



2022

BOARD REMUNERATION SURVEY

Listed and state-owned companies

The Norwegian Institute of Directors

styreinstitutt

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INTRODUCTION

The annual board remuneration survey from the Norwegian Institute of Directors is the only complete survey of board fees in Norwegian listed and state-owned companies.

The survey published in November 2022 has a couple of interesting developing trends that are worth highlighting.

The first trend I would highlight is chairperson remuneration in listed companies which have increased by 11.7 %, compared to only 3.4 % in 2021. Similarly, board director remunerations increased by 10.4 %, compared to 4.5 % last year.

Nevertheless, chairpersons' remuneration still amounts to only 9.5 % of CEO remuneration, the corresponding figure last year was 10.1 %. Scope of work for a chairperson is assessed at 25-40 % of a full-time equivalent. A chairperson must always be available, and scope of work may vary greatly from year to year, depending on new opportunities or unforeseen challenges that require more frequent and greater effort from the Board. At the same time, it is disturbing that board remuneration in state-owned companies have quite a modest increase, for the chairperson and board director the increase is only 6.7 %.

The second trend is that the number of companies reporting shares or options as part of their remuneration model is 22 this year compared with 11 last year. In some companies, share purchases are optional, while in others there is an imposition of purchases up to a certain level. The Norwegian Institute of Directors supports this development and believes that it is appropriate from a value creation perspective that board remuneration is linked to shares.

Gro Brækken, Secretary general
The Norwegian Institute of Directors



ABOUT THE NORWEGIAN INSTITUTE OF DIRECTORS

The Norwegian Institute of Directors is Norway's leading membership organisation for listed and state-owned companies. The ambition is to contribute to value creation, development and renewal of Norwegian business and industry within the framework of good corporate governance.

The Institute's unique network includes approximately 600 members from boards, nomination committees and management. Here, professional, and experienced directors meet for knowledge sharing, discussions, and informal conversations. The Institute's brand concept and biggest success criterion is its two hours intense, and theme-focused meetings subject to Chatham House Rules.

The board remuneration survey includes Norwegian listed and state-owned companies and has provided useful information to our member companies since we started this annual survey in 2009.

ABOUT THE SURVEY

INDUSTRY SECTORS

In accordance with Oslo Stock Exchange

SOURCES	NUMBER
Data submitted by the companies	77
Data collected by the Norwegian Institute of Directors from annual general meeting protocols for 2022 and annual reports for 2021	150

DATA BASIS

- Remuneration as determined at the most recent annual general meeting, usually spring 2022
- Remuneration currency listed in Norwegian kroner (NOK). Currency conversion at 30.06.2022
- Market value at 30.06.2022
- Data were collected June – August 2022

SURVEY FRAMEWORK

INCLUDED IN THE SURVEY	LISTED COMPANIES	STATE-OWNED COMPANIES
Total number of companies	185	46
Total number of responses (submitted/collected)	61/120	16/30
Chairperson/ deputy chair/ board director	175/44/175	46/38/46
Number of companies with deviating fees; employee-elected/shareholder-elected board directors	38	1
Nomination committee (Chair/member)	124/122	0
Audit committee (Chair/member)	124/122	6/6
Compensation committee (Chair/member)	76/75	5/5
Compensation determined in advance/ in arrears	110/62	9/7
Total compensation paid to board and committees	167	46

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GENERAL CRITERIA AND COMMENTS TO THIS YEAR'S SURVEY

Since the companies registered are not identical from year to year, aggregated figures are not necessarily immediately comparable from one year to the next. Some companies are not listed anymore, some companies are new at Oslo Stock Exchange while others have not answered this year's survey.

The survey includes companies which have submitted data, or data which the Norwegian Institute of Directors has been able to find from the annual report of 2021 or the general meeting protocol 2022. Some companies have only submitted total compensation for the board and committees. We list the number of companies included in the data basis for each category as (n=).

Additional remuneration which does not apply to all members of a board or committee, or does not apply to ordinary board meetings, has not been included in calculations. Examples include additional remuneration paid for board meetings abroad or for directors whose attendance requires international travel.

Different remuneration models may result in discrepancies between the numbers listed in the survey and the actual amounts paid. For example, companies which determine remuneration in advance and compensate on a per meeting basis, remuneration will be calculated in accordance with remuneration for the current year and the number of meetings in the previous year.

Approximately 60 % of the companies set remuneration in advance – the rest in arrears. The board's election period is evenly distributed between one (n=75) and two years (n=74), while five companies have one to two years (some are elected for one year, some for two years), probably to ensure that all the board is not replaced at the same time. In state-owned enterprises, the election period is two years for all who have answered the survey (n=16).

For listed companies that pay remuneration in other currencies than NOK, the foreign currencies have been converted to NOK according to exchange rates for 30 June 2022 (Norges Bank).

38 companies pay remuneration in foreign currencies, of which 31 in USD, 4 in EUR, 1 in DKK, 1 in SEK and 1 in GBP. In addition, there are some companies that remunerate some in foreign currency and some in NOK, probably depending on residence. Compared to the same date last year NOK is weakened with 16.4 % against USD, 1.7 % against EUR, DKK and GBP, while it has strengthened with 4.1 % against SEK.

Remuneration in foreign currencies is most common in the energy sector, where 21 of 40 companies set remuneration in foreign currencies, and remuneration in USD is most common.

HIGHLIGHTS

The average remuneration for chairpersons in listed companies increased by 11.4 %, while the average increased by 6.7 % in state-owned companies. The median in listed companies increased by 7.9 % while it increased by 6.7 % in state-owned companies. For the third time, we have collected total remuneration for CEOs. In the listed companies where we obtained information, the average board chairperson's fee is 9.5 % of the CEO's remuneration (n = 154) compared to 10.1 % last year (n=131), while in state-owned companies it is 10.3 % (n=45) compared to 10.1 % last year.

For board directors in listed companies the average remuneration increased by 10.4 %, while state-owned companies increased by 6.7 %. The median in listed companies increased by 3.3 %, while it increased by 6.1 % in state-owned companies.

The number of companies with shares or options as part of the fee is 22 compared to 11 companies last year. In some companies, share purchases are optional, while in others there are orders to buy until you own up to a certain level (for example 1-2 times annual board fees).

Energy is still the leading industry sector in fees for chairpersons, while the industry category now has the highest average fee for board directors. Energy is now the only sector which is above

the average of Oslo Stock Exchange. Industry is now second for chairpersons, about 40 % lower than average for energy. For chairs, there is a large variation in the change of fees from sector to sector, where energy having the largest increase of 27.6 % after a decrease of 4.9 % last year.

For board directors, both industry, materials, energy and telecom are above the average of the Oslo Stock Exchange. Consumer goods were at the top last year, but after a decrease of 13.9 % from last year, this sector is now in fifth place below the average at Oslo Stock Exchange.

The reasons are probably changes in which companies are included in the different sectors. In addition, one should have in mind that especially energy has a lot of companies with fees in USD, a currency that has strengthened by 16.4 % against NOK compared to last year.

Remuneration in different committees, varies from year to year. The reasons are probably that the workload and the number of meetings can vary widely from year to year. In addition, changes in the selection of companies that have answered this question may also have an impact. This year, the number of companies has increased in all subcommittees.

KEY FIGURES - ANNUAL REMUNERATION BOARD OF DIRECTORS

	2022		2021		CHANGE IN %	
	Chair	Director	Chair	Director	Chair	Director
Listed	n=175	n=175	n=154	n=154		
Average	742 231	350 911	664 439	317 979	11.7 %	10.4 %
Upper quartile	747 218	400 000	679 860	370 000	9.9 %	8.1 %
Median	554 604	310 000	514 000	300 000	7.9 %	3.3 %
Lower quartile	450 000	250 000	400 000	230 000	12.5 %	8.7 %

	2022		2021		CHANGE IN %	
	Chair	Director	Chair	Director	Chair	Director
State-owned	n=46	n=46	n=51	n=51		
Average	347 978	179 996	326 085	168 702	6.7 %	6.7 %
Upper quartile	439 000	222 625	417 750	213 500	5.1 %	4.3 %
Median	350 000	175 000	327 875	165 000	6.7 %	6.1 %
Lower quartile	279 425	146 625	268 325	140 600	4.1 %	4.3 %

COMMENTS:

LISTED COMPANIES

Average remuneration for chairpersons increased by 11.4 %, while the median increased by 7.9 %. Upper quartile increased by 9.9 % while the lower quartile increased by 12.5 %.

Average remuneration for directors increased by 10.4 %, while the median increased by 3.3 %. Upper quartile increased by 8.1 % while the lower quartile increased by 8.7 %.

STATE-OWNED COMPANIES

Average remuneration for chairpersons increased by 6.7 %, and the median had the same increase. The upper quartile increased by 5.1 % while the lower quartile increased by 4.1 %.

Average remuneration for directors increased by 6.7 %, while the median increased by 6.1 %. Both the upper and lower quartile increased by 4.3 %.



LISTED VS STATE-OWNED:

Fees for chairpersons in listed companies had a good increase last year, where the average fee increased by 11.7%, while chairpersons in state-owned companies had an increase of 6.7%. For members in listed companies, the average fee increased by 10.4%, while it increased by 6.7% in state-owned companies. All categories, both in listed and state-owned companies, had a positive development last year.

KEY FIGURES - ANNUAL REMUNERATION NOMINATION COMMITTEE

NOMINATION COMMITTEE*	2022		2021		CHANGE IN %	
	Chair	Member	Chair	Member	Chair	Member
Listed	n=124	n=122	n=113	n=115		
Average	49 336	36 800	51 095	35 169	-3.4 %	4.6 %
Upper quartile	60 000	41 050	61 000	40 750	-1.6 %	0.7 %
Median	40 000	30 000	40 000	30 000	Unchanged	Unchanged
Lower quartile	29 017	20 000	25 000	18 000	16.1 %	11.1 %

*135 companies specify a Nomination Committee, but not everyone has provided enough information about fees.

COMMENTS:

The work of the Nomination Committees varies widely from company to company, where the number of meetings reported in this year's survey varied from one to 23, with an average of 5.8 compared to 5.5 last year. The composition of the Nomination Committee varies as well, from a few members from the dominant shareholders to professionals, and use of international recruitment companies in the search for candidates are common.

For the Nomination Committee chair, average remuneration decreased by 3.4 % last year, a decrease of 1.6 % in upper quartile, while the median is unchanged for the third year in a row. For members of the nomination committee there is an increase in all categories except the median, which is unchanged. The biggest increase is in the lower quartile with an increase of 11.1%.

These changes may be caused by the number of meetings that varies from year to year, but also by the fact that the selection of companies has increased from last year.

KEY FIGURES - ANNUAL REMUNERATION AUDIT COMMITTEE

AUDIT COMMITTEE*	2022		2021		CHANGE IN %	
	Chair	Member	Chair	Member	Chair	Member
Listed	n=124	n=122	n=104	n=100		
Average	94 226	62 516	92 808	62 277	1.5 %	0.4 %
Upper quartile	121 250	80 000	112 500	76 250	7.8 %	4.9 %
Median	83 500	51 743	83 250	51 107	0.3 %	1.2 %
Lower quartile	53 750	40 000	50 000	39 375	7.5 %	1.6 %

*137 companies specify an Audit Committee, but not everyone has provided enough information about fees.

COMMENTS:

The maximum number of meetings is 10 compared to 11 last year while the average is 6.4 meetings like last year. The median and average for the Audit Committee chair were roughly unchanged from last year, while the upper quartile increased by 7.8 % and the lower quartile by 7.5 %. For members, the upper quartile increased by 4.9 %, while other categories had modest increases.

The upper and lower quartile for the Audit Committee chair had an increase by 7.8 and 7.5 % respectively, while the average and median were nearly unchanged. For members, the average remunerations is nearly unchanged, while the upper quartile increased by 4.9 %. The work of an Audit Committee can vary greatly from year to year. In addition, the number of companies in the sample has increased from 104 to 124.

KEY FIGURES - ANNUAL REMUNERATION COMPENSATION COMMITTEE

COMPENSATION COMMITTEE*	2022		2021		CHANGE IN %	
	Chair	Member	Chair	Member	Chair	Member
Listed	n=76	n=75	n=64	n=64		
Average	63 216	43 675	63 350	42 426	-0.2 %	2.9 %
Upper quartile	89 750	53 750	77 000	47 750	16.6 %	12.6 %
Median	55 958	33 000	55 350	38 585	1.1 %	-14.5 %
Lower quartile	29 250	20 500	35 750	25 323	-18.2 %	-19.0 %

*97 companies reports to have a Compensation Committee, but not everyone has provided enough information about fees.

COMMENTS:

The number of meetings vary from one to 12, while the average is 4.3 compared to 4.0 last year, while the number of companies has increased by 11. For Compensation Committee chairs, the average remuneration remains the same, while the upper quartile increases by 16.6%. The median is virtually unchanged, while the lower quartile has a decrease of 18.2%. For members, the upper

quartile has increased by 12.6%, while the average has increased by 2.9%. The median has a decrease of 14.5% and the lower quartile a decrease of 19.0%. It is not entirely unusual for the remunerations to fluctuate somewhat from year to year, probably both due to changes in the selection, but also due to varying workloads in this committee.

KEY FIGURES - BOTTOM/TOP LISTED COMPANIES

	2022		2021		CHANGE IN %	
	Bottom	Top	Bottom	Top	Bottom	Top
Board chair*	138 000	9 962 200	100 000	7 078 500	38.0 %	40.7 %
Board director	83 000	1 046 105	85 000	796 843	-2.4 %	31.3 %
Chair Nomination Committee	6 000	277 200	6 000	244 150	Unchanged	13.5 %
Chair Audit Committee	12 000	256 643	10 000	227 000	20.0 %	13.1 %
Chair Compensation Committee	6 901	256 643	10 000	203 440	-31.0 %	26.2 %

* There are several board chairpersons (7) with zero remuneration. They are either employed by the company or by the main shareholder. The highest chairperson remuneration is reported by DNO. The chair is also the CEO of DNO with remuneration in USD where the exchange rate has increased by 16.4 % in the past year.

COMMENTS:

As in previous years, the top chairperson is considerably higher than the runner up. There are 20 companies quoting chairperson remuneration over NOK 1 million compared to 17 last year. 93 companies paid the chairperson between NOK 500,000 and one million compared to 76 last year. In the various board committees, some quote zero remuneration for its members for various reasons.

For board committees, the workload and number of meetings vary considerably from year to year, and remunerations vary accordingly. Relatively small amounts give relatively large percentage changes in remunerations. In addition, the companies are not identical from year to year. This year, the number has increased in all subcommittees.

REMUNERATION MODEL - LISTED COMPANIES

	SET FEE ONLY		SET + PER MEETING**		PER MEETING ONLY***				Total*
	Chair*	Member	Chair	Member	Chair	Member			
Board	163	169	5	6	0	0	L=168	M=175	175
Nomination Committee	106	102	8	8	10	12	L=124	M=122	124
Audit committee	110	107	4	3	9	11	L=123	M=121	137
Compensation Committee	57	55	6	5	12	14	L=75	M=74	97

* Being employed by either the company or by the main shareholder, seven board chairpersons have no remuneration.

In addition, not everyone with board committees have provided enough information to their remuneration model

** Extra if number of meetings exceeds a certain number per year

*** Some have per meeting only, but with a minimum amount per year

COMMENTS:

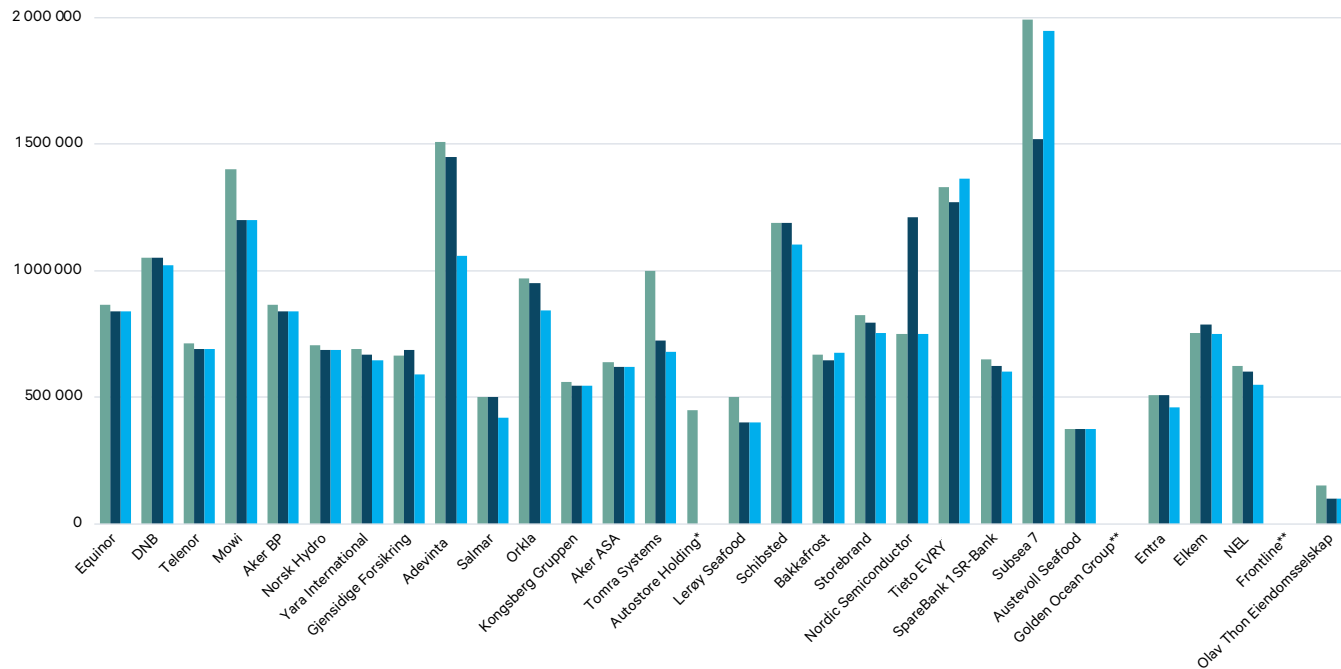
Chairpersons and board directors are normally remunerated with a set amount, but a few companies pay an additional amount per meeting. Fixed remuneration is also the most common for board committees, however here a few more use a combination of fixed and per meeting remuneration, or per meeting only. In some

companies the work in the Audit and Compensation Committees is seen as part of ordinary board work and is not remunerated extra. Some companies with a fixed + per meeting combination set limits, either for a maximum fee, or for meeting fees to be triggered only after a certain number of meetings.



Chairperson remunerations in the 30 largest companies by market value Oslo Stock Exchange

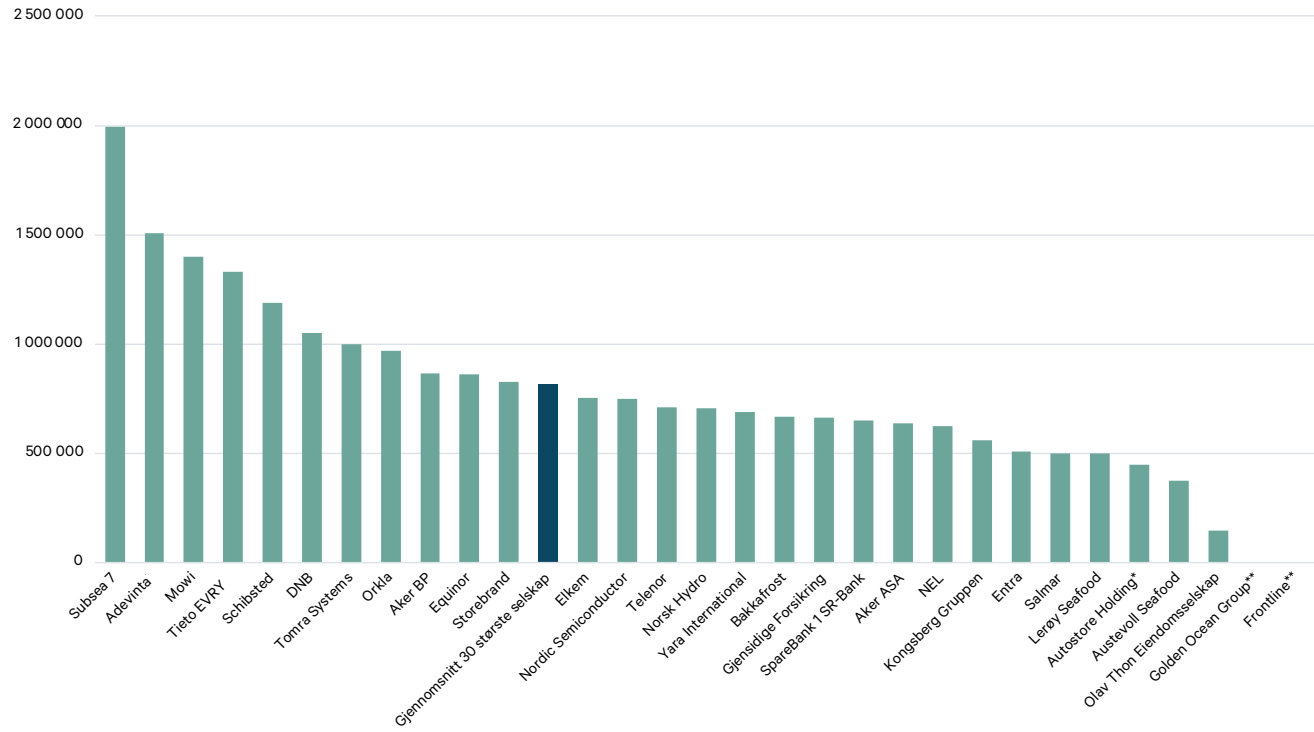
2022 2021 2020



*Autostore Holding was listed on the stock exchange in 2021

** Golden Ocean Group and Frontline do not specify chairperson remuneration

The 30 largest listed companies after chairperson remuneration

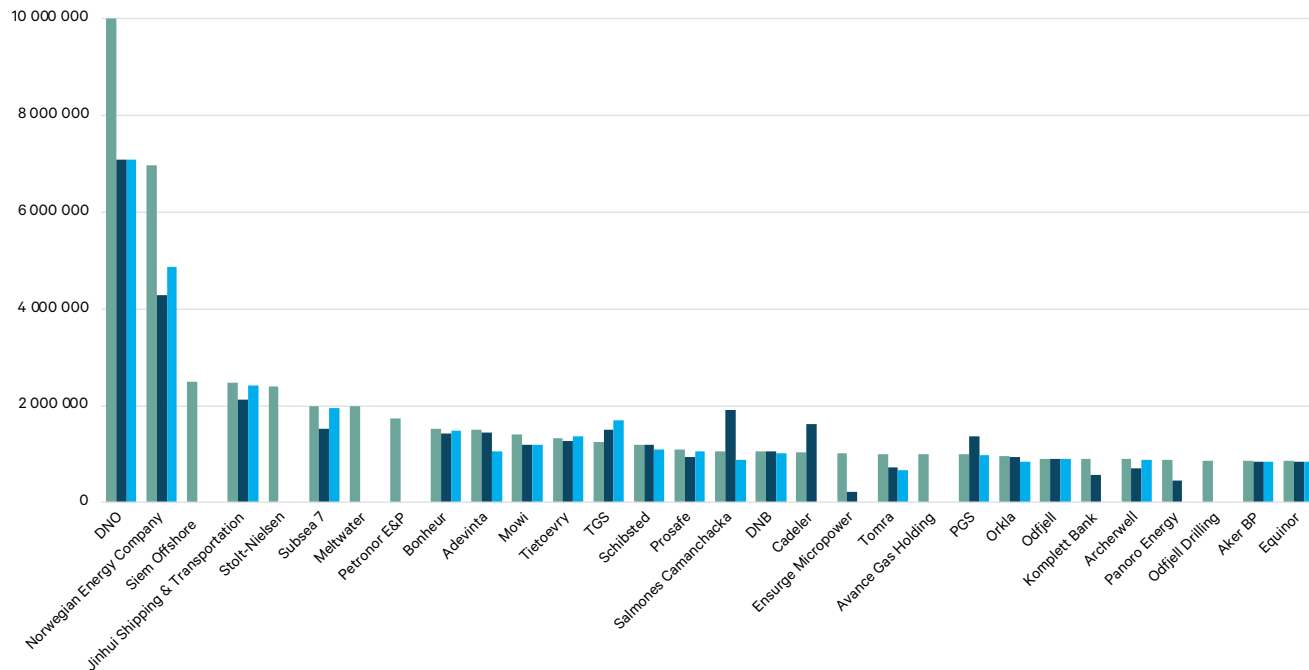


*Autostore Holding was listed on the stock exchange in 2021

** Golden Ocean Group and Frontline do not state chairperson remuneration

The 30 highest chairperson remunerations all listed companies

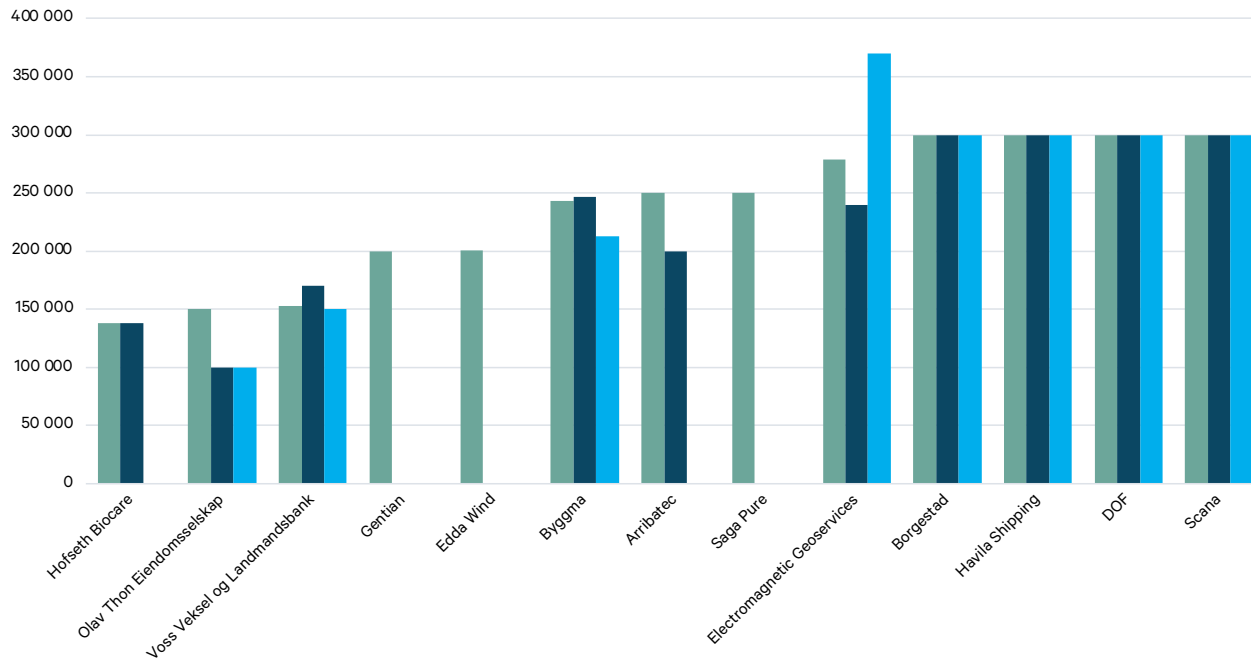
2022 2021 2020



Companies without figures for 2020 and/or 2019, were either not listed at the time or did not respond to the survey

The ten lowest chairperson remunerations - all listed companies

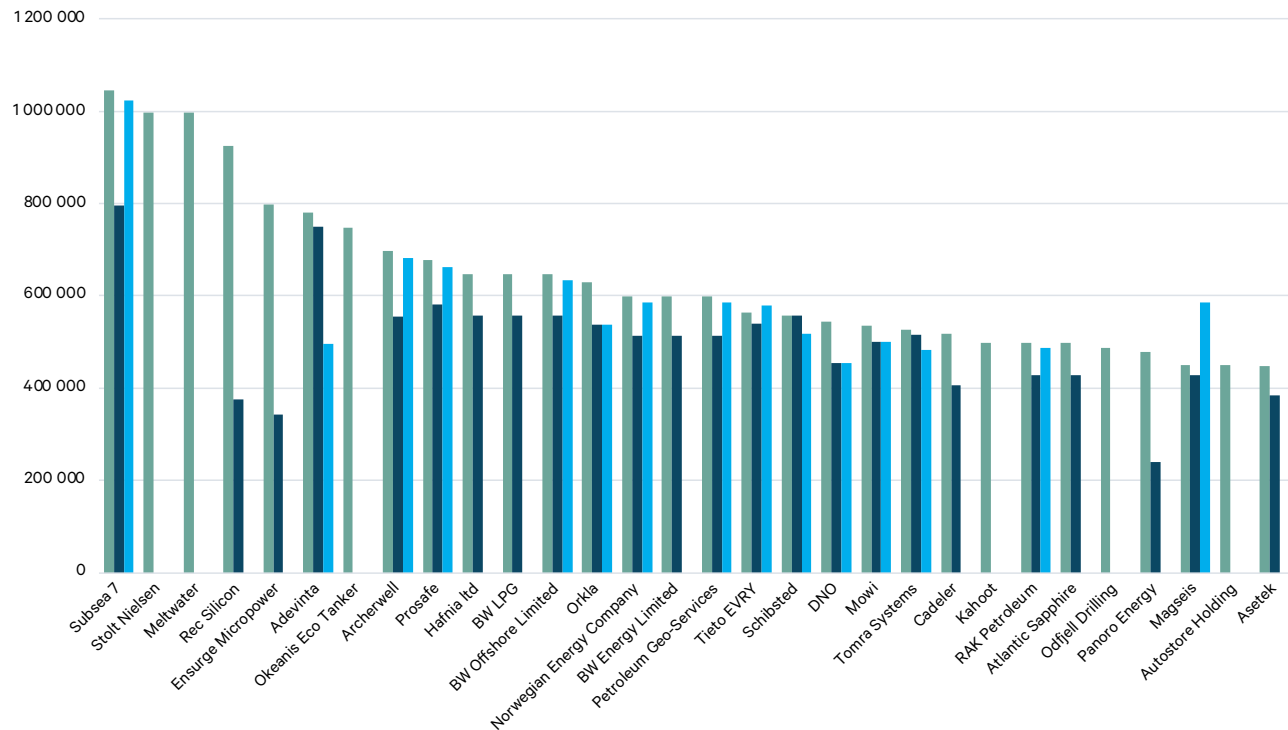
2022 2021 2020



Companies without figures for 2020 and/or 2019, were either not listed at the time or did not respond to the survey
 Seven companies states no remuneration for their Chairperson - either employed by the company or by the main shareholder

Board director remuneration - 30 highest among all listed companies

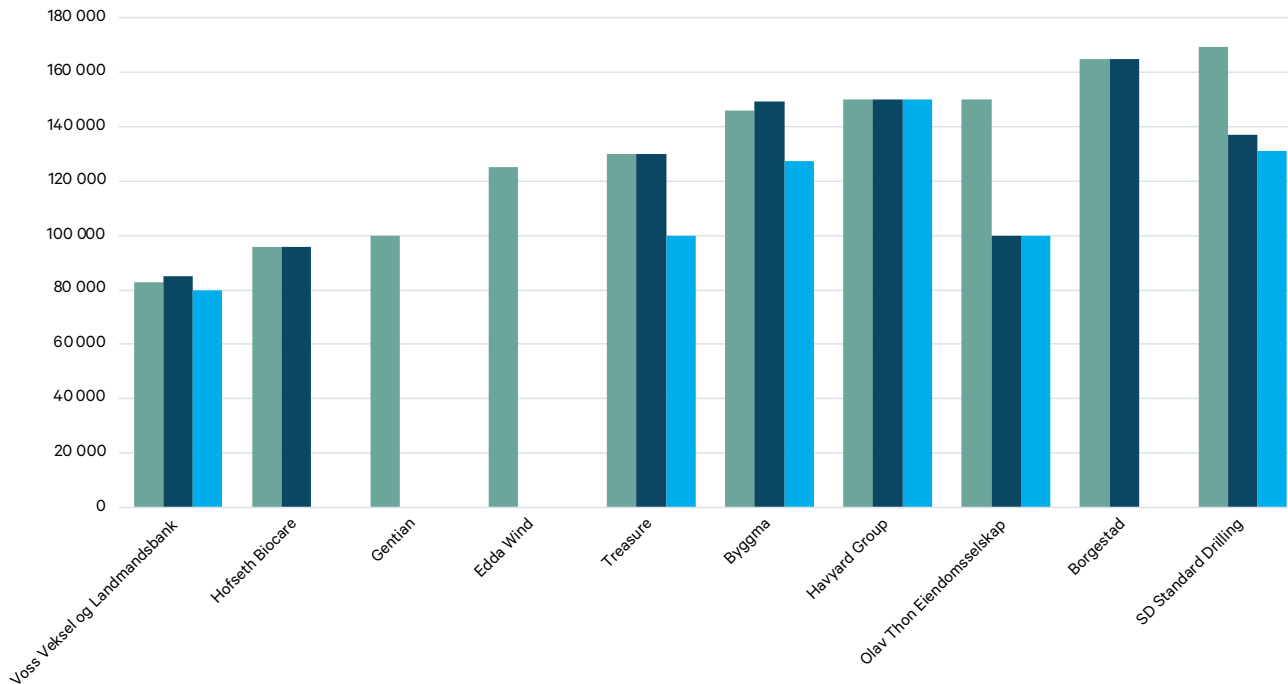
2022 2021 2020



Companies without figures for 2020 and/or 2019, were either not listed at the time or did not respond to the survey

Board director remuneration - ten lowest amongst all listed companies

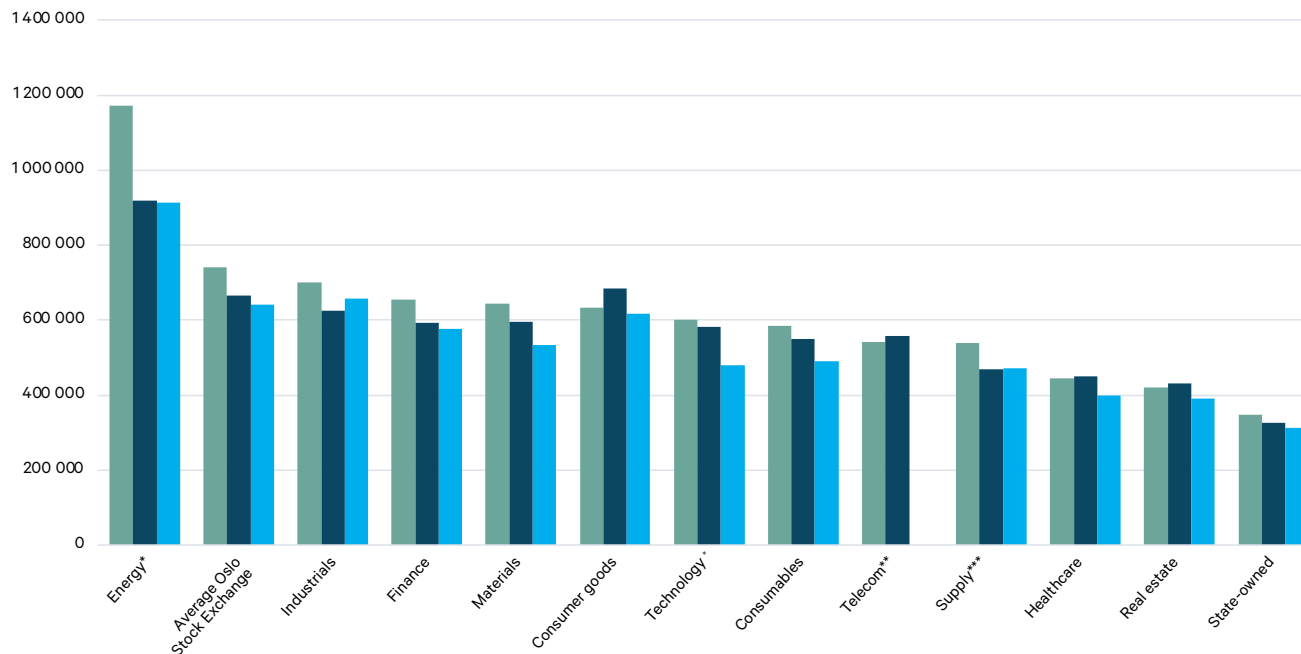
2022 2021 2020



Companies without figures for 2020 and/or 2019, were either not listed at the time or did not respond to the survey

Chairperson remuneration average per industry - all listed companies

2022 2021 2020



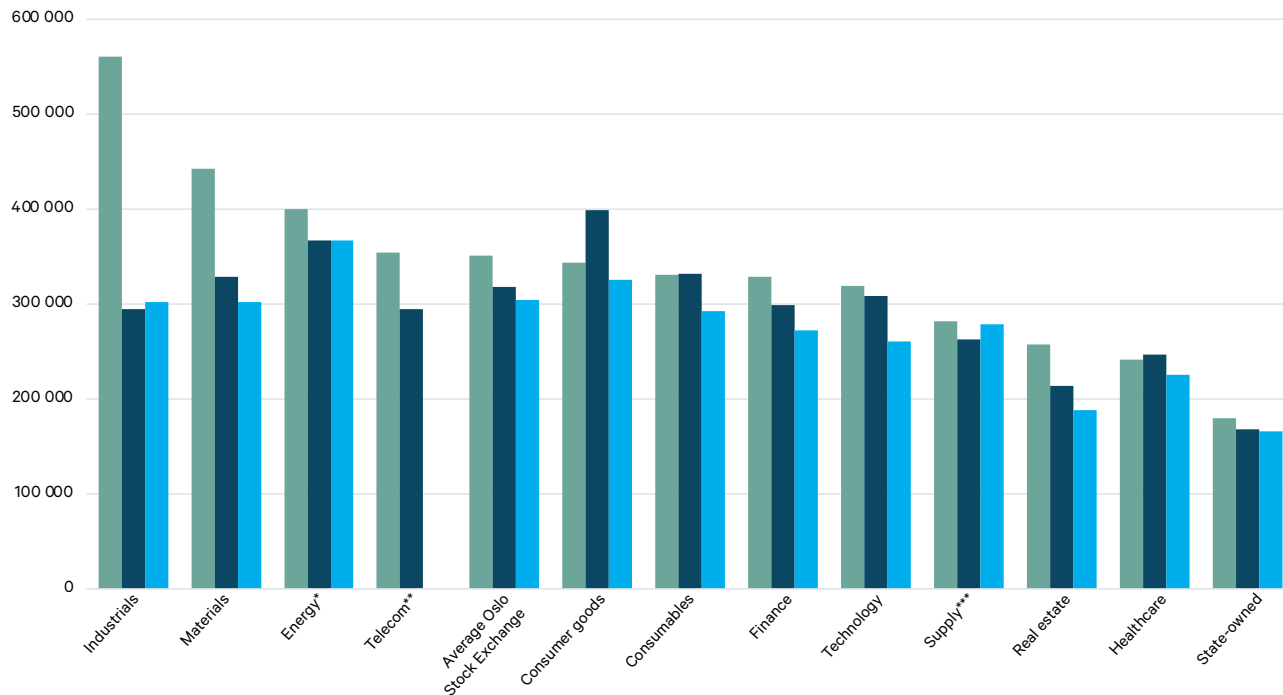
*Energy is an industry where many companies pay remunerations in USD. The exchange rate for USD has risen by 16.4 % in the past year (306.22-306.21)

** Telecom removed as industry category in 2018, re-introduced in 2021, but with only two companies in 2022

*** Only one company in the supply category 2021, three in 2022

Board director remuneration - average per industry all listed companies

2022 2021 2020



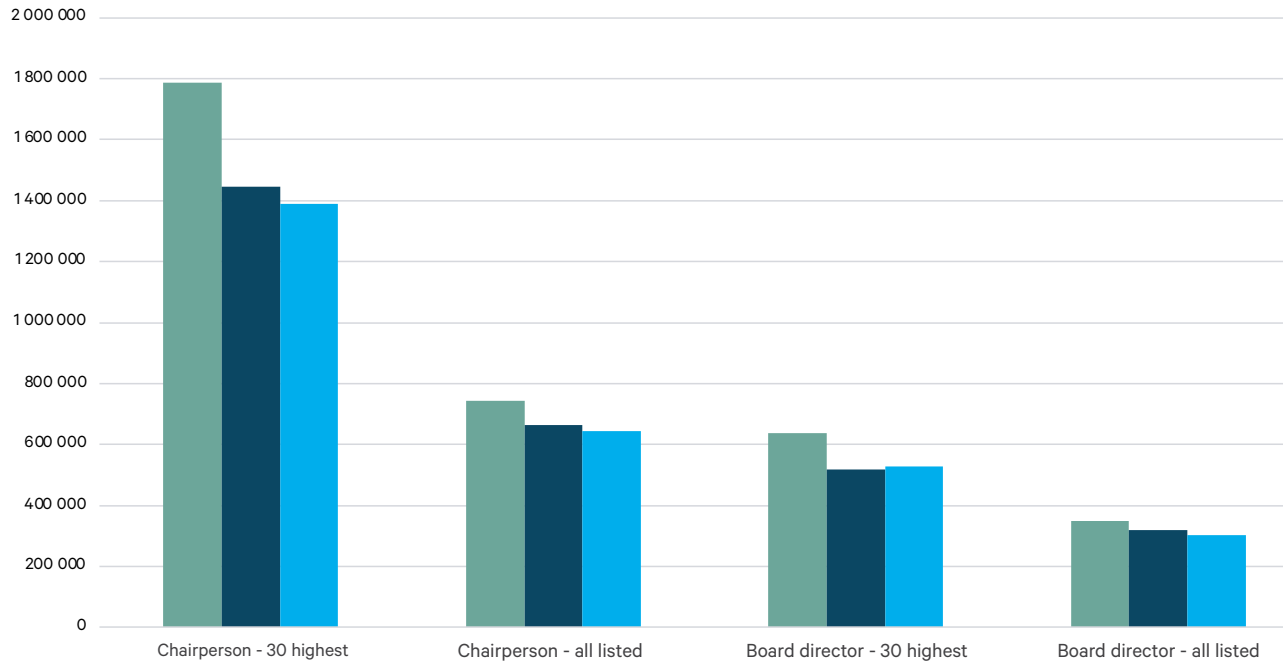
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** Telecom removed as industry category in 2018, re-introduced in 2021, but with only two companies in 2022

*** Only one company in the supply category 2021, three in 2022

Average board remuneration last three years

2022 2021 2020





CHAIR VS. CEO - 10 LARGEST LISTED COMPANIES

LISTED COMPANIES	2022		
	Chairperson NOK	CEO NOK	Chair/CEO share*
Average:	896 250	14 289 330	6.3 %

COMPANY	2022		
	Chairperson NOK	CEO NOK	Chair/CEO share*
Equinor	864 500	17 659 391	4.9 %
DNB	1 051 000	14 966 000	7.0 %
Telenor	712 000	15 098 000	4.7 %
Aker BP	865 000	17 365 335	5.0 %
Mowi	1 400 000	16 671 414	8.4 %
Norsk Hydro	707 000	6 980 000	10.1 %
Yara	690 000	16 418 859	4.2 %
Gjensidige	665 000	8 396 700	7.9 %
Adevinta	1 508 000	27 247 601	5.5 %
Salmar	500 000	2 090 000	23.9 %

*Chairperson fees in percentage of the CEO's fees

CHAIR VS. CEO - 10 LARGEST STATE-OWNED COMPANIES

STATE-OWNED COMPANIES	2022		
	Chairperson NOK	CEO NOK	Chair/CEO share*
Average	445 000	6 066 000	7.3 %

COMPANY	2022		
	Chairperson NOK	CEO NOK	Chair/CEO share*
Nammo	464 000	9 889 000	4.7 %
Statkraft SF	565 000	9 545 000	5.9 %
Argentum Fondsinvesteringer AS	400 000	8 037 000	5.0 %
Posten Norge	488 000	6 150 000	7.9 %
Statnett SF	458 000	5 760 000	8.0 %
Mesta	430 000	4 498 000	9.6 %
Vy	470 000	4 322 000	10.9 %
Eksportfinans AS	391 000	4 193 000	9.3 %
Eksfin	354 000	4 193 000	8.4 %
Gassco	430 000	4 073 000	10.6 %

*Chairperson fees in percentage of the CEO's fees

ANNUAL REMUNERATION EMPLOYEE-ELECTED BOARD DIRECTORS

	2022		2021		VARIATION	
Listed companies						
Number of companies with deviating fees	38		35		3	
Listed companies	Shareholder-elected	Employee-elected	Shareholder-elected	Employee-elected	Shareholder-elected	Employee-elected
Average remuneration	353 637	132 975	326 345	130 710	8,4 %	1,7 %
Employee-elected fee percentage share of shareholder-elected		37,6 %		40,1 %		

COMMENTS:

This year, 38 listed companies have lower fees for employee-elected board directors compared with 35 last year. Employee-elected board directors in listed companies have an average remuneration of NOK 132,975, compared with NOK 353,637 for shareholder-elected Board directors, i.e. 37.6 % of ordinary fees. Shareholder-elected board directors have seen an 8.4 % increase from last year, while employee-elected have seen a 1.7 % increase. For state-owned companies, only one company has reported deviating fees for employees compared to none last year.

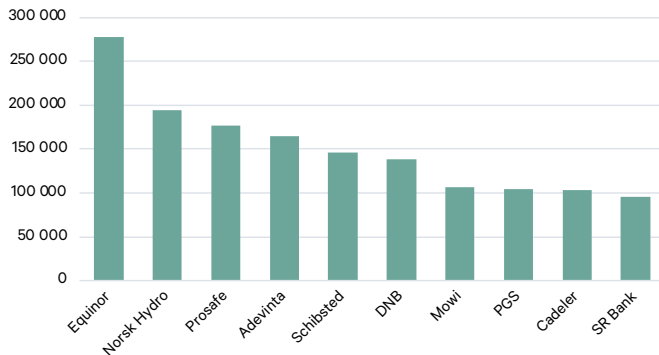
LISTED COMPANIES WITH DEVIATING REMUNERATION FOR EMPLOYEE-ELECTED BOARD DIRECTORS

Company A-K	Annual remuneration - Shareholder-elected NOK	Annual remuneration- Employee-elected NOK
AF grupper	321 000	274 500
AKVA Group	201 400	53 300
Arctic Zymes Technoøgies	225 000	112 500
Asetek	448 331	0
Atea	200 000	150 000
Borregaard	350 000	314 000
Byggma	145 900	83 500
Crayon Group Holding	375 000	75 000
Eidesvik Offshore	243 000	170 100
Electromagnetic Geoservices	278 961	0
Elmera Group	263 000	105 500
Elopak	413 940	150 000
Europris	297 000	50 000
Goodtech	225 000	112 500
Itera	228 000	23 000
Kahoot	498 145	150 000
Komplett	250 000	140 000
Komplett Bank	400 000	100 000
Kongsberg Automotive	400 000	140 000

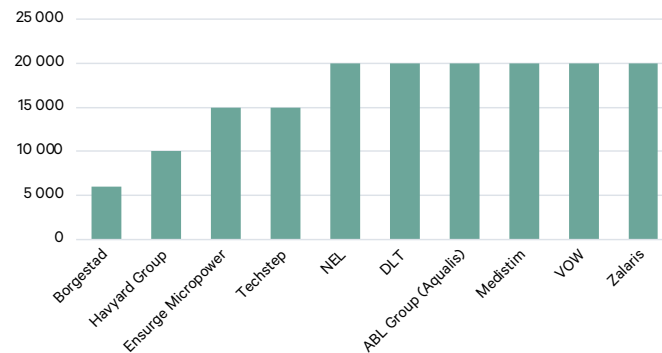
Company L-X	Annual remuneration - Shareholder-elected NOK	Annual remuneration- Employee-elected NOK
LINK Mobility Group	375 000	75 000
Magseis	450 000	50 000
Multiconsult	262 000	131 000
Nordic Semiconductor	325 000	150 000
Norwegian Air Shuttle	350 000	150 000
Okea	435 000	275 000
Orkla	630 000	485 000
Pareto Bank	270 000	0
PGS	597 774	99 629
Protector Forsikring	438 000	150 000
Q-Free	275 000	100 000
Rana Gruber	400 000	100 000
Salmar	290 000	145 000
Selvaag Bolig	300 000	41 000
Storebrand AS	423 000	379 000
Tietoevry	563993	155 228
Tomra	525 838	243 278
Volue	413 940	80 000
XXL	350 000	40 000

NOMINATION COMMITTEES - LISTED COMPANIES

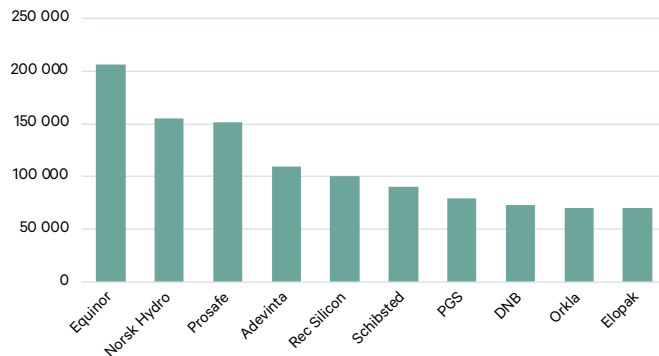
Compensation committee chair - highest



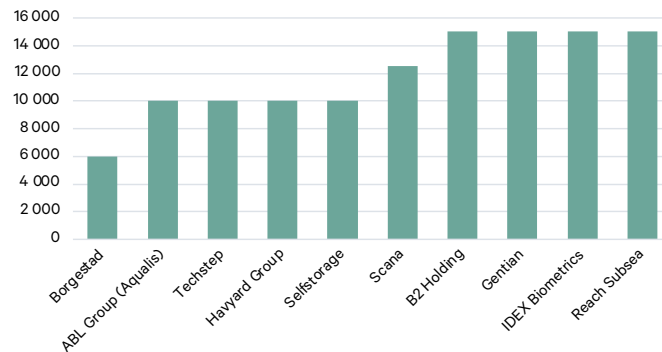
Compensation committee chair - lowest



Compensation committee member - highest

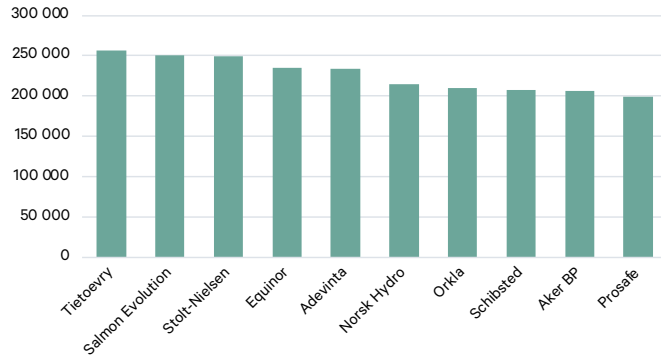


Compensation committee member - lowest

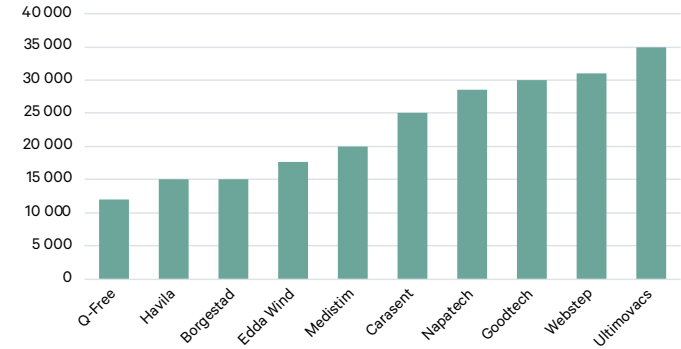


AUDIT COMMITTEES - LISTED COMPANIES

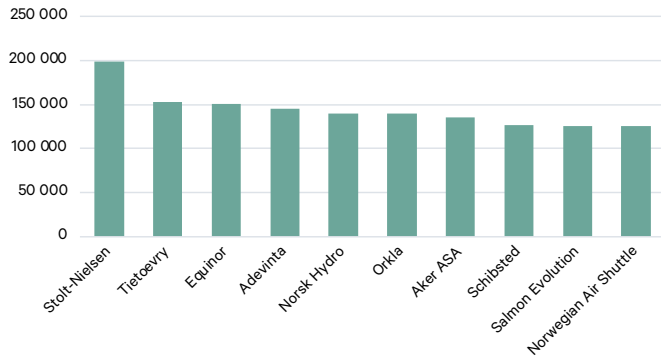
Audit committee chair - highest



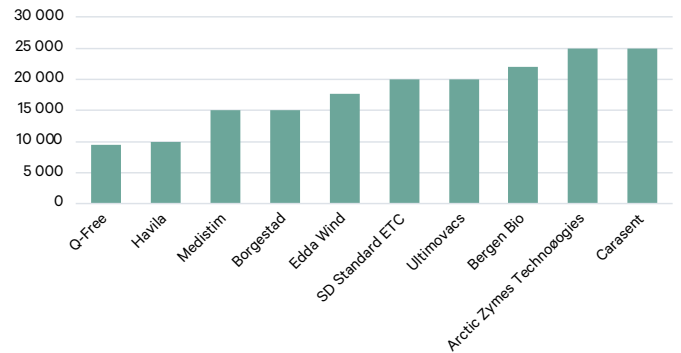
Audit committee chair - lowest



Audit committee member - highest

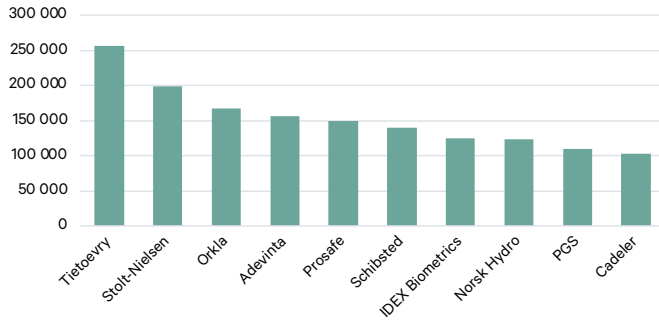


Audit committee member - lowest

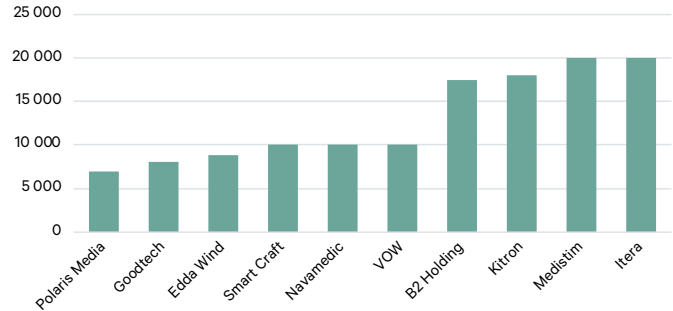


COMPENSATION COMMITTEE - LISTED COMPANIES

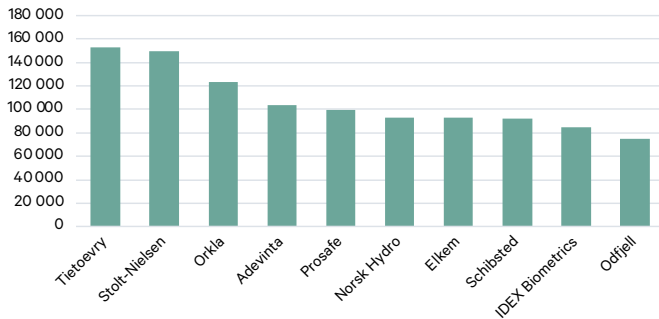
Compensation committee chair - highest



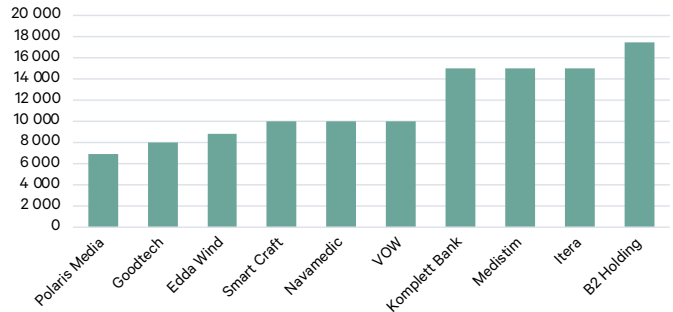
Compensation committee chair - lowest



Compensation committee member - highest

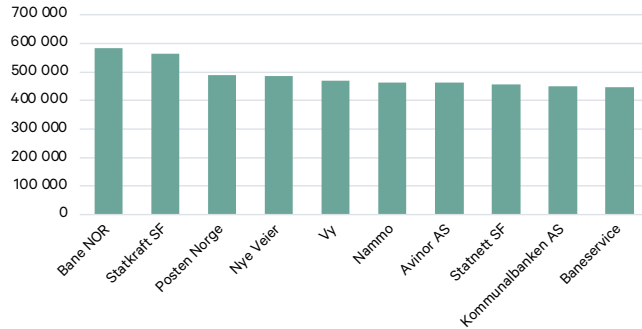


Compensation committee member - lowest

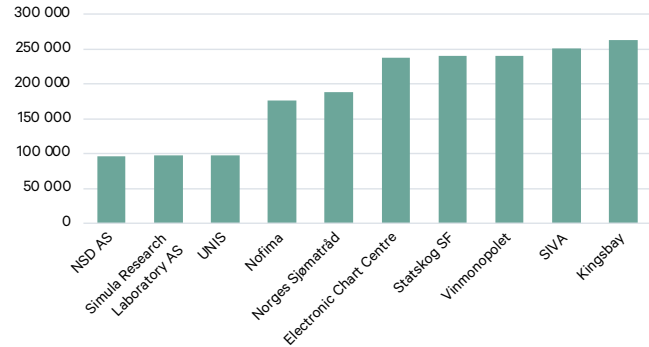


STATE-OWNED COMPANIES

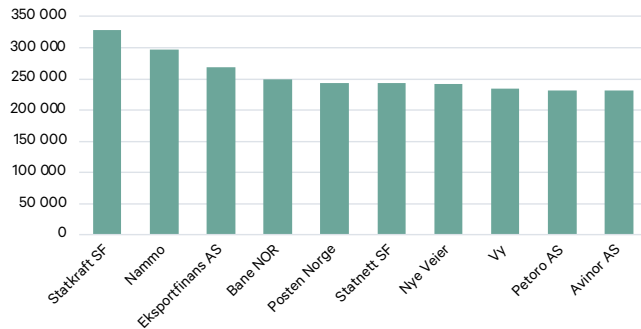
Chairperson state-owned companies - highest



Chairperson state-owned companies - lowest



Board director state-owned companies - highest



Board director state-owned companies - lowest

