

# Disclosure policy

## Purpose and Scope

The purpose of the disclosure policy of Atria Plc (hereinafter “Atria”) is to guarantee fair and correct disclosure of information to the public and to make sure that such disclosure is also timely and consistent at all levels. The principles set in this policy govern Atria Plc and its subsidiaries.

Atria’s shares are listed on Nasdaq Helsinki Ltd. Atria may also have other publicly listed securities. In its communications, Atria complies with EU legislation, particularly with Finnish legislation, the insider guidelines and other instructions of Nasdaq Helsinki Ltd, the regulations and instructions of the Finnish Financial Supervisory Authority, Atria’s corporate governance principles, as well as with the Market Abuse Regulation and the regulations and instructions provided by the European Securities and Markets Authority and other parties under it.

Atria’s external reporting follows the principle of providing accurate and complete information in a timely manner and non-selectively to all parties in the market. All published information is based on facts and must be correct, relevant and clear. Information must be disclosed promptly.

The President and CEO of Atria Plc (hereinafter “CEO”) is responsible for overseeing Atria’s disclosure policy and possible deviations from it.

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### Approval:

The Disclosure policy has been approved by the Board of Directors of Atria Plc, and it is maintained by the Communications and IR Manager. It is subject to review on an annual basis and applicable changes are communicated to all parties.

**Target audience:** Management of the company, all employees. Available on the Group’s website in English and Finnish. More detailed instructions on corporate communications can be found in Atria’s internal quality manual.

**Approval date:** 19.3.2019



## 1 Responsibilities and spokespersons

The Board of Directors approves the disclosure policy, which must then be observed throughout Atria; it also discusses and approves financial statements and interim reports. The CEO is responsible for implementing the disclosure policy.

The CEO or anyone else with designated authority from the CEO has the right to make public statements on behalf of Atria. In matters which fall under the responsibilities of the Board of Directors, public statements are made by the Chairman of the Board or, when designated by the Chairman, by the CEO. Other members of the Board of Directors shall not make public statements on behalf of Atria.

The CEO and CFO are responsible for Atria's relations with the equity and debt capital markets. Corporate Communications is responsible for Atria's media relations. Atria's business areas are represented by their respective directors.

Corporate Communications co-ordinates crisis communications. In unexpected situations such as crises, Atria's overall communications are handled by designated people, and communications efforts focus on providing information in a co-ordinated way: quickly, clearly, proactively and openly.

Other communications processes are described in detail in Atria's quality manual.

## 2 Communications principles and practices

Atria discloses all relevant information about the Group's strategy and business in a timely, correct and consistent manner to ensure that information is available to everyone at the same time.

### 2.1 Information about financial performance and operational development

Atria discloses information about its financial performance and operational development according to a schedule announced in advance. The publication dates of financial information is announced well in advance of the close of the previous financial period. Information about financial performance and operational development, future prospects, profitability or other similar issues is given in the interim reports. If material information about these issues is given in between publication of interim reports, it is always published as a stock exchange release.

### 2.2 Guidance

The Board of Directors discusses and approves the Group's strategic plans, financial goals and forecasts for the current financial period.

Atria provides information about business-related risks in conjunction with the January- December interim report and updates the risk analysis in interim reports as needed.

Future prospects are described in interim reports, and the related guidance is based on Atria's full-year forecast, which takes into account the prevailing business and market situation. Guidance related to the financial outlook includes estimates EBIT.

The development of EBIT is described verbally and/or numerically in relation to the reference period.

### 2.3 Rumours, market speculations and leaks

Atria does not comment on any market or other rumours, unfinished business, share price trends, competitor or customer actions or analyst forecasts unless it is necessary to rectify materially



incorrect or misleading information. If confidential information or information affecting the share price leaks out, Atria will publish a stock exchange release on the matter without delay.

## 2.4 Communications with media and financial markets

Atria strives to respond to inquiries from financial market and media representatives without delay, and it meets with them on a regular basis. Corporate Communications centrally co-ordinates communications and meetings with financial market and media representatives. Atria's executive management and experts participate in the meetings.

The goal of the meetings is to provide background information about Atria and its financial performance as well as its business operations and environment. Discussions are based on information previously published by Atria or on information generally available to the public. New information that may affect the company's share price is not introduced at the meetings.

## 2.5 Silent period

Atria practises silent periods of 30 calendar days prior to the publication of an interim report and financial statements. During this time, Atria makes no statements on the company's financial situation, the markets or the general outlook. During the silent period, Atria's executive management or experts do not meet with financial market or media representatives.

## 2.6 Channels and distribution and availability of releases

Atria discloses information through various channels and mechanisms. Interim reports, financial statements, annual reports, stock exchange releases and corporate press releases are published on the Group's website ([www.atria.com](http://www.atria.com)) and archived for a period of at least five years from their publication. The releases are published in Finnish and English.

Other relevant material, such as press and IR presentations, is available on the Group's website for at least one year. Other means of disseminating information include, for example, local press releases, websites of business areas, interviews and publications.

## 2.7 Units to be reported

Financial information and key figures are only published for the Group as a whole and Atria's four business areas (Atria Finland, Atria Sweden, Atria Russia and Atria Denmark & Estonia).

## 2.8 Stock exchange releases

Under the European Securities and Markets Authority, Atria publishes all those decisions and facts that, according to the company's estimate, may have a material impact on the value of Atria's securities as stock exchange releases without undue delay. The stock exchange releases are published in Finnish and English.

In matters requiring the publication of a stock exchange release, the date of disclosure of the information is decided before the publication of the stock exchange release. During the preparation phase, Atria decides whether or not to postpone the disclosure of the information. If the publication of the stock exchange release is postponed, a decision is made at the same time regarding the establishment of an insider project.

The publication of a stock exchange release may be postponed if the immediate disclosure of the information would jeopardise the issuer's legitimate interests, if the public is not likely to be misled by such postponement, and if Atria is able to guarantee the confidentiality of the information in question. Atria has defined internal guidelines on the decision-making process for postponing the disclosure of insider information.



## 2.9 Press releases and other communications

Press releases are used to communicate information that, although it does not meet the criteria for stock exchange releases as it does not have any material impact on the value of Atria's securities, is deemed to be newsworthy or of interest to the stakeholders. Typical examples of corporate news published as press releases include:

- smaller acquisitions and partnerships
- smaller co-operation agreements with customers or other partners
- new products, services or solutions that do not meet the criteria for stock exchange releases
- appointments at unit management level
- advances in research
- distinctions awarded to the company
- minor deviations at the company's production plants
- attendance of events

Press releases can also be published for local events and services, in which case they are only published in the local language. Corporate Communications is responsible for publishing and distributing the releases.