

DIGITAL WORKFORCE SERVICES OYJ

STOCK OPTION PLAN 2024 (the Plan)

1 TERMS AND CONDITIONS OF STOCK OPTIONS

1.1 Issuance of Stock Options

1.1.1 Digital Workforce Services Oyj (the **Company**) will issue a maximum of 500,000 (five hundred thousand) stock options (the **Options**) entitling to the subscription for the maximum of 500,000 (five hundred thousand) of the Company's newly issued shares (the **Shares** or **Share** as the case may be).

1.1.2 The Options will be offered to selected personnel of the Company and companies controlled by the Company, as control is defined in Section 5 of Chapter 1 of the Finnish Accounting Act (*Kirjanpitolaki 1336/1997*, as amended), (together the **Group**). Personnel eligible for Options also include members of the Board of Directors and the managing directors of the Group. Since the Options are intended to form a part of the equity-based incentive program of the Group, there is a weighty financial reason to issue the Options.

1.2 Allocation of the Options

1.2.1 The Board of Directors will resolve on the allocation and distribution of the Options to selected personnel of the Group (the **Option Holders**).

1.2.2 The Company will notify each Option Holder of the allocation of Options to the Option Holder.

1.3 Subscription of Options and Price of the Options

1.3.1 Subscription of Options shall take place in accordance with Chapter 10(5) of the Finnish Companies Act (*Osakeyhtiölaki 624/2006*, as amended).

1.3.2 The Options will be issued free of charge. The Options are intended to form a part of the equity based incentive program of the Group and therefore are granted free of charge.

1.3.3 A precondition to the subscription of Options is that the Option Holder has agreed in writing to be bound by an option holder agreement in a form approved by the Board of Directors.

1.4 Non-Transferability

1.4.1 The Options may be exercised for share subscription only, and the Option Holder is not entitled to sell, transfer, pledge or otherwise dispose of any Options without the prior written consent of the Board of Directors, who shall be entitled to impose any conditions to such transfer or disposal.

1.5 Reallocation of Options

1.5.1 Should the Options be redeemed or be returned to the Company otherwise, the Company is entitled to reallocate such Options to other persons eligible to receive Options pursuant to these terms and conditions in accordance with the resolution of the Board of Directors.

2 TERMS AND CONDITIONS OF SHARE SUBSCRIPTION

2.1 Right to Subscribe for Shares

2.1.1 Each Option will entitle the Option Holder to subscribe for one Share. Pursuant to the share subscriptions, the number of shares of the Company may increase by a maximum of 500,000 (five hundred thousand) Shares.

2.2 Share Subscription Period

- 2.2.1 The share subscription using the Options may take place only after the share subscription period of each respective Option has commenced unless otherwise provided by Section 2.6.
- 2.2.2 The share subscription period for the Options to be granted will be determined by the Board of Directors and will begin not earlier than July 1st, 2024 and end no later than December 31st 2032.
- 2.2.3 The vesting for each Option may be divided under the option agreement into a specific vesting schedule within the abovementioned time period as determined by the Board of Directors. The date when each Option vests (the **Vesting Date**) shall be determined by the Board of Directors.

2.3 Share Subscription Price and Payment of Shares

- 2.3.1 The share subscription price is **EUR 3,09 (three euros and nine cents)** per Share (the **Subscription Price**). The Options are intended to form a part of the equity based incentive program of the Group and the share Subscription Price has been determined on this basis.
- 2.3.2 Payment of the Shares subscribed for shall be made, upon subscription, to the bank account of the Company pursuant to the instructions given by the Company. The Company will resolve on all procedural matters applicable to the share subscription and on the payment of the Shares.
- 2.3.3 The Subscription Price in its entirety shall be transferred to the invested free equity fund of the Company.

2.4 Shareholder Rights

- 2.4.1 Shares will be eligible for dividend with respect to the financial year in which the share subscription takes place. Other shareholder rights will commence on the date on which the new Share is entered into the Trade Register.

2.5 Share issues, convertible loans, Options and other special rights prior to the share subscription

- 2.5.1 If the Company issues new shares or convertible loans or options or any other special rights referred to in Chapter 10 of the Finnish Companies Act before the subscription of the Shares under this Plan, the said issue shall have no effect on the options. Notwithstanding the aforesaid, should the Company issue new Shares to its shareholders free of charge in the same proportion as they already own shares in the Company (a so-called share split) or should the Company combine the shares owned by its shareholders in the same proportion as they own shares in the Company (a so-called reverse split), the Option Holder shall be treated equally with the shareholders by altering the number of Shares available for subscription and the Subscription Price in a manner determined by the Board of Directors.

2.6 Rights of Option Holders in Certain Cases

- 2.6.1 If the Company issues shares in any other manner than prescribed above in Section 2.5, no measures will need to be taken in relation to the Option Holders and Options.
- 2.6.2 Should the Company make a resolution to acquire its own shares with an offer to all the shareholders or to acquire options or other rights referred to in Chapter 10 of the Companies Act with an offer to all the holders of such rights, no measures will need to be taken in relation to the Option Holders and Options.
- 2.6.3 Should the Company be placed into liquidation before the Vesting Date, the Option Holders will be given the right to subscribe for Shares using the Options for which the Vesting Date has taken place within a period prior to the commencement of the liquidation as prescribed by the Board of Directors. Options for which the Vesting Date has not taken place before the Company is

placed in to liquidation will automatically lapse. At the close of this period set by the Board of Directors, all rights to a share subscription shall lapse.

- 2.6.4 If the Company distributes dividends or its assets to its shareholders in any manner, no measures will need to be taken in relation to the Option Holders and Options. Should the Company, before the Vesting Date, be deregistered, the Option Holders shall have the same or equal rights to consideration as the shareholders. Should the Company otherwise distribute assets of the Company to all shareholders pro rata to their shareholding, the amount of this distribution will be deducted from the Subscription Price. The Board of Directors will specify the new share Subscription Price in its proposal. If the Company distributes dividends or its assets to its shareholders in any other manner, no measures will need to be taken in relation to the Option Holders and Options.
- 2.6.5 Should the Company resolve to merge with another existing company or with a company to be formed or should the Company resolve to be divided, the Option Holders will be given the right to subscribe for all the Shares pertaining to their Options or to convert their Options into Options issued by another company or, where a new company will be formed, by the formed company, on such terms and within such a time period prior to the merger or division, as prescribed by the Board of Directors. At the close of this time period set by the Board of Directors, any rights to subscribe for Shares or to convert the Options will lapse.
- 2.6.6 Should a shareholder have the right and obligation under the Companies Act to redeem the shares from the Company's shareholders, or should a shareholder under the Securities Markets Act have the obligation to redeem all shares, stock options and other rights referred to in Chapter 10 of the Companies Act issued by the Company, the Option Holders will have a right and an obligation to transfer all of their Options for redemption to the redeeming shareholder at a price per Option equal to the consideration per each share received by the shareholders less the share subscription price determined in accordance with the terms and conditions of this Plan.
- 2.6.7 The Board of Directors may, however, in any of the situations prescribed above in Section 2.6.6 also give the Option Holders an opportunity to exercise all of the Options in their possession for share subscription or to convert them into Options issued by another company on such terms and within such time period prior to the completion of the redemption, as prescribed by the Board of Directors. At the close of this time period set by the Board of Directors, all rights to a share subscription or to a conversion of Options shall lapse.

3 OTHER TERMS AND PROVISIONS

3.1 Documentation

- 3.1.1 The documentation for the Options referred to in the Finnish Companies Act may be viewed at the Company's head office in Helsinki, Finland.

3.2 Authorisation of the Board of Directors

- 3.2.1 The Board of Directors is authorised to determine any technical changes or changes of any other type to be made in the terms of this Plan to the extent allowed under the Finnish Companies Act. It may also give binding instructions to the Option Holders.
- 3.2.2 The Board of Directors may resolve on the transfer of the Options or part thereof to the book-entry system (in which case also the non-transferability of the Options described in Section 1.4 above will be entered in the book-entry system) and on any possible technical amendments resulted thereby to these terms and conditions.

3.3 Language

- 3.3.1 In the event of conflict, the English language version of these terms and conditions shall prevail.

3.4 Applicable Law and Dispute Resolution

3.4.1 These terms and conditions and all matters arising out of or in connection with these terms and conditions shall be construed and governed exclusively in accordance with the laws of Finland without regard to its choice of law provisions.

3.4.2 All disputes arising out of the Options shall be finally settled under the Arbitration Rules of the Finland Chamber of Commerce. The court of arbitration shall consist of one arbitrator. The seat of the arbitration proceeding shall be Helsinki, Finland.