

ellipticlabs

Remunerations Report 2021

AI Virtual Smart Sensor Platform™



Proximity



Presence



Gesture



Positioning



Connection



Breathing



Heartbeat

Preface

This remuneration report ("Remuneration Report") provides an overview of the total remuneration received by each member of the Board of Directors (the Board) and the Executive Management of Elliptic Laboratories ASA, registration no. 989 750 186 ("Elliptic Labs" or the "Company"), for the financial year 2021 with comparative figures for the past five years.

The term "executive personnel" includes members of the Company's executive management team (the "Executive Management") and other key employees, as well as any employees that are members of the Board. Executive Management refers in this Remuneration Report only to members of the Executive Management of the Company registered as such with the Norwegian Business Authority.

The Company's Remuneration Policy¹ adopted at the Extraordinary General Meeting in January 2022 provides the framework for the remuneration of the Board and Executive Management for 2022 and outwards but in a retrospective test there is no material deviations from this policy for the 2021 remuneration payouts.

The overall objective of the Remuneration Policy is to attract, motivate, and retain qualified members of the Board and Executive Management, to align the interests of the Board and Executive Management with the interests of the Company's shareholders and stakeholders as well as to support Elliptic Labs strategic goals and promote value creation aligned to the interest of the shareholders.

Elliptic Labs' vision of building the leading software platform for all sensors, making every device smarter, more human- & environmentally friendly requires Elliptic Labs to sustain a talented, agile, and cost-effective organization with sensors that touch every aspect of life and drive the digital transformation.

This, combined with the long-term performance of the company and the companies' corporate values, where Elliptic Labs states that; Ethical and professional behavior is part of the Elliptic Labs DNA, guides the overall principles for and the individual elements of remuneration for both the Board and Executive Management.

To ensure that Elliptic Labs remuneration promotes both strategic goals as well as long-term value creation and sustainability, the remuneration includes both fixed remuneration, short-term incentives, and long-term incentives.

Remuneration of Executive Management is related to the result of Elliptic Labs financial and sustainable performance through incentives. Elliptic Labs financial health and performance is directly linked to its abilities to invest in research and development, thereby paving the way for even better solutions to provide the world with the leading software platform for all sensors, making every device smarter, more human- and environmentally-friendly.

The Remuneration report has been prepared in accordance with section 6-16b of the Norwegian Public Limited Liability Companies Act and the European Commission Guidelines² on the standardized presentation of the remuneration report under Directive 2007/36/EC, as amended by Directive

¹ <https://ellipticlabs.com/investors/>

² https://ec.europa.eu/info/sites/default/files/rrg_draft_21012019.pdf

(EU) 2017/828 as regards the encouragement of long-term shareholder engagement (the Guidelines).

The information included in this report has been derived from the audited annual reports of the Company for the financial years 2017-2021 available on the Company's website.³ All amounts are in NOK, gross.

³ <https://ellipticlabs.com/reports-and-presentations/>

1. Introduction and overview of Financial Year 2021

For the year 2021, Elliptic Labs Total revenue and other operating income amounted to mNOK 63.0. an increase of 41% in 2021. The increase mainly reflects increased Revenues from contracts with customers which represented approximately 81% growth in Revenues from contracts with customers not including Other operating income such as research grants.

The Company ended the year announcing that one of its software products the, AI Virtual Proximity Sensor, was launched at 42 smartphone models, and, being shipped, on hundreds of millions of smartphone devices. In addition the Company signed a contract with Bosch in the IoT space, and an enterprise license agreement with Lenovo. The Group's revenue 2021 mainly reflects revenue from the license agreements Elliptic Labs have entered with globally leading smartphone OEMs over the past five years.

EBITDA for the full year 2021 showed a loss of mNOK 2.8 (negative mNOK 4.7) , reflecting operating expenses of mNOK 65.9 (mNOK 49.4) excluding depreciation and amortization . Operating expenses totaled mNOK 74.2 (mNOK 54.8).

Key KPIs for the company:

<i>(Amounts in 000 NOK)</i>	2021	2020
Revenues from contracts with customers	54 598	30 215
EBITDA	-2 829	-4 663

In October 2020 Elliptic Labs was listed at the Euronext Growth Multilateral Trading Facility following a mNOK 125 capital raise. In September 2021 Elliptic Labs raised additional capital, mNOK 150, and announced its plan for an uplift to Oslo Børs main market, a move that was completed in Q1 2022.

There was no changes in the Board of Directors for 2021, but from January 2022, Ingrid Leisner was approved as a new Board member and Einar Greve stepped down from the Board of Directors.

In June 2021 Lars Holmøy replaced Tore Andre Talhaug as CFO of the group.

No loans or pledges have been given to the Group CEO, Chairman of the Board or other related parties.

2. Board of Directors

For 2021 Elliptic Labs only gave a fixed amount in compensations to its chairman and members of the board regardless of committee responsibilities. Individual board members may take on specific ad-hoc tasks outside the scope of the ordinary tasks of the board and may be entitled to additional fees for such tasks as set out in the Remuneration Policy. For the financial year 2021, none of the board members have received additional remuneration for carrying out ad-hoc tasks assigned by the board.

Remuneration composition

V= applicable remuneration element for the Group
X= non-applicable remuneration element for the Group

Remuneration	Board of Directors
Base fee	V
Board committee fee	X
Travel expenses	V
Social security taxes	X
Short-term cash-based incentive program	X
LTIP	X
Pension	X
Other benefits	X
Severance payment	X

The Group paid a Base fee to its Board of Directors, and if applicable also travel expense. No other types of remuneration was paid to the Board of Directors in 2021.

Fees approved at the Annual General Meeting for the financial year:

(Amounts in NOK)	Numbers of shares	Numbers of shares	Board fee
	31.12.20	31.12.21	
Tore Engebretsen (Chair) ⁴	11 944 160	12 280 480	250 000
Edvin Austbø (board member) ⁵	7 403 330	7 403 330	150 000
Einar Greve (board member) ⁶	1 513 000	1 513 000	150 000
Berit Svendsen (board member)	18 000	18 000	150 000
Svenn-Tore Larsen (board member)	0	0	150 000
Total	20 878 490	21 214 810	850 000

⁴ Engebretsen own shares through Passesta AS

⁵ Austbø own shares through Alden

⁶ Greve own shares through CIPRIANO AS and POSITANO AS

The below overview shows the change of the individual Board members remuneration since prior year, presented in absolute amounts and in percent for each of the last 5 years:

(Amounts in 000 NOK)	2021	2020	2019	2018	2017
Tore Engebretsen (Chair)	0 — %	100 66.7 %	-100 (40.0)%	100 66.7 %	75 100.0 %
Edvin Austbø (board member)	0 — %	50 50.0 %	-50 (33.3)%	50 50.0 %	50 100.0 %
Einar Greve (board member)	-500 (76.9)%	550 550.0 %	-50 (33.3)%	50 50.0 %	50 100.0 %
Berit Svendsen (board member) ⁷	0 — %	50 50.0 %	0 — %	0 — %	0 — %
Karsten Rønner (board member)			-50 — %	50 — %	50 — %
Svenn-Tore Larsen (board member)	0 — %	50 50.0 %	-50 (33.3)%	50 50.0 %	50 100.0 %

In addition to the annual board fee of NOK 150 000 in 2020, Board Member Einar J. Greve, through Cipriano AS, a company 100% owned by Greve, was paid a success fee of NOK 500 000. The success fee was paid in pursuance of an engagement letter approved by the Board of Directors on 30 September 2020⁸, after the completion of the Private Placement of NOK 125 million and the Admission to Trading on Euronext Growth Oslo.

⁷ Mrs. Svendsen was elected 2019 replacing Mr. Rønner

⁸ <https://ellipticlabs.com/reports-and-presentations/>

3. Executive Management

The Executive Management is entitled to an annual remuneration which may consist of the following fixed and variable remuneration components:

V= applicable remuneration element for the Group

X= non-applicable remuneration element for the Group

Remuneration	Executive Management	Comments
Base salary	V	Accounts for approximately 69-100% of the total value of the remuneration package.
Pension	V	Executive Management participates in the same pension plans as other employees within the unit in which they are employed.
Fee for board or committee work	X	The Group does not pay fees for members of the executive management. It is thus not part of the remuneration table below
Fee for ad hoc tasks	X	There is no remuneration for ad-hoc tasks
Variable remuneration One year variable	V	The one year variable shall not exceed 100% of the fixed annual salary.
Long-term incentive plan (LTIP)	X	There is no LTIP. It is thus not part of the remuneration table below
Travel expenses	V	Reasonable expenses are reimbursed.
Fringe benefits	V	Executive management receives non-monetary benefits such as insurance, newspaper, telephone, and internet access as approved by the Board and in line with the Remuneration Policy
Sign-on fee	X	There is no sign-on fees for hiring of executive management
Severance payment	X	The executive management does not have extended Severance Payment agreements in its contracts and Severance payments follow normal standards in respective locations.
Share options	V	Executive management is part of Elliptic Labs yearly option plan. When recruiting new senior executives, the Board of Directors may grant a one-off option grant at sign-on
Share purchase program	V	Executive management can participate in Elliptic Labs share purchase program at the same terms as other employees when and if BoD establish such

Annual Fixed Salary

Providing a fair and competitive annual fixed salary as part of the total remuneration package is key for the continued company success and continuity in the Executive Management. The fixed annual base salary for members of the Executive Management and other key employees is determined based on the level of the position in the organization (defined

through detailed job evaluations), local labor market conditions, individual conditions including performance, budget, and recommendations by the remuneration committee. The fixed compensation shall be reasonable, fair, market-aligned, and competitive.

In 2021, the annual fixed salary of the Group CEO was determined by the Board of Directors, and the annual fixed salary of the members of the Executive Management was determined by the Group CEO in consultation with the chair of the Board.

For 2022 the Group established Guidelines on remuneration for executive personnel

Fringe Benefits

Members of Executive Management have received customary work-related non-monetary employment benefits such as insurance, newspaper, telephone, and internet access as approved by the Board and in line with the Remuneration Policy.

Pension Expense

The Company has established an occupational pension scheme with a defined contribution pension for members of the Executive Management and other employees in Norway, in accordance with the Mandatory Occupational Pension Act. The group's employees in the United States are enrolled in the 401k. The provision for enhanced mandatory Safe Harbor Matching Contribution include 100% of the first 6% of Elective Contributions.

The remuneration committee shall on a yearly basis address that the Company practice is within market standards for pensions and insurance schemes.

Variable remunerations - One year variable

The Company has established a bonus scheme for members of the Executive Management. The bonus is based on the results of the financial year and strategic targets. The bonus is intended to contribute to the Company reaching its long-term strategic goals following the guidelines from the Remuneration Policy.

The bonus pay-out level is defined by achievement of signed contracts in the verticals where the Group operates, in addition KPIs, such as as financial results, revenue and EBITDA, and a personal KPI part, whereas for 2021 successful capital raise, was a KPI. For 2021 the Group did not have a general remuneration policy and all bonus agreements was individually agreed upon. For 2021, the maximum size of bonus payment to the Group CEO was determined by the board. Any bonuses to the members of the Executive Management were determined by the Group CEO together with the Board of Directors. The 2021 Bonus took into consideration the contribution to long term growth for the company and personal KPIs for the executives.

For 2022 the Group established Guidelines on remuneration for executive personnel.

(Amounts in 000 NOK)	Type of variable remuneration	2021	Actual award outcome
Laila Danielsen (CEO)	Due to long term growth	40.2%	580
	Due to personal KPIs	59.8%	390
Lars Holmøy (CFO)	Due to long term growth	0%	0
	Due to personal KPIs	100.0%	200
Brian Daly (VP Sales & Business dev)	Due to long term growth	100.0%	230
	Due to personal KPIs	0%	0
Espen Klovning (CTO)	Due to long term growth	69.2%	225
	Due to personal KPIs	30.8%	100

Remuneration of the Executive Management Team

The below table details the remuneration for the Executive Management Team in 2021.

(Amounts in 000 NOK)	1 Fixed remuneration		2 Variable ⁹	4 Pension expense	5 Total Remuneration	6 Fixed vs variable remuneration
	Base Salary	Fringe benefits	One year variable			
Laila Danielsen (CEO) 2021	3 014	237	970	62	4 282	70% / 30%
2020	2 892	134	636	0	3 662	79% / 21%
Lars Holmøy (CFO) 1.6-31.12.21	1 079	0	200	45	1 324	82% / 18%
Thor Andre Talhaug (CFO) 1.1.-31.5.21	1 038	0	0		1 038	100% / 0%
2020	2 257				2 257	100% / 0%
Brian Daly (VP Sales & Business dev) 2021	1 841	246	230	60	2 377	77% / 23%
2020	1 825	58	25	0	1 908	96% / 4%
Guenael Strutt (VP Product) 1.1-13.8.21	1 813	164	0	73	2 050	88% / 12%
2020	2 104	223	31		2 359	89% / 11%
Espen Klovning (CTO) 2021	1 600	0	325	75	2 000	80% / 20%
2020	1 478		160	73	1 711	86% / 14%

Change in remuneration 2017 – 2021 and Group performance

A summary of the development of change in the executive management remuneration, change in employee remuneration and company performance in the five-year period 2017-2021 is provided in the table below.

⁹ The company does not have a long term incentive plan is thus removed from the table.

Change in executive management remuneration 2017 - 2021

Where applicable, the numbers have been annualized for comparison reasons.

(Amounts in 000 NOK)	2021	2020	2019	2018	2017
Laila Danielsen (CEO)	620	230	393	182	-325
	17 %	6,7%	12,9%	6,4%	-10,2%
Lars Holmøy (CFO) ¹⁰	NA				
	NA				
Thor Andre Talhaug (CFO) ¹¹	0	0			
	0 %	0 %			
Randi Fagervik (CFO) ¹²				243	0
				16 %	0 %
Brian Daly (VP Sales & Business dev) ¹³	468	69	727	0	
	25 %	3,8%	65,4%	NA	
Guenael Strutt (VP Product) ¹⁴	0	102	287	-53	190
	0 %	4,5%	14,5%	-2,6%	10,3%
Espen Klovning (CTO)	289	198	155	164	-58
	17 %	13,1%	11,4%	13,7%	-4,6%
Holger Hussman (Sr VP Technology) ¹⁵				0	210
				0 %	16,2%
Scott Deutsch (COO) ¹⁶				0	0
				0 %	0 %

Change in average employee remuneration 2017 - 2021

Elliptic Labs has employees in the US, Norway and Asia, and pay salary according to local regulations and thus is affected by change in currency rates and differences in local salary levels.

(Amounts in 000 NOK)	2021	2020	2019	2018	2017
Change in average employee remuneration excl. registered executives	282	-222	-54	-346	-342
Average remuneration growth (group)	51,8%	-28,9%	-6,5%	-29,7%	-22,7%

¹⁰ Mr Holmøy started June 1st, 2022

¹¹ Mr Talhaug was hired through his fully owned company GHIBLI AS and had a fixed price contract. Mr. Talhaug left the company May 31st, 2022

¹² Mrs Fagervik left the company December 31st, 2019

¹³ Mr. Daly started April 16th 2018

¹⁴ Mr Strutt left the company August 13th 2022

¹⁵ Mr Hussmann left the company September 17th 2019

¹⁶ Mr Deutsch left the company June 13th 2018

Company performance

(Amounts in 000 NOK)	2021	2020	2019	2018	2017
Revenues from contracts with customers	54 598	30 215	37 957	41 581	10 695
Change in %	80.7 %	(20.4)%	(8.7)%	288.8 %	746.0 %
EBITDA	-2 829	-4 663	-9 307	-33 499	-40 975
Change in %	39.3 %	49.9 %	72.2 %	18.2 %	(4.1)%

Share ownership and option program

Share ownership as of 31.12.21

	Numbers of shares 31.12.20	Numbers of shares 31.12.21	Awarded options equivalent in shares
Laila Danielsen (CEO)	5 296 800	4 624 150	0
Lars Holmøy (CFO) ¹⁷	0	37 420	815 000
Thor Andre Talhaug (CFO) ¹⁸	2 150 000	2 050 000	0
Brian Daly (VP Sales & Business dev)		0	287 560
Espen Klovning (CTO) ¹⁹	219 510	174 670	785 490
Total	7 666 310	6 886 240	1 888 050

Options

Under the previous long-term incentives program the following options has been previously awarded the members of management. The table layouts the vesting scheme and total numbers of options. Each option gives the right to acquire 1 share in the company.

Vested options	21	22	23	24	Total
Laila Danielsen (CEO)					0
Lars Holmøy (CFO)		271 670	271 670	271 660	815 000
Thor Andre Talhaug (CFO)					
Brian Daly (VP Sales & Business dev)	12 520	108 340	83 350	83 350	287 560
Espen Klovning (CTO)	660 440	93 770	31 280		785 490
Total	672 960	473 780	386 300	355 010	1 888 050

¹⁷ Holmøy owns the shares through J12 Invest AS

¹⁸ Talhaug owns the shares through GHIBLI AS. Talhaug left the company in May 2021 and is no longer part of the Company. .

¹⁹ Klovning owns the shares through VICURI AS

Name of director, position	The main conditions of share option plans							Information regarding the reported financial year					
								Opening balance	During the year		Closing balance		
	1 Specification of plan	2 Performance period	3 Award date	4 Vesting Date ²⁰	5 End of holding period	6 Exercise period	7 Strike price of the share	8 Share options awarded at the beginning of the year	9 Share options awarded	10 Share options vested	11 Share options subject to a performance condition	12 Share options awarded and unvested	13 Share options subject to a holding period
Lars Holmøy (CFO)	2021 Grant Right to purchase 815.000 shares - vesting 1/3 yearly	08/02/21-08/02/24	08/02/21	08/02/24	08/02/26	08/02/22-08/02/26	11.10	0	815 000	0	815 000	815 000	0
Brian Daly (VP Sales & Business dev)	2018 Grant Right to purchase 300.000 shares - vesting 1/4 after 12 months and then monthly next 36 months	16/04/18-16/04/22	16/04/18	16/04/22	31/12/22	16/04/19-31/12/22	15.00	300 000	0	274 960	300 000	25 040	0
	2019 Grant Right to purchase 50.000	01/04/19-01/04/23	01/04/19	01/04/19	01/04/23	01/04/19-01/04/23	15.00	50 000	0	50 000	50 000	0	0
	2021 Grant Right to purchase 250.000 shares - vesting 1/3 yearly	18/06/21-18/06/24	18/06/21	18/06/24	18/06/26	18/06/22-18/06/26	17.84	0	250 000	0	250 000	250 000	0
Espen Klovning (CTO)	2017 Grant (1) Right to purchase 110.490 shares	28/04/17-31/03/23	28/04/17	28/04/17	31/03/23	28/04/17-31/03/23	3.80	110 490	0	110 490	110 490	0	0
	2017 Grant (2) Right to purchase 300.000 shares - vesting monthly next 48 months	01/01/17-31/12/20	28/04/17	31/12/20	31/03/23	28/04/17-31/03/23	10.00	300 000	0	300 000	300 000	0	0
	2019 Grant (1) Right to purchase 75.000 shares	25/05/19-01/04/23	25/05/19	25/05/19	01/04/23	01/04/20-01/04/23	15.00	75 000	0	75 000	75 000	0	0
	2019 Grant (2) Right to purchase 300.000 shares - vesting monthly next 48 months	25/05/19-01/04/23	25/05/19	01/04/23	01/04/23	01/04/20-01/04/23	15.00	300 000	0	174 950	300 000	125 050	0

²⁰ The last date of when the Option Grant is fully vested. The specification of the plan is listed under 1 Specification of plan

New Options 2022

In Q1 2022 the Board has awarded the management options granted under the Company's new long-term share option program. The granted options is not reflected in above table.

- Laila Danielsen (Chief Executive Officer) has been granted 410 000 share options.
- Lars Holmøy (Chief Financial Officer) has been granted 152 500 share options.
- Espen Klovning (Chief Technology Officer) has been granted 285 000 share options.
- Brian Daly (Senior VP of Sales and Business Development) has been granted 285 000 share options.

The options have a 3-year vesting period and vest in equal parts yearly and have an expiry date 2 years after the last vesting period. First One-third (1/3) of the shares represented by this option plan shall become vested 31st of December 2022 and yearly thereafter.

Potential share purchase program

In addition to the Share Option Program, the Board is considering establishing a share purchase program where members of the Executive Management and other employees have the opportunity to participate. The details of this program are not yet determined, and the Board will during the course of 2022 work on establishing the framework for this program. It is expected that shares under the share purchase program will be offered at a certain discount to market price with a non-sell clause as part of the long-term incentives plan.

Extraordinary Items, Termination and Severance Payments

The CEO is entitled to severance pay in the amount of three months' base salary upon termination of the employment. Other arrangements for severance pay upon termination of employment by members of the Executive Management will, if any, be set in conjunction with confidentiality and non-compete clauses in each individual's employment contract to ensure that only limitations in the individual's opportunity to obtain new employment are compensated. Severance pay agreements shall in principle include deduction for income received from other sources.

For the financial year 2021 no extraordinary payments were made to the Executive Management.

Use of the right to reclaim remuneration

No remuneration has been reclaimed in 2021.

4. Compliance with the Remuneration Policy

The remuneration of the Board and Executive Management for the financial year 2021 was in compliance with the then ruling policies. For 2022 those are replaced by the new and updated framework provided by the Remuneration Policy.

5. The Board of Director's Statement on the Report

The Board has today approved the Company's Report for the financial year 2021.

The Report has been prepared in accordance with section 6-16b of the Norwegian Public Limited Liability Companies Act.

The Remuneration Report is submitted for an advisory vote at the Annual General Meeting 2022.

Oslo, 27 April 2022

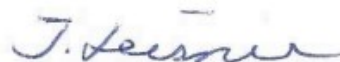
The Board of Directors of Elliptic Laboratories ASA



Tore Engebretsen
Chairman



Edvin Austbø
Board Member



Ingrid Elvira Leisner
Board Member



Svenn-Tore Larsen
Board Member



Berit Svendsen
Board Member



Laila B. Danielsen
CEO

6. Independent Auditor's Statement

Independent Auditor's Statement on the Remuneration Report follows on the next pages



To the General Meeting of Elliptic Laboratories ASA

Independent auditor's assurance report on report on salary and other remuneration to directors

Opinion

We have performed an assurance engagement to obtain reasonable assurance that Elliptic Laboratories ASA report on salary and other remuneration to directors (the remuneration report) for the financial year ended 31 December 2021 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 as required by laws and regulations and the International Ethics Standards Board for Accountants' Code of International Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. Our firm applies International Standard on Quality Control 1 (ISQC 1) and accordingly maintains a comprehensive system of quality control including documented policies and 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 remuneration report in order to design procedures that are appropriate in the circumstances, but

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Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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.

Oslo, 27 April 2022
PricewaterhouseCoopers AS

Eivind Nilsen
State Authorised Public Accountant

(2)

ISAE 3000 Remuneration Report

Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Nilsen, Eivind	BANKID_MOBILE	2022-04-27 16:21



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