

Corporate Governance Statement 2023

Introduction

eQ Plc (the company) is a Finnish public limited liability company the shares of which are listed on Nasdaq Helsinki Ltd (Helsinki Stock Exchange).

This Corporate Governance Statement has been drawn up separately from the report by the Board of Directors. eQ Plc's Board of Directors has reviewed this Corporate Governance Statement on 5 February 2024. This statement and other information that shall be provided in accordance with the Corporate Governance Code as well as the company's financial statements, report by the Board of Directors and auditors' report are available on eQ Plc's website (www.eQ.fi/en). The statement is not part of the official financial statements.

In addition to acts and regulations applicable to listed companies, eQ Plc has during 2023 complied with the Finnish Corporate Governance Code 2020 published by the Securities Market Association that entered into force on 1 January 2020. The entire Code is available on the website of the Securities Market Association at www.cgfinland.fi/en.

In 2023, eQ Plc complied with the Finnish Corporate Governance Code 2020 without any departures.

Descriptions Concerning Corporate Governance

General Meeting of Shareholders

The General Meeting is eQ Plc's highest decision-making body, at which the shareholders participate in the supervision and control of the company. eQ Plc convenes one Annual General Meeting (AGM) during each financial period. Extraordinary General Meetings may be convened when necessary. Shareholders exercise their right to vote and voice their views at the General Meeting.

eQ Plc provides shareholders with sufficient information about the agenda of the General Meeting in advance. The advance information is provided in the notice of the General Meeting, other releases and on the company website. The General Meeting is organised in such a way that shareholders can effectively exercise their ownership rights. The goal is that the CEO, Chair of the Board, and a sufficient number of directors attend the General Meeting. A person proposed as director for the first time shall participate in the General Meeting that decides on his or her election, unless there are well-founded reasons for the absence.

The Annual General Meeting of eQ Plc was held on 27 March 2023.

Board of Directors

Composition of the Board

The General Meeting elects the directors. The director candidates put forward to the Board shall be mentioned in the notice of the General Meeting if the candidate is supported by shareholders holding at least 10 per cent of the total votes carried by all the shares of the company, provided that the candidate has given his or her consent to the election. The candidates proposed after the delivery of the notice of the meeting will be disclosed separately. In its Corporate Governance Statement, the company states the number of Board meetings held during the financial period as well as the average attendance of the directors. The directors are elected for one year at a time.

The company's Articles of Association do not contain any provisions on the manner of proposing prospective directors. eQ Plc's major shareholders, who as a rule represent at least one half of the number of shares and votes in the company, make a proposal on the number of directors, the directors and their remuneration to the AGM.

A person elected director must have the qualifications required by the work of a director and sufficient time for taking care of the duties. The company facilitates the work of the Board by providing the directors with sufficient information on

the company's operations. eQ Plc's Board of Directors consists of 5 to 7 members. The Board of Directors elects the Chair from among its members. eQ Plc's Board of Directors has a full-time Chair of the Board. The full-time Chair of the Board's duties include, in addition to being the Chair of the Board, for example, developing eQ's strategy together with the CEO. It is eQ Plc's AGM solely that ultimately elects the directors and makes preparations for their election.

The company reports the following biographical details and holdings of the directors: name, gender, year of birth, education, main occupation, primary work experience, international experience, date of inception of Board membership, key positions of trust, and shareholdings in the company. In addition, eQ reports the directors' independence of the company or its major shareholders together with the reasoning for determining that a board member is not independent.

The Annual General Meeting held on 27 March 2023 elected the following persons to the Board:

Janne Larma, born 1965, male, member of the Board since 2021, Chair of the Board since 24 March 2021, M. Sc. (Econ)

Key positions of trust: Notalar Oy, Chair of the Board of Directors, 1995-; Inkoo Shipping Oy, Member of the Board, 2014-; Rettig Group Oy Ab, member of the Board, 2020-; Svenska handelshögskolan, member of the Board, 2019-; Meripuolustussäätiö SR, Member of the Board, 2017-.

Primary work experience: eQ Plc, CEO, 2011-2021; Advium Corporate Finance Oy, Managing Director, 2000-; eQ Pankki Oy, member of Management Team, 2004-2009; Enskilda Securities, management position in investment banking, 1998-2000; Alfred Berg, investment banking, 1993-1998; Kansallis-Osake-Pankki, investment banking, 1988-1992.

Janne Larma is not independent of the company, as he is the full-time Chair of the Board, has been the company's CEO since 2011 until 2021, and is also involved in the same stock option program as the company's current management. Janne Larma is not independent of the company's major shareholder Chilla Capital S.A., where he is a significant shareholder.

Georg Ehrnrooth, born 1966, male, member of the Board since 2011, Vice Chair of the Board, studies in agriculture and forestry

Key positions of trust: Byggmästare Anders J Ahlström Holding AB (publ), member of the Board, 2023–; Sampo Plc, member of the Board, 2020–; Louise and Göran Ehrnrooth Foundation, Chair of the Board, 2013–; Fennogens Investments S. A, Chair of the Board, 2009–; Anders Wall Foundation, member of the Board, 2008–; Paavo Nurmi Foundation, member of the Board, 2005–; Topsin Investments S.A., Chair of the Board, 1998–.

Primary work experience: Management positions in family owned companies with responsibility for finance and investments, 2008–; eQ Plc and eQ Bank Ltd, CEO, 2005.

Georg Ehrnrooth is not independent of the company on the basis that he has served for more than ten consecutive years on the Board of the company, including six years as Chair and two years as the Vice Chair. In addition, Georg Ehrnrooth is not independent of the company's major shareholder Fennogens Investments S.A, where he is a significant shareholder.

Päivi Arminen, born 1978, female, member of the Board since 2023, M. Sc. (Econ)

Key positions of trust: Interogo Holding AG, Infrastructure investments, Investment Committee Member, 2023–.

Primary work experience: EQT Partners AB, Infrastructure investment, Managing Director, Director, Associate 2008–2021; Danske Bank A/S / Sampo Bank Plc, Debt Capital Markets, Vice President, Assistant Vice President 2005–2008; Evli Plc, Equity Analyst, 2004–2005.

Independent of the company and significant shareholders.

Nicolas Berner, born 1972, male, member of the Board since 2013, Master of Laws

Key positions of trust: Berner Ltd, member of the Board, 2006–.

Primary work experience: Berner Ltd, CFO, 2011–; Hannes Snellman Attorneys Ltd, partner, 1998–2011.

Independent of the company and significant shareholders.

Timo Kokkila, born 1979, male, member of the Board since 2016, M.Sc. (Eng.)

Key positions of trust: Ilmarinen Mutual Pension Insurance Company, member of the Board, 2017–; Valmet Automotive Ltd, member of the Board, 2016–; SRV Group Plc, Vice Chair of the Board, 2021–, and member of the Board, 2010–; Pontos Ltd, member of the Board, 2007–.

Primary work experience: Pontos Group, CEO, 2016–; Pontos Group, Investment Director, 2011–2015; SRV Group Plc, Manager, Project Development, 2008–2011; SRV Group Plc, Project Development Engineer, 2006–2008; Kampin Keskus Oy, Development Engineer, 2004–2006.

Independent of the company and significant shareholders.

Tomas von Rettig, born 1980, male, member of the Board since 2019, BBA,

CEFA certificate

Key positions of trust: Purmo Group Plc, Chair of the Board, 2016–; Rettig Capital Oy Ab, member of the Board, 2014–.

Primary work experience: Rettig Group Oy Ab, CEO, 2016–2019; Rettig Group Oy Ab, vice president business development, vice president corporate finance and development, 2011–2015; Rettig Asset Management Oy Ab, portfolio manager, senior portfolio manager, 2008–2011; Skandinaviska Enskilda Banken, Middle Office, 2006–2008.

Independent of the company, but not independent of its significant shareholders. Tomas von Rettig is a shareholder and member of the Board of Rettig Capital Oy Ab, a parent company of Rettig Group Oy Ab, which is a significant shareholder of eQ Plc.

Independence of Board Members

The members of eQ's Board of Directors shall provide the Board and the company with sufficient information for the evaluation of their qualifications and independence and notify of any changes in such information. The majority of the members of the Board must be independent from the company, and at least two Board members who are independent from the company must also be independent from the company's significant shareholders. The Board of Directors assesses the independence of the directors. When evaluating independence, the circumstances of private individuals or legal entities regarded as related parties will be taken into consideration in all situations. Companies belonging to the same group as a company are comparable with that company.

eQ Plc's Board member Nicolas Berner has been a member of the Board continuously for over ten years. Based on the Board's overall assessment, the Board member's independence is not considered to have been compromised due to his long board membership, and no other circumstances have been found that would weaken the Board member's independence.

Of the company's six Board members, four (Päivi Arminen, Nicolas Berner, Timo Kokkila and Tomas von Rettig) are independent from the company and three Board members (Päivi Arminen, Nicolas Berner and Timo Kokkila) who are independent from the company are also independent from the company's significant shareholders. An assessment of the independence of each Board member and the reasons why the Board member is not considered independent can be found in the information on each Board member above and from the company's website.

Board Members' holdings in the company

Shares and share-related rights of the Board members and entities that they control in the company at the end of the financial period on 31 December 2023:

Member of the Board	Security	Holding
Päivi Arminen	Share	3,550
Nicolas Berner	Share	90,000
Georg Ehrnrooth	Share	75,000
Timo Kokkila	Share	4,142
Janne Larma	2022 Option righ	50,000
	Share	6,165,904
Tomas von Rettig	Share	5,000

Operations of the Board of Directors

eQ Plc's Board of Directors has drawn up a written charter covering its operations. Below is a list of the most important principles and duties presented in the charter. In order to carry out its duties, the Board of Directors:

- confirms the company values and manners of operating and monitors their implementation
- confirms the company's basic strategy and continuously monitors that it is up-to-date

- based on the strategy, approves the annual plan of operation and budget and supervises their outcome
- reviews and approves the interim reports, report by the Board of Directors and financial statements
- defines the company's dividend policy and makes a proposal on dividend distribution to the AGM
- convenes General Meetings
- makes proposals to the General Meeting, when necessary
- decides on major investments, corporate acquisitions and divestments and on investments that exceed two million euros
- confirms the organisation structure
- appoints and dismisses the CEO
- sets personal targets for the CEO annually and assesses their outcome
- appoints and dismisses the members of the Management Team, defines their areas of responsibility and decides on the terms of their employment
- decides on so called unconventional related party transactions that are not conducted in the ordinary course of eQ's operation and which are not made on ordinary commercial terms
- monitors and assesses related party transactions at least once a year
- reviews the Remuneration Policy for Governing Bodies of eQ at least once a year and presents the policy to the General Meeting of the company for consideration at least every four years
- reviews eQ Group's remuneration principles at least once a year
- decides on the incentive schemes and annual bonuses of the CEO and the personnel
- goes through the major risks related to the company's operations and their management at least once a year and gives instructions on them to the CEO, when necessary
- meets the auditors at least once a year
- convenes at least once a year without the executive management
- assesses its own operations at least once a year
- assesses the independence of its members
- confirms its own charter, which is reviewed annually
- handles other matters that the Chair of the Board or the CEO has proposed to the agenda of a Board meeting; the directors also have the right to put matters on the Board agenda by informing the Chair of this.

During the financial period 2023, the Board of Directors of eQ Plc convened eight (8) times, average attendance being 98%. Attendance at the Board meetings 2023:

Member of the Board	
Päivi Arminen	6/6
Nicolas Berner	8/8
Georg Ehrnrooth	8/8
Timo Kokkila	7/8
Lotta Kopra	2/2
Janne Larma	8/8
Tomas von Rettig	8/8

Principles on the diversity of the Board of Directors

The Board's aim is to promote, for its part, the diversity of the Board's composition. When assessing diversity, the Board takes into consideration, for instance, the age and gender of the directors, their education and professional experience, personal qualities and experience that is essential with regard to the task and the company operations. Regarding the equal representation of genders on the Board, eQ Plc has defined as its goal that there should always be representatives of both genders on eQ Plc's Board of Directors. The Board aims at reaching this goal and maintaining it primarily by informing eQ Plc's owners actively about it. During the financial period 2023, eQ Plc's Board met the preconditions of diversity set by the company, including the goal of having representatives of both genders on the Board. The directors have versatile experience in sectors that are of importance to the company operations, such as the investment and financial sector and real estate sector. In addition, the work experience and education of the directors as well as their international experience complement each other. The directors are elected by eQ Plc's AGM.

The Board of Directors of the company has monitored the development of the company's diversity during the financial period 2023.

CEO and his duties

The CEO is in charge of the day-to-day administration of the company in accordance with the rules and regulations of the Finnish Limited Liability Companies Act and instructions and orders issued by the Board of Directors. The CEO may take measures that, considering the scope and nature of the operations of the company, are unusual or extensive with the authorisation of the Board. The CEO ensures that the accounting

practices of the company comply with the law and that finances are organised in a reliable manner. eQ Plc's Board of Directors appoints the CEO. The company discloses the same biographical details and information on the holdings of the CEO as of the directors. eQ Plc does not have substitute for the CEO.

Mikko Koskimies, M.Sc. (Econ) (born 1967) was appointed the CEO of eQ Plc on 1 April 2021 and he has been the CEO of eQ Asset Management Ltd since 2012. **Key positions of trust:** St1 Nordic Corporation, member of the Board, 2007–; Urlus-Säätiö Sr, Chair of the Board, 2012–. **Primary work experience:** eQ Asset Management Ltd, CEO, 2012–; Pohjola Bank, member of the Executive Committee and Executive Director responsible for asset management business unit and Pohjola Asset Management Ltd, Managing Director, 2005–2012; Alfred Berg Asset Management Ltd, Managing Director, 1998-2005; Nordea Group, several positions in senior management, 1989–1997, of which Merita Bank Luxembourg S.A., 1993–1997.

Shares and share-related rights of the CEO and entities that he controls in eQ Plc at the end of the financial period on 31 December 2023:

Name	Task in the organisation	Security	Holding
Mikko Koskimies	CEO	2018 Option right 2022 Option right Share eQ new (Opt 2018)	25,000 50,000 4,250 000 50,000

Other Management Team members

eQ Group has a Management Team that convenes regularly. The status of the Management Team is not based on company law, but in practice it has a significant role in the organisation of the company management. The Management Team consists of the persons heading the company's operative business, the CFO and Group General Counsel. The main duty of the Management Team is to assist the CEO.

eQ Group's Management Team on 31 December 2023:

Mikko Koskimies, born 1967, M.Sc. (Econ), Chair, eQ Plc, CEO and eQ Asset Management Ltd, CEO
Staffan Jäfs, born 1974, M.Sc. (Econ), eQ Asset Management Ltd, Head of Private Equity

Antti Lyytikäinen, born 1981, (M.Sc. (Econ), eQ Plc, CFO

Juha Surve, born 1980, Master of Laws, M.Sc. (Econ), eQ Asset Management Ltd, Group General Counsel

Shares and share-related rights of the other Management Team members and entities that they control in eQ Plc at the end of the financial period on 31 December 2023:

Name	Task in the organisation	Security	Holding
Staffan Jåfs	Director, Private Equity, eQ Asset Management Ltd	2018 Option right	100,000
		2022 Option right	50,000
		Share	66,778
Antti Lyytikäinen	CFO, eQ Plc	2018 Option right	29,000
		2022 Option right	30,000
		Share	41,000
Juha Surve	Group General Counsel, eQ Asset Management Ltd	2018 Option right	50,000
		2022 Option right	30,000
		Share	41,500

Descriptions of Internal Control Procedures and the Main Features of Risk Management Systems

Control and risk management related to the financial reporting process

The objective of the financial reporting process is to produce timely financial information and to ensure that decision-making is based on reliable information. The aim is to ensure that the financial statements and interim reports are prepared according to applicable laws, generally accepted accounting principles and other requirements on listed companies.

The financial reporting process produces eQ Group’s monthly and quarterly reports. The Management Team of the Group reviews eQ Group’s result and financial performance monthly. The Group management presents the result and financial position of the Group quarterly to the Board of Directors. The Board of Directors of eQ Plc supervises that the financial reporting process produces high-quality financial information. The CEO is responsible for eQ Group’s internal risk management.

The Group’s subsidiaries report their results monthly to the parent company. The financial administration of the Group takes care of the bookkeeping of the subsidiaries. At Group level, this will make it easier to ensure that the financial

reporting of the subsidiaries is reliable. The Group’s interim reports and financial statements are prepared in accordance with the IFRS reporting standards. The financial administration of the Group monitors the changes that take place in IFRS standards.

Based on risk assessments, the company has developed measures for controlling the risks pertaining to financial reporting, which make sure that financial reporting is reliable. The companies use various reconciliations, checks and analytical measures, for instance. The financial administration of the Group prepares monthly analyses of income statement and balance sheet items, both at company and segment level. In addition, tasks related to risk-exposed work combinations are separated, and there are appropriate approval procedures and internal guidelines. The reliability of financial reporting is also supported by various system controls in the reporting systems. Other basic principles of control are a clear division of responsibility and clear roles as well as regular reporting routines.

Risk management overview

The purpose of the Group’s risk management is to make sure that the risks associated with the company’s operations are identified, assessed and that measures are taken regarding them. eQ Plc’s Board supervises that the CEO takes care of eQ Plc’s day-to-day administration according to the instructions and orders issued by the Board. The Board also supervises that risk management and control are organised in a proper manner. The executive management is responsible for the practical implementation of the risk management process and control.

eQ Group comprises a fully owned subsidiary of eQ Plc, eQ Asset Management Ltd, which is an investment firm. A permanent risk management function is responsible for risk management at eQ Asset Management Ltd. The risk management function, which is independent of the other operations, consists of risk experts and is led by the Chief Risk Officer. eQ Asset Management has a risk management committee, which the Chief Risk Officer convenes regularly. The risk management committee reviews the follow-up reports of risk management-related operations and decides on corrective measures, for instance. It also approves new products, changes made in products and counterparties.

General description of internal control

eQ Plc’s Board of Directors is responsible for arranging sufficient and well-functioning internal control. Internal control covers all functions within eQ Group, which means that eQ Plc steers and controls the operations of the subsidiaries in order to make sure

that the result of its operations is reliable. The business operations are steered by the Group’s operating principles, decision-making powers and company values that cover the entire Group. eQ Plc takes into account the Group structure and the nature and extent of the operations when arranging internal control.

eQ Group’s internal control system covers financial and other control. Internal control is carried out by the Board, CEO and other superior management as well as the entire personnel. The aim of internal control is to make sure that the operations of the entire Group are efficient and contribute to the achievement of the goals and targets, reporting is reliable and that the Group follows laws and other regulations. In addition, the aim of internal control is to ensure that information, eQ Plc’s assets and client assets are secured in a sufficient manner and that internal procedures and information systems are arranged properly and in order to support operations.

eQ Group has a notification channel through which an employee, clients and other stakeholders can report misdemeanors or other misconduct within the eQ Group anonymously and confidentially (eQ Whistleblower). Authorized persons process notifications and only they have access to the information in the notifications. The notification channel is entirely on a server outside the company and allows for discussions with an anonymous notifier.

Internal control is above all based on financial reports, management reports, risk reports and reports of internal control. The company’s central operations are steered according to internal operating policies and practices.

Other Information to be Provided in the CG Statement

Internal audit

Internal audit is a support function of the Board and management that is independent of eQ Group’s business operations. The internal auditor inspects on a risk-based assessment the operations, internal control, risk management and management and administration processes of especially such group companies that hold authorisations by focusing on yearly set targets; in addition, the internal auditor inspects how the companies comply with internal guidelines and the requirements and obligations that arise from regulation concerning the companies. The internal auditor reports to the management and the Board and the audit reports are discussed in the Board, who decide on the corrective measures to be taken based on the audit report’s

recommendations and monitor their implementation. The internal audit function has been outsourced to an external service provider, Oy Tuokko Ltd.

Principles concerning related party transactions

eQ's Group Administration is responsible for managing related party matters at Group level and for maintaining the related party register, in accordance with principles on the management of related party matters approved by eQ Plc's Board of Directors. The management of each company that is a member of the Group is responsible for ensuring that any related party transactions at the Group are made in accordance with the approved principles. At eQ Group, all business transactions within the Group and related party transactions are always made on arm's-length terms and as part of the company's normal business operations. Group companies can offer their services to related party individuals or organisations under their control or influence on market terms, and ordinary assignments are implemented in the ordinary course of business of the company. Related party transactions are allowed, provided that they promote the purpose and interest of the company and are commercially justified.

The Board of Directors regularly monitors and evaluates transactions between eQ Plc and the company's related parties, and assesses how contracts and other legal transactions made between the company and its related parties meet the requirements on the ordinary course of business and arm's-length terms. Primarily, all related parties are personally responsible for ensuring that eQ is informed of any related party transactions they make. eQ also monitors related party transactions on a business segment basis, and eQ Plc's CFO is responsible for reporting related party transactions to the Board of Directors annually. Related party transactions that are not conducted in the ordinary course of eQ's operation and which are not made on ordinary commercial terms are "unconventional business transactions". Only eQ Plc's Board of Directors can make decisions on implementation of unconventional business transactions. The Board of eQ Group's parent company always decides on all related party loans to related parties or entities outside the eQ Group.

eQ complies with the obligations of the Finnish Corporate Governance Code 2020 for listed companies and the IFRS standards (IAS 24) on related party disclosures. As required by the standard, eQ discloses, in the consolidated financial statements or separate financial statements, the related party relationships and transactions and outstanding balances of the parent company or an investor with joint control or significant control over the investment target with related parties, which are presented in accordance with the

IFRS. eQ also discloses in the company's annual report information to be presented on the basis of the Finnish Limited Liability Companies Act, concerning loans, liabilities and commitments to related parties and the main terms thereof, if the business transactions are material and implemented on unconventional terms.

eQ Plc publishes, by a stock release, related party transactions that are significant for the company's shareholders.

Central procedures of insider administration

In its insider administration, eQ Plc complies with the applicable Finnish and EU legislation (including the Market Abuse Regulation 596/2014), rules and regulations issued by the Finnish Financial Supervisory Authority as well as the Guidelines for Insiders issued by the Helsinki Stock Exchange (insider regulations). eQ Plc has drawn up guidelines on insider issues and trading. The company has informed the company management, insiders and persons covered by the trading restriction of the insider guidelines.

Managers and persons closely associated with them are obliged to inform the company and the Financial Supervisory Authority of their trading in company shares or other financial instruments. The company discloses the information that it has received without delay with a stock exchange release. At eQ, such managers (covered by the disclosure obligation) are the CEO and directors as well as the members of the Management Team appointed by the Board. eQ maintains a list of managers and persons closely associated with them. This list is not an insider list.

The company maintains insider lists required by insider regulations of persons who have access to inside information. These lists are not public. The information on eQ Plc's managers required by regulations and the insider lists are maintained by Euroclear Finland Ltd. The information in the insider lists is available to the Financial Supervisory Authority for the supervision of the securities market.

eQ Plc's permanent insiders are only persons who, due to their tasks or position, have permanent access to all inside information in the listed company and who have the right to make decisions on the company's future development and the arrangement of business. eQ's permanent insiders comprise the directors, CEO and the members of the Group's Management Team appointed by the Board of Directors. In addition to insider lists, eQ maintains a list of persons covered by the so-called extended trading restriction.

eQ Plc's closed period commences 30 days prior to the disclosure of an interim report (first and third quarter), half-yearly report or financial statements report and ends at the end of the day of the disclosure.

The company has informed the company management, insiders and persons covered by the extended trading restriction of the insider guidelines. The company has a designated person in charge of insider issues (Compliance Officer), who carries out tasks related to the management of insider issues, training in insider matters, maintenance of the insider lists and the supervision of trading. The knowledge of other employees about insider matters is maintained and their need of training assessed continuously.

Audit

Election of the Auditors

The proposal for the election of an auditor prepared by the Board of Directors of the company is disclosed in the notice of the General Meeting. If the Board has not arrived at a decision on the prospective auditor by the time the notice is sent, the candidacy will be disclosed separately.

In 2023, the company auditor was KPMG Oy Ab, a firm of authorized public accountants, with Tuomas Ilveskoski, APA, as auditor with main responsibility.

KPMG Oy Ab has acted as eQ Plc's auditor since 2014 and Tuomas Ilveskoski, APA, has acted as auditor with main responsibility since the Annual General Meeting 2021. The decision on continuing with the period of the auditor with main responsibility and the auditing firm is made annually at the AGM, and the auditor with main responsibility and the auditing firm are changed at least in accordance with the valid regulations. The Board of eQ Plc organized a statutory audit firm appointment procedure in accordance with the EU Audit Regulation (537/2014) for the audit of the financial year 2021 and the company's Annual General Meeting elected KPMG Oy Ab as auditor in accordance with the Board's recommendation.

Auditors' fees

The independent auditors have been paid the following fees in 2023: for the audit and closely related services a total of EUR 93 258 (2022: EUR 94 400) and for other services than audit a total of EUR 14 348 (2022: 10 800).