

23 October 2025

Sato Corporation

Disclosure policy

Objectives of Disclosure Policy

Bonds issued by SATO Corporation are listed on a regulated market, Euronext Dublin (the “Irish Stock Exchange”).

SATO complies in its communications and disclosures with the EU regulations applicable to the company at the time, Finnish legislation, the rules of the Irish Stock Exchange, as well as the regulations and guidelines issued by the European Securities and Markets Authority (ESMA) and the Finnish Financial Supervisory Authority (FIN-FSA).

The objective of this Disclosure Policy is to ensure that:

- all parties have simultaneous and equal access to information about events that are likely to have a significant impact on the price of bonds issued by SATO
- information concerning SATO is published without undue delay and in a consistent manner; and
- the information disclosed is correct and clear.

This Disclosure Policy has been approved by the Board of Directors of SATO to be applied in the SATO Group. This Disclosure Policy shall take effect as of 23 October 2025.

Roles and communications responsibilities

The Board of Directors of SATO approves for publication stock exchange releases concerning financial statements and interim reports. The President and CEO approves for publication other stock exchange releases and press releases. In the absence of the President and CEO, publication is authorised by the CFO.

All public announcements are coordinated, published and distributed by SATO Communications.

The CFO is responsible for SATO's relations with actors in the capital market. Investor and analyst meetings are attended by the President and CEO, CFO and/or Group Treasurer and, at the CFO's request, also other representatives of SATO. No previously undisclosed information with a material impact on the price of the company's publicly traded bonds is disclosed at such meetings.

The Chief Commercial Officer is responsible for SATO's media relations and public affairs as well as preparation of information to be disclosed and compliance with a coherent Disclosure Policy. The company's Executive Vice Presidents take part in the preparation of announcements relating to their respective business areas.

Statements on matters falling within the competence of the Board of Directors are given by the Chair of the Board of Directors. Statements concerning SATO's operations and development are given by the President and CEO, CFO, Executive Vice Presidents and the Chief Commercial Officer. Other heads of units and specialists provide statements on matters falling within their respective areas of responsibility. Prior to the submission of any statements, SATO Communications must be consulted on the contact request.

Company announcements published by SATO

Company announcements published by SATO are divided into two categories: stock exchange releases and press releases. All stock exchange releases concerning SATO are disclosed simultaneously via the publication system used by the company to key media and Euronext Dublin as well as on the SATO website at

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www.sato.fi. Stock exchange releases required by regulation and the rules of the Irish Stock Exchange are published in both Finnish and English. Press releases may be published in languages considered relevant for the matter being disclosed.

Stock exchange releases

As an issuer of listed bonds, SATO is subject to periodic and ongoing disclosure obligations. SATO discloses via stock exchange releases, without undue delay, inside information, managers' transactions, and other information to be disclosed in accordance with the applicable regulations and the rules of the Irish Stock Exchange.

Periodic disclosures

SATO discloses the information required under periodic disclosure obligations in accordance with the regulations applicable to SATO at the time. SATO has selected and announced Finland as its home Member State for the purposes of periodic disclosure obligations.

As part of its periodic disclosure obligations, SATO publishes via stock exchange releases financial reports, such as the financial statements bulletin and interim reports. SATO also publishes a financial calendar before the start of the financial year, including the publication dates of financial statements bulletins and interim reports.

Ongoing disclosures

SATO discloses information falling within the scope of ongoing disclosure obligations and inside information via a stock exchange release as soon as possible unless the company deems it appropriate to delay the disclosure of inside information. As part of the company's ongoing disclosure obligations, the information to be published may include inside information as well as certain disclosures required by the Irish Stock Exchange and other regulations, such as:

- changes to the rights and terms related to the company's bonds that may affect the position of bondholders;
- change of paying agent;
- changes in the amount of bonds, repurchase, early redemption or cancellation;
- change to the bond maturity date;
- change of company name;
- information on a material payment default or a decision not to fulfil the company's payment obligations, to place the company into bankruptcy, or to declare it insolvent;
- information on a significant restructuring of the company's operations, a merger with another company, or a material change of control;
- information on a significant property transaction of substantial value that impacts the company's solvency, liquidity, or ability to meet its bond-related commitments;
- information on a breach or a likely upcoming breach of the bond terms that would lead to the premature maturity or redemption of the bond;
- notice of a bondholders' meeting and related proxy form; and
- notifications of transactions carried out by senior managers or their closely associated persons.

Inside information in the context of SATO refers to information of a precise nature, which has not been made public, relating directly or indirectly to SATO or its issued bonds, and which, if made public, would be likely to have a significant effect on the prices of SATO's bonds or related financial derivatives.

In assessing whether information constitutes inside information, particular consideration is given to whether the matter may affect SATO's solvency, liquidity, or ability to meet obligations related to its bonds.

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Press releases

Press releases aimed at general and specialist media are used to communicate about business-related events that do not meet the criteria set for stock exchange releases but that are anticipated to be of investor interest or have news value or otherwise be of general interest among the media.

These include news about investments and divestments, project launches and completions, cooperation agreements and smaller partnerships, new products or services that are ordinary considering the nature of the company's business as well as appointments to posts within business units.

Investor relations

The company communicates openly and consistently with the financial markets. In addition to stock exchange disclosures, any other communications to the financial markets are based on information that has already been disclosed through a stock exchange release or is otherwise available to the market.

Credit ratings concerning the company or its bonds are published on the company's website. The opinions, assessments or forecasts made by credit rating agencies or analysts monitoring the company or its issued bonds are independently prepared by the rating agencies or analysts. The company does not comment on or influence their preparation, even if the views expressed may not represent the views, assessments or forecasts of the company or its management.

SATO may make use of social media in its communications. The company does not disclose, to the media, analysts, or individual investors, or via social media, any information subject to disclosure by stock exchange release before such information has been published through a stock exchange release.

Website

All of SATO's stock exchange releases are available on the company's website (www.sato.fi) where they are published at the time of disclosure. The company also publishes on its website the bond prospectuses, supplements, final terms, documents incorporated by reference, credit ratings, and any investor and analyst meeting materials related to SATO's bonds.

The company retains on its website, for at least five (5) years, its stock exchange releases, notifications of managers' and their closely associated persons' transactions, and information on the home Member State for periodic disclosure obligations.

The company retains on its website, for at least ten (10) years, the half-year report, financial statements and report of the Board of Directors, auditor's report, Corporate Governance Statement, Remuneration Report, and bond issuance prospectuses and final terms.

Silent period

At SATO the silent period begins 30 days before the date of publication of the financial statements or the interim report. During the silent period SATO does not meet with the capital market or media representatives, nor does it comment on SATO's financial results, factors affecting them or future outlook.

If an event or piece of information arises during the silent period that requires immediate disclosure, SATO will publish the information without delay in accordance with regulations and procedures related to the disclosure of inside information and may comment on the matter once disclosed.

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During the silent period, SATO may publish press releases and post on social media as long as they do not concern the company's bonds, financial position, operating environment, or future outlook.

Market rumours and leaks of information

SATO will not comment on market rumours. SATO may, however, correct such incorrect information that is likely to have a considerable impact on the price of a financial instrument issued by SATO.

Where inside information the disclosure of which has been postponed in compliance with relevant regulations has leaked to the public, a stock exchange release on the matter will be published as soon as possible.

Insider Guidelines, managers' transactions and closed period

The Board of Directors of SATO has approved separate Insider and Trading Guidelines to be followed within the company.

Members of the Board of Directors of the company and the President and CEO, as well as their closely associated persons, must notify SATO and the Finnish Financial Supervisory Authority (FIN-FSA) of their transactions related to financial instruments issued by SATO. Notifications must be disclosed via stock exchange releases. The disclosure obligation applies to all transactions once the total amount reaches or exceeds EUR 20,000 in a calendar year. This threshold is calculated without netting transactions made during the year.

The members of SATO's Board of Directors and the President and CEO may not trade, on their own or on behalf of a third party, in SATO's financial instruments during the 30-day period prior to the publication of the financial statements bulletin and interim report, or on the day of their publication.

Crisis communications

SATO has a separate Crisis Communications Plan that is updated where necessary. In the event of a crisis, the senior management of the company must be notified of the matter immediately. The Corporate Management Group appoints the head communicator for the crisis situation specifically for each case.

Until the above-mentioned appointment decision is made, the President and CEO and the Chief Commercial Officer are responsible for communications. Taking the extent and nature of the crisis into consideration, the President and CEO will appoint a Crisis Management Team to attend to the situation and communications.

Interpretation and maintenance of the policy

The President and CEO of SATO, or a person appointed by them, is responsible for compliance with and interpretation of this Disclosure Policy. In exceptional cases and for compelling reasons, the President and CEO has the right to deviate from this Disclosure Policy within the limits permitted by law and the rules of the Irish Stock Exchange. Any amendments to this Disclosure Policy are decided by the company's Board of Directors.