

REVENIO

Revenio Group Corporation Disclosure policy



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Policy approved by: Board of Directors of Revenio Group Corporation

Policy responsible: CEO of Revenio Group Corporation

Policy approved: January 25, 2024

1. General

Revenio Group Corporation is listed on Nasdaq Helsinki.

This disclosure policy of Revenio Group Corporation (“**Revenio**”) describes the policies and procedures that Revenio follows in investor communications and financial reporting. The aims of the disclosure policy and aligned operating practices include ensuring that Revenio’s external communications meet the applicable securities market law and other regulatory requirements and that all market parties have access to essential and sufficient information to determine the value of Revenio’s shares at the same time and without delay.

This policy will be reviewed regularly and amended as necessary.

The disclosure policy takes into account the requirements of applicable laws, other regulations and stock exchange rules.

2. Obligation to provide information and general principles of communication

Revenio’s communications are based on facts. The general principles of communications are transparency, openness, honesty, impartiality and activity. Revenio consistently communicates positive and negative issues simultaneously to all of its stakeholders. The aim is to provide true and fair information about the company’s operations without undue delay.

The aim is to provide a true picture of the company’s operations, operating environment, strategy, objectives, and financial performance.

Disclosure obligations are divided into regular and ongoing disclosure obligations. Regular disclosure obligation refers to a company’s obligation to provide regular information about its financial performance and financial position. This applies to the publication of interim reports, financial statements and financial statement bulletins. Ongoing disclosure obligation refers to the provision of information, if necessary, on matters that, according to the company’s own assessment, may have a material impact on the value of the company’s securities.

The following principles apply to the disclosure of information to the market:

- a) The information shall be disclosed without unfounded delay.

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- b) Information is provided in a consistent and accurate manner so that the recipient of the information is able to assess its impact on the company's financial position and future.
- c) All stakeholders shall receive the information simultaneously.
- d) All releases are published on the company's website.
- e) The official reporting language of Revenio is Finnish. All stock exchange releases are published simultaneously in Finnish and English. Press releases are published in Finnish and English.

3. Policies

Revenio publishes information about its financial position in accordance with the pre-announced annual schedule. The publication dates for the upcoming financial year are published in the investor calendar before the end of the preceding financial year.

The company regularly publishes

- a half-year report;
- interim reports on the dates indicated in the company's annual calendar;
- a financial statement bulletin;
- financial statements in full during the week indicated in the annual calendar, no later than three weeks before the general meeting which decides on their adoption;
- a report of the Board of Directors in connection with the publication of the financial statements;
- an auditor's report in connection with the publication of the financial statements;
- a corporate governance statement (CG statement), either as part of the report of the Board of Directors or as a separate statement on the date of publication of the report of the Board of Directors;

without undue delay after the information to be disclosed has been confirmed and verified and after the Board of Directors or other competent organ of the company has made its decision on disclosure.

As a rule, information about the financial situation, balance sheet and financial position, outlook, profitability development or other relevant issues related to the company's operations and operating environment is provided in interim reports. If significant new information concerning these matters is disclosed between interim reports, it is always published as a stock exchange release.

Furthermore, Revenio publishes a remuneration report on its website well in advance of the Annual General Meeting.

Revenio's investor calendar also includes the publication schedule of the sustainability report.

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Rumors, market estimates and data leaks

Revenio does not comment on any market rumors, share price trends, competitor or customer actions or analyst estimates

If, according to Revenio's assessment, an unfounded market rumor or clearly incorrect information is likely to have a significant impact on the price of Revenio's financial instruments, Revenio considers correcting such market rumors or incorrect information.

If the confidentiality of insider information, the publication of which has been postponed by Revenio, can no longer be guaranteed, Revenio publishes a stock exchange release as soon as possible.

Exceptional and crisis situations

Revenio has crisis communication guidelines in place for exceptional situations. If, according to Revenio's assessment, the exceptional situation is of material importance to investors, the matter will be disclosed according to the situation.

Investor, analyst and media connections

Revenio's goal is efficient communication between the company and various parties in the capital markets. The purpose of communication aimed at capital markets is to ensure that the market has essential information about the company and its shares in order to determine the fair value of the company's shares.

Except for the silent period, Revenio's goal is to respond to routine inquiries from shareholders, investors, analysts and the media without undue delay. Only the CEO of the Revenio Group has the right to make public statements about relevant information concerning Revenio.

Revenio's management regularly meets with investors and stock analysts at road shows and meetings in Finland and abroad, presenting the company, business, strategy and financial results. The information provided by Revenio's management at meetings and company presentations aimed at investors and analysts is limited to facts that have already been published or are generally known in the market.

Revenio's communications unit prepares and coordinates the events and their presentations aimed at shareholders, investors and analysts.

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Silent period

In its communications, Revenio observes a silent period that begins 30 days before the publication of a interim report and 30 days before the publication of financial statements. During the silent period, Revenio does not comment on the company's financial situation, markets or future prospects. During the period, Revenio's management does not meet with representatives of the capital markets or financial media and does not take a position on matters concerning the company's financial situation or general views, except for general meetings of shareholders that may be held during the silent period. Interviews regarding insider information disclosed during the silent period will be decided on a case-by-case basis. The silent periods are indicated in the investor calendar on Revenio's website.

Guidance

Revenio publishes its outlook for the markets on an annual basis. The outlook for the next year will be announced in the financial statements bulletin at the latest. The views expressed are based on the current view of the company's management on the development of the Group's and its member companies' operations. Actual results may deviate significantly from these statements and estimates. Revenio's guidance is published on the company's website, interim reports, annual report and financial statement bulletin. The guidance in force at each time is available on the company's website at www.revenio.fi/en/

Profit warning

Revenio issues a profit warning without undue delay if the company estimates that its profit or the development of its financial situation has become significantly more positive (positive profit warning) or more negative than the company has previously published.

The need for a profit warning will primarily be assessed and decided by the Board of Directors. If the Board of Directors is prevented from making a sufficiently rapid decision, the need will be assessed and decided on by Revenio's CEO together with the Chair of the Board of Directors.

A stock exchange release is always published for a profit warning.

Changes in shareholdings

According to the Securities Markets Act (chapter 9, section 5), a shareholder must notify the company concerned and the Financial Supervisory Authority without delay and no later than the next trading day, when their holding reaches, exceeds or decreases below 5, 10, 15, 20, 25, 30, 50 or 90 per cent or two-thirds of the company's voting rights or total number of shares. Once Revenio has been informed of the change in the shareholding by a shareholder, it shall publish the information without undue delay by way of a stock exchange release.

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4. Managers' transactions and closed window (MAR Article 19)

Requirement to notify transactions

In accordance with Article 19 of MAR, a list of Revenio's managers and their closely associated persons has been drawn up, which includes persons who have undertaken to notify Revenio and the Financial Supervisory Authority of their transactions in Revenio shares or debt instruments or related derivatives or other financial instruments.

The persons holding managerial positions and their closely associated persons shall report transactions without delay and no later than within three (3) working days of the transaction. The company discloses information about the transactions without delay and no later than within two (2) working days of the received notification.

The obligation to report transactions applies to all transactions after the total amount of EUR 5,000 has been reached during a calendar year.

The persons required to notify and persons who participate in or are aware of the preparation of the annual financial statements and interim reports, as determined by the company itself, may not trade in securities issued by the company for 30 days before the publication of the company's interim reports and financial statement bulletin ("closed window").

5. Disclosure of insider information

Revenio will directly disclose inside information about the company as soon as possible so that the markets have quick access to such information and the information can be assessed in a timely manner. Revenio shall submit the inside information published in accordance with the Market Abuse Regulation (MAR) to the central storage facility maintained by Nasdaq Helsinki Ltd.

However, Revenio may, in accordance with the MAR, postpone the disclosure if the conditions for postponement under the MAR are met.

Revenio has an internal process for evaluating and disclosing insider information, as well as for evaluating and monitoring the conditions and duration for postponing disclosure. The decisions related to the postponement of the disclosure of insider information are primarily made by the Board of Directors of the company. The CEO and CFO are also entitled to make the said decision if the Board of Directors is prevented from making sufficiently quick decisions. Revenio documents postponement decisions pursuant to the MAR in a permanent manner.

In accordance with the conditions of the MAR, Revenio shall submit information about the postponement of disclosure to the Financial Supervisory Authority immediately after the disclosure of the information. Upon request, a report on the fulfilment of the prerequisites for postponing disclosure is submitted to the Financial Supervisory Authority.

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6. Roles and responsibilities

At Revenio, investor relations and compliance with securities market legislation are the responsibility of the CEO and the company's Board of Directors.

The CEO is responsible for the supervision and interpretation of Revenio's disclosure policy. If necessary, the CEO or a person appointed by the CEO will provide additional instructions on the practical implementation of the disclosure policy.

The main spokesperson for interviews and meetings concerning Revenio is the CEO of the Group. At the CEO's request, other representatives of Revenio can also attend the events and meetings.

The CEO and Revenio's other manager shall not comment on matters concerning the company's Board of Directors. The Board of Directors is usually represented by the Chair of the Board.

7. Releases issued by Revenio

The releases issued by Revenio are divided into two categories: stock exchange releases and press releases.

Stock exchange releases

Revenio shall immediately publish, by means of a stock exchange release, information about matters, actions and events related to the company's operations that are deemed to be relevant to the company's value.

These include:

- Financial reports and business reviews quarterly
- Strategy changes
- Significant changes in the company's financial and general outlook
- Significant orders and agreements received by the Group companies
- Significant acquisitions, divestments, and joint ventures
- Significant investments
- Changes in the composition of the Group's Board of Directors and Leadership Team
- Replacement of auditors
- Situations with a significant impact on financial performance
- Other important issues affecting business
- As well as other matters in accordance with the Nasdaq Helsinki rules in force at any given time

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In addition, the company discloses, among other things:

- Notice of a general meeting of shareholders
- Decisions of a general meeting of shareholders
- Essential share-based incentive schemes
- Flagging notifications
- Managers' transactions

The CEO of Revenio approves the stock exchange releases before they are published.

Press releases

Revenio may also publish events related to its business through press releases. Press releases report on things that do not meet the criteria of a stock exchange release, but are assessed as newsworthy or otherwise of interest to the company's stakeholders. The publication of press releases is the responsibility of the company's communications together with the person responsible for the function in question and the CEO.

In addition to stock exchange and press releases, Revenio and its group companies may publish on their websites current issues that are less relevant, but report the group's news to all stakeholders.

Press releases produced by Revenio's group companies are related to events in individual companies, products, technologies or smaller achievements that do not, however, meet the criteria of Revenio's stock exchange release or press release.

Disclosure

Revenio's press releases are published in Finnish and English.

8. Channels

Revenio shall, without undue delay, publish all information that is estimated to have a material impact on the value of the company's share. In addition to stock exchange releases, Revenio's website www.revenio.fi/en/ is the most important publication channel for information concerning the company's operations and finances.

Revenio publishes stock exchange and press releases through Nasdaq Helsinki and main media. All stock exchange and press releases are published in Finnish and English on Revenio's website at the same time.

In order to ensure that all stakeholders receive information at the same time, Revenio will also publish the material used at any financial result or analyst events on its website as simultaneously as possible.

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Revenio uses social media in its communications. Social media is never the primary communication channel for information subject to disclosure obligations. The role of social media is to support other channels. The company has internal guidelines on the use of social media in the company's communications.

9. Insiders

In insider matters, Revenio complies with the applicable legislation, the Financial Supervisory Authority's regulations and instructions, the current Nasdaq Helsinki Insider Guidelines and the company's own insider guidelines.