

MERGER PLAN

1 PARTIES

1.1 Merging Company

Trade name:	EAB Group Plc ('EAB' or the 'Merging Company')
Business ID:	1918955-2
Address:	Kluuvikatu 3, FI-00100 Helsinki
Domicile:	Helsinki, Finland

The Merging Company is a public limited liability company whose shares are subject to public trading on the official list of Nasdaq Helsinki Ltd ('**Nasdaq Helsinki**').

1.2 Receiving Company

Trade name:	Evli Plc ('Evli' or the 'Receiving Company')
Business ID:	3239862-2
Address:	Aleksanterinkatu 19, PO Box 1081, FI-00100 Helsinki
Domicile:	Helsinki, Finland

The Receiving Company is a public limited liability company whose shares are subject to public trading on the official list of Nasdaq Helsinki Ltd.

The Merging Company and Receiving Company are hereinafter jointly referred to as the '**Parties**' or the '**Companies Participating in the Merger**' and separately as a '**Party**' or a '**Company Participating in the Merger**'

2 THE MERGER

The Boards of Directors of Evli Plc and EAB Group Plc propose to the Extraordinary General Meetings of the companies that they would resolve upon the merger of EAB into Evli through an absorption merger so that all assets and liabilities of EAB shall be transferred without a liquidation procedure to Evli as set forth in this merger plan (the '**Merger Plan**', including appendices) (the '**Merger**').

The shareholders of EAB will receive as merger consideration 0.172725 new class B shares in Evli for each share they own in EAB and a cash consideration for a total amount of EUR three (3) million, which shall be equally distributed between the outstanding shares of EAB on the last trading day before the completion date of the Merger. Based on the current amount of outstanding shares the cash consideration would amount to EUR 0.217196 per share. In case the number of shares in Evli received by a shareholder of EAB as merger consideration is a fractional number, the fractions shall be rounded down to the nearest whole number, and fractional entitlements shall be aggregated and sold in public trading on Nasdaq Helsinki for the benefit of the shareholders of EAB entitled to such fractions. The merger consideration has been described in more detail in Section 5 of this Merger Plan.

EAB will automatically dissolve as a result of the Merger.

The Merger shall be carried out in accordance with the provisions of Chapter 16 of the Finnish Limited Liability Companies Act (624/2006, as amended) (the '**Finnish Companies Act**') and section 52 a of the Finnish Business Income Tax Act (360/1968, as amended).

3 REASONS FOR THE MERGER

The Companies Participating in the Merger have signed a letter of intent to look into a potential combination of the operations of the Companies Participating in the Merger on 22 April 2022 (the '**Letter of Intent**'). A combination agreement signed simultaneously with the Merger Plan on 31 May 2022 set out the combination of the business operations of the Companies Participating in the Merger (the '**Combination Agreement**').

The objective of the Merger is to create a combined company that would be one of the leading companies on the Helsinki Stock Exchange to offer investing and asset management services with a broad expertise and whose clientele would cover institutions, corporations, and private persons. The combined company will have a strong financial position and excellent conditions for growth in the future in accordance with the strategy of the Receiving Company. Together the Merging Company and the Receiving Company would create a larger combined company capable of engaging in the current business operations of the Merging Company and the Receiving Company in a more operatively effective manner and enabling synergy benefits. After the combination, a broader range of products and services and a wider range of expertise will be available to clients.

4 AMENDMENTS TO THE ARTICLES OF ASSOCIATION OF THE RECEIVING COMPANY

No amendments are proposed to the Articles of Association of the Receiving Company.

5 MERGER CONSIDERATION AND GROUNDS FOR ITS DETERMINATION

5.1 Merger Consideration

The shareholders of the Merging Company will receive as merger consideration 0.172725 new class B shares in the Receiving Company for each share they own in the Merging Company and a cash consideration for a total amount of EUR three (3) million, which shall be equally distributed between the outstanding shares of the Merging Company on the last trading day before the completion date of the Merger. Based on the current amount of outstanding shares the cash consideration would amount to EUR 0.217196 per share (together the '**Merger Consideration**'). In accordance with Chapter 16, section 16, subsection 3 of the Finnish Companies Act, shares in the Merging Company held by the Merging Company or the Receiving Company do not carry the right to the Merger Consideration.

In case the number of shares received by a shareholder of the Merging Company as Merger Consideration is a fractional number (per each book-entry account), the fractions shall be rounded down to the nearest whole number. Fractional entitlements to new shares of the Receiving Company shall be aggregated and sold in public trading on Nasdaq Helsinki and the proceeds shall be distributed to the shareholders of the Merging Company entitled to receive such fractional entitlements in proportion to holding of such fractional entitlements. Any costs related to the sale and distribution of fractional entitlements shall be borne by the Receiving Company.

The total number of shares in the Receiving Company at the date of this Merger Plan is 23,857,437 shares, divided into 9,364,289 class B shares and 14,493,148 class A shares.

The allocation of the Merger Consideration is based on the shareholding in the Merging Company at the end of the last trading day preceding the effective date of the Merger (the '**Effective Date**'). The final total number of shares in the Receiving Company issued as Merger Consideration shall be determined on the

basis of the number of shares in the Merging Company held by shareholders (excluding the Merging Company itself and the Receiving Company) at the end of the day preceding the Effective Date. Such total number of shares issued shall be rounded down to the nearest full share. The total number of shares in the Merging Company on the date of the Merger Plan is 13,843,272. The Merging Company holds 30,877 treasury shares. The Receiving Company does not hold any shares in the Merging Company. Based on the situation on the date of the Merger Plan, the total number of shares in the Receiving Company to be issued as Merger Consideration would therefore be 2,385,745 class B shares at maximum.

Apart from the Merger Consideration to be issued as new shares in the Receiving Company and as cash consideration and the proceeds from the sale of fractional entitlements, no other consideration shall be distributed to the shareholders of the Merging Company.

5.2 Grounds for Determination of the Merger Consideration

The Merger Consideration has been determined based on the relation of valuations of the Merging Company and the Receiving Company. The valuation is based on the one hand on publicly available market-based valuations and on the other hand on the result of negotiations between the companies. In addition, the Board of Directors of the Merging Company has received a fairness opinion from a trusted financial advisor.

Based on their respective relative value determination, which is supported by a fairness opinion received by the Board of Directors of the Receiving Company from its financial advisors, the Board of Directors of the Merging Company and the Board of Directors of the Receiving Company have concluded that the consideration being paid in connection with the Merger is fair from a financial point of view to the shareholders of the Merging Company and the shareholders of the Receiving Company, respectively.

6 DISTRIBUTION OF THE MERGER CONSIDERATION

The Merger Consideration shall be distributed to the shareholders of the Merging Company, save for the Receiving Company and the Merging Company, on the Effective Date or as soon as reasonably possible thereafter.

The Merger Consideration shares shall be distributed in the book-entry securities system maintained by Euroclear Finland Ltd. The Merger Consideration payable to each shareholder of the Merging Company shall be calculated, using the exchange ratio set forth in Section 5.1 above, based on the number of shares in the Merging Company registered in each separate book-entry account of each such shareholder (excluding shares held by the Merging Company and the Receiving Company) at the end of the last trading day preceding the Effective Date.

The Merger Consideration shall be distributed automatically, and no actions are required from the shareholders of the Merging Company in relation thereto. The new shares in the Receiving Company distributed as Merger Consideration shall carry full shareholder rights as of the date of their registration.

The cash portion of the Merger Consideration shall be paid into the bank accounts connected to the book-entry accounts of the shareholders of the Merging Company.

7 OPTION RIGHTS AND OTHER SPECIAL RIGHTS ENTITLING TO SHARES

The Merging Company or the Receiving Company have not issued any option rights or other special rights entitling to shares referred to in Chapter 10, section 1 of the Finnish Companies Act.

8.1 Incentive Plans of the Receiving Company

The Receiving Company has the following share-based incentive plans:

On 21 December 2021, the General Meeting of Evli Bank Plc having resolved on the partial demerger authorised the Board of Directors of the Receiving Company to decide on the issuance of shares and the granting of special rights entitling to shares as referred to in Chapter 10, section 1 of the Finnish Companies Act in one or more tranches either against payment or free of charge. The authorisation will be used for carrying out the Receiving Company's share-based incentive plans. The maximum number of shares to be issued or transferred based on the authorisation, including the shares received on the basis of the special rights, is 733,338 class B shares in the Receiving Company. The authorisation was registered into the Trade Register on 2 April 2022.

Under the demerger plan of Evli Bank Plc dated 30 September 2021, share-based incentive plans corresponding to those existing at Evli Bank Plc will be established for Evli Plc, i.e.

- Restricted share plans 2017, 2018, 2019 and 2021
- Performance-based share plan 2021.

With respect to the incentive plans, Evli Bank Plc had made the following share issue decisions that were registered with the Trade Register at the time of the completion of the demerger:

- 5 September 2017 a maximum of 230,000 class B shares
- 8 June 2018 a maximum of 233,000 class B shares
- 14 June 2019 a maximum of 350,000 class B shares
- 8 February 2021 a maximum of 238,000 class B shares

On 21 April 2022, the Board of Directors of the Receiving Company approved the aforementioned long-term share-based incentive schemes as such and decided on a related issue of up to 733,338 class B shares.

The Merger will not affect the incentive plans of the Receiving Company.

8.2 Incentive Plans of the Merging Company

The Merging Company has the following share-based incentive plans:

On 7 August 2020, the Board of Directors of the Merging Company decided to adopt a share plan 2020–2024 for ensuring the commitment and incentives to the key persons of the Merging Company and its subsidiaries (the '**Share Plan**'). The Share Plan has three (3) vesting periods: 1 August 2020–31 July 2022, 1 August 2021–31 July 2023 and 1 August 2022–31 July 2024.

Under the terms and conditions of the Share Plan, if after the commencement of the vesting period but before the payment of the remuneration the company decides to merge into another company as a merging company, there are two alternative ways to proceed: i) if the Board of Directors has not yet confirmed the amount of remuneration, the participants are entitled to remuneration the amount of which is decided and confirmed by the Board of Directors taking into consideration, e.g. the time passed of the vesting period and the estimated achievement of targets at the time of the merger, or ii) if the Board of Directors has confirmed the amount of remuneration, the participant is entitled to receive

the remuneration confirmed for the vesting period. In such cases, the remuneration will be converted into cash by multiplying the number of shares shown by the remuneration by the merger consideration and the remuneration will be paid fully in cash. The remuneration will be paid on a date decided by the Board of Directors, however no later than on the original remuneration payment date.

On 21 April 2022, the Board of Directors of the Merging Company decided to pay remuneration on the basis of the Share Plan as follows:

- i. for the vesting period 2020–2022, the price of the share is EUR 4.28 and a total of 100% of the shares, i.e. a maximum of 635,000 shares will be allocated and
- ii. for the vesting period 2021–2023, the price of the share is EUR 4.23 and a total of 41% of the shares, i.e. a maximum of 106,600 shares will be allocated with the maximum allocation being 260,000 shares.

The remuneration under the Share Plan will be paid after the completion of the Merger and the payment of the remuneration is conditional upon the completion of the Merger. No remuneration will be paid to a participant who has given notice of termination before the completion of the Merger, unless otherwise agreed with the person concerned. In total a maximum of EUR 3,250,000 will be paid on the basis of the share-based incentive plans of the Merging Company, such amount also including certain individually agreed incentive plans.

The Receiving Company will pay the remuneration in cash immediately after the completion of the Merger.

9 SHARE CAPITAL AND OTHER EQUITY OF THE RECEIVING COMPANY

The share capital of the Receiving Company is EUR 23,745,459.66.

The share capital of the Receiving Company shall be increased by EUR 30,000,000.00 in connection with the registration of the completion of the Merger as specified in Section 10, after which the share capital of the Receiving Company shall be EUR 53,745,459.66.

10 DESCRIPTION OF THE ASSETS, LIABILITIES AND SHAREHOLDERS' EQUITY OF THE MERGING COMPANY AND OF THE CIRCUMSTANCES RELEVANT TO THEIR VALUATION, OF THE PLANNED EFFECT OF THE MERGER ON THE BALANCE SHEET OF THE RECEIVING COMPANY AND OF THE ACCOUNTING TREATMENT TO BE APPLIED IN THE MERGER

In the Merger, all (including known, unknown and conditional) assets, liabilities and responsibilities as well as agreements and commitments and the rights and obligations relating thereto of the Merging Company, and any items that replace or substitute any such item, shall be transferred to the Receiving Company.

The Merger is to be carried out in the accounts by applying the acquisition method using book values. The assets and the liabilities in the closing accounts of the Merging Company will be recognised in appropriate asset and liability line items in the balance sheet of the Receiving Company in accordance with the Finnish Accounting Act (1336/1997, as amended) and the Finnish Accounting Decree (1339/1997, as amended), except for possible items relating to receivables and liabilities between the Receiving Company and the Merging Company; these receivables and liabilities will be extinguished in the Merger.

A merger result will arise in connection with the Merger, the amount of which is determined by the difference between the EUR 30 million increase in the share capital recorded on the basis of the shares issued as the Merger Consideration

and the value of cash consideration and the net amount of the book values of the assets and liabilities of the Merging Company. The merger result is treated in the Receiving Company's accounts by applying generally accepted accounting principles in Finland. The merger result calculated on the basis of the closing accounts on the Effective Date of the Merger will be capitalised to those assets or liabilities in the Receiving Company's balance sheet where it is assumed to have been generated. The amount of the merger result that cannot be allocated to assets or liabilities is recognised in the balance sheet as an increase in goodwill.

A description of the assets, liabilities and shareholders' equity of the Merging Company and an illustration of the post-Merger balance sheet of the Receiving Company is attached to this Merger Plan as **Appendix 1**.

A merger plan, according to which EAB Asset Management Ltd, a subsidiary of the Merging Company, will merge into the Receiving Company, will be signed simultaneously with the signing of this Merger Plan. The merger of EAB Asset Management Ltd is conditional upon the completion of this Merger of Evli and EAB and it is to be completed after the Merger has been completed. In that case, the shares of EAB Asset Management Ltd will transfer to the Receiving Company at the completion of the Merger.

Furthermore, the intention is, after the signing of this Merger Plan, to approve a merger plan, according to which Evli Fund Management Company Ltd and EAB Fund Management Company Ltd will merge. The merger shall be completed after the Effective Date of this Merger; as a result, the shares in EAB Fund Management Ltd will transfer to the Receiving Company in the Merger and the fund management companies will become sister companies.

The final effects of the Merger on the Receiving Company's balance sheet will be determined according to the circumstances and generally accepted accounting principles applicable in Finland at the Effective Date of the Merger (the '**Finnish Accounting Standards**'). The Merger will be carried out in the Receiving Company's consolidated financial statements in accordance with the IFRS 3 standard.

MATTERS OUTSIDE ORDINARY BUSINESS OPERATIONS

From the date of this Merger Plan, each of the Parties shall continue to conduct their operations in the ordinary course of business and in a manner consistent with the past practices of the relevant Party, unless the Parties specifically agree otherwise.

Except as set forth in this Merger Plan or the Combination Agreement or as otherwise specifically agreed by the Parties, the Merging Company shall during the Merger process not resolve on any matters (regardless of whether such matters are within the ordinary course of business or not) which would affect the shareholders' equity or number of outstanding shares in the Merging Company, including but not limited to corporate acquisitions and divestments, share issues, issue of special rights entitling to shares, acquisition or disposal of treasury shares, dividend distributions, changes in share capital, or any comparable actions, or take or commit to take any such actions.

As an exception from the above, the Parties hereby agree as follows:

1. The Merging Company is entitled to distribute assets to its shareholders before the transaction date in total up to the lesser amount of the following (a) EUR 2,350,000.00 or (b) an amount that the Merging Company can distribute within the limits of the regulatory prudential requirements applicable to it.
2. The Merging Company is entitled to pay up to EUR 3,250,000.00 to the personnel of the Merging Company and its subsidiaries in accordance

with the terms and conditions of the long term share-based incentive plan. However, the payment will be made by the Receiving Company in accordance with the agreements concluded by the Merging Company after the Effective Date.

3. The aggregate amount of possible retention bonuses and other bonuses relating to the Merger that will be paid to the personnel of the Merging Company and its subsidiaries shall not exceed EUR 500,000.00.

For sake of clarity, the Receiving Company may, subject to a prior written consent by the Merging Company, amend its Articles of Association, if necessary.

12 CAPITAL LOANS

Neither the Merging Company nor the Receiving Company has issued any capital loans, as defined in Chapter 12, section 1 of the Finnish Companies Act.

13 SHAREHOLDINGS BETWEEN THE MERGING COMPANY AND THE RECEIVING COMPANY

On the date of this Merger Plan, the Merging Company or its subsidiaries do not hold and the Merging Company agrees not to acquire (and to cause its subsidiaries not to acquire) any shares in the Receiving Company, and the Receiving Company does not hold and agrees not to acquire any shares in the Merging Company, unless the Parties specifically agree otherwise in writing.

On the date of the Merger Plan, the Merging Company holds 30,877 treasury shares. Neither of the Companies Participating in the Merger has a parent company.

14 BUSINESS MORTGAGES

The business mortgages specified in **Appendix 2** pertain to the assets of the Merging Company.

There are no business mortgages pertaining to the assets of the Receiving Company.

15 SPECIAL BENEFITS OR RIGHTS IN CONNECTION WITH THE MERGER

No special benefits or rights, each within the meaning of the Finnish Companies Act, shall be granted in connection with the Merger to any members of the Board of Directors, the CEOs or the auditors of either the Merging Company or the Receiving Company, or to the auditors issuing statements on this Merger Plan.

The remuneration of the auditors issuing their statement on the Merger Plan is proposed to be paid in accordance with an invoice approved by the Receiving Company in the case of the auditor of the Receiving Company and by the Merging Company in the case of the auditor of the Merging Company. The Merging Company's auditor will issue a statement referred to in Chapter 16, section 4, subsection 1 of the Finnish Companies Act to the Merging Company and the Receiving Company's auditor will issue the said statement to the Receiving Company.

16 PLANNED REGISTRATION OF THE COMPLETION OF THE MERGER

The planned Effective Date, meaning the planned date of registration of the completion of the Merger is 1 October 2022, however, subject to the fulfilment of the preconditions in accordance with the Finnish Companies Act and the conditions for the completion of the Merger set forth in Section 19.

The Effective Date may change if, among other things, the completion of measures described in this Merger Plan takes a shorter or longer time than what is currently estimated, or if the circumstances related to the Merger otherwise necessitate a change in the schedule or if the Boards of Directors of the Companies Participating in the Merger jointly resolve to file the Merger to be registered prior to, or after, the planned registration date.

17

LISTING OF THE NEW SHARES OF THE RECEIVING COMPANY AND DELISTING OF THE SHARES OF THE MERGING COMPANY

The Receiving Company shall apply for the listing of the new shares to be issued by the Receiving Company as Merger Consideration to public trading on Nasdaq Helsinki. For the purposes of the Merger and the listing of the new shares to be issued by the Receiving Company as Merger Consideration, an exemption document drafted in accordance with the Commission Delegated Regulation (EU) 2021/528 will be published by the Receiving Company before the Extraordinary General Meetings of the Receiving Company and the Merging Company, respectively, resolving on the Merger. The trading in the new shares shall begin on the Effective Date or as soon as reasonably possible thereafter.

The trading in the shares of the Merging Company on Nasdaq Helsinki is expected to end at the end of the last trading day preceding the Effective Date and the shares in the Merging Company are expected to cease to be listed as of the Effective Date, at the latest.

18

LANGUAGE VERSIONS

This Merger Plan (including any applicable appendices) has been prepared and executed in Finnish and translated into English. Should any discrepancies exist between the Finnish version of the Merger Plan and the unofficial English translation, the Finnish version shall prevail.

19

CONDITIONS FOR EXECUTING THE MERGER

The completion of the Merger is conditional upon the satisfaction or, to the extent permitted by applicable law, waiver of each of the conditions set forth below:

- (i) the Merger having been duly approved by the Extraordinary General Meeting of the Merging Company;
- (ii) the Merger having been duly approved by the Extraordinary General Meeting of the Receiving Company;
- (iii) the regulatory approvals and permits, as defined in the Combination Agreement, having been obtained in accordance with the Combination Agreement;
- (iv) shareholders of the Merging Company representing no more than fifteen (15) percent of all shares and votes in the Merging Company having demanded the redemption of their shares in the Merging Company pursuant to Chapter 16, section 13 of the Finnish Companies Act;
- (v) there being no material breach of the provisions on the ordinary course of business permitted in the Combination Agreement by either Party to the extent and manner agreed in the Combination Agreement;
- (vi) no event, circumstance or change having occurred on or after the date of the Combination Agreement that would have a material adverse effect, as defined in the Combination Agreement, provided that in the event of a material adverse effect regarding the Receiving Company, this condition precedent shall not have been satisfied for the Merging Company, and in the event of a material adverse effect regarding the Merging Company, this condition precedent shall not have been satisfied for the

Receiving Company in the manner agreed in more detail in the Combination Agreement;

- (vii) there being no material breach of the representations given by each of the Parties in the Combination Agreement, the direct consequence of which is, in the opinion of the Board of Directors of the non-breaching Party acting in good faith and after consultation with Board of Directors of the other Party and a reputable financial adviser, a material adverse effect, as defined in the Combination Agreement, provided that in the event of a material breach of a representation made by the Receiving Company, this condition precedent shall not have been satisfied for the Merging Company, and in the event of a material breach of a representation made by the Merging Company, this condition precedent shall not have been satisfied for the Receiving Company in the manner agreed in more detail in the Combination Agreement;
- (viii) the Finnish Tax Authorities not having changed their assessment of the tax-neutrality of the Merger with respect to the Receiving Company, the Merging Company or their shareholders;
- (ix) the Receiving Company having obtained from the Helsinki Stock Exchange written confirmations that the listing of the shares to be issued as Merger Consideration on the official list of said stock exchange will take place promptly on the Effective Date or as soon as possible thereafter; and
- (x) the Combination Agreement remaining in force and not having been terminated in accordance with its provisions.

20 AUXILIARY TRADE NAMES

Upon the completion of the Merger, EAB Group and EAB Holding will be registered as auxiliary trade names for the Receiving Company or its subsidiaries.

21 TRANSFER OF EMPLOYEES

The employees that are employed by the Merging Company upon the completion of the Merger shall be transferred to the Receiving Company in connection with the completion of the Merger by operation of law as 'old employees'.

22 DISPUTE RESOLUTION

Any disputes arising from the Merger Plan shall be finally settled by arbitration in accordance with the Arbitration Rules of the Finland Chamber of Commerce. The arbitral tribunal shall consist of three (3) arbitrators, of whom the Receiving Company shall appoint one (1) arbitrator and the Merging Company shall appoint one (1) arbitrator. In the event of a failure by either Party to appoint such party-appointed arbitrator, the Arbitration Institute of the Finland Chamber of Commerce shall make the appointment upon the request of the other Party. The third arbitrator, who will act as the chairman of the arbitral tribunal, shall be appointed by the Arbitration Institute of the Finland Chamber of Commerce unless the two party-appointed arbitrators reach an agreement on the arbitrator to be appointed as chairman within fourteen (14) days of the appointment of the latter party-appointed arbitrator. The seat of arbitration shall be Helsinki, Finland. The language of the proceedings shall be Finnish, but evidence may be provided either in Finnish or English.

The Parties agree that the arbitral tribunal may, at the request of either Party, decide by an interim arbitral award a separate issue in dispute if the rendering of an award on other matters in dispute is dependent on the rendering of such an interim arbitral award.

OTHER ISSUES

The Boards of Directors of the Companies Participating in the Merger are jointly authorised to decide on technical amendments to this Merger Plan or its appendices as may be required by authorities or otherwise considered appropriate by the Boards of Directors.

[signature page to follow]

This Merger Plan has been executed in two (2) identical counterparts, one (1) for the Merging Company and one (1) for the Receiving Company.

Helsinki, 31 May 2022

EVLI PLC

Maunu Lehtimäki
CEO

EAB GROUP PLC

Daniel Pasternack
CEO

APPENDICES TO MERGER PLAN

1 APPENDIX 1	Description of assets, liabilities and shareholders' equity and valuation of the Merging Company and the preliminary presentation of the balance sheet of the Receiving Company
2 APPENDIX 2	Business mortgages of the Merging Company

APPENDIX 1

EUR	Receiving Company Evli Plc 1 April 2022	Merging Company EAB Group Plc 31 March 2022	EAB Group Plc's dividend payment before implementation	EAB Group Plc's share-based incentive scheme	EAB Group Plc merger balance sheet	Merger adjustments	Receiving Company Evli Plc after the Merger
ASSETS	A)	B)	C)	D)	E)	F)	
Cash and cash equivalents	373	0			0		373
Receivables from credit institutions	78 108 375	197 624			197 624	-3 000 000	75 305 998
Receivables from the public and public sector entities	46 772 634	12 969 246	-2 350 000		10 619 246		57 391 881
Shares and other participations	45 129 633	25 170 884			25 170 884		70 300 517
Derivative financial instruments	912 465	0			0		912 465
Intangible assets and goodwill	4 338 485	1 959 428			1 959 428	14 053 770	20 351 682
Property, plant and equipment	904 095	83 726			83 726		987 821
Other assets	67 026 809	177 309			177 309		67 204 118
Accrued income and prepayments	10 324 040	475 004			475 004		10 799 044
Deferred tax assets	0	364 172			364 172		364 172
TOTAL ASSETS	253 516 909	41 397 392	-2 350 000	0	39 047 392	11 053 770	303 618 071
LIABILITIES AND EQUITY							
LIABILITIES							
Liabilities to credit institutions	0	3 719 852			3 719 852		3 719 852
Liabilities to the public and public sector entities	99 965 421	12 583 016			12 583 016		112 548 437
Derivative contracts and other liabilities held for trading	911 177	0			0		911 177
Other liabilities	68 530 960	151 209		3 250 000	3 401 209		71 932 169
Accruals and advances received	5 030 097	397 086			397 086		5 427 183
Income tax liability	2 264 397	0			0		2 264 397
TOTAL LIABILITIES	176 702 052	16 851 162	0		20 101 162	0	196 803 214
EQUITY							
Share capital	23 745 460	730 000			730 000	29 270 000	53 745 459,66
Reserve for invested unrestricted equity	25 124 314	20 991 349			20 991 349	-20 991 349	25 124 314
Retained earnings	27 945 083	2 824 881	-2 350 000	-3 250 000	-2 775 119	2 775 119	27 945 083
TOTAL EQUITY	76 814 857	24 546 230	-2 350 000		18 946 230	11 053 770	106 814 857
TOTAL LIABILITIES AND EQUITY	253 516 909	41 397 392	-2 350 000	0	39 047 392	11 053 770	303 618 071

Merger of Evli Plc and EAB Group Oyj:

On 31 May 2022, the Merging Companies have entered into an agreement to merge the businesses of the Merging Companies so that EAB Group Plc will merge into Evli Plc through an absorption merger in accordance with the Finnish Limited Liability Companies Act and the Merger Plan.

The financial information presented in this illustrative balance sheet consists of the following items.

In the Merger, the information of the Receiving Company, Evli Plc, has been derived from the company's unaudited opening balance sheet resulting from the partial demerger of Evli Bank Plc, drawn up in accordance with the Finnish Accounting Act, the Financial Supervisory Authority's regulations and guidelines and good accounting practice, as per 1 April 2022.

The information of the Merging Company EAB Group Plc in column B) is derived from an unaudited balance sheet prepared in accordance with the Finnish Accounting Act and Good Accounting Practice as per 31 March 2022

The adjustments to EAB Group Plc's balance sheet position under the Combination Agreement are presented as described below, excluding EUR 0.5 million potential retention benefit in accordance with Section 11.3 of the Merger Plan.

Column C: In accordance with the Combination Agreement, EAB Group Plc may pay an additional dividend before the implementation of the arrangement, which may not exceed EUR 2.35 million. The distribution of profits is conditional on the resolution of the General Meeting and on the fact that the EAB Group Plc has sufficient distributable funds to pay the dividend. This is presented in the illustrative balance sheet as a reduction in receivables from public and similarly as reduction from retained earnings.

Column D: In connection with the implementation of the arrangement, EAB Group Plc's current long-term share-based incentive plan for the group's key employees will fall due. The related maximum obligation of EUR 3,25 million has been taken into account in the illustrative balance sheet as an increasing item in other liabilities, burdening retained earnings.

The column "EAB Group Plc Merger Balance Sheet" reflects the Merging Company's balance sheet after adjustments.

Column F) illustrates the application of the acquisition cost method to record the Merger at book value in the balance sheet of the Receiving Company and the cash consideration paid in cash in accordance with the Merger Plan and the Combination Agreement is presented as a deduction under Receivables from credit institutions, the merger consideration payable in shares has been presented in accordance with the Merger Plan as an increase in share capital and the equity items of the Merging Company have been eliminated. The amount corresponding to the difference between the sum of the cash consideration and the merger consideration and the carrying amount of the net assets of the Merging Company is shown under intangible assets and goodwill.

The column "Receiving Company Evli Plc after the merger" reflects the balance sheet of the Receiving Company after the Merger.

The final Merger will take place on the basis of the balance sheet values of the Effective Date. The illustrative unaudited balance sheet information described above is therefore only indicative and the final balance sheet values may therefore change and differ materially from the above.

APPENDIX 2

RASITUSTODISTUKSEN TIEDOT
YRITYSKIINNITYKSISTÄ

Yritys- ja yhteisötunnus: 1918955-2
Toiminimi: EAB Group Oyj

Elinkeinonharjoittajan elinkeinotoimintaan kuuluvaa yrityskiinnityskelpoista omaisuutta rasittavat seuraavat voimassa olevat yrityskiinnitysasiat:

Hakemuksen

Saapumispäivä	Asianumero	Asian laatu
25.06.2007	2007/003310K	Yrityskiinnityksen vahvistaminen

Hakija: Sampo Pankki Oyj Keskusta-Esplanadin konttori

Kiinnitetty panttivelkakirjat

Haettu euroina

Lkm	Nro	Antamispäivä	Pääoma	Korko %	Perimiskulut	Laji
1	1	20.06.2007	160.000,00 €	18,00%	1.000,00 €	Haltija
		Haltija:	Nordea Pankki Suomi Oyj, 1228 Kanta-Helsingin yritysconttori			
		Osoite:	Mannerheimintie 7, 00020 Nordea			
1	2	20.06.2007	100.000,00 €	18,00%	1.000,00 €	Haltija
		Haltija:	Nordea Pankki Suomi Oyj, 1228 Kanta-Helsingin yritysconttori			
		Osoite:	Mannerheimintie 7, 00020 Nordea			

Etuoikeus hakemispäivästä 25.06.2007

Panttivelkakirjojen keskinäinen etuoikeus on numerojärjestyksessä.

Ratkaisu: Vahvistettu Ratkaisupäivämäärä: 25.06.2007

Hakemuksen

Saapumispäivä	Asianumero	Asian laatu
07.04.2014	2014/001406K	Yrityskiinnityksen vahvistaminen

Hakija: Elite Varainhoito Oy

Kiinnitetty panttivelkakirjat

Haettu euroina

Lkm	Nro	Antamispäivä	Pääoma	Korko %	Perimiskulut	Laji
1	3	01.04.2014	400.000,00 €	18,00%	1.000,00 €	Haltija

Haltija: Nordea Pankki Suomi Oyj, 1228 Kanta-Helsingin yritysconttori
Osoite: Mannerheimintie 7, 00020 Nordea

Etuoikeus hakemispäivästä 07.04.2014

Ratkaisu: Vahvistettu Ratkaisupäivämäärä: 07.04.2014

Hakemuksen

Saapumispäivä Asianumero Asian laatu
03.02.2015 2015/002563K Yrityskiinnityksen vahvistaminen

Hakija: Elite Varainhoito Oy

Kiinnitetty panttivelkakirjat

Haettu euroina

Lkm	Nro	Antamispäivä	Pääoma à	Korko %	Perimiskulut à	Laji
2	4-5	02.02.2015	500.000,00 €	-	-	Haltija

Haltija: Nordea Pankki Suomi Oyj
Osoite: Aleksanterinkatu 36, 00020 Nordea

Etuoikeus hakemispäivästä 03.02.2015

Panttivelkakirjojen keskinäinen etuoikeus on sama.

Ratkaisu: Vahvistettu Ratkaisupäivämäärä: 05.02.2015

Hakemuksen

Saapumispäivä Asianumero Asian laatu
25.10.2016 2016/004819K Yrityskiinnityksen vahvistaminen

Hakija: Nordea Pankki Suomi Oyj

Kiinnitetty panttivelkakirjat

Haettu euroina

Lkm	Nro	Antamispäivä	Pääoma à	Korko %	Perimiskulut à	Laji
2	6-7	01.09.2016	500.000,00 €	16,00%	500,00 €	Haltija

Haltija: Nordea Pankki Suomi Oyj
Osoite: 1844 Kanta-Helsingin Yritysyksikkö, Mannerheimintie 7, 00100 Helsinki

Etuoikeus hakemispäivästä 25.10.2016

Panttivelkakirjojen keskinäinen etuoikeus on numerojärjestyksessä.

Ratkaisu: Vahvistettu Ratkaisupäivämäärä: 01.11.2016

Hakemuksen

Saapumispäivä Asianumero Asian laatu
21.06.2017 2017/002865K Yrityskiinnityksen vahvistaminen

Hakija: Nordea Bank AB (publ), Suomen sivuliike

Kiinnitetyt panttivelkakirjat

Haettu euroina

Lkm	Nro	Antamispäivä	Pääoma à	Korko %	Perimiskulut à	Laji
3	1-3	13.04.2017	1.000.000,00 €	16,00%	500,00 €	Haltija
		Haltija:	Nordea Bank AB (publ), Suomen sivuliike, 1800 Startup & Growth -yksikkö			
		Osoite:	Mannerheimintie 7, 00020 Nordea			

Etuoikeus hakemispäivästä 21.06.2017

Panttivelkakirjojen keskinäinen etuoikeus on numerojärjestyksessä.

Ratkaisu: Vahvistettu Ratkaisupäivämäärä: 29.06.2017

Hakemuksen

Saapumispäivä	Asianumero	Asian laatu
18.06.2018	2018/002795K	Yrityskiinnityksen vahvistaminen

Hakija: Oma Säästöpankki Oy

Kiinnitetyt panttivelkakirjat

Haettu euroina

Lkm	Nro	Antamispäivä	Pääoma	Korko %	Perimiskulut	Laji
1	1	07.06.2018	1.340.000,00 €	18,00%	1.000,00 €	Haltija
		Haltija:	Oma Säästöpankki Oyj			
		Osoite:	Keskuskatu 13, 60100 Seinäjoki			

Etuoikeus hakemispäivästä 18.06.2018

Ratkaisu: Vahvistettu Ratkaisupäivämäärä: 20.06.2018

Hakemuksen

Saapumispäivä	Asianumero	Asian laatu
11.07.2019	2019/003272K	Yrityskiinnityksen vahvistaminen

Hakija: Oma Säästöpankki Oyj

Kiinnitetyt panttivelkakirjat

Haettu euroina

Lkm	Nro	Antamispäivä	Pääoma	Korko %	Perimiskulut	Laji
1	-	28.06.2019	500.000,00 €	18,00%	1.000,00 €	Haltija
		Haltija:	Oma Säästöpankki Oyj			
		Osoite:	Keskuskatu 13, 60100 Seinäjoki			

Etuoikeus hakemispäivästä 11.07.2019

Ratkaisu: Vahvistettu Ratkaisupäivämäärä: 08.08.2019

Yrityskiinnitysasioita ei ole vireillä.

TOIMINIMIHISTORIA

EAB Group Oyj 16.04.2018 -

Elite Varainhoito Oyj 24.08.2015 - 16.04.2018

Elite Varainhoito Oy 01.04.2014 - 24.08.2015

Elite Pankkiiriliike Oy 01.04.2013 - 31.03.2014

Elite Omaisuudenhoito Oy 04.10.2012 - 31.03.2013

Bon Pankkiiriliike Oy 13.01.2010 - 03.10.2012

Bon Life Oy 15.12.2004 - 12.01.2010

Global Life Oy 29.09.2004 - 14.12.2004

Rasitustodistus on tulostettu 31.05.2022 ja siitä käyvät ilmi ainakin kaikki 27.05.2022 tai aikaisemmin vireille tulleet ja edelleen vireillä olevat ja vahvistetut voimassa olevat yrityskiinnitysasiat sekä elinkeinoharjoittajaa koskevat yrityskiinnitysrekisterissä näkyvät kaupparekisteritiedot.

Tietolähde: Patentti- ja rekisterihallitus