

To the shareholders of Heeros Plc

Notice pursuant to Chapter 18, Section 5, Subsection 2 of the Finnish Companies Act regarding an application for the commencement of arbitration

1. Redemption right

Accountor Finago Oy ("**Accountor Finago**") announced on 22 November 2024 a voluntary public cash tender offer in accordance with the Finnish Securities Markets Act for all the issued and outstanding shares and option rights in Heeros Plc ("**Heeros**"). Accountor Finago has, following the tender offer, gained title to 5,144,580 shares in Heeros. This corresponds to approximately 95.96 percent of all the outstanding shares and voting rights in Heeros. Hence, Accountor Finago now holds more than nine tenths (9/10) of all the outstanding shares and voting rights in Heeros. Accountor Finago thus has the right under Chapter 18, Section 1 of the Finnish Companies Act to redeem the shares held by other Heeros shareholders at a fair price. On 12 March 2025, Accountor Finago has, in accordance with Chapter 18, Section 2 of the Finnish Companies Act, notified Heeros of the emergence of the redemption right. Information regarding the redemption right has been registered in the Finnish Trade Register on 14 March 2025.

2. Initiation of redemption proceedings, appointment of the arbitral tribunal and the redemption price

Accountor Finago has, in its application dated 12 March 2025, requested the Redemption Board of the Finland Chamber of Commerce to initiate arbitration proceedings referred to in Chapter 18, Section 3 of the Finnish Companies Act regarding the redemption of minority shares in Heeros by appointing an arbitral tribunal comprising of one arbitrator. In this connection, Accountor Finago has requested the Redemption Board to petition the District Court for the appointment of a trustee to supervise the interests of the minority shareholders in the arbitration proceedings. The main contents of Accountor Finago's application and a letter by the Redemption Board regarding the same will be delivered by post to all known minority shareholders of Heeros. Accountor Finago will request the arbitral tribunal to be appointed in the matter to confirm that Accountor Finago has the right referred to in the Finnish Companies Act to redeem all remaining shares in Heeros from the minority shareholders and that the redemption price is EUR 5.58 per share. The demanded redemption price corresponds to the offer price per share offered in the tender offer.

3. Trustee

On 9 April 2025, the District Court of Helsinki has by decision no. 25/18235 in matter H 25/18149 on the application of the Redemption Board of the Finland Chamber of Commerce appointed Master of Laws Kimmo Mettälä as the trustee. The contact information of the trustee are as follows:

Master of Laws, LL.M Kimmo Mettälä
Kimmo Mettälä Consulting Ltd.
Kartanontie 18 as. 2
00330 Helsinki
Phone: +358 50 595 6862
Email: kimmo.mettala@kmconsult.fi

According to the Finnish Companies Act, the trustee has the right and the obligation to present supportive facts and evidence on behalf of the minority shareholders in the arbitration proceedings. As the trustee thus supervises the interests of all minority shareholders during the redemption proceedings, the minority shareholders are not required to personally take any action in the proceedings, unless they wish to do so.

In Helsinki on 9 April 2025

Accountor Finago Oy

Vilma Makkonen
Attorney-at-law, Helsinki
On behalf of Accountor Finago Oy