

Classification	Board of Directors' policy
Confirmed by	Wetteri Plc's Board of Directors
Confirmation date	6 December 2023 / Board of Directors
Date of entry into force	6 December 2023
Replaces	Version 2.0
Guidance document	-
Possible external regulation	Finnish Corporate Governance Code Securities Markets Act (746/2012) Ministry of Finance Decree on the Regular Duty of Disclosure of an Issuer of a Security (1020/2012) Market Abuse Regulation (596/2014), MAR
Owner	
Update frequency	Annually
Scope of application	Within the Group
Published in the intranet	Yes
Version management	Status/change and date
1.0	Disclosure policy prepared on 22 November 2017
1.1	Disclosure police updated following a corporate transaction on 24 October 2022
2.0	Updated with the materiality threshold definition on 17 December 2022
2.1	Updated in terms of the reporting language. Reporting languages: Finnish and English.

WETTERI'S DISCLOSURE POLICY

The disclosure policy describes Wetteri's operating principles and procedures based on which Wetteri (the company) communicates with different parties in the capital market. The company seeks to ensure that all market participants have timely and simultaneous access to relevant and sufficient information to determine the value of Wetteri's share and any other financial instruments.

The purpose of the disclosure policy approved by Wetteri's Board of Directors is to ensure that the company's personnel and all its stakeholders understand the company's disclosure obligations and limitations. The company's disclosure policy is reviewed periodically and amended if necessary. The disclosure policy is available on the company's investor website at www.sijoittajat.wetteri.fi.

1. Publication of information to be disclosed under the disclosure obligation

As a listed company, when disclosing information, Wetteri complies with the laws of Finland, EU regulations, Nasdaq Helsinki Ltd's rules and insider guidelines, and the relevant regulations and guidelines of the Financial Supervisory Authority and other authorities. A system developed for listed companies' disclosure of information is used for the publication and simultaneous distribution of information in accordance with the requirements.

Distribution of stock exchange releases:

- Nasdaq Helsinki
- The Financial Supervisory Authority
- Officially Appointed Mechanism
- Financial media and news agencies

2. Principles of compliance with the disclosure obligation

The purpose of the disclosure policy is to ensure that the company's external communication meets the applicable legal and regulatory requirements. The key principles of the disclosure of information are timeliness, simultaneity, continuity and transparency.

The company regularly provides information about its financial results by publishing interim reports and financial statements. In accordance with the Market Abuse Regulation (MAR), Wetteri discloses inside information immediately concerning Wetteri as soon as possible or postpones its disclosure in accordance with the MAR.

Wetteri provides timely information in accordance with the relevant regulations and guidelines. In the case of information that may affect investment decisions and/or the value of the company's financial instruments, Wetteri is committed to providing information to the financial market in an equitable and timely manner. The provision of information to the market complies with the following principles:

- 1) The information is published as soon as possible.
- 2) The disclosure of information is consistent and accurate so that the recipient of the information can assess its impact on the financial situation and the future of the company.
- 3) The information is made available to all market participants at the same time as required by the rules of the stock exchange and by the legislation on the disclosure of information by listed companies.
- 4) All stock exchange releases and investor news are published on the company's website and archived there in accordance with the regulations for a minimum of five years.
- 5) All stock exchange releases are published in Finnish.

In accordance with the Market Abuse Regulation, the company may, at its own responsibility, postpone disclosure if all the following conditions are met:

1. Immediate disclosure is likely to jeopardise the issuer's legitimate interests
2. Postponement is unlikely to mislead the public
3. The confidentiality of the information can be ensured.

Wetteri has an internal process for the assessment and disclosure of inside information, as well as for the assessment and monitoring of the conditions and duration of postponement. The CEO and CFO exercise judgement and consult the company's lawyer if necessary. The CEO, the CFO and the company's controller are responsible for the continuous monitoring of the fulfilment of the conditions for postponement and the readiness to publish the information immediately in the event of an information leak, and for ensuring that the postponement decision and its preconditions are documented and stored permanently.

The company will provide the Financial Supervisory Authority with information about the postponement of disclosure immediately after the information has been published.

3. Communication channels

The main channel for up-to-date information is Wetteri Plc's website (sijoittajat.wetteri.fi), where all stock exchange releases, financial statements and investor news are equally available to all investors for at least five years from their publication.

The company and its units use social media in their communications. The role of social media is to support other channels. Information is not published on social media until it is published on official channels.

4. Roles and responsibilities

The Chair of Wetteri's Board of Directors and Wetteri's CEO are the company's principal issuers of statements. They are responsible for contact with investors, shareholders and analysts. In addition, the company's CFO may issue statements on the company's financial performance in particular, and the directors of the business areas may issue statements on matters concerning their respective business areas.

The company's CEO or the Chair of its Board of Directors decide on the disclosure of inside information, the issuance of profit warnings, the disclosure of other information based on the disclosure obligation, laws or official guidelines, and the publication of releases other than stock exchange releases.

The disclosure policy is approved by the company's Board of Directors.

5. Outlooks

Wetteri may publish guidance on the Group's future outlooks for the market. Such guidance may be published in financial statements bulletins, interim reports or separately. Wetteri's performance guidance includes the management's assessment of the Group's financial performance on an annual basis. Performance guidance is presented as a verbal assessment and may also include numerical estimates. The statements and estimates presented are based on the management's current view of the Group's development. Wetteri may also provide information about and estimates of the development of the Group's business environment, but this information and these estimates are not themselves future outlooks concerning the Group's business operations.

6. Profit warnings

Wetteri issues a profit warning when the development of its result or financial position is substantially better or weaker than the financial guidance provided, or when the development of its result or financial position differs significantly from what can reasonably be expected based on other information published by the company. The materiality threshold is exceeded at least in cases in which the deviation is 10% or higher. A profit warning is a correction to an outlook and guidance previously published by the company or a material deviation from other information published by the company. A profit warning is published without delay. Its publication cannot be postponed.

7. Market estimates, leaks and rumours

Wetteri does not comment on the capital market representatives' estimates or forecasts and is not responsible for them. Analysts and investors are only to be provided with material that has already been published.

If market expectations and the logic behind market estimates differ significantly from the guidance published by the company, the company may take the necessary measures to inform the market.

Wetteri does not comment on rumours. However, Wetteri responds promptly and publicly to rumours circulating on the market if they have or are likely to have a material impact on the value of Wetteri's financial instruments. If inside information is accidentally disclosed on a selective basis, the company publishes the information for the public as soon as possible in the same manner as material information is normally shared.

8. Silent period

Wetteri observes a 30-day silent period before publishing its results to prevent the disclosure of financial information. During this period, the company's representatives will not give interviews or comment on the company's business prospects, financial results or forecasts in any way. If an event during a silent period requires immediate disclosure, Wetteri will disclose the information in accordance with the provisions concerning disclosure and may comment on the event in question.

The company's related parties and persons receiving financial information about the company observe the 30-day closed window before the publication of interim reports and financial statements bulletins. During a closed window, trading in Wetteri's financial instruments for one's own account or on behalf of a third party, directly or indirectly, is prohibited.

9. Financial reporting

Wetteri publishes interim reports and a financial statements bulletin annually in accordance with a schedule published in advance. Wetteri's financial statements are published annually on the company's website no later than three weeks before its Annual General Meeting. Wetteri's financial statements may be disclosed internally or to third parties only after the company has first published them in accordance with the normal procedure for publishing stock exchange releases, meeting the requirements of the law, stock exchange rules and official guidelines.

All reports, reviews, financial statements and financial reporting schedules for each year are available on Wetteri's website at sijoittajat.wetteri.fi for ten (10) years. The website also contains Wetteri's

Corporate Governance Statement, which is published as a separate report, and its Remuneration Statement. Other regulated information is available on the company's website for five (5) years.

10. Business segments

The financial performance information to be published about the business segments includes their revenue, EBITDA, operating profit and aspects that Wetteri Plc's Board of Directors deems necessary for investor information if required. More extensive segment information reporting is published in the financial statements.

11. Reporting language

Wetteri's official reporting languages are Finnish and English. All official material is published in both Finnish and English. Finnish takes precedence in the event of differences of interpretation.

12. Flagging notifications

Wetteri publishes flagging notifications on changes in shareholdings in accordance with the Securities Markets Act. Changes in shareholdings are published without undue delay when the shareholding reaches, exceeds or falls below 5, 10, 15, 20, 25, 30, 50 or 90 per cent, or two-thirds of the voting rights or the number of shares in the company.

13. Management transactions

Wetteri publishes the transactions of persons discharging managerial responsibilities and their related parties when the total amount of transactions during the year, in accordance with the provisions of the Market Abuse Regulation, reaches the threshold value of EUR 5,000.

Persons discharging managerial responsibilities include the members of Wetteri Plc's Board of Directors and the Group's Management Team. Notifications concerning transactions of persons discharging managerial responsibilities and their related parties are published no later than three business days after the date of execution of the transaction.

Persons discharging managerial responsibilities are instructed to schedule trading in Wetteri's financial instruments when comprehensive information about the factors and figures affecting the value of the securities is available on the market.

14. Matters to be disclosed

Matters containing inside information that may have a material impact on the value of the company's financial instruments must be disclosed as soon as possible to Nasdaq Helsinki, the Financial Supervisory Authority, the Officially Appointed Mechanism and key media. In addition to the regular disclosure obligation, such matters include the following:

- Changes in strategy
- Significant corporate transactions

- Significant orders, sales and framework agreements, and partnerships that are inside information or deviate from Wetteri's normal business operations, either because of their exceptionally high value or strategic importance
- Significant investments and financing arrangements
- Changes in the composition of the Board of Directors and the Group's Management Team and replacement of the auditor Significant business restructuring
- Material changes in the Group's market and outlook
- Other events of strategic importance to the Group as a whole

The company's CEO and the Chair of its Board of Directors are responsible for the consistent implementation of the disclosure obligation.

15. Investor news and press releases

The company may publish as investor news or press releases news related to its business operations that does not exceed the threshold for a stock exchange release but may be investor news and/or press releases justifiably published for reasons of public interest, such as:

- Smaller corporate transactions and investments
- Orders and agreements related to normal business operations
- Successful customer projects and implementation concepts
- Digital innovations and service/product launches
- Cooperation agreements with customers and partners
- Management appointments of business units
- Any other information that is deemed to be of general interest but does not contain inside information.

Press releases and investor news are published at Wetteri's discretion and with the permission of other involved parties such as customers and partners. Wetteri seeks to publish all press releases and investor news in a timely and consistent manner. Releases are mainly published in Finnish and in other languages as well, depending on the content of the release and the language areas related to the markets where the Group operates.

16. Management of inside information

Wetteri applies the requirements of the Market Abuse Regulation and the insider guidelines of Nasdaq Helsinki Ltd to the management of inside information and insiders. The members of Wetteri's Board of Directors and the Group's Management Team are not allowed to trade in Wetteri's financial instruments over a period of 30 days prior to the publication of financial statements bulletins and interim reports.

The company's financial unit prepares an insider list for projects that involve inside information and provides written notice for insiders and guidelines on their obligations. The company provides new insiders with training on insider issues.

17. Crisis communication

Wetteri has prepared operating and communication guidelines for crisis situations as part of its risk management. The Chief Communications Officer is responsible for the management of crisis

communications. Wetteri's CEO and Board of Directors and the members of its Management Team are immediately informed of a crisis situation. The communication principles to be followed in a crisis situation include ensuring the quality of the information to be published, as well as transparency, rapid responses and an active approach.