

ELECTION OF AUDITORS

(Agenda item 18)

The Company has an obligation to organize an audit firm selection procedure in accordance with the EU Audit Regulation (537/2014) concerning the audit for the financial year 2024 at the latest (mandatory auditor rotation). The Company's Board of Directors has conducted the selection procedure and will make its proposal already concerning the audit for the financial year 2023.

The Board of Directors has prepared its recommendation in accordance with the EU Audit Regulation and organized a statutory audit firm selection procedure. The Board of Directors has reviewed potential audit firm candidates Deloitte Oy, Ernst & Young Oy and KPMG Oy as the candidates for the global audit engagement of the Company. These candidates have been evaluated against a variety of selection criteria such as proposed audit plan and methodology, experience in IFRS matters and experience in international matters, experience, coordination and composition of the audit team, audit quality, and price. The selection process included multiple rounds of information submissions, a review of technological solutions used in auditing, interviews and presentations by the candidates as well as external reference checks. After careful consideration based on the selection criteria, Deloitte Oy became the Board of Directors' preference and recommended audit firm for the financial year 2023. The Board of Directors confirms that its recommendation is free from influence by a third party and that no clause of the kind referred to in paragraph 6 of Article 16 of the EU Audit Regulation, which would restrict the choice by the Annual General Meeting as regards the appointment of the auditor, has been imposed upon it.

The Board proposes to the Annual General Meeting of Atria Plc to be held on 25 April 2023 that Deloitte Oy, a firm of authorised public accountants, be elected as the Company's auditor for the financial year 2023. Deloitte Oy has informed the Company that in the event it is elected as the auditor, Marika Nevalainen, Authorised Public Accountant, acts as the principal auditor.

Seinäjoki, 20 March 2023

ATRIA PLC

Board of Directors