

ATRIA PLC - REMUNERATION POLICY

1 Introduction

1.1 Background and purpose

This Remuneration Policy (the “Policy”) provides the framework for the remuneration of the members of the Board of Directors, the Supervisory Board, the CEO and the Deputy CEO of Atria Plc (“Atria” or the “Company”).

This Policy shall be presented to the Annual General Meeting 2026 and the Policy will be applied until the Annual General Meeting 2030, unless the Board determines that it should be brought for an advisory decision by the general meeting at an earlier date.

The previous Remuneration Policy was approved by an advisory decision at the Annual General Meeting 2024. During 2024 and 2025, Atria reviewed the Policy in detail based on the comments it received from shareholders and decided to update the Policy based on the feedback received. The key amendments in the content of the policy concern the proportion of variable remuneration within total remuneration and the models available in long-term incentive schemes. In addition, the terms and conditions relating to the deferral and clawback of the remuneration were specified.

This Policy has been developed in accordance with the requirements of the amended EU Shareholders’ Rights Directive (EU) 2017/828, which has been implemented in Finland mainly into the Finnish Companies Act (624/2006, as amended), the Finnish Securities Markets Act (746/2012, as amended), the Government Decree 608/2019, and the Finnish Corporate Governance Code.

1.2 Remuneration objectives

Atria's long-term goal is to secure and improve profitability, accelerate growth and increase the company's value. The objective of remuneration in Atria is to attract, motivate and retain the right people capabilities and leadership necessary to achieve performance and strategic goals. Remuneration should be aligned with the long-term value creation of Atria, the business strategy, the financial results as well as the employee’s contribution. Remuneration packages are designed to reward management for successful performance and for results that contribute to the company's long-term success.

Remuneration at Atria aims to promote the Company’s long-term financial success, competitiveness and the favourable development of shareholder value. Remuneration should be understandable, consistent, transparent, internally fair and non-discriminating. Remuneration complies with statutory regulations and good corporate governance.

Stakeholder perspective and input are duly taken into account when planning the remuneration policy. This means that shareholders are consulted during the preparation process to ensure that different perspectives have been considered when making decisions on remuneration.

2 Decision-making process in remuneration

This Policy has been prepared by the Nomination and Remuneration Committee, which also reviews the Policy annually. The Board of Directors has approved this Policy to be presented to the General Meeting.

The remuneration of the members of the Board of Directors, the Board Committees and the Supervisory Board, is decided by the Annual General Meeting of Atria based on a proposal by the Shareholders Nomination Board.

The Board of Directors decides on the remuneration of the CEO, the Deputy CEO and the rest of Atria's Executive Management team members based on a proposal by the Nomination and Remuneration Committee within the confines of this Policy.

The CEO and the Deputy CEO shall not participate in the preparation nor the decision-making regarding their own remuneration. The Nomination and Remuneration Committee may engage external independent advisors to assist in the preparation of executive remuneration.

The decision-making procedures set forth in this Policy are complied with in connection with any potential awarding of share-based remuneration, and such decisions will be made pursuant to the terms of the authorisations granted by the General Meeting of the Company to the Board of Directors and in accordance with the applicable laws and regulations.

3 Remuneration of the members of the Board of Directors and the Supervisory Board

The remuneration of the members of the Company's Board of Directors and the Supervisory Board is designed to attract and retain Board members with relevant skills, industry knowledge and experience to oversee the Company's strategy with emphasis on long-term shareholder value creation.

The Annual General Meeting determines the remuneration of the members of the Board of Directors and the Supervisory Board until the next Annual General Meeting, based on the proposal of the Shareholders' Nomination Committee, and the remuneration for the year is disclosed in the remuneration report.

The Shareholders Nomination Board annually reviews the remuneration for the Chairmen, Deputy Chairmen and members of the Company's Board of Directors and the Supervisory Board and compares the remuneration with companies of similar size and structure. Based on this review the Shareholders Nomination Board prepares its proposal to the Annual General Meeting and may propose changes in remuneration if deemed appropriate.

The remuneration of the members of the Board of Directors and the Supervisory Board is not linked to the Company's performance. Members of the Board of Directors and the Supervisory Board are not in an employment relationship or service contract with the Company, and they do not participate in Company's variable pay, pension or benefit plans.

The Shareholders Nomination Board's proposal for the remuneration of Board of Directors and the Supervisory Board may include the following elements:

- Monthly base fee;
- Meeting fees for attending Board, Supervisory Board and Board Committee meetings;
- Additional compensation for loss of working time for attending Board, Supervisory Board and Board Committee meetings;
- Travel expenses in accordance with the Company's travel policy; and

- Reimbursement of any taxable or other expenses incurred in performing their role, as well as any related tax cost on such reimbursement.

Payment of the monthly base fee may either be in cash, shares or partially in cash or shares.

The Shareholders' Nomination Board may also introduce any new component of fees for members of the Board of Directors, the Supervisory Board and Board Committees.

4 Remuneration of the CEO and the Deputy CEO

4.1 Remuneration elements

The purpose of the remuneration of the CEO and the Deputy CEO is to promote the Company's strategic priorities and thereby the Company's long-term financial success, competitiveness and the favourable development of shareholder value.

The remuneration of the CEO and the Deputy CEO may consist of base salary (including fringe benefits), short and long-term incentive schemes, supplementary pension and other benefits.

Element	Purpose and link to the Company's strategy	Maximum opportunity and operation
Base salary (including fringe benefits)	To attract, motivate and retain high performing individuals to lead the Company and to deliver its strategic priorities.	Atria reviews salaries annually, taking into account various factors including the performance of the Company and the individual, role scope, employee salary increases and external benchmark data when determining any salary change.
Pension	To provide competitive pension benefits.	Pension arrangements reflect relevant market practice. The CEO and the Deputy CEO may participate in the applicable pension benefits in the country of employment. Details of the pension arrangements for the current CEO and Deputy CEO are shown in the annual Remuneration Report.
Short-term incentives	To drive the short-term strategy and contribute to the Company's long-term strategy. To recognise annual performance against key financial and other strategic priorities.	The short-term incentive scheme may be offered to the CEO and the Deputy CEO. The Board of Directors decides annually on the short-term incentive scheme and its performance criteria, which may be financial or non-financial. The amount of the reward to be paid for the performance period will be determined based on the achievement of the targets of the performance criteria. The maximum reward to be paid to the CEO under the short-term incentive plan is 50% of the base salary in each financial year. The maximum amount of the reward to be paid to the Deputy CEO under the short-term incentive plan is 40% of the base salary in each financial year.

<p>Long-term incentives</p>	<p>To reward for delivery of long-term strategic and financial performance.</p> <p>To provide long-term alignment of the CEO’s and the Deputy CEO’s interests with shareholders.</p>	<p>Long-term incentive schemes may be offered to the CEO and the Deputy CEO. Incentive schemes can be, for example, performance-based, investment-based or restricted share schemes. As a rule, the long-term incentive scheme is set for three years at a time.</p> <p>The Board of Directors decides on the long-term incentive schemes and their possible performance criteria, which may be financial or non-financial. The rewards of the long-term incentive schemes can be based on, for example, earnings per share, organic growth and possible sustainability indicators.</p> <p>The rewards to be paid from the incentive schemes may consist of Atria shares, cash or a combination of these.</p> <p>The maximum amount of reward to be paid to the CEO under the long-term incentive schemes is 75,000 series A shares of the Company at the time of the granting of the reward.</p> <p>The maximum amount of reward to be paid to the Deputy CEO under the long-term incentive schemes is 18,000 series A shares of the Company at the time of granting the reward.</p>
<p>Other benefits</p>	<p>To remain competitive in the relevant market in order to further the Company’s long-term strategy.</p>	<p>Additional benefits and allowances may be offered in certain circumstances such as relocation or international assignment in line with the Company’s practises.</p>

4.2 Share ownership requirement

The CEO and Deputy CEO are encouraged to own Atria shares in order to align the management’s interests with those of the Company’s shareholders. The Board of Directors may also set share ownership requirements in the terms and conditions of the incentive scheme.

4.3 Deferral and clawback of remuneration

In the event of misconduct, material errors in the financial results of the Company or any of the group companies, errors in valuation calculations, in connection with information or assumptions on the basis of which the reward is granted or paid, in the event of a serious reputational risk to the Company, a group company or a business unit, or in any other circumstances assessed by the Board of Directors of a similar nature or effect, the Board of Directors shall be entitled to claw back or reduce (in part or in full) the rewards of the short-term and long-term incentive schemes and/or impose additional conditions on the reward.

The Board of Directors may also reduce the amount of the reward (in part or in full) or defer the payment of the reward to a more favourable time for the company if, for example, changes in circumstances beyond Atria's control or other circumstances would lead to a detrimental or unreasonable outcome for Atria when the incentive scheme is applied.

4.4 Service contracts and termination provisions

The CEO's and Deputy CEO's service contracts are valid until further notice. The Nomination and Remuneration Committee prepares matters related to the CEO's and Deputy CEO's service contracts to the Board of Directors.

The CEO's period of notice is six months for both parties. If the Company terminates the contract, the CEO is entitled to the salary for the period of notice and severance pay, which together correspond to 18 months' salary. There are no terms and conditions for any other compensation based on the termination of employment.

The Deputy CEO's period of notice is six months for both parties. If the Company terminates the contract, the Deputy CEO is entitled to the salary for the period of notice and severance pay, which together correspond to 14 months' salary. There are no terms and conditions for any other compensation based on the termination of employment.

The rewards earned under short or long-term incentive schemes but not paid are not, in principle, paid out if the individual is no longer employed by Atria. The Board of Directors has the discretionary right to deviate from this.

4.5 Deviation from the Policy

The Board of Directors may, at its own discretion or upon recommendation of the Nomination and Remuneration Committee, temporarily deviate from any sections of this Policy in the circumstances defined in the Corporate Governance Code, such as:

- Upon change of the CEO or the Deputy CEO
- Upon material changes in the Company's structure, organization, ownership and business (for example merger, takeover, demerger or acquisition)
- Upon material changes in the Company's external environment
- Upon changes in or amendments to the relevant laws, rules, or regulations (including tax laws).

If a decision to deviate from the Policy has been taken, and the deviation is not considered temporary, the Company will present the next Annual General Meeting with a revised Policy. However, if the

Company is not able to present the revised Policy to the next Annual General Meeting due to statutory, regulatory or practical reasons since the need for deviation arises close to the next Annual General Meeting, the revised Policy will be presented to the General Meeting following the next Annual General Meeting for which it can be properly prepared.
