

GUIDELINES FOR PERMISSION TO USE AUDITOR AS COMPANY CONSULTANT

The Company shall generally use an auditor for ongoing audits and thereto related activities.

The Board of Directors shall closely cooperate with an auditor and shall meet the auditor at least twice a year in connection with board meetings.

The auditor shall obtain information regarding all assistance tasks from the General manager.

The General manager shall keep the Board of Directors informed about the activities for which the auditor is currently employed.

The auditor shall never give the Board of Directors a summary of services other than the audit delivered to the Company, and shall confirm that the auditor meets the established independence requirements.

The auditor shall not be used for:

- Consulting that could lead to his/her subsequently having to audit his/her own work;
- Functions which in reality are part of the Company's strategy development, operational decisions, management and in-house control;
- Temporary position due to lack of competence over a long period of time.