

FÆLLES FUSIONSPLAN (GRÆNSEOVERSKRIDENDE FUSION)

NETS DENMARK A/S

OG

NETS NORWAY AS

JOINT MERGER PLAN (CROSS-BORDER MERGER)

NETS DENMARK A/S

AND

NETS NORWAY AS

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FÆLLES FUSIONSPLAN (GRÆNSEOVERSKRIDENDE FUSION)

Bestyrelserne i

Nets Norway AS
Org. nr. 990 224 978
Haavard Martinsens vei 54
0978 Oslo
Norge
(som det ophørende selskab)

og

Nets Denmark A/S
CVR-nr. 20 01 61 75
Lautrupbjerg 10
2750 Ballerup
Danmark
(som det fortsættende selskab)

har udarbejdet denne fælles fusionsplan for selskabernes deltagelse i en grænseoverskridende fusion i henhold til den danske selskabslovs kapitel 16 og i henhold til den norske aksjelovs kapitel 13 VII.

JOINT MERGER PLAN (CROSS-BORDER MERGER)

The boards of directors of

Nets Norway AS
Company registration no. 990 224 978
Haavard Martinsens vei 54
0978 Oslo
Norway
(as the discontinuing company)

and

Nets Denmark A/S
Company registration (CVR) no. 20 01 61 75
Lautrupbjerg 10
2750 Ballerup
Denmark
(as the continuing company)

have drafted this joint merger plan for the companies' participation in a cross-border merger pursuant to part 16 of the Danish Companies Act and part 13 VII of the Norwegian Private Limited Companies Act.

1 Den planlagte fusion

Nets Norway AS og Nets Denmark A/S planlægger at fusionere med regnskabsmæssig virkning fra den 1. januar 2015 (herefter benævnt den "Regnskabsmæssige Virkningsdato").

Nets Denmark A/S skal være det fortsættende selskab, mens Nets Norway AS skal være det ophørende selskab.

Nets Norway AS og Nets Denmark A/S er begge helejede datterselskaber af Nets Holding A/S, CVR-nr. 27 22 59 93, og der er således tale om en koncernintern fusion.

I konsekvens af fusionens gennemførelse vil Nets Norway AS ophøre med at eksistere, og alle aktiver og forpligtelser, herunder samtlige medarbejdere, (herefter samlet benævnt "Aktiviteterne") i Nets Norway AS vil som helhed blive overdraget til Nets Denmark A/S' norske filial Nets Branch Norway, organisationsnummer 996345734, Haavard Martinsens vei 54, 0978 Oslo, Norge (universalsuccession).

Samtliga Nets Norway AS' datterselskaber vil som en konsekvens af gennemførelsen af fusionen blive datterselskaber af Nets Denmark A/S.

1 The planned merger

Nets Norway AS and Nets Denmark A/S plan to merge for accounting purposes effective as of 1 January 2015 (hereinafter referred to as the "Accounting Reference Date").

Nets Denmark A/S shall be the continuing company, whereas Nets Norway AS shall be the discontinuing company.

Nets Norway AS and Nets Denmark A/S are both wholly-owned subsidiaries of Nets Holding A/S, CVR no. 27 22 59 93, and the merger is thus intra-group.

As a consequence of the implementation of the merger, Nets Norway AS will cease to exist, and all assets and liabilities, including all employees, (hereinafter jointly referred to as the "Activities") in Nets Norway AS will be transferred as a whole to Nets Denmark A/S' Norwegian branch Nets Branch Norway, company registration no. 996345734, Haavard Martinsens vei 54, 0978 Oslo, Norway (legal succession).

As a consequence of the completion of the merger, all subsidiaries of Nets Norway AS will become subsidiaries of Nets Denmark A/S.

Nets Holding A/S vil som vederlag for Aktiviteterne modtage aktier i Nets Denmark A/S, se punkt 3 om vederlag nedenfor.

Fusionen medfører således udstedelse af nye aktier i Nets Denmark A/S.

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Under henvisning til den danske selskabslovs § 272, stk. 1, og i henhold til den norske aksjelovs § 13-25 jf. allmennaksjelovens § 13-25 til § 13-36, kan det oplyses, at følgende skal gælde for fusionen mellem Nets Norway AS og Nets Denmark A/S:

2 De deltagende selskaber, hjemsted, navn og binavne

Nets Norway AS er et norsk aktieselskab (på norsk "Aksjeselskap"), indregistreret i det norske Foretaksregisteret og med hjemsted i Oslo Kommune.

Nets Norway AS har ingen binavne.

Nets Denmark A/S er et dansk aktieselskab, indregistreret hos Erhvervsstyrelsen og med hjemsted i Ballerup Kommune.

Nets Holding A/S will as consideration for the Activities receive shares in Nets Denmark A/S, see section 3 regarding consideration below.

The merger will thus lead to the issue of new shares in Nets Denmark A/S.

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Referring to section 272(1) of the Danish Companies Act and section 13-25 of the Norwegian Private Limited Companies Act, cf. sections 13-25 to 13-36 of the Norwegian Public Limited Companies Act, the following conditions shall apply to the merger between Nets Norway AS and Nets Denmark A/S:

2 The participating companies, registered office, name and secondary names

Nets Norway AS is a Norwegian private limited liability company (in Norwegian: "aksjeselskap") registered with the Norwegian Register of Business Enterprises (in Norwegian: Foretaksregisteret) and with registered office in the Municipality of Oslo.

Nets Norway AS holds no secondary names.

Nets Denmark A/S is a Danish public limited liability company (in Danish "aktieselskab") registered with the Danish Business Authority.

Nets Denmark A/S har følgende binavn:

- AXEPT A/S
- BANKENES BETALINGSSENTRAL EIENDOM A/S
- BBS DENMARK A/S
- DANCOIN A/S
- DANISH PAYMENT SYSTEMS LTD. A/S
- DANKORT A/S
- DANMØNT A/S
- E | FAKTURA A/S
- LD BETALINGSAUTOMATER A/S
- LD BETALINGSSYSTEMER A/S
- LD CHIPKORT A/S
- LD DATA A/S
- LD SMARTCARD A/S
- LEIF DIGE BETALINGSSYSTEMER A/S
- NETS A/S
- NETS DENMARK MERCHANT SOLUTIONS A/S
- NETS ESECURITY A/S
- NORDIC PKI A/S
- PAYMENT BUSINESS SERVICES A/S
- PBS A/S
- PBS DANMARK A/S
- PENGEINSTITUTTERNES BETALINGSSYSTEMER A/S
- ZEBSIGN A/S

ty and with registered office in the Municipality of Ballerup.

Nets Denmark A/S holds the following secondary names:

- AXEPT A/S
- BANKENES BETALINGSSENTRAL EIENDOM A/S
- BBS DENMARK A/S
- DANCOIN A/S
- DANISH PAYMENT SYSTEMS LTD. A/S
- DANKORT A/S
- DANMØNT A/S
- E | FAKTURA A/S
- LD BETALINGSAUTOMATER A/S
- LD BETALINGSSYSTEMER A/S
- LD CHIPKORT A/S
- LD DATA A/S
- LD SMARTCARD A/S
- LEIF DIGE BETALINGSSYSTEMER A/S
- NETS A/S
- NETS DENMARK MERCHANT SOLUTIONS A/S
- NETS ESECURITY A/S
- NORDIC PKI A/S
- PAYMENT BUSINESS SERVICES A/S
- PBS A/S
- PBS DANMARK A/S
- PENGEINSTITUTTERNES BETALINGSSYSTEMER A/S
- ZEBSIGN A/S

Nets Denmark A/S beholder sine binavne efter fusionen, men ændrer sit navn til "Nets A/S" i forbindelse med gennemførelse af fusionen. Nets Denmark A/S optager herudover navnet "Nets Denmark A/S" og navnet "Nets Norway AS" som sine binavne efter fusionen.

3 Vederlag

Der sker vederlæggelse af Nets Holding A/S i forbindelse med fusionen.

Som vederlag vil Nets Holding A/S modtage nye aktier i Nets Denmark A/S ved ombytning med Nets Holding A/S' nuværende beholdning af aktier i Nets Norway AS.

Den nuværende aktiekapital i Nets Denmark A/S er på nominelt DKK 150.000.000, der er fuldt indbetalt og opdelt i 150.000.000 aktier à nominelt DKK 1.

Den nuværende aktiekapital i Nets Norway AS er på nominelt NOK 177.843.952, der er fuldt indbetalt og opdelt i 1.651.000 aktier à nominelt NOK 107,718929254302.

Det samlede vederlag til Nets Holding A/S i forbindelse med overførsel af Aktiviteterne som led i fusionen består af 114.453.099 styk nye aktier (à nominelt DKK 1) i Nets Denmark A/S.

Nets Denmark A/S will retain its secondary names after the merger, but will change its name into "Nets A/S" in connection with the completion of the merger. Nets Denmark A/S will register the name "Nets Denmark A/S" and the name "Nets Norway AS" as additional secondary names after the merger.

3 Consideration

Nets Holding A/S will receive consideration in connection with the merger.

As consideration, Nets Holding A/S will receive new shares in Nets Denmark A/S in exchange for Nets Holding A/S' current shareholding in Nets Norway AS.

The current issued share capital of Nets Denmark A/S is nominally DKK 150,000,000, fully paid up and divided into 150,000,000 shares each with a nominal value of DKK 1.

The current issued share capital of Nets Norway AS is nominally NOK 177,843,952, fully paid up and divided into 1,651,000 shares each with a nominal value of NOK 107.718929254302.

The total consideration to Nets Holding A/S in connection with the transfer of the Activities as part of the merger consist of 114,453,099 (nominally DKK 1 each share) in Nets Denmark A/S.

Nets Holding A/S vil således ikke modtage kontant vederlag i forbindelse med fusionen.

Aktiekapitalen i Nets Denmark A/S vil således efter gennemførelsen af fusionen være på nominelt DKK 264.453.099.

Vederlaget er fastsat på basis af den bogførte værdi af aktiverne og forpligtelserne som nærmere opgjort i vedlagte balance, jf. [Bilag 1](#).

Der har ikke været særlige problemer forbundet med fastsættelse af vederlaget.

4 Fusionsdato

Fusionsdatoen er den Regnskabsmæssige Virkningsdato, jf. punkt 1 ovenfor, fra hvilket tidspunkt Aktiviteterne regnskabsmæssigt skal anses for overdraget som helhed til Nets Denmark A/S.

Fusionen vil få virkning fra tidspunktet for den endelige registrering af fusionens gennemførelse hos Erhvervsstyrelsen ("Gennemførelsesdatoen").

5 Særlige rettigheder og fordele

Der findes ikke aktionærer eller kreditorer med særlige rettigheder

Nets Holding A/S will thus not receive any cash consideration in connection with the merger.

Thus, after the merger the share capital of Nets Denmark A/S will be nominally DKK 264,453,099.

The consideration has been fixed on the basis of the book value of the assets and liabilities as further specified in the enclosed balance sheet, cf. [Exhibit 1](#).

No particular problems have occurred in connection with determination of the consideration.

4 Date of merger

The merger will be effective for accounting purposes as of the Accounting Reference Date, see section 1 above, from which date all the Activities shall be considered to have been transferred as a whole to Nets Denmark A/S.

The merger will be effective following the final registration of the completion of the merger with the Danish Business Authority (the "Effective Date").

5 Special rights and advantages

No shareholders or creditors in the merging companies have any

i nogen af selskaberne, der deltager i fusionen. Nets Norway AS har ikke udstedt tegningsretter som nævnt i aksjeloven § 11-1, § 11-10 og § 11-12.

Der tillægges ikke i forbindelse med fusionen aktionærer eller indehavere af gældsbreve i selskaberne eller andre, inkl. bestyrelse og direktion, særlige rettigheder eller fordele.

Der tillægges ikke i forbindelse med fusionen nogen vurderingsmænd særlige rettigheder eller fordele.

6 Ret til udbytte

De nye aktier giver ret til udbytte fra regnskabsåret 2015.

7 Notering af aktierne, der ydes som vederlag

De nye aktier, der ydes som vederlag, indføres i Nets Denmark A/S' ejerbog efter registrering af fusionens gennemførelse hos Erhvervsstyrelsen.

Der udstedes ikke ejerbeviser i Nets Denmark A/S.

special rights. Nets Norway AS has not issued any subscription rights pursuant to sections 11-1, 11-10 or 11-12 of the Norwegian Private Limited Companies Act.

No shareholders or creditors of the involved companies or other persons, including members of the boards of directors and managements, will obtain any special rights or advantages in connection with the merger.

No valuation experts will obtain any special rights or advantages in connection with the merger.

6 Dividend rights

The new shares shall entitle the holder to dividend from the financial year 2015.

7 Registration of the shares granted as consideration

The new shares granted as consideration will be entered in the register of shareholders of Nets Denmark A/S after the completion of the merger has been registered with the Danish Business Authority.

No share certificates are issued in Nets Denmark A/S.

8 Vedtægter for det fortsættende selskab

Som [Bilag 2](#) er vedhæftet udkast til reviderede vedtægter for Nets Denmark A/S, som afspejler vedtægterne efter fusionens gennemførelse.

Vedtægterne i Nets Denmark A/S vil ikke blive ændret i perioden indtil Gennemførelsesdatoen.

9 Fusionens følger for beskæftigelsen

Både Nets Norway AS og Nets Denmark A/S har ansatte medarbejdere.

Det ophørende selskabs aktiviteter fortsætter som beskrevet i punkt 1 i det fortsættende selskab gennem det fortsættende selskabs filial i Norge. Fusionen får derfor ikke følger for de nuværende ansatte i det ophørende selskab.

Fusionen udgør i henhold til den norske arbejdsmiljølov en virksomhedsoverdragelse. Det ophørende selskabs aktiviteter i Norge fortsætter i det fortsættende selskabs norske filial, se punkt 1. Arbejdsforholdet til de nuværende ansatte i det ophørende selskab, herunder alle rettigheder og pligter som følger af arbejdsaftaler eller arbejdsforhold i øvrigt, overføres derfor også uændret til det fortsættende selskabs norske filial, der bliver ny arbejdsgiver, jf.

8 Articles of Association of the continuing company

Attached as [Exhibit 2](#) is draft revised articles of association of Nets Denmark A/S reflecting the articles of association after completion of the merger.

The articles of association of Nets Denmark A/S will not be amended in the period until the Effective Date.

9 Consequences of the merger for the employment

There are employees in both Nets Norway AS and Nets Denmark A/S.

As described in section 1, the activities of the discontinuing company will continue in the continuing company through the continuing company's branch in Norway. The merger will thus not have any consequences for the current employees of the discontinuing company.

According to the Norwegian Working Environment Act (in Norwegian "Arbejdsmiljøloven") the merger is deemed as a transfer of undertakings (in Danish "virksomhedsoverdragelse"). The discontinuing company's activities in Norway will continue in the continuing company's Norwegian branch, see section 1. All employment related matters in relation to the current employees of the discontinuing company, including all rights and liabilities related to employment

den norske arbejdsmiljølovens § 16-2. Den nye arbejdsgiver bliver part i de overenskomster og andre kollektive aftaler (på norsk "tariffavtale", "hovedavtale" og "bedriftsavtale") som den tidligere arbejdsgiver (det ophørende selskab) var part i. Ud over at skifte arbejdsgiver får fusionen således ikke følger for de ansatte i det ophørende selskab.

Fusionen medfører ingen ændringer for medarbejderne i Nets Denmark A/S.

10 Ordning for medarbejderes medbestemmelse (selskabsrepræsentation)

Medarbejderne i Nets Norway AS er omfattet af en medbestemmel- sesordning i form af tilstedeværelse af medarbejderrepræsentation på bestyrelsesniveau. Reglerne om medarbejdernes medbestem- melse ved grænseoverskridende fusion finder derfor anvendelse på den grænseoverskridende fusion.

Eftersom det fortsættende selskab hører under dansk ret, finder reglerne i den danske selskabslovs §§ 311-316 om medarbejderes medbestemmelse ved grænseoverskridende fusion anvendelse.

contracts or other employment matters will therefore also be trans- ferred unchanged to the continuing company's Norwegian branch, which will be the new employer, cf. sections 16-2 of the Norwegian Working Environment Act. The new employer will be party to such trade union agreement and other collective agreements (in Norwe- gian "tariffavtale", "hovedavtale" and "bedriftsavtale"), which the previous employer (the discontinuing company) was party to. Be- sides the change of the employer, the merger thus has no conse- quences in relation to the employees of the discontinuing company.

The merger will not lead to any changes for the employees of Nets Denmark A/S.

10 Arrangements for employee participation (board repre- sentation)

The employees of Nets Norway AS are subject to an employee par- ticipation arrangement in the form of employee representation at the level of the board of directors. The procedures on the estab- lishment of employee participation arrangements in connection with cross-border mergers will therefore apply to the cross-border mer- ger.

Since the continuing company is subject to Danish law, the provi- sions in the Danish Companies Act sections 311-316 on employee participation in cross-border mergers will apply to the merger.

De almindelige regler om selskabsrepræsentation i den danske selskabslovs § 140 finder ikke anvendelse i forbindelse med fusionen, jf. selskabslovens § 311, stk. 1, nr. 3.

Medarbejderne vil blive tilbudt at medvirke i fusionsprocessen i henhold til de procedurer, der er fastlagt i den danske selskabslovs §§ 312-316 om medarbejderdeltagelse i grænseoverskridende fusioner.

I medfør af den danske selskabslovs §§ 312-316, som er baseret på direktiv 2005/56/EF om grænseoverskridende fusioner af selskaber med begrænset ansvar, fastlægges medarbejdernes medbestemmelse ved fusionen helt overordnet på to måder: enten ved en aftale om medarbejderrepræsentation mellem de deltagende selskabers bestyrelser og et særligt forhandlingsorgan (SFO) bestående af medarbejderrepræsentanter (forhandlingsmodellen), eller, hvis der ikke indgås en sådan aftale, ved etablering af medarbejderrepræsentation i bestyrelsen i det fortsættende selskab således, at antallet af medarbejderrepræsentanter fastsættes til det højeste antal, som gælder i et af de deltagende selskaber (referencebestemmelsesmodellen).

Herudover er det som en alternativ fremgangsmåde til ovenstående muligt for SFO, uden forhandling med bestyrelserne i de deltagende selskaber, at træffe beslutning om at følge de almindelige regler

The common rules on employee representation at the level of the board of directors in section 140 of the Danish Companies Act will not apply to the merger, cf. section 311(1)(3), of the Danish Companies Act.

The employees will be offered to participate in the merger process in accordance with the procedures set forth in sections 312-316 of the Danish Companies Act on employee participation in cross-border mergers.

According to sections 312-316 of the Danish Companies Act - based on the EU directive 2005/56/EC on cross-border mergers of limited liability companies - the employees' participation in connection with a merger can generally be determined in two ways: either by way of an agreement regarding board representation between the boards of directors of the participating companies and a special negotiating body (SNB) consisting of employee representatives (the Agreement Model), or, if an agreement is not provided, by way of establishing the employees' rights to appoint directors in accordance with the higher right of representation applicable to any of the participating companies prior to the merger (the Reference Provisions Model).

In addition to the above and as an alternative procedure, the SNB may without any negotiation with the boards of directors of the participating companies adopt a resolution to the effect that the com-

om selskabsrepræsentation i den danske selskabslovs § 140, forudsat de nærmere betingelser herfor i den danske selskabslovs § 315 er opfyldt.

11 Vurdering af de overdragne aktiver og forpligtelser

Som følge af fusionen erhverves Nets Norway AS' aktiver og forpligtelser af Nets Denmark A/S til den bogførte værdi af aktiverne og forpligtelserne som anført i vedlagte balance for Nets Denmark A/S per 1. januar 2015 (bilag 1).

12 Vurderingsmandserklæring om kreditorernes stilling

Der er udarbejdet vurderingsmandserklæring om kreditorernes stilling i henhold til den danske selskabslovs § 277. Erklæringen vil blive fremsendt til Erhvervsstyrelsen med henblik på offentliggørelse sammen med den fælles fusionsplan.

13 Regnskabsmæssigt grundlag for fusionen

Der er ikke udarbejdet fusionsregnskab, da der er tale om en koncernintern fusion.

Det regnskabsmæssige grundlag for fusionen er Nets Denmark A/S' årsrapport for 2014 ([Bilag 3](#)) og udkast til Nets Norway AS' årsrapport for 2014.

mon rules on employee representation on the level of board of directors in section 140 of the Danish Companies Act apply, provided that the conditions specified in section 315 of the Danish Companies Act are fulfilled.

11 Valuation of the assets and liabilities to be transferred

As a result of the merger, the assets and liabilities of Nets Norway AS shall be acquired by Nets Denmark A/S at the book value of the assets and liabilities as specified in the enclosed balance sheet for Nets Denmark A/S as of 1 January 2015 (exhibit 1).

12 Expert statement on the position of the creditors

An expert statement on the position of the creditors (creditor statement) has been prepared in accordance with section 277 of the Danish Companies Act. The statement will be filed with the Danish Business Authority for publication along with the joint merger plan.

13 Accounts used to establish the conditions of the merger

Merger accounts have not been prepared as the merger is intra-group.

The terms of the merger are based on the Nets Denmark A/S' financial statements for 2014 ([Exhibit 3](#)) and draft Nets Norway AS' financial statements for 2014.

14 Fusionsredøgørelse og vurderingsmandsudtalelse om fusionsplanen

Bestyrelserne i de fusionerende selskaber har hver for sig udarbejdet en fusionsredøgørelse (på norsk "rapport om fusjonen").

Nets Holding A/S har samtykket i, at vurderingsmandsudtalelse om fusionsplanen, herunder vederlaget, ikke udarbejdes i henhold til den danske selskabslovs § 276, stk. 1, og at sakkyndig redegjørelse som beskrevet i den norske allmennaksjeloven § 13-28 (1) til (3) ikke udarbejdes, jf. § 13-28 (4), da der er tale om en koncernintern fusion.

15 Bilag

Bilag 1:

Balance for Nets Denmark A/S per 1. januar 2015

Bilag 2:

Udkast til reviderede vedtægter for Nets Denmark A/S

Bilag 3:

Årsrapport for Nets Denmark A/S for perioden 1. januar - 31. december 2014

14 Board Report and Expert Statement on the Merger Plan

The boards of directors of the merging companies have each prepared a board statement (board report) on the merger.

Nets Holding A/S has consented to opt out the preparation of the statement from valuation expert on the merger plan, including on the consideration, in accordance with section 276(1) of the Danish Companies Act, and to waive the requirement of an independent expert statement in accordance with section 13-28 (1) to (3) of the Norwegian Public Limited Companies Act, cf. § 13-28 (4), as the merger is intra-group.

15 Exhibits

Exhibit 1:

Balance sheet for Nets Denmark A/S as of 1 January 2015

Exhibit 2:

Draft revised articles of association for Nets Denmark A/S

Exhibit 3:

Financial statements for Nets Denmark A/S for the period 1 January - 31 December 2014

Bilag 4:

Årsrapporter for Nets Denmark A/S og for Nets Norway AS for perioden 1. januar - 31. december 2013 og for perioden 1. januar - 31. december 2012 samt for Nets Norway AS for perioden for 1. januar - 31. december 2011

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Exhibit 4:

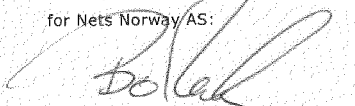
Financial statements for Nets Denmark A/S and for Nets Norway AS for the period 1 January - 31 December 2013 and for the period 1 January - 31 December 2012 and for Nets Norway AS for the period 1 January - 31 December 2011

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[Underskriftsside til fusionsplan/Signature page to merger plan]

Dato/Date: 13. marts 2015

I bestyrelsen / Board of directors
for Nets Norway AS:

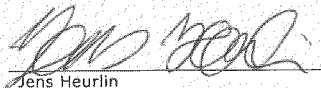


Bo Einar Lohmann Nilsson
(Formand/Chairman)

Freddy Haraldsen



Frode Åsheim



Jens Heurlin

I bestyrelsen / Board of directors
for Nets Norway AS:

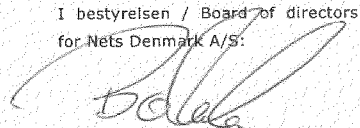
Ove Kolstad

Lars Morten Haga

Bjørn Harald Stenby

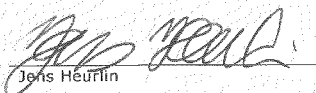
Dato/Date: 3 March 2015

I bestyrelsen / Board of directors
for Nets Denmark A/S:



Bo Einar Lohmann Nilsson
(Formand/Chairman)

Susanne Brønnum



Jens Heurlin

[Underskriftsside til fusionsplan/Signature page to merger plan]

Dato/Date: 13. marts 2015

Dato/Date: 3 March 2015

I bestyrelsen / Board of directors
for Nets Norway AS:

I bestyrelsen / Board of directors
for Nets Norway AS:

I bestyrelsen / Board of directors
for Nets Denmark A/S:

Bo Einar Lohmann Nilsson
(Formand/Chairman)

Ove Kolstad

Bo Einar Lohmann Nilsson
(Formand/Chairman)

Freddy Hafaldsen

Lars Morten Haga

Susanne Brønnum

Frode Åsheim

Bjørn Harald Stenby

Jens Heurlin

Jens Heurlin