



Lännen Tractors Oy  
Hirvikoskentie 242 Loimaa  
0936860-2

# Lännen Tractors Oy

FINANCIAL STATEMENTS  
1.7.2023 - 31.12.2024

## TABLE OF CONTENTS

	Page
Activity report	2 - 3
Income statement	4
Rate	5
Accounting policies	6
Notes to the profit and loss account	7 - 8
Breakdown of fixed assets	9
Breakdown of current assets	10
Holdings and notes to balance sheet assets	11
Equity capital	12
Notes to the balance sheet liabilities	13
Guarantees and commitments	14
Signature and endorsement of the accounts	15
List of types of accounting records	16

## REPORT OF THE BOARD OF DIRECTORS FOR THE FINANCIAL PERIOD 1.7.2023 - 31.12.2024

### 1. General information

Lännen Tractors Oy is part of the Lännen MCE Group, which offers solutions that improve the productivity and fleet utilisation of urban, infrastructure and hydraulic construction, while reducing costs and environmental impact.

### 2. Significant events during the financial year

The company's comparable sales and profitability continued to decline due to the war in Ukraine and the economic downturn. The 18-month period achieved a turnover significantly below the company's normal 12-month turnover. The company's headcount and costs decreased, but the cost-saving measures taken were not sufficient to offset the reduction in margins caused by the lower turnover. The company's previous financial year was also an anomaly of 17 months (1.2.2022-30.6.2023). The previous financial years were 12 months long.

During the financial period, the production operations of the Swedish sister company in Skellefteås were transferred entirely to Loimaa, which increased the capacity utilisation and productivity of the Loimaa plant.

In November 2024, Lännen Tractors Oy's parent company Lännen MCE Oy entered into an agreement with Summa Defence Oy, which will result in all Lännen MCE Oy's subsidiaries being transferred to Summa Defence Oy in early 2025. The completion of the arrangement will provide the subsidiaries with the financial resources to grow their business and enable additional sales to customers in the defence industry. Summa Defence Ltd aims to be listed on the Helsinki Stock Exchange.

### 3. Significant events since the end of the financial year and an estimate of future events

Aquamec has found more substitute markets for Russia during 2025. Order books for the West and Lundberg machines are also good. Lundberg volumes will increase in the 2025 financial year thanks to the completely redesigned Lundberg 60 series.

The company's improved commercial situation and the efficiency measures taken, combined with the opportunities offered by the Summa Group, will improve the company's profitability. The company is expected to turn a profit for the financial year.

The Group is taking measures which, in the opinion of management, will ensure the company's financial adequacy.

### 4. Research and development

Research and development activities were carried out in all the company's product groups in line with customer needs. New products and product concepts will be launched during 2025.

### 5. Assessment of risks and uncertainties

In the current financial year, markets and supply chains are expected to remain in a state of uncertainty due to the uncertainty caused by the war in Ukraine. The company's Board of Directors has adopted a risk management policy for each market, covering currency and credit risks.

The most significant risks and uncertainties in our operations are uncertainties in the global economy and their impact on the real economy.

The company's financial position, performance and personnel

Lännen Tractors Oy	12/2024	06/2023	01/2022	01/2021
Turnover (1000 EUR)	26 396	32 761	30 257	30 185
Operating profit (1000 EUR)	-5 429	-4 287	-154	693
Operating profit %	-20,6 %	-13,1 %	-0,5 %	2,3 %
Return on equity %	-4487,6 %	-263,2 %	2,3 %	-1,0 %
Equity ratio %	2,5 %	2,4 %	18,8 %	19,8 %
The calculation of the equity ration and return on equity has been made in accordance with the recommendation of Yritystutkimus. Long-term subordinated loans and items of a subordinated nature have been included in equity.				
Salaries ja fees for the financial year (1000 EUR)	5 784	5 972	4 082	3 639
Average personnel	101	112	108	100

The subordinated loans received from Lännen MCE Oy in the financial year ended are interest-free and the debtor has not provided collateral for them. The principal of the loans shall be repaid to Lännen MCE Oy if the amount of the company's free equity and all subordinated loans at the time of payment exceeds the amount of the loss according to the balance sheet in the company's financial statements for the last financial year or more recently closed.

#### Environment

The company's environmental issues comply with regulatory requirements and the company has an ISO 14001 environmental management system in place. All the company's products are industry leaders in environmental performance and comply with the latest emission regulations.

Proposal of the Board of Directors on the use of retained earnings The company has no distributable assets.

#### Administration

During the financial period, the Board of Lännen Tractors Oy has included Timo Huttunen and his deputy Veli Ollila. The company's auditor has been BDO Oy, with Timo Helle, KHT, as the auditor in charge.

The company's financial position, performance and personnel

The subordinated loans received from Lännen MCE Oy in the financial year ended are interest-free and the debtor has not provided collateral for them. The principal of the loans shall be repaid to Lännen MCE Oy if the amount of the company's free equity and all subordinated loans at the time of payment exceeds the amount of the loss according to the balance sheet in the company's financial statements for the last financial year or more recently closed.

#### Environment

The company's environmental issues comply with regulatory requirements and the company has an ISO 14001 environmental management system in place. All the company's products are industry leaders in environmental performance and comply with the latest emission regulations.

Proposal of the Board of Directors on the use of retained earnings The company has no distributable assets.

#### Administration

During the financial period, the Board of Lännen Tractors Oy has included Timo Huttunen and his deputy Veli Ollila. The company's auditor has been BDO Oy, with Timo Helle, KHT, as the auditor in charge.

	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022 30.6.2023</u>
<b>PROFIT SHEET</b>		
<b>BUSINESS REVENUE</b>	<b>26 395 920,56</b>	<b>32 760 791,55</b>
Change in stocks of finished goods and work in progress	-1 569 032,33	462 108,52
Other operating income	262 478,06	299 349,91
Materials and services	-17 316 460,09	-24 410 717,22
Staff costs	-7 035 968,04	-7 269 278,83
Depreciation, amortisation and impairment	-836 926,97	-906 372,74
Other operating expenses	-3 936 680,94	-3 740 713,84
<b>OPERATING PROFIT/LOSS</b>	<b>-4 036 669,75</b>	<b>-2 804 832,65</b>
Financial income and expenses	-1 392 116,18	-1 482 165,77
<b>PROFIT/LOSS BEFORE ACCOUNTING TRANSFERS AND TAXES</b>	<b>-5 428 785,93</b>	<b>-4 286 998,42</b>
Transfers (+/-)	0,00	0,00
Income taxes (+/-)	0,00	0,00
<b>PROFIT/LOSS FOR THE FINANCIAL YEAR</b>	<b><u>-5 428 785,93</u></b>	<b><u>-4 286 998,42</u></b>

	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022- 30.6.2023</u>
<b>BALANCE SHEET</b>		
<b>ASSETS</b>		
<b>Fixed assets</b>		
Intangible assets	1 305 290,89	1 463 283,27
Tangible fixed assets	1 196 878,56	1 433 182,24
Investments	<u>1 185,73</u>	<u>1 185,73</u>
<b>Total fixed assets</b>	<b>2 503 355,18</b>	<b>2 897 651,24</b>
<b>Current assets</b>		
Inventories	7 765 913,32	9 551 495,10
Long-term receivables	83 183,97	638 734,39
Short-term receivables	4 914 287,95	5 167 651,28
Cash and cash equivalents	<u>217 615,30</u>	<u>21 102,71</u>
<b>Total current assets</b>	<b>12 981 000,54</b>	<b>15 378 983,48</b>
<b>TOTAL ASSETS</b>	<b><u>15 484 355,72</u></b>	<b><u>18 276 634,72</u></b>
<b>LIABILITIES</b>		
<b>Equity capital</b>		
Share capital	500 000,00	500 000,00
Profit/loss from previous financial periods	-1 764 633,23	2 522 365,19
Profit/loss for the financial year	-5 428 785,93	-4 286 998,42
Capital loan	<u>6 700 000,00</u>	<u>1 500 000,00</u>
<b>Total equity</b>	<b>6 580,84</b>	<b>235 366,77</b>
<b>Mandatory reservations</b>	<b>358 355,96</b>	<b>190 000,00</b>
<b>Debt capital</b>		
Long-term	9 190 340,51	11 271 786,70
Short-term	<u>5 929 078,41</u>	<u>6 579 481,25</u>
<b>Total debt</b>	<b>15 119 418,92</b>	<b>17 851 267,95</b>
<b>TOTAL LIABILITIES</b>	<b><u>15 484 355,72</u></b>	<b><u>18 276 634,72</u></b>

## ACCOUNTING POLICIES

### Valuation and amortisation principles and methods

#### Valuation of fixed assets

The cost of intangible and tangible assets entered in the balance sheet has been reduced by depreciation according to plan. Cost includes variable costs of acquisition and production. Grants received are deducted from the cost of acquisition. Depreciation is calculated on a straight-line basis over the useful lives of the intangible and tangible assets. Depreciation is started from the month in which the asset is put into use.

Product development projects lasting several years have been capitalised as development costs and grants received for these projects have been recorded as a reduction of acquisition cost. Depreciation starts immediately on completion of projects, while product development costs are amortised over five years.

The depreciation periods are as follows:

Intangible rights	5 years
Other long-term expenditure	5 years and 10 years
Production machinery and equipment	5 and 10 years
Development expenditure	5 years
Machinery and equipment	5 years

The acquisition cost of fixed assets with a probable useful life of less than three years and minor purchases (less than €850.00) are fully expensed in the period of acquisition.

#### Valuation of inventories

Inventories are stated at the lower of their weighted average cost or replacement cost or probable selling price, based on variable costs. In addition to variable costs, the value of inventories includes a proportion of the fixed costs of acquisition and production.

### Items denominated in foreign currency

Assets and liabilities denominated in foreign currencies are translated into euros at the average exchange rate of the European Central Bank on the balance sheet date. Exchange differences arising on short-term assets and liabilities are recognised in the profit and loss account.

### Exceptional financial year and forecast for the future

Due to the exceptional 18-month accounting period, the data for the previous 17-month accounting period are not comparable with the data for the financial year ended.

In November 2024, Lännen Tractors Oy's parent company Lännen MCE Oy entered into an agreement with Summa Defence Oy, which will result in all Lännen MCE Oy's subsidiaries being transferred to Summa Defence Oy in early 2025. The completion of the arrangement will ensure financial resources for the subsidiaries to develop their business.

	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022- 30.6.2023</u>
<b>NOTES TO THE PROFIT AND LOSS ACCOUNT</b>		
<b>Turnover</b>		
Geographical distribution		
Home country	25 090 955,38	31 821 777,31
European Community	1 302 462,02	935 601,46
Other	<u>2 503,16</u>	<u>3 412,78</u>
	<b>26 395 920,56</b>	<b>32 760 791,55</b>
<b>Other operating income</b>		
Compensation for damages	909,32	0,00
Rental income	68 114,79	55 830,33
Public subsidies	800,00	2 520,00
Other operating income	97 930,33	240 849,58
Sales of fixed assets	<u>94 723,62</u>	<u>150,00</u>
	<b>262 478,06</b>	<b>299 349,91</b>
<b>Materials and services</b>		
Materials and accessories		
Purchases during the financial year	-15 610 035,06	-23 151 618,38
Change in stock of materials	-636 694,76	-11 803,49
External services	-579 636,02	-772 195,99
Other variable costs	<u>-403 174,69</u>	<u>-475 099,36</u>
	<b>-17 229 540,53</b>	<b>-24 410 717,22</b>
<b>Warehouse, climate change</b>		
Work in progress	-1 318 937,98	916 060,76
Change in stock of goods	-17 073,58	-186 102,81
Write-downs	<u>-233 020,77</u>	<u>-267 849,43</u>
	<b>-1 569 032,33</b>	<b>462 108,52</b>
<b>Notes on staff</b>		
Average number of staff during the financial year	101	112
<b>Salaries, fees and pension costs for the financial year</b>		
Salaries and fees	-5 783 681,62	-5 971 594,11
Pension costs	-1 072 076,53	-1 092 318,33
Other staff costs	<u>-180 209,89</u>	<u>-205 366,39</u>
	<b>-7 035 968,04</b>	<b>-7 269 278,83</b>
<b>Depreciation, amortisation and impairment</b>		
Development expenditure	-268 705,71	-319 825,37
Intangible rights	-39 682,10	-36 394,55
Other long-term expenditure	-150 779,15	-121 758,10
Machinery and equipment	<u>-377 760,01</u>	<u>-428 394,72</u>
	<b>-836 926,97</b>	<b>-906 372,74</b>



	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022- 30.6.2023</u>
<b>NOTES TO THE PROFIT AND LOSS ACCOUNT</b>		
<b>Auditor's fees</b>		
Audit	-13 715,00	-5 400,00
Cash forecast	<u>-5 000,00</u>	<u>0,00</u>
Total	<b>-18 715,00</b>	<b>-5 400,00</b>
<b>Financial income and expenses</b>		
Dividend income		
Income from other fixed assets		
From others	<u>21,26</u>	<u>2 661,66</u>
Total dividend income	<b>21,26</b>	<b>2 661,66</b>
Other interest and financial income		
From companies in the same group	0,00	99 106,02
From others	<u>56 979,13</u>	<u>6 162,92</u>
Total other interest and financial income	<b>56 979,13</b>	<b>105 268,94</b>
Total financial income	<b>57 000,39</b>	<b>107 930,60</b>
Interest and other financial charges		
For companies in the same group	-976 712,05	-1 063 003,88
For others	-472 404,52	-527 092,49
Total interest expenses	<b>-1 449 116,57</b>	<b>-1 590 096,37</b>
<b>Total financial income and expenses</b>	<b>-1 392 116,18</b>	<b>-1 482 165,77</b>
<b>Transfers of financial statements</b>		
Group grants received	<b>0,00</b>	<b>0,00</b>
Income taxes from operating activities	<b>0,00</b>	<b>0,00</b>

## BREAKDOWN OF FIXED ASSETS

### Intangible assets

	Development expenditure	Material. Rights	Other ingredients. Utilities	Total
Cost at the beginning of the financial year	2 688 539,48	29 329,99	1 426 718,82	<b>4 144 588,29</b>
Additions	165 776,27	0,00	0,00	<b>165 776,27</b>
Reductions	-299 746,98	0,00	0,00	<b>-299 746,98</b>
Acquisitions in progress, additions	305 255,20	0,00	0,00	<b>305 255,20</b>
Cost at the end of the financial year	2 859 823,97	29 329,99	1 426 718,82	<b>4 315 872,78</b>
Accumulated depreciation at the beginning of the financial year	-1 829 538,85	-18 698,19	-833 067,98	<b>-2 681 305,02</b>
Depreciation for the financial year	-138 815,42	-5 628,60	-184 832,85	<b>-329 276,87</b>
Accumulated depreciation and impairment at the end of the financial year	-1 968 354,27	-24 326,79	-1 017 900,83	<b>-3 010 581,89</b>
Carrying amount at the beginning of the financial year	859 000,63	10 631,80	593 650,84	<b>1 463 283,27</b>
<b>Carrying amount at the end of the financial year</b>	<b>891 469,70</b>	<b>5 003,20</b>	<b>408 817,99</b>	<b>1 305 290,89</b>

### Tangible fixed assets

	Machinery and equipment	Total
Cost at the beginning of the financial year	4 444 872,28	<b>4 444 872,28</b>
Additions	179 467,71	<b>179 467,71</b>
Reductions	-99 936,85	<b>-99 936,85</b>
Acquisitions in progress, additions	0,00	<b>0,00</b>
Cost at the end of the financial year	4 524 403,14	<b>4 524 403,14</b>
Accumulated depreciation at the beginning of the financial year	-3 011 690,04	<b>-3 011 690,04</b>
Depreciation for the financial year	-315 834,54	<b>-315 834,54</b>
Accumulated depreciation and value adjustments at the end of the financial year	-3 327 524,58	<b>-3 327 524,58</b>
Carrying amount at the beginning of the financial year	1 433 182,24	<b>1 433 182,24</b>
<b>Carrying amount at the end of the financial year</b>	<b>1 196 878,56</b>	<b>1 196 878,56</b>

### Investments

	Other shares and participations	Total
Cost at the beginning of the financial year	1 185,73	<b>1 185,73</b>
Cost at the end of the financial year	1 185,73	<b>1 185,73</b>
Carrying amount at the beginning of the financial year	1 185,73	<b>1 185,73</b>
Carrying amount at the end of the financial year	1 185,73	<b>1 185,73</b>

	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022- 30.6.2023</u>
<b>BREAKDOWN OF CURRENT ASSETS</b>		
<b>Inventories</b>		
Materials and accessories	4 535 776,58	5 080 894,31
Work in progress	1 253 445,26	2 755 064,28
Finished products/goods	1 539 732,68	1 607 707,30
Goods in transit	9,00	
Advance payments	<u>514 824,52</u>	<u>107 829,21</u>
	<b>7 843 788,04</b>	<b>9 551 495,10</b>
<b>Long-term receivables</b>		
Receivables from companies in the same group	<u>0,00</u>	<u>613 331,05</u>
Danske Bank SEK cash pool	<b>0,00</b>	<b>613 331,05</b>
Receivables from others		
Security deposits	67 101,00	0,00
Rental guarantees	1 000,00	2 040,00
Accrued income	<u>15 082,97</u>	<u>23 363,34</u>
Total	<b>83 183,97</b>	<b>25 403,34</b>
<b>Total long-term receivables</b>	<u><b>83 183,97</b></u>	<u><b>638 734,39</b></u>
<b>Short-term receivables</b>		
Receivables from companies in the same group		
Trade receivables	2 340 118,00	2 201 322,64
Group support for Lännen MCE Oy	1 000 000,00	1 000 000,00
Capital loan, receivable Lännen MCE Oy	1 000 000,00	1 500 000,00
Other receivables	<u>0,00</u>	<u>0,00</u>
Total	<b>4 340 118,00</b>	<b>4 701 322,64</b>
Receivables from others		
Trade receivables	475 148,82	455 290,03
Accrued income	<u>99 021,13</u>	<u>11 038,61</u>
Total	<b>574 169,95</b>	<b>466 328,64</b>
<b>Total short-term receivables</b>	<u><b>4 914 287,95</b></u>	<u><b>5 167 651,28</b></u>

The subordinated loan received from Lännen MCE Oy on 31 December 2024 in accordance with section 12 of the OYL is interest-free and the debtor has not provided collateral for it. Lännen MCE Oy will pay the loan to the company in instalments.

The principal of the loan shall be repaid to Lännen MCE Oy if the amount of the company's free equity and all subordinated loans at the time of payment exceeds the amount of the loss according to the balance sheet of the company for the last financial year or more recently closed financial statements.

## HOLDINGS IN OTHER COMPANIES

### Group companies

The company is part of the Lännen MCE Group.

The parent company of Lännen MCE Group is Lännen MCE Oy, based in Loimaa.

A copy of Lännen MCE's consolidated financial statements is available from the Group's head office at Hirvikoskentie 242, 32210 Loimaa, Finland.

### Breakdown of the company's share capital by class of shares

	31.12.2024		30.06.2023	
	pcs	á euro	pcs	á euro
1 vote/share	500	1.000	500	1.000

All shares have the same right to dividends and company assets.

	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022- 30.6.2023</u>
<b>OWN CAPITAL</b>		
<b>Capital employed</b>		
Share capital at the beginning of the financial year	500 000,00	500 000,00
Share capital at the end of the financial year	500 000,00	500 000,00
<b>Total capital employed</b>	<u><b>500 000,</b></u>	<u><b>500 000,</b></u>
<b>Free equity</b>		
Profit from previous financial periods at the beginning of the financial year	<b>-1 764 633,23</b>	<b>2 522 365,19</b>
Profit/loss for the financial year	-5 428 785,93	-4 286 998,42
Capital loan	<u>6 700 000,00</u>	<u>1 500 000,00</u>
Total free equity	<b>-493 419,16</b>	<b>-264 633,23</b>
<b>Total equity</b>	<u><b>6 580,84</b></u>	<u><b>235 366,77</b></u>
<b>Distributable free equity</b>		
Profit from previous financial periods	<b>-1 764 633,23</b>	<b>2 522 365,19</b>
Profit/loss for the financial year	-5 428 785,93	-4 286 998,42
Capitalised development expenditure	-891 469,70	-859 000,63
<b>Total distributable free equity</b>	<u><b>-8 084 888,86</b></u>	<u><b>-2 623 633,86</b></u>

**Proposal of the Board of Directors on the use of distributable free equity**

The company has no distributable assets.

	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022- 30.6.2023</u>
<b>BREAKDOWN OF BALANCE SHEET LIABILITIES</b>		
<b>Reservations</b>		
Warranty reservation	290 069,56	190 000,00
Voluntary reservations	68 286,40	0,00
<b>Total reservations</b>	<b><u>358 355,96</u></b>	<b><u>190 000,00</u></b>
<b><u>Long-term liabilities</u></b>		
<b>Liabilities to companies in the same group</b>		
Danske Bank EUR-cashpool	8 702 523,72	10 644 336,70
<b>Debts to others</b>		
Loans to financial institutions	487 816,79	627 450,00
<b>Total non-current liabilities</b>	<b><u>9 190 340,51</u></b>	<b><u>11 271 786,70</u></b>
<b><u>Short-term liabilities</u></b>		
<b>Liabilities to companies in the same group</b>		
Trade payables	65 390,41	436 560,80
Accruals and deferred income	12 250,00	
<b>Total liabilities to companies in the same group</b>	<b><u>77 640,41</u></b>	<b><u>436 560,80</u></b>
<b>Debts to others</b>		
Loans to financial institutions	162 750,00	130 200,00
Advances received	679 674,18	258 262,18
Trade payables	2 925 871,43	3 999 726,53
Other liabilities	894 887,78	555 374,29
Accruals and deferred income	<u>1 188 254,61</u>	<u>1 199 357,45</u>
<b>Total liabilities to others</b>	<b><u>5 851 438,00</u></b>	<b><u>6 142 920,45</u></b>
<b>Total current liabilities</b>	<b><u>5 929 078,41</u></b>	<b><u>6 579 481,25</u></b>

The largest accrued liabilities are the accrued holiday pay debt (722,985.58), the accrued payroll debt for December salaries (EUR 101,882.78) and uncharged purchases (EUR 140,095.08).

	<u>1.7.2023- 31.12.2024</u>	<u>1.2.2022- 30.6.2023</u>
<b>GUARANTEES AND INDEMNITIES</b>		
<b>Guarantees given on behalf of other Group companies</b>		
Business mortgages granted	7 500 000,00	7 500 000,00
Pledges and mortgages have been issued by the Group as security for a financing facility		
<b>Leasing liabilities</b>		
Amount due next year	274 594,04	184 897,04
The portion due at a later date	<u>424 491,59</u>	<u>535 098,52</u>
Total leasing liabilities	699 085,63	719 995,56
<b>Rental responsibilities</b>		
Amount due next year	918 173,19	893 606,60
The portion due at a later date	9 915 846,20	10 936 951,36
The majority of the rental liabilities relate to a tenancy in which the landlord is the parent company of the group		
<b>Responsibilities for own commitments</b>		
Buy-back commitments	224 000,00	224 000,00
Other commitments	0,00	0,00

## Signatures on the financial statements and the report of the Board of Directors

---

place, date

---

Timo Huttunen  
Chairman of the Board

---

Veli Ollila  
Managing Director

## Financial Statements

The report on the audit carried out has been issued today

---

place, date

BDO Oy  
audit firm

---

Timo Helle  
Chartered Accountant, CPA



## LIST OF ACCOUNTS AND TYPES OF ACCOUNTING RECORDS

Financial statements	Stapled	electronically
Daybook and ledger		electronically
Resume specifications		electronically
Bank documents	in paper format	
Purchase invoices		electronically
Sales invoices	in paper format	electronically
Payroll vouchers	in paper format	
Memo copies	in paper format	
The breakdown of the annexes	in paper format	

### Types of files in Monitor

BA	Bank documents
PB	Provisionally book purchase invoices
PI	Purchase invoices
PP	Payments in the purchase ledger
BC	Cancelled purchase invoices for initial entry in the accounts
PC	Cancelled purchase invoices
SI	Sales invoices
SP	Performances of the sales ledger
SC	Invoices for sales cancelled
SA	Salaries+ M2 supporting documents
M	Memory sticks
AC	Separating Annexes
EN	Depreciation
Hi	Historical references
VA	Value added tax
WH	Internal events

**SIGNATURES****SIGNATURES****UNDERSKRIFTER****SIGNATURER****UNDERSKRIFTER**

This documents contains 17 pages before this page

Dokumentet inneholder 17 sider før denne siden

This document contains 17 pages before this page

Dette dokument indeholder 17 sider før denne side

Detta dokument innehåller 17 sidor före denna sida

**VELI MATTI OLLILA**

a4f580d3-de3f-4aa0-a615-5e4a25d759e8 - 2025-01-31 15:30:28 UTC +02:00  
BankID / MobileID - 33d865ea-8180-4612-b663-fc90e1917042 - FI

**REINO TIMO JUHANI HUTTUNEN**

4d42000b-52f9-43c2-806a-09b052338869 - 2025-01-31 15:55:29 UTC +02:00  
BankID / MobileID - 642bfe33-b023-4711-b3d9-650ca69665ed - FI

**TIMO TEEMU EDVARD HELLE**

**BDO Oy, FI19079476, Vattuniemenranta 2, 00210, Helsinki**

7fc6670f-a99c-4902-949e-95cb59509941 - 2025-01-31 16:05:38 UTC +02:00  
BankID / MobileID - ebd0d2d5-2216-4331-b469-60ec8dd37f65 - FI

Authority to sign - Asemavaltuutus - Ställningsfullmakt - Autoritet til å signere - Myndighed til at underskrive

authority to sign  
representative  
custodial

status  
right to sign  
carer/guardian

ställningsfullmakt  
firmateckningsrätt  
förvaltare

autoritet til å signere  
representative  
foresatte/verge

myndighed til at underskrive  
representative  
frihedsberøvende