CROSS-BORDER MERGER PLAN / GRENSEKRYSSENDE FUSJONSPLAN

of / mellom	**DANISKE INVEST ASSET MANAGEMENT AS** Business reg. no. 957 424 775 Bryggetorget 4, 0250 Oslo Norway a Norwegian private limited liability company registered with the Norwegian Register of Business Enterprises (*Foretaksregisteret*) ("**DIAM**").	**DANSKE INVEST ASSET MANAGEMENT AS** Organisasjonsnummer 957 424 775 Bryggetorget 4, 0250 Oslo Norway Et norsk aksjeselskap registrert i Foretaksregisteret ("**DIAM**")
and / og	**DANSKE BANK A/S** Central Business Register (CVR) no. 61126228 Bernstorffsgade 40 DK-1577 København V Denmark a Danish public limited company having its registered office in the municipality of Copenhagen, registered with the Danish Business Authority (*Erhvervsstyrelsen*), Langelinie Allé 17, DK-2100 København Ø, Denmark, and at the date of this merger plan also carrying on business under the secondary names of: Den Danske Landmandsbank, Aktieselskab, Den Danske Bank af 1871, Aktieselskab, Aktieselskabet Kjøbenhavns HandelsBank,	**DANSKE BANK A/S** Det Centrale Virksomhedsregister (CVR) nr. 61126228 Bernstorffsgade 40 1577 København V Danmark Et dansk allmennaksjeskap som har sitt forretningskontor i kommunen København, registrert i Erhvervsstyrelsen, Langelinie Allé 17, 2100 København Ø, Danmark, og som på datoen for denne fusjonsplanen også driver virksomhet under virksomhetsnavnene: Den Danske Landmandsbank, Aktieselskab, Den Danske Bank af 1871, Aktieselskab, Aktieselskabet Kjøbenhavns HandelsBank, Copenhagen HandelsBank A/S, Provinsbanken A/S, Den Danske

Copenhagen HandelsBank A/S, Provinsbanken A/S, Den Danske Provinsbank A/S, Aktieselskabet Aarhuus Privatbank, Fyens Disconto Kasse Bank-Aktieselskab, Aalborg Diskontobank A/S, Aalborg Bank A/S, Sjællandske Bank A/S, Danske Børs Bank A/S, Den Direkte Bank A/S, Pro Kredit Bank A/S, Nordania Leasing Bankaktieselskab, Danske Kapitalforvaltning Bankaktieselskab, Danica Bank A/S, Danica Pensionsbank A/S, Merchant Bank Privat A/S, BG Bank A/S, By- og Landbosparekassen A/S, Sindal Sparekasse A/S, Læsø Sparekasse A/S, Nibe Sparekasse A/S, Løgstør Sparekasse A/S, Arden Sparekasse A/S, Ålestrup Sparekasse A/S, Kjellerup Sparekasse A/S, Sparekassen Grenå A/S, Silkeborg Sparekasse A/S, Samsø Sparekasse A/S, Sparekassen Ulstrup A/S, Esbjerg Sparekasse A/S, Sparekassen Kolding A/S, Ribe Sparekasse A/S, Skodborg Sparekasse A/S, Sparekassen Skærbæk A/S, Ulkebøl Sparekasse A/S, Præstbro Sparekasse A/S, Ølgod Sparekasse A/S, Serritslev Sogns Spare- og Laanekasse A/S, Sparekassen Højer A/S, Sparekassen Sydjylland A/S, Sparekassen Fredericia A/S, Sparekassen Haderslev A/S, Agerskov Sparekasse A/S, Toftlund Sparekasse A/S, Sparekassen for Christiansfeld og Omegn A/S, Vojens Sparekasse A/S, Landbosparekassen for Ribe og Omegn A/S, Sparekassen Bramminge A/S, Vejrup Sogns Spare- og Laanekasse A/S, Grimstrup-Nykirke Sognes Spare- og Laanekasse A/S, Gørding og

Provinsbank A/S, Aktieselskabet Aarhuus Privatbank, Fyens Disconto Kasse Bank-Aktieselskab, Aalborg Diskontobank A/S, Aalborg Bank A/S, Sjællandske Bank A/S, Danske Børs Bank A/S, Den Direkte Bank A/S, Pro Kredit Bank A/S, Nordania Leasing Bankaktieselskab, Danske Kapitalforvaltning Bankaktieselskab, Danica Bank A/S, Danica Pensionsbank A/S, Merchant Bank Privat A/S, BG Bank A/S, By- og Landbosparekassen A/S, Sindal Sparekasse A/S, Læsø Sparekasse A/S, Nibe Sparekasse A/S, Løgstør Sparekasse A/S, Arden Sparekasse A/S, Ålestrup Sparekasse A/S, Kjellerup Sparekasse A/S, Sparekassen Grenå A/S, Silkeborg Sparekasse A/S, Samsø Sparekasse A/S, Sparekassen Ulstrup A/S, Esbjerg Sparekasse A/S, Sparekassen Kolding A/S, Ribe Sparekasse A/S, Skodborg Sparekasse A/S, Sparekassen Skærbæk A/S, Ulkebøl Sparekasse A/S, Præstbro Sparekasse A/S, Ølgod Sparekasse A/S, Serritslev Sogns Spare- og Laanekasse A/S, Sparekassen Højer A/S, Sparekassen Sydjylland A/S, Sparekassen Fredericia A/S, Sparekassen Haderslev A/S, Agerskov Sparekasse A/S, Toftlund Sparekasse A/S, Sparekassen for Christiansfeld og Omegn A/S, Vojens Sparekasse A/S, Landbosparekassen for Ribe og Omegn A/S, Sparekassen Bramminge A/S, Vejrup Sogns Spare- og Laanekasse A/S, Grimstrup-Nykirke Sognes Spare- og Laanekasse A/S, Gørding og Omegns Sparekasse A/S, Varde Sparekasse A/S, Oksbøl Sparekasse A/S, Vejen Sparekasse A/S, Holsted Sparekasse A/S, Andst og Omegns Sparekasse A/S, Veerst-

Omegns Sparekasse A/S, Varde Sparekasse A/S, Oksbøl Sparekasse A/S, Vejen Sparekasse A/S, Holsted Sparekasse A/S, Andst og Omegns Sparekasse A/S, Veerst-Bække Sparekasse A/S, Gesten Sparekasse A/S, Sparekassen Vejle A/S, Øster Nykirke Sogns Spare- og Laanekasse A/S, Aagaard Sparekasse A/S, Alminde Sparekasse A/S, Vester Nebel Sparekasse A/S, Givskud Sogns Spare- og Laanekasse A/S, Tørring og Omegns Spare- og Laanekasse A/S, Børkop og Omegns Sparekasse A/S, Spare- og Laanekassen i Egtved A/S, Ringive Sparekasse A/S, Thyregod-Vester Sognes Spare- og Laanekasse A/S, Uldum Sparekasse A/S, Hvejsel Sogns Spare- og Laanekasse A/S, Glejbjerg Sparekasse A/S, Fyens Stifts Sparekasse A/S, Landbo-Sparekassen for Fyn A/S, Bogense Sparekasse A/S, Lyngby Sparekasse A/S, Korsør Sparekasse A/S, Næstved Sparekasse A/S, Haslev Sparekasse A/S, Faxe Sparekasse A/S, Stevns Sparekasse A/S, Sorø Sparekasse A/S, Sparekassen Møn A/S, Højby Sparekasse A/S, Asnæs Sparekasse A/S, Sparekassen for Grevskabet Holsteinborg og Omegn A/S, DK Sparekassen A/S, Frederiksberg Sparekasse A/S, Bornholmerbanken A/S, Hasle Bank A/S, Girobank A/S, Girobank Danmark A/S, Sparekassen Bikuben A/S, Netbank A/S, Bikuben Girobank A/S, Firstnordic Bank A/S, Danske Bank International A/S, Danske Bank Polska A/S, Fokus Bank A/S, National Irish Bank A/S, Northern Bank A/S, Sampo Pankki Oyj A/S, Bække Sparekasse A/S, Gesten Sparekasse A/S, Sparekassen Vejle A/S, Øster Nykirke Sogns Spare- og Laanekasse A/S, Aagaard Sparekasse A/S, Alminde Sparekasse A/S, Vester Nebel Sparekasse A/S, Givskud Sogns Spare- og Laanekasse A/S, Tørring og Omegns Spare- og Laanekasse A/S, Børkop og Omegns Sparekasse A/S, Spare- og Laanekassen i Egtved A/S, Ringive Sparekasse A/S, Thyregod-Vester Sognes Spare- og Laanekasse A/S, Uldum Sparekasse A/S, Hvejsel Sogns Spare- og Laanekasse A/S, Glejbjerg Sparekasse A/S, Fyens Stifts Sparekasse A/S, Landbo-Sparekassen for Fyn A/S, Bogense Sparekasse A/S, Lyngby Sparekasse A/S, Korsør Sparekasse A/S, Næstved Sparekasse A/S, Haslev Sparekasse A/S, Faxe Sparekasse A/S, Stevns Sparekasse A/S, Sorø Sparekasse A/S, Sparekassen Møn A/S, Højby Sparekasse A/S, Asnæs Sparekasse A/S, Sparekassen for Grevskabet Holsteinborg og Omegn A/S, DK Sparekassen A/S, Frederiksberg Sparekasse A/S, Bornholmerbanken A/S, Hasle Bank A/S, Girobank A/S, Girobank Danmark A/S, Sparekassen Bikuben A/S, Netbank A/S, Bikuben Girobank A/S, Firstnordic Bank A/S, Danske Bank International A/S, Danske Bank Polska A/S, Fokus Bank A/S, National Irish Bank A/S, Northern Bank A/S, Sampo Pankki Oyj A/S, AB Sampo bankas A/S, AS Sampo Pank A/S, AS Sampo Banka A/S, Profibank ZAO A/S, Rahatukku Postipankki - Extrakapital Postbanken A/S, Postipankki A/S, Leonia Pankki A/S, Interbank A/S, Finbank A/S, Sampo Rahoitus A/S, Sampo Finans A/S, Sampo Finance A/S, Avainrahoitus

AB Sampo bankas A/S, AS Sampo Pank A/S, AS Sampo Banka A/S, Profibank ZAO A/S, Rahatukku Postipankki - Extrakapital Postbanken A/S, Postipankki A/S, Leonia Pankki A/S, Interbank A/S, Finbank A/S, Sampo Rahoitus A/S, Sampo Finans A/S, Sampo Finance A/S, Avainrahoitus A/S, Danske Capital A/S, Sampo Pankki A/S and Danske Finance A/S ("**Danske Bank**")	A/S, Danske Capital A/S, Sampo Pankki A/S og Danske Finance A/S ("**Danske Bank**")
(DIAM and Danske Bank are collectively referred to as the "**Participating Companies**")	(DIAM og Danske Bank er i fellesskap omtalt som de "**Deltakende Selskapene**")

APPENDICES		**Vedlegg**	
Appendix 1.5	List of DIAM Funds and Fund Mergers	Vedlegg 1.5	Oversikt over DIAM-fondene og Fondsfusjonene
Appendix 7.1.A	Articles of association of Danske Bank current and at completion of the Merger	Vedlegg 7.1.A	Vedtekter for Danske Bank før og etter gjennomføring av Fusjonen
Appendix 7.1.B	The current Articles of association of DIAM	Vedlegg 7.1.B	Gjeldende vedtekter i DIAM
Appendix 11.1.A	The annual report for the financial year 1 January - 31 December 2024 of DIAM	Vedlegg 11.1.A	Årsregnskap for regnskapsåret 2024 for DIAM
Appendix 11.1.B	The annual accounts, annual report and auditor report for the accounting years 1 January - 31 December 2022, 2023, and 2024 of DIAM and Danske Bank	Vedlegg 11.1.B	Årsregnskapet, årsrapporten og revisjonsrapporten for regnskapsårene 1. januar – 31. desember 2022, 2023 og 2024 for DIAM og Danske Bank

The official languages of this merger plan are English for Danish law purposes and Norwegian for Norwegian law purposes.

Det offisielle språket for denne fusjonsplanen er engelsk for danske formål og norsk for norske formål.

The boards of directors of the Participating Companies hereby jointly draw up the following cross-border merger plan (including appendices, the "**Merger Plan**").

Styrene i de Deltakende Selskapene har med dette i fellesskap utarbeidet følgende grensekryssende fusjonsplan ("**Fusjonsplanen**").

1. BASIS FOR THE MERGER

BAKGRUNNEN FOR FUSJONEN

1.1 As further detailed in this Merger Plan, all of the assets, rights, and liabilities of DIAM shall be transferred to Danske Bank by way of a cross-border merger (the "**Merger**") pursuant to Part 16 of the Danish Companies Act (the "**Danish Companies Act**") and Chapter 13 VII of the Norwegian Public Limited Liability Companies Act (the "**Norwegian Public Companies Act**"), cf. Sections 13-25 of the Norwegian Private Limited Liability Companies Act (the "**Norwegian Private Companies Act**").

Som nærmere beskrevet i Fusjonsplanen skal samtlige eiendeler, rettigheter og forpliktelser tilhørende DIAM overføres til Danske Bank gjennom en grenseoverskridende fusjon ("**Fusjonen**") i henhold til Del 16 av den danske selskapsloven (den "**Danske Selskapsloven**") og Kapittel 13 VII i den norske allmennaksjeloven ("**Allmennaksjeloven**"), jf. § 13-25 i den norske aksjeloven ("**Aksjeloven**").

1.2 Danske Bank is the sole shareholder of DIAM and holds shares representing the entire share capital of DIAM. Therefore, the Merger will be completed in accordance with the simplified procedure applicable to vertical mergers set out in Section 290(1) of the Danish Companies Act and Section 13-36 of the Norwegian Public Companies Act.

Danske Bank er eneaksjonær i DIAM og eier aksjer som representerer hele aksjekapitalen til DIAM. Fusjonen vil derfor gjennomføres i samsvar med den forenklede prosedyren som gjelder for vertikale fusjoner, som angitt i § 290(1) i den Danske Selskapsloven og § 13-36 i Aksjeloven.

1.3 The Merger will be completed upon the Danish Business Authority's registration of the completion of the Merger pursuant to Section 289a(3) of the Danish Companies Act, at which point in time the Merger becomes effective under Danish law.

Fusjonen vil bli gjennomført når den danske Erhvervsstyrelsen registrerer gjennomføringen av Fusjonen i henhold til § 289a(3) av den Danske Selskapsloven, og på det tidspunktet trer Fusjonen i kraft i henhold til dansk lov.

1.4 Upon completion of the Merger, DIAM will be dissolved without liquidation by transfer of all its assets, rights, and liabilities to Danske Bank in accordance with the principle of universal succession of title (principle of continuity). After completion of the Merger, the activities carried out by DIAM will be carried out through the Norwegian branch of Danske Bank.

Ved gjennomføring av Fusjonen vil DIAM bli oppløst uten avvikling ved overføring av samtlige av dets eiendeler, rettigheter og forpliktelser til Danske Bank i henhold til prinsippet om universalsuksesjon (kontinuitetsprinsippet). Etter gjennomføringen av Fusjonen vil aktivitetene som utføres av DIAM bli utført gjennom den norske filialen til Danske Bank.

1.5	Completion of the Merger is conditional on the prior dissolution of eight UCITS funds dominantly owned by institutional investors and currently managed by DIAM and domiciled in Norway (jointly, the "**DIAM Funds**") either by way of: i) mergers into to the main fund platform in Luxembourg (jointly, the "**Fund Mergers**"), or ii) liquidation. A list of the eight DIAM Funds and Fund Mergers is attached as <u>Appendix 1.5.</u> The intention is to complete five of the Fund Mergers in August 2025 and three of the Fund Mergers in October 2025.	Gjennomføring av Fusjonen er betinget av den forutgående oppløsningen av åtte UCITS-fond som hovedsakelig eies av institusjonelle investorer og som for tiden forvaltes av DIAM og er hjemmehørende i Norge (samlet "**DIAM-fondene**"), enten ved: i) fusjoner inn i fondsplattformen i Luxembourg (samlet "**Fondsfusjonene**"), eller ii) likvidasjon. En oversikt over de åtte DIAM-fondene og Fondsfusjonene er vedlagt som <u>Vedlegg 1.5</u>. Intensjonen er å gjennomføre fem av Fondsfusjonene i august 2025 og tre av Fondsfusjonene i oktober 2025.
2.	**MERGER ACCOUNTING EFFECTIVE DATE**	**REGNSKAPSMESSIG VIRKNINGSTIDSPUNKT AV FUSJONEN**
2.1	The Merger will for accounting purposes be effective from 1 January 2025, as of which date the assets, rights, and liabilities of DIAM will be deemed transferred to Danske Bank (and allocated to its Norwegian branch) for accounting purposes.	Fusjonens virkningstidspunkt for regnskapsformål er 1. januar 2025, hvorpå eiendelene, rettighetene og forpliktelsene tilhørende DIAM vil anses overført til Danske Bank (og allokert til dets norske filial) for regnskapsformål.
3.	**NAME**	**NAVN**
3.1	Danske Bank will not adopt the name of DIAM as a new secondary name in connection with the Merger.	Danske Bank vil ikke ta i bruk navnet DIAM som et nytt sekundært navn i forbindelse med Fusjonen.
4.	**CONSIDERATION TO THE SHAREHOLDER**	**VEDERLAG TIL AKSJONÆREN**
4.1	This being a vertical merger, no consideration is payable to Danske Bank as the sole shareholder of DIAM.	Siden dette er en vertikal fusjon, er det ingen vederlag som skal betales til Danske Bank som eneaksjonær i DIAM.
5.	**SPECIAL BENEFITS**	**SÆRLIGE RETTIGHETER OG FORDELER**
5.1	No members of the Participating Companies' control or supervision authorities, board of directors, managing director or other management, nor engaged independent experts, will receive any special benefits or privileges as a result of or in connection with the completion of the Merger.	Ingen medlemmer av de Deltakende Selskapenes kontroll- eller tilsynsorganer, styret, daglig leder eller tilsvarende beslutningstakere, samt engasjerte uavhengige sakkyndige, vil motta noen særlige rettigheter eller fordeler som en følge av eller i forbindelse med gjennomføringen av Fusjonen.

6. SHARES AND OTHER SECURITIES WITH SPECIAL RIGHTS

6.1 No special rights are granted to any holders of shares with special rights or other securities issued by any of the Participating Companies and no measures are proposed to be taken concerning such persons.

AKSJER OG ANDRE FINANSIELLE INSTRUMENTER MED SPESIELLE RETTIGHETER

Ingen spesielle rettigheter har blitt, eller skal bli, gitt til noen innehavere av aksjer eller andre finansielle instrumenter utstedt av noen av de Deltakende Selskapene, og ingen tiltak foreslås iverksatt angående slike personer.

7. ARTICLES OF ASSOCIATION

7.1 The articles of association of Danske Bank will not be amended in connection with the Merger. The current articles of association of Danske Bank are attached as Appendix 7.1.A and is thus also the form the articles of association of Danske Bank will have at completion of the Merger.

The current articles of association of DIAM are attached as Appendix 7.1.B.

VEDTEKTER

Vedtektene til Danske Bank vil ikke endres i forbindelse med Fusjonen. De nåværende vedtektene til Danske Bank er vedlagt som Vedlegg 7.1.A, og dette vil også være formen vedtektene til Danske Bank vil ha ved gjennomføringen av Fusjonen.

De gjeldende vedtektene for av DIAM er vedlagt Fusjonsplanen som Vedlegg 7.1.B.

8. LIKELY IMPACT OF THE MERGER ON THE EMPLOYMENT IN THE PARTICIPATING COMPANIES

8.1 As of the date of this Merger Plan, there are no plans to implement any specific measures that may result in any changes to the workforce of neither Danske Bank nor DIAM as a direct consequence of the Merger. The Merger will thus not have any material consequences for the employees of the Participating Companies other than the change of the employer entity applicable to the current employees of DIAM. There is, however, a limited risk that a few employees in Norway may become redundant after the Merger, although this risk is not directly linked to the Merger as such. Potential redundancies will preferably be resolved through voluntary agreements.

FUSJONENS FORVENTEDE INNVIRKNING FOR DE ANSATTE I DE DELTAKENDE SELSKAPENE

Per datoen for denne Fusjonsplanen finnes det ingen planer om å iverksette spesifikke tiltak som kan medføre endringer i arbeidsstyrken i Danske Bank eller DIAM som en direkte konsekvens av Fusjonen. Fusjonen vil dermed ikke ha noen vesentlige konsekvenser for de ansatte i de Deltakende Selskapene, bortsett fra endring av arbeidsgiverselskap for de nåværende ansatte i DIAM. Det er imidlertid en begrenset risiko for at et fåtall ansatte i Norge kan bli overtallige etter Fusjonen, men denne risikoen ikke er direkte knyttet til Fusjonen som sådan. Eventuell overtallighet vil søkes løst gjennom frivillige avtaler.

The employees of DIAM will be transferred to Danske Bank on unchanged salary terms and individual rights upon the completion of the Merger. The transferred employees will be covered by the General Agreement between NHO/Finans Norge and Finansforbundet, the Central agreement between NHO/Finans Norge and Finansforbundet and the local "Bedriftsavtale" between Danske Bank and Finansforbundet, which Danske Bank is bound by, after the Merger.

De ansatte i DIAM vil bli overført til Danske Bank på uendrede lønnsvilkår og individuelle rettigheter ved gjennomføringen av Fusjonen. De overførte ansatte vil være omfattet av Hovedavtalen mellom NHO/Finans Norge og Finansforbundet, Sentralavtalen mellom NHO/Finans Norge og Finansforbundet og den lokale bedriftsavtalen mellom Danske Bank og Finansforbundet, som Danske Bank er bundet av, etter Fusjonen.

9. EMPLOYMENT PARTICIPATION PROCEDURE

ARBEIDSTAKERNES INNFLYTELSE

9.1 As of the date of this Merger Plan, Danske Bank employs more than 28 employees, cf. Section 311(1)(3) of the Danish Companies Act. The statutory employment participation procedure set out in Sections 312-316 of the Danish Companies Act will therefore be applied, including the special rules in the Danish Act on Employee co-determination in SE-companies. The election of the Norwegian representatives for the Special Negotiating Body will be conducted in accordance with Sections 6 and 7 of the Regulation on Employees' Right to Representation in Cross-Border Mergers of Limited Liability Companies (FOR-2008-01-09-50).

Per datoen for denne Fusjonsplanen ansetter Danske Bank mer enn 28 ansatte, jf. § 311(1)(3) i den Danske Selskapsloven. Den lovbestemte prosedyren for ansattes deltakelse som angitt i §§ 312-316 i den Danske Selskapsloven vil derfor bli anvendt, inkludert de spesielle reglene i den danske loven om ansattes medbestemmelse i SE-selskaper. Valget av de norske representantene til det spesielle forhandlingsorganet vil bli gjennomført i samsvar med §§ 6 og 7 i forskriften om ansattes representasjonsrett i grensekryssende fusjoner av aksjeselskaper (FOR-2008-01-09-50).

9.2 In connection with the application of said procedure, the board of directors of Danske Bank has decided to apply the reference rules on employee co-determination in order to continue the current level of employee co-determination at the board of directors as applied by Danske Bank.

I forbindelse med anvendelsen av nevnte prosedyre har styret i Danske Bank besluttet å anvende referansereglene om arbeidstakermedbestemmelse for å opprettholde det nåværende nivået av arbeidstakermedbestemmelse i styret, slik det praktiseres av Danske Bank.

10. PROTECTION MEASURES OFFERED TO CREDITORS

IVARETAKELSE AV KREDITORINTERESSER

10.1 **Protection measures offered to creditors of Danske Bank**

Ivaretakelse av interessene til kreditorene i Danske Bank

10.1.1 The board of directors of Danske Bank has in accordance with Section 277 of the Danish Companies Act appointed Deloitte Statsautoriseret Revisionspartnerselskab ("**Deloitte**") to issue a declaration as to whether the creditors of each of the Participating Companies are deemed adequately protected after the Merger compared to the current situation. If Deloitte concludes in its declaration that the creditors are not sufficiently secured after the Merger, the creditors of Danske Bank will be able to report their claims in accordance with Section 278 of the Danish Companies Act.

Styret i Danske Bank har i samsvar med § 277 i den Danske Selskapsloven engasjert Deloitte Statsautoriseret Revisionspartnerselskab ("**Deloitte**") til å utstede en erklæring om hvorvidt kreditorene til de Deltakende Selskapene anses å være tilstrekkelig beskyttet etter Fusjonen sammenlignet med dagens situasjon. Dersom Deloitte i sin erklæring konkluderer med at kreditorene ikke er tilstrekkelig sikret etter Fusjonen, vil kreditorene til Danske Bank kunne melde sine krav i henhold til § 278 i den Danske Selskapsloven.

10.2 **Protection measures offered to creditors of DIAM**

Ivaretakelse av interessene til kreditorene i DIAM

10.2.1 As the Merger will be carried out in accordance with Chapter 13 VII of the Norwegian Public Companies Act, cf. Sections 13-25 of the Norwegian Private Companies Act, the interests of the creditors of DIAM are protected by the application of the mandatory rules set out in Sections 13-15 and 13-16 of the Norwegian Public Companies Act.

Ettersom Fusjonen vil bli gjennomført i tråd med Kapittel 13 VII i Allmennaksjeloven, jf. § 13-25 i Aksjeloven, vil interessene til kreditorene i DIAM bli ivaretatt gjennom anvendelsen av de preseptoriske reglene i §§ 13-15 og 13-16 i Allmennaksjeloven.

11. VALUATION OF ASSETS, RIGHTS AND LIABILITIES BEING TRANSFERRED

VERDSETTELSE AV EIENDELENE, RETTIGHETENE OG FORPLIKTELSENE SOM OVERFØRES

11.1 The assets, rights, and liabilities of DIAM are transferred to Danske Bank at book value as stated in DIAM's annual report for the financial year 1 January - 31 December 2024 and attached as Appendix 11.1.A. The annual accounts, annual report, and auditor report for the accounting year 1 January - 31 December 2022, 2023, and 2024 of DIAM and Danske Bank is attached as Appendix 11.1.B.

Eiendelene, rettighetene og forpliktelsene til DIAM overføres til Danske Bank til bokført verdi som angitt i DIAM sitt årsregnskap for regnskapsåret 1. januar - 31. desember 2024 og vedlagt som Vedlegg 11.1.A. Årsregnskapet, årsrapporten og revisjonsrapporten for regnskapsårene 1. januar - 31. desember 2022, 2023 og 2024 for DIAM og Danske Bank er vedlagt som Vedlegg 11.1.B.

12. ACCOUNTS OF THE PARTICIPATING COMPANIES AS THE BASIS FOR THE MERGER

ÅRSREGNSKAP SOM HAR DANNET GRUNNLAG FOR FASTSETTELSEN AV VILKÅRENE FOR FUSJONEN

12.1 The basis for determining the conditions for the Merger has been the Participating Companies' annual accounts for the financial year 1 January - 31 December 2024.

Grunnlaget for å fastsette vilkårene for Fusjonen har vært de Deltakende Selskapenes årsregnskap for regnskapsåret 1. januar - 31. desember 2024.

13. TAX STATUS OF MERGER

SKATTEMESSIG BEHANDLING

13.1 The Merger will be completed as a tax-exempt merger pursuant to the Danish Merger Tax Act and the Norwegian Taxation Act (*Skatteloven*).

Fusjonen vil bli gjennomført som en skattefri fusjon i henhold til den danske fusionsskatteloven og den norske skatteloven.

[*Signature page on following page*]

Date: 30 June 2025

The board of directors of Danske Bank A/S

Martin Blessing	Martin Nørkjær Larsen
Lars-Erik Brenøe	Jacob Dahl
Godelieve Mostrey	Allan Polack
Rafael Salinas Martinez De Lecea	Marianne Sørensen Henriksen
Helle Valentin Hasselris	Bente Bang
Kirsten Brich	Aleksandras Cicasovas
Louise Aggerstrøm Hansen	

Qualified Electronic Signature
GODELIEVE RACHEL L MOSTREY
Personal code: 60090721030
2025-06-30 10:53:13 GMT+2
Purpose: Signature

Advanced Electronic Signature
LARS-ERIK BRENØE
Personal code: 48cfd66a-db70-4132-a13f-ecc3541e0b33
2025-06-28 05:18:22 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
LOUISE AGGERSTRØM HANSEN
Personal code: a0185121-6ad5-423a-9ca4-edfc0b41e6a6
2025-06-30 10:21:21 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
MARTIN KARL WOLFGANG BLESSING
Personal code: 60398f88-ecc5-4965-9eac-2dac891314fe
2025-06-30 10:23:15 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
JACOB CHRISTIAN DAHL
Personal code: 7b9deba7-fcfc-4675-8f08-ee120517cb8b
2025-06-30 10:36:31 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
2E987267-512B-4AE7-BDB8-08F60C5FF8B4
Personal code: 2e987267-512b-4ae7-bdb8-08f60c5ff8b4
2025-06-26 09:11:20 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
BENTE ANNETTE BANG
Personal code: 4563f361-3a58-4a0e-938e-c32df7413aaa
2025-06-26 09:15:08 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
MARIANNE SØRENSEN HENRIKSEN
Personal code: dea70c63-82b3-44d6-9259-2d0aa6199f9f
2025-06-26 17:07:44 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
ALLAN POLACK
Personal code: c417d46d-5918-4926-a87f-6faad0761994
2025-06-27 13:00:26 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
RAFAEL SALINAS MARTINEZ DE LECEA
Personal code: 57b0df1e-626e-4919-a456-84330dc911b9
2025-06-25 19:55:41 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Qualified Electronic Signature
ALEKSANDRAS ČIČASOVAS
Personal code: 39204030678
2025-06-25 21:28:10 GMT+2
Purpose: Signature

Advanced Electronic Signature
8AB4C35D-72C8-431F-BEAB-4958391D0FE4
Personal code: 8ab4c35d-72c8-431f-beab-4958391d0fe4
2025-06-25 22:06:23 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Advanced Electronic Signature
HELLE VALENTIN HASSELRIS
Personal code: b4cc0288-4c6f-4e1f-8f4e-ea7c654d7299
2025-06-26 07:54:35 GMT+2
Purpose: Signature
Identity verified and signing consent is confirmed using MitID

Date: 30. juni 2025

The board of directors of Danske Invest Asset Management AS

Morten Rasten

Per John David Ohlsson

Claus Heimann Larsen

Kirsten Helena Müller

Anne Marit Standeren

Avansert elektronisk signatur
PER JOHN DAVID OHLSSON
2025-06-30 16:40:08 GMT+2
Formål: Signatur
Identitet og samtykke til å signere var bekreftet med Swedish BankID

Avansert elektronisk signatur
MORTEN RASTEN
2025-06-30 15:47:41 GMT+2
Formål: Signatur
Identitet og samtykke til å signere var bekreftet med MitID

Avansert elektronisk signatur
KIRSTEN HELENA MÜLLER
2025-06-30 15:48:38 GMT+2
Formål: Signatur
Identitet og samtykke til å signere var bekreftet med BankID

Avansert elektronisk signatur
CLAUS HEIMANN LARSEN
2025-06-30 16:00:33 GMT+2
Formål: Signatur
Identitet og samtykke til å signere var bekreftet med MitID

Avansert elektronisk signatur
ANNE MARIT STANDEREN
2025-06-30 16:19:27 GMT+2
Formål: Signatur
Identitet og samtykke til å signere var bekreftet med BankID

1. Information

Document Project Venus Edit

Signing deadline 2025-06-30 12:00

Categories Corporate documents Edit

Show more

2. Documents

- Resolution of the Board of Directors of Danske Bank to adopt the merger.pdf (0.1 MB)
- Merger report for Danske Bank A_S - Cross-border merger of Danske Bank and Danske Invest Asset management.pdf (0.1 MB)
- Merger plan - Cross-border merger of Danske Bank and Danske Invest Asset management.pdf (0.2 MB)

3. Participants Edit

Requiring action

Viewers

Completed (13)

Aleksandras Čičasovas — Signature is valid — Qualified electronic signature

This is a qualified electronic signature which has equivalent legal effect of a handwritten signature.

Signature information
Signing time: 2025-06-25 22:28:16
Signing reason: Signature
Company: Danske Bank

Participant information
Email: cic@danskebank.lt

Certificate information
Certificate owner: ALEKSANDRAS ČIČASOVAS
Personal code: 39204030678
Certificate issuer: EID-SK 2016, AS Sertifitseerimiskeskus, EE
Certificate validity period: 2023-02-28 17:28:27 - 2026-02-28 17:28:27 GMT+1
Certificate type: Qualified

Allan Polack — Signature is valid — Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-27 14:00:29
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.

Participant information
Email: allan.polack@icloud.com

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-27 13:00:26
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Bente Annette Bang — Signature is valid — Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-26 10:15:11
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.

Participant information
Email: bboe@danskekreds.dk

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-26 09:15:08
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Helle Valentin Hasselris — Signature is valid — Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-26 08:54:37
Signing reason: Signature
Company: Danske Bank
Position in company: Board member
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.

Participant information
Email: helleval@me.com

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-26 07:54:35
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Jacob Christian Dahl — Signature is valid — Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-30 11:36:35
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.

Participant information
Email: jacobcdahl@icloud.com

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-30 10:36:31
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Kirsten@ebbebrich.dk — Signature is valid | Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-26 10:11:22
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.
Participant information
Email: kirsten@ebbebrich.dk

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-26 09:11:20
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Lars-Erik Brenøe — Signature is valid | Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-28 06:18:25
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.
Participant information
Email: larserik.brenoe@me.com

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-28 05:18:21
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Godelieve Rachel L Mostrey — Signature is valid | Qualified electronic signature

This is a qualified electronic signature which has equivalent legal effect of a handwritten signature.

Signature information
Signing time: 2025-06-30 11:53:44
Signing reason: Signature
Participant information
Email: Lieve.mostrey@gmail.com

Certificate information
Certificate owner: Godelieve Rachel L Mostrey
Personal code: 60090721030
Certificate issuer: itsme Sign Issuing CA G2x, DigiCert Europe Belgium B.V., BE
Certificate validity period: 2025-06-23 12:00:58 - 2028-06-23 11:55:00 GMT+2
Certificate type: Qualified

Louise Aggerstrøm Hansen — Signature is valid | Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-30 11:21:24
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.
Participant information
Email: louhan@danskebank.dk

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-30 10:21:21
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Martin Karl Wolfgang Blessing — Signature is valid | Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-30 11:23:19
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.
Participant information
Email: martin@blessing-office.de

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-30 10:23:14
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

martin.larsen@apmoller.com — Signature is valid | Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-25 23:06:25
Signing reason: Signature
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.
Participant information
Email: Martin.larsen@apmoller.com

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-25 22:06:23
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Rafael Salinas Martinez De Lecea — Signature is valid | Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-25 20:55:43
Signing reason: Signature
Position in company: Board member
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.
Participant information
Email: rafael.salinas.lecea@gmail.com

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-25 19:55:41
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID

Marianne Sørensen Henriksen — Signature is valid | Advanced electronic signature

This signature has legal effect and admissibility as evidence in legal proceedings. It meets the requirements for advanced electronic signatures and is based on a qualified certificate.

Signature information
Signing time: 2025-06-26 18:07:46
Signing reason: Signature
Position in company: Board member
The signature was created in accordance to Dokobit Authentication-based Signatures Policy for Signing Using MitID.
Participant information
Email: msorensenh@gmail.com

Collected evidences
Authentication method: MitID
Authentication time: 2025-06-26 17:07:44
Signature policy ID: 1.3.6.1.4.1.54720.2.4.1
Identity verified and signing consent is confirmed using MitID