

# Digitalist Group

# Disclosure Policy

## 1. Introduction

This policy describes the principles and procedures under which Digitalist Group Plc (“Company” or “Digitalist Group”) operates in conducting investor communication with various capital market parties. The principles set in the disclosure policy govern Digitalist Group and its subsidiaries.

In its communication, Digitalist Group complies with current regulation, the Market Abuse Regulation (MAR), the Finnish Securities Markets Act, Nasdaq Helsinki Ltd’s rules of the Helsinki Stock Exchange (“Stock Exchange”), and the orders and instructions of the Finnish Financial Supervisory Authority, as well as the Finnish Corporate Governance Code for listed companies.

## 2. Disclosure principles

The objective of Digitalist Group is to ensure that all capital market stakeholders have access to sufficient information on the material factors which may have an impact on the value of Digitalist Group’s financial instruments.

The disclosure principles of Digitalist Group’s investor communication are openness, timeliness, reliability, transparency, consistency, comprehensibility, and fairness. All information is published in Finnish and English as soon as possible.

Digitalist Group uses stock exchange releases for publishing matters which must be disclosed in accordance with the current regulation and the Stock Exchange rules, and press and other releases for publishing information on such events relating to the Company’s operation, which do not meet the criteria set for stock exchange releases.

Digitalist Group’s Board of Directors has approved this disclosure policy on December 19, 2023. The disclosure policy will be updated if needed.

## 3. Silent period

In order to prevent disclosure of financial data, Digitalist Group observes a 30-day silent period before publishing its results. During this period, the Company does not comment on its financial position or future prospects, nor does it meet representatives of the capital market or the financial media. If any event during the silent period requires immediate disclosure, Digitalist

Group publishes the information in accordance with the disclosure regulations and may comment on the event in question.

#### **4. Disclosure of information**

The main channel for up-to-date information is Digitalist Group's website, equally available to all investors. All interim reports, financial statement releases and stock exchange releases are published at Helsinki Stock Exchange and filed in the release storage and on the company's website at the address <https://digitalist.global/>. Stock exchange releases and press releases are also distributed to the media and release subscribers.

#### **5. Roles and responsibilities**

The CEO, CFO or other person authorized by the CEO is entitled to issue statements on behalf of Digitalist Group.

Primary responsibility for connections with investors, shareholders and analysts rests with the CEO and CFO. They are Digitalist Group's main issuers of statements.

Official statements concerning the Board of Directors are made by the Chairman of the Board or the CEO if authorized by the Board. Other Board members do not issue statements on behalf of Digitalist Group.

#### **6. Regular disclosure obligation**

The publication dates of regular financial information are disclosed in a stock exchange release before the start of a new financial year.

Digitalist Group publishes interim reports, the financial statements release, the financial statements and the management report as well as the audit report. In addition, Digitalist Group discloses all other financial information as required by applicable legislation and regulations concerning the Company.

The consolidated financial statements are prepared in accordance with IFRS and the parent company's financial statements are prepared in accordance with FAS. Digitalist Group also publishes its Corporate Governance Statement and Remuneration Report on its website.

#### **7. Disclosure of insider information and delay of disclosure**

Digitalist Group publishes inside information directly concerning Digitalist Group as soon as possible. Digitalist Group may on its own responsibility delay disclosure of insider information provided that all of the following conditions are met:

- Immediate disclosure is likely to endanger Digitalist Group's justified interests;

- Delay of disclosure is not likely to mislead the public; and
- The Company is able to ensure the confidentiality of such insider information.

Digitalist Group insider administration complies with the requirements of the Market Abuse Regulation (MAR), the regulations and guidelines of the Finnish Financial Supervisory Authority, rules of the Stock exchange as well as the Company's own insider guidelines.

Comprehensive rules are defined in the Company's own insider guidelines.

## **8. Matters to be disclosed based on the disclosure obligation**

Digitalist Group's CEO, together with the Chairman of the Board, if necessary, assesses, which matters are from the company's point of view essential in accordance with regulation, and must be disclosed as a stock exchange release. Digitalist Group informs, but not limited to, on the following matters by means of a stock exchange release:

- financial announcements
- notice of a general meeting and decisions of a general meeting
- forecasts and statements about future prospects
- essential changes in the Company's financial and general future prospects
- issue of shares or other financing instruments
- changes in number of shares or share capital
- essential nominations, changes in the Board of Directors or the management, change of the auditor
- considerable changes in holdings and voting rights (flagging notifications) in accordance with the Securities Markets Act
- decisions regarding share-based reward programs
- significant related party transactions
- acquisition or disposal of the Company's own shares
- other matters which must be disclosed in accordance with the Market Abuse Regulation, the Securities Markets Act and the rules of the Finnish Financial Supervisory Authority and the Stock Exchange, or other matters concerning the company's business and considered important by the Company

## **9. Press releases and other releases**

News that do not meet the criteria set for stock exchange releases but which Digitalist Group considers newsworthy or in other ways of interest to the Company's stakeholders are published on the Company's website as press releases or investor news.

## **10. Disclosure of transactions of executives and their related parties**

Digitalist Group's executives and their related parties have an obligation to disclose both to the Finnish Financial Supervisory Authority and to Digitalist Group all transactions conducted by them on their own behalf and associated with the Company's shares or debt instruments, or with derivatives or other financing instruments associated with them according to the Market Abuse Regulation (MAR) and the orders and instructions of the Finnish Financial Supervisory Authority. Digitalist Group publishes information on transactions of executives and their related parties as a stock exchange release according to the Market Abuse Regulation (MAR) and the orders and instructions of the Finnish Financial Supervisory Authority.

## **11. Financial goals and profit warning**

Future prospects are presented in interim reports, the financial statements release and the financial statements. The Company decides to what extent it publishes future prospects.

Digitalist Group publishes a profit warning as a stock exchange release as soon as possible, if the Company estimates that its result or financial position considerably deviates positively or negatively from what the Company has published earlier, or from the expectations of the market based on the signals given by the Company earlier.

## **12. Rumors, market speculations, and information leaks**

Digitalist Group does not comment on market rumors, ongoing business arrangements, share price development, actions of competitors or clients, or forecasts of analysts, unless it is required to correct incorrect or misleading information.

If Digitalist Group learns that information which is likely to have a considerable impact on the price of Digitalist Group's financial instrument has leaked before the information's publication, Digitalist Group publishes a stock exchange release on the matter as soon as possible.

## **13. Critical situations**

In case of a crisis, the Board of Directors or the CEO of Digitalist Group appoints, depending on the extent and nature of the crisis, a crisis management team to manage the situation and information. Digitalist Group aims to ensure that the media and other interest groups have access to the right persons also in crisis situations.

## **14. Interpretations and deviations**

This disclosure policy is approved by the Board of Directors of Digitalist Group. Its supervision and interpretation are the responsibility of the CEO, who shall, if necessary, give further instructions on putting the disclosure policy into practice. In individual cases and for weighty reasons, the CEO has the right to deviate from the disclosure policy within the framework of applicable laws and regulations.