

## TERVEYSTALO PLC (the "Company")

### RECOMMENDATION OF THE AUDIT COMMITTEE ON THE ELECTION OF THE AUDITOR FOR THE TERM OF OFFICE 2027

This recommendation has been prepared and submitted in accordance with the EU Audit Regulation.

Terveystalo has an obligation to organise an audit firm selection procedure in accordance with the EU Audit Regulation concerning the audit for 2027 (mandatory auditor rotation).

Under paragraph 2 of Article 16 of the EU Audit Regulation, Terveystalo's Audit Committee shall submit a recommendation to Terveystalo's Board of Directors for the appointment of a statutory auditor. In accordance with the EU Audit Regulation, the Audit Committee shall identify two choices for the audit engagement and express a justified preference for one of them.

As part of the audit firm selection procedure, offers were requested from four potential candidates. The selection criteria were transparently communicated to all candidates at the outset of the process. These comprised criteria such as proposed audit fee in relation to audit quality, the team's and principally responsible auditor's strong and relevant experience in auditing public interest entities within the Company's industry and advancing the use of digital audit tools and methodologies in the provision of the services provided. Out of the offers received, the Audit Committee identified KPMG Oy Ab and PricewaterhouseCoopers Oy as the best candidates for the audit engagement of Terveystalo. The selection process took place in several phases and included comprehensive written proposals, review of technological capabilities as well as interviews of and presentations by the final two candidates. After careful consideration based on the selection criteria, KPMG Oy Ab is the Audit Committee's preference audit firm for the term of office 2027.

The Audit Committee 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 Annual General Meeting's choice regarding the election of the auditor, has been imposed upon the Audit Committee.