

For the financial  
year 2022

HusCompagniet A/S, CVR 36972963

# Remuneration Report

# Content

<b>1. Chairperson's statement</b>	<b>3</b>
<b>2. Introduction</b>	<b>4</b>
<b>3. Remuneration   Board of Directors</b>	<b>6</b>
<b>4. Remuneration   Executive Management</b>	<b>8</b>
<b>5. Extraordinary remuneration</b>	<b>10</b>
<b>6. Claw-Back</b>	<b>10</b>
<b>7. Remuneration of employees</b>	<b>10</b>
<b>8. Compliance with the remuneration policy</b>	<b>10</b>
<b>9. Development of remuneration and key figures</b>	<b>10</b>
<b>10. Board of Directors' statement on Remuneration Report</b>	<b>12</b>
<b>11. Appendix</b>	<b>12</b>

# Chairperson's statement

## Dear Shareholder

On behalf of the Board of Directors, I present the remuneration report of HusCompagniet A/S ("HusCompagniet") for the financial year 2022, which provides an overview of the remuneration of the members of the Board of Directors and of the Executive Management. The remuneration has been aligned with the adopted remuneration policy without deviations and is compliant with the Danish Companies Act.

It has been and continues to be the ambition of the Remuneration and Nomination Committee to provide a transparent remuneration for the Board of Directors and the Executive Management which is in line with the framework of the remuneration policy. Remuneration is designed to reflect HusCompagniet's financial performance, to attract and retain talented management and to align with the shareholders' interests.

2022 was a year where HusCompagniet pursued optimisation of production and climate improvements, including the acquisition of a factory in Esbjerg, HusCompagniet Production A/S. It was also a year of strong financial performance for HusCompagniet which we believe will be unparalleled to the rest of the housebuilding industry, generating an EBITDA bsi for the year of DKK 348 million; a balance-sheet total of DKK 3,572 million and total equity of DKK 1,881 million.

2022 was, however, also a year where the market conditions changed dramatically for the housebuilding industry and became severely challenging with increasing interest rates and high inflation, resulting in a rapid negative shift in market conditions. The changed market conditions have caused significant cost focus, and HusCompagniet has adjusted the organisation substantially, saying goodbye to many skilled and appreciated colleagues. These difficult but necessary measures have brought HusCompagniet in the best possible position to prosper in

the future despite continued outlook of an adverse macro-economic development. The actions taken have demonstrated the robustness of the business model as well as the Executive Management's ability to execute swift adaption to market changes.

With the continued bleak market sentiments for 2023 and in the light of the anticipated significant reduction of activity levels in the home building industry, the Board of Directors foresee additional workload in the coming year, however, will neither propose any changes to the base salary levels for the Executive Management, nor any adjustments to the fees for the Board of Directors for the Annual General Meeting.

In closing, I would like to extend my thanks and appreciation to the Executive Management as well as all colleagues at HusCompagniet for their significant contributions and valuable efforts during 2022.

## Claus V. Hemmingsen

Chairperson of the Board of Directors and of the Remuneration and Nomination Committee.

## 2. Introduction

The purpose of this report is to provide a transparent overview of the application of HusCompagniet's remuneration policy in the remuneration of the company's Board of Directors and the Executive Management (registered as such with the Danish Business Authority) in 2022 with comparative figures for the past financial years, since HusCompagniet started trading on Nasdaq Copenhagen A/S on 18 November 2020 (the "IPO").

The remuneration of the Executive Management is designed to support the priorities in HusCompagniet's strategy and thereby ensure that the interests and the sustainability of HusCompagniet are pursued and that certain short- and long-term goals are achieved. As such, the remuneration elements take into account non-financial objectives, including ESG and strategic elements. In the view of the Board of Directors, the remuneration forms a well-balanced package, reflecting the individual performance and responsibility of the members of the Executive Management in relation to established goals and targets, both in the short and the longer term as well as the Group's overall performance in the financial year 2022.

The current remuneration policy guiding the remuneration for the financial year 2022 was adopted at the extraordinary general meeting on 5 November 2020. The Remuneration and Nomination Committee has not deemed any changes necessary at the current stage. The Board of Directors is therefore not proposing any amendments to the current policy.

The advisory vote for the Remuneration Report 2021 was supportive.

The Remuneration and Nomination Committee will continue to monitor the development in peer remuneration and will continuously assess the ability of both long- and short-term components to fulfil the objectives of the remuneration policy and support the Group's strategic priorities.

On 24 November 2022, HusCompagniet announced that Group CFO, Mads D. Winther would leave the company in 2023. Jesper Høybye will take over as Group CFO on 1 April 2023. The Board of Directors designates Mads Winther as good leaver under the long-term incentive programme and Mads Winther will as part of his severance terms receive a grant of RSUs corresponding to the ordinary grant for 2023 at a value corresponding to 30% of his annual base salary. All RSUs will vest upon termination date.

### Summary of the remuneration policy

The remuneration of the Board of Directors is compliant with the remuneration policy, which stipulates that the Board of Directors receives a fixed annual fee only, and that the Board of Directors does not receive any incentive or share-based remuneration. The remuneration of the Executive Management is also compliant with the remuneration policy.

The overall objective of the remuneration policy is to (i) attract, retain and motivate qualified members of the Board of Directors and the Executive Management, (ii) to align the interests of the Board of Directors and the Executive Management with the interests of the shareholders and (iii) support HusCompagniet's strategic short-term and long-term goals. The remuneration elements and principles are outlined in the fact box. A detailed overview is also included in section 11, Appendix (Tables 6 and 7). The current remuneration policy is available on HusCompagniet's website, <https://investors.huscompagniet.com>.

The remuneration report complies with section 139b of the Danish Companies Act and is in line with the Recommendations on Corporate Governance issued by the Danish Corporate Governance Committee. We have also drawn upon inspiration from the draft European Commission Guidelines on the standardised presentation of the remuneration report under Directive 2007/36/EC, as amended by Directive (EU) 2017/828 in regards of the encouragement of long-term shareholder engagement.

## Remuneration elements of the remuneration policy

### Remuneration elements of members of the Board of Directors:

- Fixed annual fee reflecting the scope and complexity of the work and reasonable when compared with other listed companies of the same size and complexity.
- Extraordinary fees for ad hoc tasks, travel allowance and payment of social security contributions.
- Board members are not entitled to incentive pay, including share-based remuneration, nor are they covered by pension schemes.

### Remuneration elements of the Executive Management:

- Fixed annual salary reflecting competitive market and individual performance.
- Benefits, including but not limited to company car, car allowance, phone, computer, internet, and newspapers.
- Short-term incentive cash bonus based on annually determined targets and may include discretionary elements.
- Long-term incentive in the form of a share-based scheme comprised of restricted share units which vest over 3 years and align Executive Management and shareholder interests and serves as a retention incentive.
- One-off individual cash or share-based bonuses.



### 3. Remuneration | Board of Directors

The fees to the Board of Directors are summarised in Table 1 and has in 2022 remained unchanged at the same level as reported in the prospectus forming the basis of the IPO on 18 November 2020. Irrespective of the expected additional workload in the coming year, the Board of Directors proposes unchanged fee structure in 2023.

Remuneration for the individual board members is summarised in Table 2

Member of the Board of Directors, Mads Munkholt Ditlevsen has forfeited his board fee.

No additional fees, travel allowance or social security contributions were paid to board members.

**Table 1 | Board of Directors Fees (DKK '000)**

Name and position	2022
<b>Board fee</b>	
Chairperson	900
Vice Chairperson	600
Member	300
<b>Audit Committee fee</b>	
Chairperson	200
Member	100
<b>Remuneration &amp; Nomination Committee</b>	
Chairperson	100
Member	75

#### Composition of the Board of Directors:

There have been no changes to the composition of the Board of Directors in 2022. Since 12 April 2021 the Board of Directors has consisted of Claus V. Hemmingsen (Chairperson) Anja Back Eriksson (Vice Chairperson), Stig Pastwa, Mads Munkholt Ditlevsen, Ylva Ekborn and Bo Rygaard.

#### Composition of Committees:

The Audit Committee consists of Stig Pastwa (Chairperson since 8 April 2022), Anja Bach Eriksson and Ylva Ekborn.

The Remuneration and Nomination Committee consists of Claus V. Hemmingsen (Chairperson), Ylva Ekborn and Bo Rygaard.

Table 2   Remuneration of Board of Directors (DKK)								
Name and position	Board fees		Committee fees		Total remuneration		Shareholding at end of year (directly and/or indirectly)	
	2022	2021	2022	2021	2022	2021	2022	2021
Claus V. Hemmingsen Chairperson	900,000	900,000	100,000	100,000	1,000,000	1,000,000	65,499	55,044
Anja Bach Eriksson Vice Chairperson	600,000	600,000	126,944	200,000	726,944	800,000	33,326	33,326
Stig Pastwa*	300,000	215,000	173,056	71,667	473,056	286,667	8,540	6,237
Mads Munkholt Ditlevsen***	0	0	0	0	0	0	20,000	0
Ylva Ekborn	300,000	300,000	175,000	175,000	475,000	475,000	20,247	20,247
Bo Rygaard**	300,000	215,000	75,000	53,750	375,000	268,750	0	0
Magnus Tornling**, ***	-	0	-	0	-	-	-	-
Steffen Baungaard**	-	85,000	-	0	-	85,000	-	-
<b>Total</b>	<b>2,400,000</b>	<b>2,315,000</b>	<b>650,000</b>	<b>600,417</b>	<b>3,050,000</b>	<b>2,915,417</b>	<b>147,612</b>	<b>114,854</b>

\* Stig Pastwa was elected to the Board of Directors at the AGM on 12 April 2021. Bo Rygaard was elected to the Board of Directors at the AGM on 12 April 2021.

\*\* Magnus Tornling resigned from the Board of Directors at the AGM on 12 April 2021. Steffen Baungaard resigned from the Board of Directors at the AGM on 12 April 2021.

\*\*\* The right to board fee is waived.

## 4. Remuneration | Executive Management

In line with the Remuneration Policy, the remuneration level is set to reflect marked-based remuneration among comparable listed companies of similar size and complexity.

Benchmark studies show that the base salaries and the total remuneration of both the Group CEO and the Group CFO are within the same range as other listed companies of comparable market capitalisation, industry, or both; with the Group CEO ranging slightly below the benchmark average and the Group CFO above. On 1 April 2023, Jesper Høybye takes over as new Group CFO at a reduced salary level compared to the current Group CFO, bringing the remuneration at same level with the Group CEO, compared to benchmark. It is the Board of Directors' assessment that the level of remuneration is suitable to retain, motivate and attract talent. In the light of the challenges that HusCompagniet has faced in 2022 and is expected to face in the coming year, the Board of Directors has concluded that the base salary of the Executive Management for 2023 remains unadjusted at 2022 level.

The composition of the remuneration is constructed to align the incentive of the Executive Management with the short- and long-term interests and sustainability of HusCompagniet and its shareholders. The principles for remuneration of the Executive Management are further described in Table 7.

The remuneration of the Executive Management consists of a base salary, benefits, LTI of 30% of the base salary and STI cash bonus with a target of 40% of the base salary and a maximum of 80% of the base salary.

The total remuneration reported in accordance with the Annual Report 2022 (including base salary, benefits, STI and LTI), detailed in table 3, was DKK 6,993,898 and DKK 5,734,686 for the Group CEO and Group CFO, respectively.

The composition of remuneration for the financial year 2022 for the Group CEO and the Group CFO are illustrated in Figure 1.

The total remuneration of the Group CEO of DKK 6,993,898 is a decrease of DKK -226,374 or -3.1% compared to 2021. The total remuneration of the Group CFO of DKK 5,734,686 in 2022, is a decrease of DKK -202,431 or -3.4% compared to 2021. The decrease in remuneration is due to the significant over-performance on STI in 2021 as a result of the stellar performance of the company in 2021, where HusCompagniet delivered historically strong financial results. The Executive Management did not receive any RSU's in 2021 due to a grant in November 2020 in connection with the IPO. Assuming ordinary RSU grant in 2021, 2022 remuneration would have decreased by approx. 17% compared to 2021.

### 4.1 Short-term incentive programme

The remuneration policy limits the variable remuneration under the STI to maximum 80% of the annual fixed salary with a target bonus of around 40% of the annual fixed salary.

The Group CEO achieved a cash bonus of DKK 1,468,677 and the Group CFO achieved a cash bonus of DKK 1,188,929 in 2022, corresponding to 35% of their individual annual base salary, which is below target. The performance below target level primarily relating to the financial KPIs where the adverse

market conditions have negatively impacted performance compared to targets set at the beginning of 2022.

The achieved annual bonus will be paid out in March 2023 and is determined by the Board of Directors based on performance against both financial and non-financial KPIs. 60% of the eligible bonus are measured based on objectively determined KPIs, including group revenue, group EBITDA (before special items), group EBITDA margin, pre-calculation margins on detached sales and customer satisfaction. 40% of the eligible bonus is based on strategically focused and non-objectively measured KPIs and includes digitalisation, safety and climate and sustainability initiatives and measures.

### 4.2 Long-Term Incentive Programme

The remuneration policy provides for the members of the Executive Management to participate in the long-term incentive programme consisting of Restricted Share Units ("RSUs"). The Group CEO and the Group CFO were both granted RSUs at a value corresponding to 30% of their individual base salary (calculated based on fair market value) in 2022.

The RSUs are subject to a three-year vesting period from the date of grant. The RSUs are granted with the primary purpose of retention and vesting is therefore conditional upon (i) the Executive Management member remaining employed with the Group throughout the vesting period (or becoming a good leaver), and (ii) the participant having complied in all respects with the general terms and conditions as determined by the Board of Directors.

**Table 3 | Remuneration of Executive Management (DKK)**

Name and position	Base salary		Benefits		STI (achieved)		RSU (value at grant*)		Total remuneration		Shareholding at end of year (directly and/or indirectly)	
	2022	2021	2022	2021	2022	2021	2022	2021**	2022	2021***	2022	2021
Martin Ravn-Nielsen, CEO	4,200,000	4,000,000	125,272	125,272	1,468,677	3,095,000	1,199,949	0	6,993,898	7,220,272	283,861	261,861
Mads Dehlsen Winther, CFO	3,400,000	3,250,000	170,861	172,429	1,188,929	2,514,688	974,896	0	5,734,686	5,937,117	129,304	129,304
<b>Total</b>	<b>7,600,000</b>	<b>7,250,000</b>	<b>296,133</b>	<b>297,701</b>	<b>2,657,606</b>	<b>5,609,688</b>	<b>2,174,845</b>	<b>0</b>	<b>12,728,584</b>	<b>13,157,389</b>	<b>413,165</b>	<b>391,165</b>

\* The value differs from the Annual Report where the fair value granted RSU is expensed over the vesting period as per IFRS 2

\*\* No RSUs were granted in 2021 due to the extraordinary grant in November 2020 in connection with the IPO. Illustratively adjusted value assuming ordinary grant of RSU corresponding to 30% of base salary would be a value of DKK 1,200,000 to the Group CEO and DKK 975,000 to the Group CFO in 2021

\*\*\* Illustratively adjusted total remuneration assuming ordinary RSU grant of 30% of base salary: Group CEO DKK 8,420,272, Group CFO DKK 6,912,117, and total DKK 15,332,389

**Table 4 | LTI Programmes of Executive Management**

Name and position	Number of RSUs 1 January 2022	Granted	Outstanding 31 December 2022	Value at Grant	Vesting
Martin Ravn-Nielsen, CEO					
Grant 2020	10,256	0	10,256	1,199,952	November 2023
Grant 2022	0	10,733	10,733	1,199,949	April 2025
Mads Dehlsen Winther, CFO					
Grant 2020	8,333	0	8,333	974,961	November 2023
Grant 2022	0	8,720	8,720	974,896	April 2025

**Figure 1: Remuneration**

## 5. Extraordinary remuneration

There have been no extraordinary bonuses awarded during 2022.

## 6. Claw-Back

The Company may decide to reduce or reclaim incentive remuneration in full or in part in cases where a cash bonus or other incentive remuneration is payable or has already been provided to a member of the Executive Management if the basis of data or accounts for such cash bonus or incentive remuneration subsequently prove to have been misstated or if the member of the Executive Management is deemed to have caused a material loss to the Company due to wilful misconduct or negligence. In the financial year 2022, no incentive remuneration was reclaimed.

## 7. Average salary per FTE

HusCompagniet has until 2022 only employed the Executive Management registered with the Danish Business Authority. It has therefore in the past not been relevant to report on development in average salary per FTE in the company. With the remuneration report for 2023, we will include reporting on average salary development per FTE.

HusCompagniet has previously included information in the Remuneration Report on the CEO-pay ratio. This information will no longer be included in the Remuneration Report, but can be found in HusCompagniet's Annual Report 2022 page 15 which is available on HusCompagniet's website, <https://investors.huscompagniet.com>.

## 8. Compliance with the remuneration policy

The remuneration for 2022 for the Executive Board and Board of Directors is aligned with the current remuneration policy and it is the view of the Remuneration and Nomination Committee and the Board of Directors that the remuneration policy has not been deviated from.

## 9. Development of remuneration and key figures

Table 5 sets out development and change in remuneration for the Executive Management and the Board of Directors since 2020.

The development in remuneration of the Board of Directors reflects time of tenure as well as changes in responsibilities.

Table 5   Remuneration development and key figures					
Remuneration of the Board of Directors	2022	Change	2021	Change*	2020*
Claus V. Hemmingsen, Chairperson	1,000,000	0%	1,000,000	952.6%	95,000
Anja Bach Eriksson, Vice Chairperson	726,944	-9.1%	800,000	1016.3%	71,667
Stig Pastwa**	473,056	65.0%	286,667	-	-
Mads Munkholt Ditlevsen	0	0%	0	0%	0
Ylva Ekborn	475,000	0%	475,000	965.4%	44,583
Bo Rygaard**	375,000	39.5%	268,750	-	-
Magnus Tornling	-	-	0	0%	0
Steffen Baungaard	-	-	85,000	183.3%	30,000***
<b>Remuneration Executive Management</b>					
Martin Ravn-Nielsen, Group CEO	6,993,898	-3.1 %	7,220,272*****	-57.2%	16,869,533*****
Mads Dehlsen Winther, Group CFO	5,734,686	-3.4 %	5,937,117	-50.5%	11,988,774*****
<b>Financial Measure, Group</b>					
Revenue (DKK million)	4,330	0.3%	4,315	19.9%	3,598****
EBITDA before special items (DKK million)	348	-13.2%	401	15.9%	346****
EBITDA margin bsi	8.0%	-1.3ppt	9.3%	-0.3ppt	9.6%
<b>Financial Measures, Parent</b>					
Revenue (DKK million)	21.0	105.9%	10.2	-35.0%	15.7
EBITDA before special items (DKK million)	-4.5	n.a.	-7.5	n.a.	2.2
EBITDA margin	-21.4%	n.a.	-73.5%	n.a.	14.0%
Average salary increase per FTE*****					

\* 2020 covers the period from the company's IPO on 18 November 2020 to 31 December 2020, and remuneration for the period corresponds to the relative share of the full-year remuneration.

\*\* Stig Pastwa was elected to the Board of Directors at the AGM on 12 April 2021. Bo Rygaard was elected to the Board of Directors at the AGM on 12 April 2021.

\*\*\* Steffen Baungaard was in addition awarded an extraordinary cash bonus of DKK 1,000,000 in connection with the IPO based on a bonus agreement entered into prior to the IPO and in advance of the Remuneration Policy adopted in connection with the IPO.

\*\*\*\* Full year 2020

\*\*\*\*\* HusCompagniet has until 2022 only employed the Executive Management registered with the Danish Business Authority. Development in average salary per FTE will be included in the Remuneration Report 2023

\*\*\*\*\* No RSU were granted in 2021 - see notes to table 3 for adjusted illustrative remuneration

\*\*\*\*\* Including extraordinary bonus grants made in connection with the IPO of DKK 14,900,000 to the Group CEO and DKK 10,345,091 to the Group CFO

## 10. Board of Directors' statement on Remuneration Report

The Board of Directors has considered and adopted the remuneration report of HusCompagniet A/S for the financial year 2022. The report has been prepared to meet the requirements of section 139b of the Danish Companies Act and the Recommendations on Corporate Governance issued by the Danish Corporate Governance Committee. The remuneration report describes the remuneration realised by the Board of Directors and the Executive Board of HusCompagniet since the IPO as well as the connection between the remuneration and HusCompagniet's current remuneration policy. HusCompagniet's remuneration policy provides the right to make use of a claw-back. This right has not been used.

It is the view of the Board of Directors that the remuneration of the Executive Management for the financial year 2022 has been conducted in alignment with HusCompagniet's remuneration policy in accordance with the above stated requirements. The report will be presented for an advisory vote at the Annual General Meeting planned for 14 April 2023.

## 11. Appendix

Tables 6 and 7 outline in summary the elements of HusCompagniet's remuneration policy guiding the remuneration for the financial year 2022 for the Board of Directors (Table 6) and Executive Management (Table 7):

**Table 6 | Remuneration policy elements, Board of Directors 2022**

Element	Purpose	Level
Base Fee – Board	Attract and retain competent people and motivate to ensure implementation of strategy and achievement of short-term and long-term targets	Members: Base fee, currently DKK 300,000 Chairperson: 3 times the Base Fee Vice Chairperson: 2 times the Base Fee
Fee – Committees	As above	Chairperson of the Audit Committee may receive 2/3 of the Base Fee Members of the Audit Committee may receive 1/3 of the Base Fee Chairperson of the Remuneration and Nomination Committee may receive 1/3 of the Base Fee Members of the Remuneration and Nomination Committee may receive 1/4 of the Base Fee
Ad hoc fee	Remunerate ad hoc tasks outside the scope of ordinary board or committee tasks	The value of an ad hoc fee may not exceed 50% of the total remuneration paid to the relevant Board member, including any additional fees to the Chairperson, Vice Chairperson and committee members
Expenses and contributions	Reimburse expenses in connection with board and/or committee meetings  Cover social security contributions within the EU to the extent imposed by foreign national authorities in relation to board fees and reimbursable expenses	Reasonable expenses such as travel and accommodation relating to board and committee meetings and relevant training
Insurance	Provide the board members with insurance	Customary D&O insurance covering the Board of Directors.  To the extent the insurance coverage should prove insufficient, HusCompagniet may in certain cases decide to indemnify board members for personally incurred claims and expenses
Pension	N/A	N/A
Incentive	N/A	N/A

Table 7   Remuneration policy elements, Executive Management 2022				
Element	Purpose	Description	Level	Performance based
Fixed salary	Attract and retain high-performing talent with the ability to implement strategy and deliver long-term shareholder value	Reviewed and determined annually by the Board of Directors based on factors such as (i) skills, performance and experience; (ii) market practice of comparable peers; (iii) scope and responsibilities of the role; and (iv) the strategic direction of the company	Reflecting competitive market and individual performance	N/A
Pension	N/A	HusCompagniet does not contribute to Executive Management's pension schemes	N/A	N/A
Benefits	As above under fixed salary	Customary monetary and non-monetary benefits, including but not limited to company car, car allowance, phone, computer, internet, newspapers etc.	N/A	N/A
Short-term incentive	Promote performance in line with the strategy with target alignment to strategic priorities. Ensure value creation and sustainability of the company are considered and short-term goals are achieved	Annual performance-based cash bonus, subject to predefined financial targets, non-financial and individual objectives and targets defined by the Board of Directors based on input from CEO being met  Size of the cash bonus is determined by the Board of Directors and may include a discretionary element further to the specific targets	Corresponding to up to 80% of the annual fixed salary with a target bonus around 40% of the annual fixed salary	Based on achievement of the pre-defined objectives and targets
Long-term incentive	Retention and incentivise share-price development over a longer period of time	RSU Programme with a vesting period of three years with criteria of continued employment or good leaver and compliance with general terms and conditions.	May not exceed 50% of annual fixed salary. Current level is 30% annual fixed salary	Value of RSU is based on the development in share price
Extraordinary remuneration	As deemed necessary to achieve the long-term interest of the company	One-off bonuses as deemed necessary by the Board of Directors, such as sign-on bonuses, retention bonuses or bonuses for extraordinary performance consisting of cash-based bonus and/or share-based grants.	May not exceed 100 % of the fixed annual salary	Not predefined
Severance payments		Severance payment including salary in the applicable notice period	May not exceed two years' total remuneration, including all remuneration components	N/A
Claw-back		Variable remuneration earned, awarded or paid out may be reduced, lapsed or be reclaimed if and to the extent earned, awarded or paid out on the basis of fraud, wilful misconduct, gross negligence, incorrect or misleading information or that the conditions for earning, award or payment of variable remuneration have not been fulfilled	Any variable remuneration	N/A
Share holder requirements	Alignment of interest of HusCompagniet's shareholders and members of the Executive Management	Executive Management is required to hold shares corresponding to at least one year's base salary. Build up over time by retaining LTI grants is allowed.	N/A	N/A



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