



REMUNERATION REPORT 2022

The executive remuneration report for Komplett Group for the reporting year 2022 is prepared in accordance with section 6-16 b of the Norwegian Public Limited Liability Companies Act. The purpose of this report is to provide an overview of earned and paid remuneration to the board of directors and the executive management team in Komplett Group. It follows from the report that the remuneration in 2022 has been paid out and earned in accordance with the guidelines approved by the annual general meeting in 2022.

INTRODUCTION

In 2022, the market saw a decline in demand following historically strong demand in 2020 and 2021. This led to a situation where many industries were left with high inventories due to high levels of incoming goods and a lag in the supply chain, partly due to a change in consumer behaviour following the aftermath of the Covid-19 pandemic. Overall, 2022 was a challenging year for the company, but despite the decline in the market, Komplett Group was able to maintain its industry-leading cost position, improve working capital and reduce inventory back to healthy levels. The acquisition of NetOnNet in April 2022 has strengthened the company's market position, and the company has strengthened its financial position by completing a private placement of new shares and securing new credit facilities.

The company expects market demand to remain challenging in 2023, which will impact top line growth. However, a positive trend in gross margin was reported towards the end of the year 2022 and supported by synergy extraction from the NetOnNet acquisition and continued strong cost control and the company believes it will be well positioned for further gross margin improvements. In the longer term, the company will continue to benefit from the long-term growth in online sales and its scalable, multi-segment business model. For further information, reference is made to the annual report for 2022.

KEY FINANCIALS FOR 2022

In 2022, the total operating revenue increased to NOK 14 618 million, corresponding to a 32.4 per cent growth compared to NOK 11 043 million in 2021. NetOnNet has been consolidated into the figures from 1 April 2022 and contributed NOK 4 784 million. Excluding the contribution from NetOnNet, the group's revenue decreased by 11 per cent, mainly due to the challenging market conditions for online retailers across the Nordics.

The company's gross margin in 2022 declined to 12.3 per cent, compared to 13.2 per cent in 2021. This decrease resulted from inventory reductions combined with weaker markets, which led to tougher competition and price pressure across the industry.

Despite the underlying decrease in sales and gross margin, the company maintained a positive EBIT of NOK 6 million in 2022, compared to NOK 369 million in 2021. This was a result of the efforts to control costs and reduce operating expenses. Profit for the year 2022 was negative NOK 32 million, a decrease from NOK 300 million in 2021. The decrease in profit for the year was due to the volume decline and reduced gross margin.

COMPANY RESULTS AND REMUNERATION IN 2022

In 2022, the base salaries for the CEO and the members of the executive management team totalled NOK 29.6 million, compared with NOK 21.3 million in 2021. The increase of NOK 8.3 million is primarily driven by the expansion of the management team by four new members in 2022. This is further described in the tables below.

Total remuneration for other employees increased from NOK 510.6 million in 2021 to NOK 819.7 million in 2022. The increase was driven by a higher number of full-time employees following the acquisition of NetOnNet.

Komplett Group's short-term incentive plan (STI) is designed to support the company's strategic goals in the short term. The earnings criteria for the STI for the executive management team were not met in 2022. The long-term incentive plan (LTI) is a stock option plan that has a three-year vesting period. No options were granted to the executive management team in the reporting year 2022.

CHANGES IN THE EXECUTIVE MANAGEMENT TEAM IN 2022

Following the acquisition of NetOnNet in April 2022, several changes have been made to the executive management team. A group function has been established and Managing Directors have been appointed. Susanne Holmström, Managing Director of NetOnNet, was appointed deputy CEO of Komplett Group, and Roger Sandberg joined the group as Chief Procurement Officer. Anders Torell was appointed Managing Director for Webhallen, and Martin Klafstad was appointed Managing Director for Komplett.

CHANGES IN THE BOARD OF DIRECTORS

Nils K. Selte served as Chair until 2 June 2022. He was replaced by Jo Olav Lunder on the same date. At an extraordinary general meeting on 16 March 2022, Fabian Bengtson was elected as the new board director, and Roland Vejdemo and Carl Erik Hagen were elected as board observers. No other changes to the board of directors were made in 2022.

Information about the group's board of directors and management is available on the company's website <https://www.komplettgroup.com/about/board-and-management/>.

Jo Olav Lunder
Chair



GOVERNANCE

The work of the remuneration committee in 2022

Following the acquisition of NetOnNet in April 2022, several changes have been made to the remuneration committee. The remuneration committee is chaired by Sarah Willand. The committee members are Jo Olav Lunder (01.01.2022-16.03.2022 and from 02.06.2022), Nils K. Selte (until 02.06.2022), and Fabian Bengtsson (from 27.04.2022). The remuneration committee functions as a preparatory and advisory sub-committee of the board of directors in questions relating to the company's strategy for the compensation of its executive management. The mandate of the committee is set out in the Instructions for the remuneration committee and can be summarised as follows: The committee reviews the performance of the chief executive officer (CEO) versus the adopted objectives and recruitment policies, career planning and management development plans, prepares matters relating to other material employment issues in respect of the executive management, and reviews the remuneration and benefits strategy for the members of the executive management. The remuneration committee had a total of six meetings in 2022. The mandate of the remuneration committee is

available on <https://www.komplettgroup.com/investor-relations/governance/>.

Remuneration to the board of directors

Each director of the board receives a fixed fee determined by the general meeting on an annual basis. Total remuneration to the board of directors in 2022 was NOK 2.3 million.

The members of the board's two committees, the audit committee and the remuneration committee receive a fixed annual fee in addition to the ordinary board fee. The annual fees are approved by the general meeting based on a recommendation from the company's nomination committee.

For 2022, the additional remuneration to the members of the remuneration committee and audit committee was NOK 0.4 million. The board directors do not receive variable remuneration from the company. The remuneration to board directors does not generate pension contributions and vacation pay.

Name of director, position	Year	Board fees	Remuneration committee fees	Audit committee fees	Nomination committee fees	Total remuneration	Number of shares 31 December
Jo Lunder (22-24) Chair of the board and compensation committee	2022	0.42	0.06	-	-	0.48	391 777
	2021	0.19	0.03	-	-	0.22	245 332
Nils Kloumann Selte (21-jun22) Chair of the board and compensation committee	2022	0.17	0.02	-	-	0.18	-
	2021	0.33	0.03	-	-	0.37	-
Jennifer G Koss (20-23) Board member and audit committee	2022	0.27	-	0.09	-	0.36	4 166
	2021	0.33	-	0.05	-	0.38	4 166
Lars Thoresen (19-23) Board member and audit committee	2022	0.26	-	0.15	-	0.41	378 646
	2021	0.18	-	0.08	-	0.27	232 201
Sarah Willand (21-23) Board and compensation committee member	2022	0.26	0.12	-	-	0.38	-
	2021	0.18	0.07	-	-	0.25	-
Fabian Bengtsson (Jun 22-24) Board and compensation committee member	2022	-	-	-	-	-	55 581 404
	2021	-	-	-	-	-	-
Camilla Johansen (19-21) Employee representative	2022	-	-	-	-	-	-
	2021	0.03	-	-	-	0.03	-
Nora Eldås (21-23) Employee representative	2022	0.15	-	-	-	0.15	-
	2021	0.10	-	-	-	0.10	-
Anders Odden (19-23) Employee representative	2022	0.15	-	-	-	0.15	8 333
	2021	0.14	-	-	-	0.14	8 333
Sverre Kjær (21-23) Chair of nomination committee	2022	-	-	-	0.08	0.08	-
	2021	-	-	-	-	-	-
Karin B Orgland (21-23) Nomination committee	2022	-	-	-	0.04	0.04	-
	2021	-	-	-	-	-	-
Nina C H Sørli (21-23) Nomination committee	2022	-	-	-	0.04	0.04	-
	2021	-	-	-	-	-	-

Remuneration to executive management team

The group shall seek to offer a remuneration level that is competitive and on market terms, compared to the level offered by its peers, and which seeks to satisfy the group's need to recruit and retain highly qualified executive talent. The compensation package consists of basic salary, benefits in-kind, short-term (STI) and long-term (LTI) incentives and pension.

An external, independent advisory firm was engaged in connection with the salary adjustment process for 2022. A global job evaluation methodology was used to ensure that decisions are based upon a data-driven understanding of the competitiveness for each executive role.

The advisory firm revealed that the company pension plans in Norway was not competitive in the market. Further, the pension plan deviated from the pension plans offered in Sweden. Based on input from the advisory firm, the pension plan for the Norwegian group companies were amended, whereby the defined contribution plan levels were increased from 2 per cent between 0-12G to 3 per cent between 0-7.1G and 8 per cent between 7.1-12G.

In 2022, the CEO's base salary increased by 16 per cent. The new base salary amounts to NOK 4.5 million from 01.01.2022.

Key management compensation 2021-2022:

Name	Period	2022					2021						
		Salary	Bonuses	Pension	Benefits	Options	Total	Salary	Bonuses	Pension	Benefits	Options	Total
Lars Olav Olaussen, group CEO	Sep 18 - Dec 22	4.48	-	0.02	0.26	-	4.76	3.85	2.81	0.02	0.26	0.92	7.87
Group management (ex CEO)		21.19	2.65	3.25	1.36	-	28.45	17.41	11.08	0.92	1.25	3.95	34.61
Krister Pedersen, group CFO	Dec 20 - Dec 22	2.43	-	0.02	0.08	-	2.53	2.24	1.78	0.02	0.01	0.58	4.63
Trine L Jensen, COO/CIO	Oct 19 - Dec 22	2.31	-	0.02	0.21	-	2.54	2.17	1.58	0.02	0.22	0.52	4.51
Kristin H Torgersen, group CHRO	May 21 - Dec 22	2.10	-	0.02	0.31	-	2.43	1.09	0.99	0.02	0.20	-	2.29
Kjetil Wisløff, category and buying director	Mar 21 - Mar 22	1.18	-	0.02	0.04	-	1.24	1.96	1.62	0.02	0.11	0.64	4.34
Henri Blomqvist, managing director Webhallen	Oct 20 - Apr 22	2.26	-	0.42	0.09	-	2.77	2.52	2.40	0.73	0.30	0.58	6.54
Per Skjøien, head of category and procurement	Sep 19 - Mar 22	1.70	-	0.02	0.21	-	1.93	1.52	0.99	0.02	0.21	0.36	3.11
Jan Erik Svendsen, head of B2B & Itegra	Sep 21 - Mar 22	1.53	-	0.01	0.01	-	1.55	0.38	0.40	0.01	0.01	0.22	1.01
Susanne Holmstrøm, managing director NetOnNet	Apr 22 - Dec 22	3.45	1.65	1.46	0.10	-	6.67	-	-	-	-	-	-
Anders Torell, managing director Webhallen	Apr 22 - Dec 22	2.16	-	0.55	0.05	-	2.75	-	-	-	-	-	-
Roger Sandberg, group procurement officer	Apr 22 - Dec 22	2.06	1.00	0.71	0.26	-	4.03	-	-	-	-	-	-
Martin Klafstad, interim consultant	Apr 22 - Dec 22	3.90	0.00	0.00	0.00	0.00	3.90	-	-	-	-	-	-
Former members of group management		-	-	-	-	-	-	5.54	1.33	0.07	0.20	1.04	8.18
Total		29.57	2.65	3.27	1.62	-	37.11	21.26	13.89	0.94	1.51	4.87	42.47

Individual terms

The executive management team participates in two variable pay programs: an annual performance bonus program (STI program) and a long-term incentive program (LTI- program).

in addition to fixed remuneration. Performance based bonus shall be agreed upon on an individual basis, if applicable. For senior executives receiving bonus, such is, as at the date of these guidelines, measured based on the following pre-determined performance measures:

Short-term incentive

Annual performance bonus (Short-term incentive plan)
Senior executives may be offered a performance-based bonus

- ▶ Budgeted EBIT and
- ▶ Budgeted sale

In addition to the above, financial qualitative measures, a discretionary evaluation of each executive's individual performance will form the basis for the annual performance bonus. Targets for each executive's business area, as well as the executive's own development, will be considered.

For 2022, the following weighting have been used:

KPI	Weight
Budgeted EBIT	50%
Budgeted sale	30%
Discretion	20%

In 2022, none of the senior executives met the financial KPI's for the STI-plan, and therefore no annual bonus was accrued and paid to any of executives relating to performance in 2022.

Name of manager, position	Year	KPI	Weight	Achievement	Total achievement	Bonus earned, paid out following year	Salary
Lars Olav Olaussen Group CEO	2022	Budgeted EBIT	50%	0%	0%	0.00	4.48
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	74%	2.81	3.85
		Budgeted sale	30%	21%			
Kristin Torgersen Group CHRO	2022	Budgeted EBIT	50%	0%	0%	0.00	2.10
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	74%	0.99	1.09
		Budgeted sale	30%	21%			
Krister Pedersen Group CFO	2022	Budgeted EBIT	50%	0%	0%	0.00	2.43
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	74%	1.78	2.24
		Budgeted sale	30%	21%			
Trine Lise Jensen COO/CIO	2022	Budgeted EBIT	50%	0%	0%	0.00	2.31
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	74%	1.58	2.17
		Budgeted sale	30%	21%			
Jan Erik Svendsen Head of B2B/Itegra (Jan 22 - Mar 22)	2022	Budgeted EBIT	50%	0%	-	-	1.53
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	74%	0.40	0.38
		Budgeted sale	30%	21%			
Martin Klafstad Managing director Komplet (Apr 22 - Dec 22)	2022	Budgeted EBIT	50%	0%	0%	0.00	3.90
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	0%	0%	0.00	1.70
		Budgeted sale	30%	0%			
Per Skøien Director strategy group (Jan 22 - Mar 22)	2022	Budgeted EBIT	50%	0%	0%	0.00	1.70
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	66%	0.99	1.52
		Budgeted sale	30%	21%			
Kjetil Wisløf Director category and buying (Jan 22 - Mar 22)	2022	Budgeted EBIT	50%	0%	0%	0.00	1.18
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	61%	1.62	1.96
		Budgeted sale	30%	21%			
Henri Blomquist VD Webhallen (Jan 22 - Apr 22)	2022	Budgeted EBIT	50%	0%	0%	0.00	2.26
		Budgeted sale	30%	0%			
	2021	Budgeted EBIT	50%	35%	61%	2.40	2.52
		Budgeted sale	30%	21%			
Anders Torell Managing Director Webhallen (Apr 22 - Dec 22)	2022	Budgeted EBIT	25%	0%	0%	0.00	2.16
		Budgeted sale	50%	0%			
Roger Sandberg Group Procurement Officer (Apr 22 - Dec 22)	2022	Budgeted EBIT	25%	0%	-	1.00	2.06
		Budgeted sale	50%	0%			
Susanne Holmstrøm Managing Director NetOnNet (Apr 22 - Dec 22)	2022	Budgeted EBIT	25%	0%	-	1.65	3.45
		Budgeted sale	50%	0%			

LONG-TERM INCENTIVE PLAN

Share-based remuneration

Effective June 2021, a long-term incentive program (the "LTI Program") has been established for the executive management team.

Under the program, share options are generally granted annually at the discretion of the board. The Black-Scholes model is used to calculate the value of the grant. For 2021, the grant was set at 30 per cent of base salary. The options will vest gradually over three years after grant, of which 20

per cent of the options will vest after one year, 20 per cent will vest after two years, and the remaining 60 per cent will vest after three years. All options will expire five years after the date of grant. Gains from the option program will be capped at maximum three times the participants' respective base salary, based on base salary in the year of grant. The strike price for each of the options is NOK 60 plus an addition of 3 per cent per annum from the award date. In 2022 no options were awarded to the executive management team. Further, none of the executives have exercised any stock options in 2022.

Share options awarded or due to senior executives in 2022:

Name of manager, position	Year	Opening balance	During the year		Closing balance			
		Number of options 01.01	Share options awarded	Share options vested	Number of options 31.12	End of holding period	Average strike price	Number of shares 31.12
Lars Olav Olaussen, group CEO	2022	58 127	-	11 625	58 127	21.06.2026	64.43	516 164
	2021	-	58 127	-	58 127		64.43	499 215
Krister Pedersen, group CFO	2022	36 711	-	7 342	36 711	21.06.2026	64.43	174 684
	2021	-	36 711	-	36 711		64.43	106 887
Trine L Jensen, COO/CIO	2022	32 688	-	6 538	32 688	21.06.2026	64.43	102 590
	2021	-	32 688	-	32 688		64.43	89 031
Kristin H Torgersen, group CHRO	2022	-	-	-	-		-	11 835
	2021	-	-	-	-		-	1 666
Jan Erik Svendsen, Head of B2B & Itegra	2022	13 575	-	2 715	13 575	21.06.2026	64.43	47 192
	2021	-	13 575	-	13 575		64.43	47 192
Susanne Holmstrøm - managing director NetOnNet	2022	-	-	-	-		-	48
	2021	-	-	-	-		-	-
Anders Torell, managing director Webhallen	2022	-	-	-	-		-	16 949
	2021	-	-	-	-		-	-
Roger Sandberg, group procurement officer	2022	-	-	-	-		-	-
	2021	-	-	-	-		-	-
Martin Klafstad, interim consultant	2022	-	-	-	-		-	50 564
	2021	-	-	-	-		-	-
Kjetil Wisløf, category and buying director	2022	40 566	-	-	-	21.06.2026	64.43	-
	2021	-	40 566	-	40 566		64.43	-
Henri Blomqvist, managing director Webhallen	2022	36 714	-	7 343	36 714	21.06.2026	61.80	-
	2021	-	36 714	-	36 714		64.43	-
Per Skøien, head of category and procurement	2022	22 944	-	4 589	22 944	21.06.2026	64.43	-
	2021	-	22 944	-	22 944		64.43	-

The right to reclaim

No variable remuneration was reclaimed during 2022.

Deviations from the guidelines

For 2022, there are no deviations from the guidelines adopted by the annual general meeting in 2022.

Development of remuneration and company performance

The CEO, Lars Olav Olaussen, started in the position in 2018. Other executive management team members started in 2019, 2020 and 2021, and hence, year on year comparisons can only be shown for the past three years. The growth in total remuneration for each executive during the last five years is stated below.

Comparative table over the remuneration and company performance over the last five reported financial years

Period	2022			2021			2020			2019			2018		
	Total remuneration	Annual change%	Variable portion%	Total remuneration	Annual change%	Variable portion%	Total remuneration	Annual change%	Variable portion%	Total remuneration	Annual change%	Variable portion%	Total remuneration	Annual change%	Variable portion%
Management's remuneration															
Lars Olav Olaussen, group CEO	09.2018 - 31.12.2022	4.76	(39.45%)	0.00%	7.87	1.38%	47.47%	7.76	70.80%	46.52%	4.54	5.29%	83.65%	4.31	67.21%
Krister Pedersen, group CFO	12.2020 - 31.12.2022	2.53	(45.33%)	0.00%	4.63	N/A	50.92%	0.21	N/A		0			-	
Trine L. Jensen, COO/CIO	10.2019 - 31.12.2022	2.54	(43.61%)	0.00%	4.51	4.03%	46.56%	4.33	213.96%	46.16%	1.38	N/A	32.61%	-	
Kristin H. Torgersen, group CHRO	05.2021-31.12.2022	2.43	6.25%	0.00%	2.29	N/A	43.18%								
Kjetil Wisløff, category and buying director	03.2021-03.2022	1.24	(71.39%)	0.00%	4.34	N/A	52.05%								
Henri Blomqvist, managing director Webhallen	10.2020-04.2022	2.77	(57.59%)	0.00%	6.54	N/A	45.60%	0.73	N/A	15.01%					
Per Skøien, head of category and procurement	09.2019-03.2022	1.93	(37.94%)	0.00%	3.11	15.83%	43.59%	2.68	N/A	39.15%	0.71	N/A	51.95%		
Jan Erik Svendsen, head of B2B & Integra	09.2021-03.2022	1.55	53.44%	0.00%	1.01	N/A	60.51%								
Susanne Holmstrøm, managing director NetOnNet	04.2022-31.12.2022	6.67		24.77%											
Anders Torell, managing director Webhallen	04.2022-31.12.2022	2.75		0.00%											
Roger Sandberg, group procurement officer	04.2022-31.12.2022	4.03		24.80%											
Martin Klafstad, interim consultant	02.2022-31.12.2022	3.90													
Company performance															
Operating revenue		14618			11043			9866			7543			117	
Growth (%)		32.40%			11.90%			30.80%			6.00%			(16.1)	
EBIT (adj.)		87			388			276			48			(71)	
EBIT margin (adj.)(%)		0.60%			3.50%			2.80%			0.60%			(1.00%)	
Average remuneration on a full-time equivalent basis of employees															
Average full-time employee during financial year		1222			565			550			532			738	
Average personnel cost		0.67			0.90			0.84			0.79			0.71	
Annual change in average remuneration		(25.45%)			6.98%			6.33%			11.27%				

Information on shareholder vote

The board of directors proposes updated guidelines for remuneration of Komplett Group's executive management team, to be approved by the 2023 annual general meeting 9 May 2023, pursuant to the Norwegian Public Limited Liability Companies Act, section 6-16 a and supplementing regulations.

The proposed guidelines were resolved by the board of directors on 22 March 2023, and will replace the guidelines approved by the general meeting in June 2022.



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To the General Meeting of Komplett 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 Komplett ASA's report on salary and other remuneration to directors (the remuneration report) for the financial year ended 31. December 2022 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 Standards on *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (ISQM 1) and *Engagement Quality Reviews* (ISQM 2) 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

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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 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.

BDO AS

Trond Vidar Vettestad
State Authorised Public Accountant
(This document is signed electronically)

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