Corporate governance report

This is the Corporate Governance Report for Plejd AB (publ.) (the "Company"), company registration no. 556790-9477. It has been prepared in accordance with the Swedish Annual Accounts Act (SFS 1995:1554). The Company applies the Swedish Corporate Governance Code (hereafter referred to as the "Code") and complies with applicable legislation, primarily the Swedish Companies Act (SFS 2005:551) and Annual Accounts Act. Responsibility for corporate governance reporting rests with the Board of Directors of Plejd. The Corporate Governance Report for the financial year 2022 has been audited by the Company's auditors as described in the document Auditors' opinion on the Corporate Governance Report.

Corporate governance

Plejd AB (publ) is a Swedish public limited liability company with its registered office in Mölndal Municipality, Västra Götaland County, Sweden. Plejd has been listed on the Spotlight Stock Market since 11 April 2016. Plejd applies the Swedish Corporate Governance Code ("the Code") and provides the Corporate Governance Report for the 2022 financial year here. The Corporate Governance Report has been reviewed by the company's auditors.

Guidelines concerning the Code are available at www.bolagsstyrning.se. The Code is based on the principle of "comply or explain", meaning that companies that apply the Code may deviate from individual rules, provided they explain the deviation.

The illustration below provides a general description of corporate governance in Plejd



Deviation from the code

The company deviates Section 2.3 by permitting members of the executive management to sit on the Nomination Committee; however, members of the executive management may not constitute a majority on the committee nor be appointed chairperson, nor is the CEO permitted to sit on the Nomination Committee. The Company believes that members of the executive management have good insight into the business that may prove beneficial when evaluating candidates and therefore does not want to restrict them from being elected by the owners. The company has also chosen to deviate from Section 4.3 by not restricting members of the executive management of Plejd or its subsidiaries from becoming directors. The justification for this deviation is that Pleid does not wish to restrict the shareholders' choice of candidates and considers the Board of Director's independence from the company to be ensured by the provision in Section 4.4 that the majority of the directors elected by the shareholders' meeting are to be independent of the company and its executive management.

The Company also deviates from Section 7.6 in that the Company's auditor does not review the Company's sixor nine-month reports.

Shareholder

The Company's shares have been traded on the Spotlight Stock Market since 11 April 2016. The shares are listed on Spotlight Next, a premium segment of the Spotlight Stock Market.

At the close of 2022, the Company's share capital totaled SEK 1,606,008 distributed among 10,706,720 shares with a quotient value of SEK 0.15.

The Company has four owners who between them own 28,5 % of the shares. The four owners are Christian von Koenigsegg (privately and through companies), Handelsbanken Fonder, the Pluspole Group and Tansaki AB.

At the close of the year, the total number of shareholders was 32,575.

Shareholders' meetings

The shareholders' right to decide on matters related to the Company is exercised at the annual general meeting (AGM) and, when called for, extraordinary general meetings (EGMs). The AGM is held in Mölndal or Gothenburg once each calendar year before the end of June. EGMs are held as and when necessary.

The AGM decides on a number of mandatory matters pursuant to the Companies Act and Articles of

Association, such as approving the Company's Income Statement and Balance Sheet, the distribution of profits and discharging the Board of Directors and CEO from liability. The AGM also elects the Nomination Committee, Board of Directors and Chair of the Board, appoints auditors and decides on remuneration to directors and auditors, guidelines for variable remuneration to the CEO and other senior executives, as well as any amendments to the Articles of Association.

AGM 2022

The following decisions were reached at the AGM held on 28 April 2022:

- The AGM approved the annual accounts and the distribution of profits and discharged the Board of Directors and CEO from liability.
- Amendments to the Articles of Association with regard to the number of directors and alternates.
- Reelection of the directors: Ylwa Karlgren, Nico Jonkers, Lars Kry, Gustav Josefsson and Erik Calissendorff.
- Election of new directors: Halldora von Koenigsegg and Emmanuel Ergul. Ylwa Karlgren was elected Chair of the Board.
- Election of Öhrlings PricewaterhouseCoopers as the Company's accounting firm, with authorized auditor Johan Malmqvist as chief auditor.
- The AGM approved the Nomination Committee's proposal concerning fees payable to directors and the auditor.
- Instructions to the Nomination Committee and its members.
- The AGM approved the proposed guidelines for remuneration to the CEO and other senior executives.
- The Board of Directors was authorized to, on one or more occasions and with or without preferential rights for shareholders, issue new shares to a maximum value of 5 per cent of the Company's registered share capital.

The complete minutes of the 2022 AGM are available at www.plejd.com/investors.

AGM 2023

The 2023 AGM will be held on Thursday 27 April 2023. For further information, please visit the Plejd website at www.plejd.com/investors.

Nomination committee

Plejd's Annual General Meeting passes resolutions concerning procedures for the appointment and work of the Nomination Committee. The Nomination Committee's duties include the preparation and compilation of proposals for the election of directors, the Chair of the Board, the Chair of the AGM and auditors, as well as proposals regarding fees to directors, members of any Board committees and the auditor.

At the 2022 AGM, it was decided that the Nomination Committee should consist of at least three and no more than six members and that members should be elected at the AGM. The four largest owners or owner groups in the company according to Euroclear on 31 December shall be invited to appoint a representative to the Nomination Committee. If any of the largest owners/ owner groups declines to appoint a member to the Nomination Committee, the next shareholder/owner group by size shall be given the opportunity to do so. If any shareholder/owner group waives its right to appoint a member to the Nomination Committee, no more than eight of the largest shareholders/owner groups need be asked, unless otherwise necessary for the appointment of the minimum number of three members. In addition, one member may be elected to represent the smaller shareholders and the Chair of the Board can be co-opted.

Directors may be elected to the Nomination Committee, but shall not constitute a majority of the Nomination Committee's members. It is not permitted to elect the CEO to the Nomination Committee. At least one of the Nomination Committee's members shall be independent of the largest shareholder or group of shareholders in the company by votes that is involved in the Company's management. The Nomination Committee remains in office until a new Nomination Committee has been appointed.

If a shareholder/group of shareholders becomes one of the four largest owners after the Nomination Committee has been constituted, they may contact the Chair of

Nomination Committee member	Represents	Holding
Suzanne Sandler (Chair)	Handelsbanken fonder	4.11%
Halldora von Koenigsegg	Christian von Koenigsegg	13.03%
Iman Habib	Pluspole Group	7.50%
Erik Calissendorff	Tansaki AB	3.83%

the Nomination Committee and request to appoint a member. The Chair of the Nomination Committee shall then inform the other members of the Nomination Committee of the request.

If the Nomination Committee is complete and the change of ownership is substantial, and if relevant competence can be added to the Nomination Committee, a member appointed by a shareholder/group of shareholders that is no longer among the four largest owners may make their place available so that the new shareholder can appoint a member. However, the composition of the Nomination Committee should not be altered later than three months before the Annual General Meeting.

The Nomination Committee is deemed to be independent pursuant to the Code.

The Nomination Committee prior to the 2023 AGM

At the 2022 AGM, Suzanne Sandler, Emmanuel Ergul, Iman Habib and Erik Calissendorff were elected to the Company's Nomination Committee in preparation for the 2023 AGM. During the financial year, Emmanuel Ergul was replaced by Halldora von Koenigsegg. This change was announced in a press release.

Board of Directors

Composition and independence

According to the Company's Articles of Association, the Board of Directors shall consist of at least four and no more than eight members. Seven directors were elected at the AGM on 28 April 2022. The CEO attends board meetings as rapporteur, while the Company's CFO acts as the Board's secretary. Other functions attend board meetings as rapporteur on specific issues.

In its reasoned opinion prior to the 2022 AGM, the Nomination Committee stated that it had applied the provisions of Section 4.1 of the Code on diversity in its proposal for the Board of Directors.

Section 4.1 states: The board is to have a composition appropriate to the company's operations, phase of development and other relevant circumstances. The board members elected by the shareholders' meeting are collectively to exhibit diversity and breadth of qualifications, experience and background. The company is to strive for gender balance on the board.

Section 4.3 states: No more than one elected member of the board may be a member of the executive management of the company or a subsidiary. One member of the Company's Board of Directors is a member of the executive management, Gustav Josefsson.

The independence of the Board of Directors

According to the Code, a majority of the elected directors shall be independent in relation to the company and its executive management. At least two of the directors who are independent of the company and executive management shall also be independent in relation to the company's major shareholders. A director's independence is to be determined by a general assessment of all factors that may give cause to question the individual's independence and integrity with regard to the company or its executive management.

The dependency status of directors is shown in the table "Composition of the Board of Directors".

All directors with the exceptions of Erik Calissendorff and Gustav Josefsson are deemed to be independent in relation to the Company and its executive management. All directors with the exception of Halldora von Koenigsegg are deemed to be independent in relation to major shareholders.

			Attendance at	Independent in relation to	
Name	Position	Elected	Board meetings	Company management	Larger shareholders
Ylwa Karlgren	Chairman of the Board	2021	11/11	Yes	Yes
Erik Calissendorff	Founder and Board member	2009	11/11	No	Yes
Gustav Josefsson	Board member	2018	11/11	No	Yes
Nico Jonkers	Board member	2020	11/11	Yes	Yes
Lars Kry	Board member	2021	10/11	Yes	Yes
Halldora von Koenigsegg	Board member	2022	6/7	Yes	No
Emmanuel Ergul	Board member	2022	7/7	Yes	Yes

For further information on board members elected by the general meeting, refer to the section on the board, pages 16-17 of this annual report.

The duties of the Board of Directors

The work of the Board of Directors is regulated by the Companies Act and the Company's Articles of Association. The work of the Board of Directors is also regulated by the Rules of Procedure adopted by the Board on an annual basis.

Among other things, the Rules of Procedure regulate the division of responsibility between the Board of Directors, the Chair of the Board and the CEO, as well as the Board's decision-making procedure, board meetings and the Board's work related to accounting, auditing and financial reporting. The Board of Directors has also prepared instructions to the CEO and adopted other separate policy documents.

The Board of Directors is responsible for the Group's organization and the management of its affairs; setting overall objectives; developing and following up overall strategies; decisions concerning major acquisitions, divestments and investments; decisions on capital placement and loans; continuously following up operations; approving quarterly and annual accounts; and continuously evaluating the work of the CEO and the Group's executive management. The Board of Directors is also responsible for ensuring the quality of financial reporting, including systems for monitoring and internal control of Plejd's financial statements and position. The Board shall also ensure that the external information provided by the Plejd is characterized by transparency and is correct, relevant and unambiguous. Fixed agenda items at board meetings include the Company's business situation, forecasts, matters for decision and economic and financial reporting.

Chair of the Board

The Chair of the Board keeps abreast of the Company's activities through ongoing contact with the CEO. The Chair organizes and leads the work of the Board of Directors and is thus responsible for ensuring that other directors receive adequate information and decision-making documentation. The Chair is also responsible for ensuring the directors constantly update and improve their knowledge of the Company and otherwise receive the training required to effectively direct the affairs of the Company from the boardroom. The Chair is also responsible for ensuring that the Board of Directors annually evaluates its own work.

During 2022, the Board of Directors has had 11 ordinary members. Board meetings have been devoted to following up the Company's finances, strategic issues, budgetary discussions, investment decisions, the adoption of policies and instructions, listing issues and external economic information. Board meetings are prepared by the Chair and the CEO. The CEO provides directors with written reports and documentation no later than five workdays before each meeting. Directors also receive monthly reports over the course of the year, keeping them apprised of the Group's financial and operational development in relation to the adopted budget. These reports are prepared jointly by the CEO and CFO.

Board committees

Pursuant to the Code and the Swedish Companies Act, the Board is required to establish a Remuneration Committee and an Audit Committee from within its ranks. The CEO's sole role in the work of the Remuneration Committee and Audit Committee is as rapporteur. The Board of Directors works according to established instructions for matters within the remits of the Audit Committee and Remuneration Committee respectively. Members of the committees must be independent of the Company and its executive management.

Remuneration Committee

The main duties of the Remuneration Committee are to: prepare the board's decisions on issues concerning principles for remuneration, remunerations and other terms of employment for the executive management; monitor and evaluate programs for variable remuneration to the executive management, both ongoing programs and those that have ended during the year; and monitor and evaluate the application of the guidelines for remuneration to the board and executive management that the shareholders' meeting is legally obliged to establish. The Company's Remuneration Committee consists of Ylwa Karlgren, Halldora von Koenigsegg and Lars Kry.

Audit Committee

The main duties of the Audit Committee are to: monitor Plejd's and the Group's financial reporting and risk management; remain informed concerning the auditing of the annual report and consolidated financial statements; and to examine and monitor the auditor's impartiality and independence, with particular attention to whether or not the auditor provides the company with services other than auditing. The Board of Directors shall also assist the Nomination Committee with regard to the election of auditors. The Chair maintains ongoing contact with the company's auditor with the aim of creating a continuous exchange of opinions and information. The Board of Directors as a whole has been given both a preliminary and final presentation on the Company's development by the auditor. The Company's Audit Committee consists of Ylwa Karlgren and Emmanuel Ergul

Evaluation of the Board of Directors' work during 2022

The Chair of the Board is responsible for evaluating the work of the Board of Directors. During 2022, a survey of all directors was conducted. The results of the evaluation have been presented to and discussed by both the Board of Directors and the Nomination Committee.

Board of Directors



Ylwa Karlgren Chairman of the Board since 2022, Board member since 2021

Born | 1956

Master of Science in Business and Economics from Uppsala University. 30 years of experience from senior positions and international business environments in the financial industry, e.g. SEB and real estate and energy industry. Current board assignments include Chairman of the Board of Ferroamp AB (publ) listed on First North, board member of Acrinova AB (publ) listed on Nasdaq Stockholm and board member of Gullberg & Jansson AB (publ) listed on Spotlight Markets NEXT.

Shares | 1,050



Erik CalissendorffFounder and Board member since 2009

Born | 1980

Master of Science degrees in IT and Entrepreneurship from Chalmers University of Technology. Worked as Chief Electronical Technical Officer aboard the world's largest private superyachts such as M/Y Eclipse before the founding of Plejd.

Shares | 410,413 (personal and through a related and wholly owned company)



Lars KryBoard member since 2021

Born | 1969

Market Economist education from Berghs School of Communication as well as education from Harvard Business School and IMD Business School in Lausanne. CEO of Nexer Group, partner and board member of A Society, with a number of board positions within the Sigma Group. Former President and CEO of listed Proffice AB, COO of Manpower Sweden and CEO of subsidiaries in the Manpower Group.

Shares | 800



Gustav JosefssonBoard member since 2018

Born | 1985

Master of Science in Electrical Engineering from Chalmers University of Technology. CTO at Plejd since 2018. Leader of hardware development at Plejd since 2014. Co-founder of the engineering company Pluspole AB, which was purchased by Plejd AB in 2018.

Shares | 337,342 (personal and through a joint-owned company)

Board of Directors



Nico JonkersBoard member since 2020

Born | 1969

Master of Science in Industrial Engineering and Management from the University of Technology Eindhoven, Netherlands. Signify (Philips Lighting) - Schneider Electric - Royal Philips, responsible for global business units in smart homes and building automation. Since 2019, Global Head of Innovation for Philips Personal Health.

Shares | 0



Emmanuel ErgulBoard member since 2022

Born | 1980

Master of Science in Business and Economics from the Stockholm School of Economics and LL.M. from Stockholm University. Previous background with senior positions as consultant, partner, Chief Financial Officer and General Counsel, including at International law firm, venture capital fund based in Stockholm and other unlisted companies within SMEs. Currently active investor in the SME segment and board member in various Boards.

Shares | 84



Halldora von Koenigsegg Board member since 2022

Born | 1976

International Market Economics, IIU Stockholm, New York. Successful company builder with international reach. Currently COO of Koenigsegg Automotive AB for many years.

Shares | 1,391,875 st

(controlled by related parties, partly through company-owned capital insurance policies)

External auditors

The Company's auditor is elected at the Annual General Meeting. The auditor examines Plejd's annual report and consolidated financials statement, the Board of Director's and CEO's management of the Company and the annual reports of subsidiaries before submitting an auditor's report.

The auditor maintains ongoing contact with the Chair of the Board, the Audit Committee, the CEO and CFO. The auditor works according to an audit plan and reports their observations to the Board of Directors. The auditor offers their view on the Company's internal procedures and controls in connection with the annual accounts.

The auditor will usually attend two board meetings each year, first to present the audit plan and then in connection with preparing the year-end report.

At the 2022 Annual General Meeting, Öhrlings PricewaterhouseCoopers AB was re-elected as the Company's auditors, with Johan Malmqvist as chief auditor. The Company's auditors have no other assignments with the Company that may compromise their independence as auditors.



Johan MalmqvistAuthorized public accountant since 2020

Born | 1975

Master's degree in Economics from the School of Business, Economics and Law in Gothenburg. Authorized public accountant and Partner at PwC.



Daniel Körner RaskCo-signatory auditor since 2022

Born | 1986

Master's degree in Economics from Umeå University. Authorized public accountant at PwC.

CEO and other senior executives

Plejd's President and CEO reports to the Board of Directors and is responsible for the day-to-day management of the company. The framework for their work is the written instructions to the CEO adopted annually by the Board of Directors.

Senior management consists of the CEO, CFO, COO, CTO, CHRO and CSO. The management group meets regularly to discuss group-wide issues and to prepare strategies, business plans and budgets for the CEO to present to the Board of Directors for decision. For further information on the management group, please see page 20.

The CEO is responsible for ensuring that the Board of Directors receives the necessary objective and relevant information to make well-informed decisions. The CEO monitors that the targets, policies and strategic plans adopted by the Board for Plejd are complied with and is responsible for keeping the Board of Directors informed of developments between board meetings.

Guidelines for remuneration

During the years, Plejd has complied with the following guidelines for remuneration to the CEO and other senior executives

Plejd is to offer the level of remuneration and terms of employment deemed necessary to recruit and retain a highly skilled management team that is capable of achieving set objectives. The general principle is that the salaries and other remuneration paid to Plejd's senior executives is to be commensurate with their market value. Senior executives are to receive a fixed salary. Variable cash remuneration may be paid in addition to a fixed salary to reward clearly defined, target-related performance within a simple and transparent structure.

Senior executives may receive non-monetary benefits – such as company cars, computers, mobile phones, additional health insurance or occupational health services – to the extent that this is deemed to be market practice for senior executives in equivalent positions in the market in which the Company operates. The total value of these benefits shall constitute a small percentage of total remuneration.

Senior executives are covered by the current ITP pension plan or a defined-contribution pension scheme that does not exceed 30 per cent of pensionable salary. Alternatively, senior executives residing outside Sweden, or who are foreign citizens and receive their main pension from a country outside Sweden, may be offered other reasonable pension solutions in the country in question.

The Board of Directors retains the right to deviate from these guidelines if justified by the circumstances of an individual case, provided that such a course of action is subsequently reported and a reason given. For further information regarding salaries and remuneration, please refer to Note 8.

Share- and share-price-related incentive programs are decided on by the AGM and are therefore not covered by these guidelines.

Period of notice & severance pay

When terminating the CEO's employment contract, a notice period of six months applies, regardless of which party terminates the employment. No agreements have been reached regarding severance pay. For other senior executives, a notice period of up to three months applies, regardless of which party terminates the employment.

Koncernledning



Babak Esfahani CEO

Born | 1982

Co-founder and CEO, employee of the company since 2010.

Shares | 400,000



Linda Kjellberg CFO

Born | 1981

CFO of the company since 2019, employee of the company since 2016 with responsibility for finance.

Shares | 10,930 Warrants | 9,000



Mikael Blixman

Born | 1985

Chief Operating Officer of the company since 2019, employee of the company since 2018 with responsibility for acquisitions and production.

Shares | 1,040 Warrants | 15,000



Gustav Josefsson CTO

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Born | 1985

Chief Technical Officer of the company since 2018, co-founder of Pluspole, which is part of the Plejd Group as a wholly owned subsidiary.

Shares | 337,342



Iman Habib CHRO

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Born | 1980

Chief HR Officer of the company since 2018, co-founder of Pluspole, which is part of the Plejd Group as a wholly owned subsidiary.

Shares | 321,621 Warrants | 7,500



Rikard Sköldin

CSO

Born | 1983

Sales manager of the company since 2019, employed by the company as a seller since 2016.

Shares | 2,088 Warrants | 10,000

Internal control

The Board of Directors and CEO are responsible for internal controls pursuant to the Companies Act and Annual Accounts Act. The responsibilities of the Board of Directors are also regulated in the Code, which also contains requirements for publishing information annually concerning how internal controls related to financial reporting are organized.

Among other things, internal controls are intended to ensure that the Company achieves its objectives in terms of having an efficient, fit-for-purpose organization, effective governance and is in compliance with applicable acts and ordinances. Internal controls are also intended to provide reasonable assurance regarding the reliability of external financial reporting, and that such financial reports are prepared in accordance with statutory requirements, applicable accounting standards and the regulations issued by the Spotlight Stock Market.

The Company's processes for internal control, risk assessment and ensuring that all significant areas are covered involves the Board of Directors, Audit Committee, group management and other functions. In addition to assessing the risks in the financial reporting, the Board and management work continuously to identify and manage significant risks affecting Plejd's business from a strategic, operational and financial perspective.

Read more about the risks on page 37, Note 4 in this annual report.

Control environment

The Board of Directors has established instructions and governance documents to regulate the division of roles and responsibilities between the Board and the CEO. The manner in which the Board of Directors monitors and assures the quality of internal controls is stated in the Board's Rules of Procedure, instructions to the CEO and instructions for the CEO's reporting.

The environment in which control is exercised is strengthened by the Company's core values, corporate culture and organization. The Company also has rules, policies and detailed procedures that are communicated from the Board of Directors to the Company's employees, compliance with which is followed up. The main task of the Company's management and employees is to implement, develop and maintain group-wide control procedures and to carry out internal controls in business-critical areas.

The control environment also encompasses monthly and quarterly reports containing outcomes, budget comparisons, operational objectives, investments, assessments and evaluations of financial risks, and analyses of operational and financial key performance indicators.

Financial risks are primarily considered to relate to accounting errors when reporting the Company's financial position and results. To minimize this risk, governance documents have been established for

accounting, including procedures for financial statements and following up reported financial statements. Financial information is reported through a group-wide business management system.

The Company's auditor conducts an annual review of financial information. Based on their audit, each year the auditor reports to management and the Board of Directors on any areas for improvement in processes and controls.

Responsibility for presenting report packages to the Board of Directors is delegated to the CEO, as is maintaining an effective control environment and conducting continuous risk assessments and internal controls of financial reporting. However, ultimate responsibility rests with the Board of Directors.

Follow-up, evaluation, and reporting

In addition to the consolidated financial statements prepared by the Company's group finance function, a monthly financial report is prepared for each group company. Separate analyses are performed of the development of installations, orders, inventory and tied-up operating capital, costs, investments and cash flow. Particular consideration is given to following up any problems and to ensuring accurate financial reporting in line with the Company's continued expansion and internationalization.

The Board of Directors is sent a monthly report package and financial reporting is followed up at every board meeting. The Board and management review financial reporting before publishing interim reports and annual accounts. The Board continuously evaluates the information submitted by group management and Plejd's financial position, strategies and investments are discussed at every board meeting.

The CEO is responsible for ensuring that internal controls are organized and followed up in accordance with the guidelines issued by the Board of Directors. The CEO is also responsible for ensuring that independent, objective audits are performed with the aim of systematically evaluating and proposing improvements to the Group's governance, internal control and risk management processes.

Pursuant to Section 7.3 of the Code, the board of directors of companies that do not have a separate internal audit function shall evaluate the need for such a function annually. The Board of Directors has carried out such an evaluation and, taking into account the work performed on internal controls and the size of the company, sees no need to establish an internal auditing function at the present time.

Auditor's report on the Corporate Governance Statement

To the general meeting of the shareholders in Plejd AB, corporate identity number 556790-9477

Engagement and responsibility

It is the board of directors who is responsible for the corporate governance statement for the year 2022 on pages 12-21 and that it has been prepared in accordance with the Annual Accounts Act.

The scope of the audit

Our examination has been conducted in accordance with FAR's auditing standard RevR 16 The auditor's examination of the corporate governance statement. This means that our examination of the corporate governance statement is different and substantially less in scope than an audit conducted in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. We believe that the examination has provided us with sufficient basis for our opinions.

Opinions

A corporate governance statement has been prepared. Disclosures in accordance with chapter 6 section 6 the second paragraph points 2-6 the Annual Accounts Act and chapter 7 section 31 the second paragraph the same law are consistent with the annual accounts and the consolidated accounts and are in accordance with the Annual Accounts Act.

Gothenburg, date of signing appears from our electronic signature

Öhrlings PricewaterhouseCoopers AB

Johan Malmqvist

Daniel Körner Rask

Auditor in charge
Authorized Public Accountant

Authorized Public Accountant