672	8			22	702		100 %	0 %

All numbers in the overview above are in thousand NOK.

* Baste Tveito became CEO in May 2025, before he held the position as COO

** Pål Selvik and Torvald Ulland Reiestad received base salary in 2025 which include the notice period.

BASE SALARY

Base salary comprises fixed remuneration paid to group management during 2025, including payments related to the notice period. Fees represent agreed amounts for services provided over a defined period.

FRINGE BENEFITS

Fringe benefits include telephone, broadband and travel expenses.

BONUS

There is no established bonus-program for group management. No bonus was paid to group management in 2025.

EXTRAORDINARY ITEMS

Extraordinary items relate to severance payments made to the former group management. Payments made in 2025 were in accordance with the respective severance agreements. The remaining obligations under these agreements will be fully settled in 2026. The remaining obligation to former CEO is NOK 1.7 million which will be fully settled in May 2026. The remaining obligation to former CFO is NOK 0.8 million which will be fully settled in April 2026.

PENSION EXPENSE

Pension expense includes fixed contributions related to the defined contribution pension scheme for group management.

OTHER INFORMATION

The notice period for group management ranges from 3 to 6 months. Severance agreements may be in place, providing compensation corresponding to salary for a period of 6 to 12 months.

No loans, advance payments or collateral have been given to group management during 2025. As of the balance sheet date, no such personnel had outstanding loans.

Group management have not received remuneration from other entities within the Group.

Scana Group does not have remuneration that are based on performance criteria and the application of such criteria



SHARE BASED REMUNERATION

Scana has had an options-based share remuneration program initiated in 2022. The program allowed participants to exercise options in connection with the publication of the quarterly reports specified in the table below. The exercise window was limited to two weeks following the release of each quarterly report on the Oslo Stock Exchange.

Options under Plan 1a were earned over the period from the grant date to the vesting date, from 24 January 2022 to 30 June 2023. Options under Plan 1b were earned from 24 January 2022 to 30 June 2024. Options under Plan 1d were earned from 24 January 2022 to 30 June 2025. Options not exercised under Plan 1a could be exercised under Plan 1c on 30 June 2024 at a strike price of 1.47, during the two-week period following the second quarter 2024 report. Options not exercised under Plans 1a and 1b could be exercised under Plan 1e until 30 June 2025 at a strike price of 1.544, during the two-week period following the second quarter 2025 report.

No options have been exercised in 2025 by leading personnel.

No shares or other instruments were granted as part of remuneration to leading personnel.

		The main conditions of share option plans							Information regarding the reported financial year								
		Specification of plan	Performance period	Award date	Vesting Date	End of holding period	Exercise period	Strike price of the share	Opening balance	During the year			Closing balance				
Share options awarded at the beginning of the year	Share options awarded								Exercised in 2025	Deducted in 2025	Share options vested	Share options subject to a performance condition	Share options awarded and unvested	Share options at the end of the year			
Morten Riiser CFO	CFO - Scana ASA	Plan 1a	24.01.22 - 30.06.23	30.06.22	30.06.23	250 000	30.06.23	1,400									
		Plan 1b	24.01.22 - 30.06.24	30.06.22	30.06.24	250 000	30.06.24	1,470									
		Plan 1d	24.01.22 - 30.06.25	30.06.22	30.06.25	250 000	30.06.25	1,544	250 000			-250 000					
Anette Nettelund Dybvik	Head of Communication - Scana ASA	Plan 1a	24.01.22 - 30.06.23	06.07.22	30.06.23	250 000	30.06.23	1,400									
		Plan 1b	24.01.22 - 30.06.24	06.07.22	30.06.24	250 000	30.06.24	1,470	250 000			-250 000					
		Plan 1d	24.01.22 - 30.06.25	06.07.22	30.06.25	250 000	30.06.25	1,544	250 000			-250 000					
Torvald Ulland Reiestad	Former CFO - Scana ASA	Plan 1a	24.01.22 - 30.06.23	24.01.22	30.06.23	333 333	30.06.23	1,400									
		Plan 1b	24.01.22 - 30.06.24	24.01.22	30.06.24	333 333	30.06.24	1,470									
		Plan 1d	24.01.22 - 30.06.25	24.01.22	30.06.25	333 334	30.06.25	1,544	333 334			-333 334					
Oddbjørn Haukøy	Former CBO - Scana ASA	Plan 1a	24.01.22 - 30.06.23	24.01.22	30.06.23	2 000 000	30.06.23	1,400									
		Plan 1b	24.01.22 - 30.06.24	24.01.22	30.06.24	2 000 000	30.06.24	1,470									
		Plan 1d	24.01.22 - 30.06.25	24.01.22	30.06.25	2 000 000	30.06.25	1,544	2 000 000			-2 000 000					
Styrk Bekkenes	Former CEO - Scana ASA	Plan 1a	24.01.22 - 30.06.23	24.01.22	30.06.23	2 000 000	30.06.23	1,400									
		Plan 1b	24.01.22 - 30.06.24	24.01.22	30.06.24	2 000 000	30.06.24	1,470									
		Plan 1d	24.01.22 - 30.06.25	24.01.22	30.06.25	2 000 000	30.06.25	1,544	2 000 000			-2 000 000					
Other key personnel	Various positions in the Group	Plan 1a	24.01.22 - 30.06.23	24.01.22	30.06.23	333 333	30.06.23	1,400									
		Plan 1b	24.01.22 - 30.06.24	24.01.22	30.06.24	2 583 332	30.06.24	1,470	833 333			-833 333					
		Plan 1d	24.01.22 - 30.06.25	24.01.22	30.06.25	2 583 336	30.06.25	1,544	2 583 336			-2 583 336					
Total amount						20 000 001			8 500 003			-8 500 003					

YEARLY CHANGES - REMUNERATION FOR GROUP MANAGEMENT

The report must contain information on the annual change in the remuneration of each individual executive, the company's results, as well as the average remuneration divided by the number of FTE's (full-time equivalents) excluding executive staff over a period covering at least the last five financial years. Scana ASA do not have salary agreements linked to the achievement of results, and it is therefore not included in the table below. See the Groups Consolidated Statement of Profit or Loss for reference to the Groups results and the discussion in the board of directors' report.

The table below shows comparable remuneration and the company's performance over the 5 last reported financial years. The average number of FTEs and total remuneration are linked to EBITDA.

Remuneration for group management		2020	2021	2022	2023	2024	2025
Name	Position						
Baste Tveito	CEO/COO *				1 768	2 679	3 220
Morten Riiser	CFO						1 832
Anette Nettelund Dybvik	Head of Communication & Sustainability			429	1 218	1 570	1 441
Stian Vikebø	General Counsel					1 499	1 959
Pål Selvik	Former CEO **				1 439	4 960	4 582
Torvald Ulland Reiestad	Former CFO **	529	1 817	1 722	1 886	2 720	2 593
Oddbjørn Haukøy	Former CBO			2 841	3 291	3 615	1 600
Espen Brimsøe Thomassen	Former COO				1 629	702	600
Styrk Bekkenes	Former CEO	2 086	3 568	3 308	1 905		
Kjetil Flesjå	Former CFO	2 151	175				
	Former Chairman of the Board	72	3				
Total remuneration for group management		4 838	5 563	8 300	13 137	17 746	17 827
Average FTEs		102	91	301	435	644	591
Total remuneration for all employees		76 550	74 106	281 120	376 800	539 400	584 335
Remuneration - not group management		71 712	68 543	272 820	363 663	521 654	566 081
Average FTE- not group management		100	89	298	430	638	587
Average remuneration not group management		717	774	916	845	818	966
EBITDA		34 593	16 655	70 627	181 259	260 635	109 742

* Baste Tveito became CEO in May 2025, before he held the position as COO

** Pål Selvik and Torvald Ulland Reiestad received base salary in 2025 which include the notice period.

Remuneration for group management		2021 vs. 2020	2022 vs. 2023	2023 vs.2024	2024 vs.2023	2025 vs.2024	Information regarding Financial Year
Name	Position						
Baste Tveito	CEO/COO			1 768	911	542	3 220
Morten Riiser	CFO					1 832	1 832
Anette Netteland Dybvik	Head of Communication & Sustainability		429	789	352	- 130	1 441
Stian Vikebø	General Counsel				1 499	460	1 959
Pål Selvik	Former CEO			1 439	3 521	- 378	4 582
Torvald Ulland Reiestad	Former CFO	1 288	- 95	164	834	- 126	2 593
Oddbjørn Haukøy	Former CBO		2 841	450	324	- 2 015	1 600
Espen Brimsøe Thomassen	Former CCO			1 629	- 927	- 702	
Styrk Bekkenes	Former CEO	1 482	- 260	- 1 403	- 1 905		
Kjetil Flesjå	Former CFO	- 1 976	- 175				
	Former Chairman of the Board	- 69	- 3				
Total yearly change remuneration for group management		725	2 737	4 837	4 609	82	12 775
Yearly average change in remuneration for not group management		57	142	- 70	- 27	148	966

BOARD REMUNERATION

The board of Scana ASA was paid TNOK 1.750 in fees in 2025, TNOK 76 to the election committee and TNOK 41 to the audit committee. Board remunerations are paid annually in arrears and apply for the period from the ordinary general meeting 2024 to the ordinary general meeting 2025. Fees in arrears for the board elected in May 2024 with a term of office until May 2025 are specified below.

During 2025 there have been five board members. The board was elected in May 2024 / December 2024.

Name	Position	Active period	Remuneration paid out in 2024	Remuneration paid out in 2025
Stig Tore Vangen	Chairman of the board	Dec 2024 -		280
Bjørn Gabriel Reed	Board Member	Aug 2023 -	300	403
Silje Christine Augustson	Board Member	Dec 2024 -		140
Morten Blix	Board Member	Jan 2022 - Dec 2022 /Jun 2023 -	230	308
Ida Ianssen Lundh	Board Member	Dec 2022 -	300	308
Gunnar Eliassen	Former Chairman of the board	Aug 2023 - Aug 2024	460	144
Birgitte Feginn Angelil	Former Board Member	Dec 2022 - Dec 2024	300	167
Pål Selvik	Former Board Member	Dec 2022 - Aug 2023	140	
Vidar Rabben	Former Board Member	May 2021- Jan 2023	70	
Total remuneration			1 800	1 749

YEARLY CHANGE – REMUNERATION FOR BOARD MEMBERS

The table below shows comparable remuneration to the board over the last five reported financial years. It is the various roles on the board that are used in the arrangement.

Yearly change- Remuneration for board members		Active period	2021 vs. 2020	2022 vs. 2023	2023 vs.2024	2024 vs.2023	2025 vs.2024	Information regarding Financial Year
Stig Tore Vangen	Chairman of the board	Dec 2024 -					280	280
Bjørn Gabriel Reed	Board Member	Aug 2023 -				300	103	403
Silje Christine Augustson	Board Member	Dec 2024 -					140	140
Morten Blix	Board Member	Jan 2022 - Dec 2022 /Jun 2023-			25	115	77	308
Ida Ianssen Lundh	Board Member	Dec 2022 -			97	203	8	308
Gunnar Eliassen	Former Chairman of the board	Aug 2023 - Aug 2024				460	-316	144
Birgitte Feginn Angelil	Former Board Member	Dec 2022 - Dec 2024			97	203	-133	167
Pål Selvik	Former Board Member	Dec 2022 - Aug 2023			141	-1	-140	
Vidar Rabben	Former Board Member	May 2021- Jan 2023			97	-27	-70	
	Former Board Member	May 2020 - Jan 2022			-524	-511		
Total remuneration					-67	742	-51	1749

The board confirms that the report is prepared in accordance with the Companies Act Section §6-16 b(3) and related regulations.



Stig Tore Vangen
Chairman of the Board



Silje C. Augustson
Board member




Morten Blix
Board member



Ida Ianssen Lundh
Board member



Bjørn Gabriel Reed
Board member



Baste Tveito
CEO

Bergen, 22 April 2026



GUIDELINES FOR SALARY AND OTHER REMUNERATION

1. INTRODUCTION

These guidelines have been approved by the board of Scana ASA ("Scana" or the "Company"), in accordance with the Act on Public Limited Companies ("the "PLC") Section 6-16a and associated regulations. The guidelines have been prepared for approval at the Company's annual general meeting in 2025 and shall apply until the Company's annual general meeting in 2029, unless the guidelines are amended or replaced earlier.

2. PERSONNEL COVERED BY THE GUIDELINES

In accordance with PLC Section 6-16a (2), Scana defines senior employees as the board of directors, the CEO, and the management of the Company. The guidelines can also be applied to other key personnel considered as senior employees in the portfolio companies of the Scana group (the "Group").

3. THE PROCESS FOR THE PREPARATION OF THE GUIDELINES. CONFLICTS OF INTEREST

The board of directors (the "BoD") plays an active role in preparing, evaluating, and implementing the remuneration guidelines.

Pursuant to PLC Section 16-6a (5) the BoD is required to prepare the guidelines for discussion and approval by the Company's annual general meeting in the event of any material change and, in any case, at least once every fourth year. The adoption of the guidelines remains at the discretion of the general meeting.

To minimize the risk of conflicts of interest, no senior employees shall participate in the preparation of, or decisions regarding, salary or other remuneration that directly affects them.

4. THE MAIN PRINCIPLES FOR THE COMPANY'S EXECUTIVE PAYMENT POLICY

These guidelines constitute a framework for salary and other remuneration that the Company may grant to senior employees during the period in which the guidelines remain in force. Pursuant to PLC Section 16-6 a (3), the purpose of the guidelines is, among other things, to contribute to the realization of the Company's business strategy, long-term interests, and financial sustainability.

The core principle of the remuneration guidelines is that basic salary should promote value creation within the Company and align the interests of owners and senior employees. Basic salary must not be structured in a way that could harm the Company's reputation.

As a leading player in its industries, the Group is dependent on offering competitive salaries to attract top talent. The BoD's policy is to ensure the best possible leadership by providing remuneration at levels that satisfy individuals and remain competitive in the international market. Salary and other forms of remuneration must be equal for male and female employees performing the same work or work of equal value.

The salary and employment conditions for employees across the Company and other Group entities have been considered in the preparation of these guidelines. By reviewing employees' total income, remuneration structures, and other salary components, the BoD ensures that the Group's remunerational practices, policies, and limitations set out in these guidelines are adequate and reasonable.

Basic salary for senior employees consists of both a fixed and a variable salary component determined on an individual basis.

GUIDELINES FOR SALARY AND OTHER REMUNERATION

ELEMENTS OF PAY

Remuneration includes all benefits a person receives as a result of his or her position as senior employee in Scana in accordance with §2 of the Regulations on Guidelines and Report on Remuneration for Senior Employees.

FIXED SALARY

The Company's policy is that management salaries for Senior Employees should primarily consist of a fixed monthly salary that reflects the individual's position and experience. This includes benefits in kind.

For senior employees, the fixed salary must constitute the predominant portion of the total remuneration package.

VARIABLE SALARY

Bonus schemes for senior employees must be tied to the Group's key value drivers to support its business strategy, long-term interests, and financial sustainability. Performance assessments should consider achieved results, including operating margin and order intake. The total value of variable salary should generally not exceed the fixed salary.

OTHER REMUNERATION

In addition to basic salary, other remuneration may be given to senior employees, including the allocation of shares or other benefits linked to shares or developments in the share price in Scana or other companies in the Group.

NON-FINANCIAL BENEFITS

Senior employees receive standard non-financial benefits such as coverage of mobile and broadband etc.

PENSION

Pension schemes for senior employees should generally align with those established for employees across the Group. Pension schemes must be based on customary schemes and applicable legislation.

SHARE-BASED PROGRAMS

On 24 January 2022, Scana announced that senior employees have been awarded a new share-based option program together with the Managing Directors of the portfolio companies. The options were vested by 1/3 after 36 months. All unused options can be exercised after 48 months. The exercise price is NOK 1.40 per share after 12 months and then increases by 5 % for each year.

In the share-based program decided in 2022, it is assumed that no one who has been awarded options ends the vesting period and that everyone redeems the options after the second quarter of 2025.

EMPLOYMENT AGREEMENTS

Retirement arrangements that are established upon resignation will be seen in connection with the mutual possibility of termination of the employment relationship and other limiting clauses in the

individual's employment agreement. Post-retirement schemes must, as a starting point, have deductions for income from other sources. The CEO has an agreement for 6 months' severance pay.

DEVIATIONS FROM THESE GUIDELINES

In the following cases, the BoD may decide to deviate from these guidelines:

- in the event of a change of CEO;
- in the event of material changes in the Group's organization, ownership and/or operations;
- in the event of material changes in the Group's strategy;
- in the event of changes to or additions to relevant legislation, rules or regulations (for example for regulatory, stock market, tax or administrative purposes), or to take into account changes in legislation or corporate law obligations or guidelines, or;
- in the event of other extraordinary circumstances where exceptions may be required to secure the Group's long-term interests and sustainability as a whole, or to ensure the Group's viability.

Any deviation from these guidelines must be reported in the report on salary and other remuneration for the individual year. The BoD's statement on the determination of remuneration for senior employees will be sent out or made available to shareholders on Scana ASA's website, together with a notice of the Scana Group's annual general meeting, as well as the Scana Group's Annual Report.

AUDITOR'S REPORT



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Medlemmer av Den norske Revisorforening

To the General Meeting in Scana ASA

INDEPENDENT AUDITOR'S ASSURANCE REPORT ON REMUNERATION REPORT

Opinion

We have performed an assurance engagement to obtain reasonable assurance that Scana ASA's report on salary and other remuneration to directors (the remuneration report) for the financial year ended 31 December 2025 has been prepared in accordance with section 6-16 b of the Norwegian Public Limited Liability Companies Act and the accompanying regulation.

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

Board of directors' responsibilities

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

Our independence and quality control

We are independent of the company in accordance with the requirements of the 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. The firm applies International Standard on Quality Management, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibilities

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

We obtained an understanding of the remuneration policy approved by the general meeting. Our procedures included obtaining an understanding of the internal control relevant to the preparation of the



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remuneration report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. Further we performed procedures to ensure completeness and accuracy of the information provided in the remuneration report, including whether it contains the information required by the law and accompanying regulation. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Bergen, 24 April 2026
ERNST & YOUNG AS

The auditor's assurance report is signed electronically

Jørn Knutsen
State Authorised Public Accountant (Norway)

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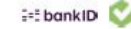
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