Information and Insider Policy

1. General

a. This information and insider policy ("Policy") was approved on 2026-11-03. The Policy shall be reviewed and approved by the Board annually and when deemed necessary.

b. Greater Than AB (the "Issuer") is a public limited company whose shares are admitted to trading on the Nasdaq First North Growth Market in Sweden (the "Trading Place"). The Issuer must follow the rules that apply at the Trading Place, as well as other applicable laws and regulations that apply to publicly traded issuers in Sweden, including Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse ("MAR").

This Policy aims to ensure a good quality of both internal and external information, and to ensure that applicable laws, rules and agreements are complied with. In addition, it aims to ensure that the Issuer maintains a high ethical standard and prevent any type of improper or unauthorized trading in the Issuer's securities.

2. The scope of the Policy

This Policy concerns all of the Issuer's employees and sets out the rules and guidelines for the Issuer's handling of inside information as well as all external communication, such as through the website, press releases, financial reports, oral information at meetings, conversations with analysts and investors, interviews with the media, etc. This Policy further sets out rules for trading in the Issuer's financial instruments applicable to all employees.

3. Tools for communication

The Issuer's tools for communication can be:

- The website
- Press releases
- Interim reports
- Year-end reports
- Annual reports
- Prospectus or information memorandum
- Printed information material
- Electronic presentation material
- Answers to inquiries by telephone and email
- Analyst contacts and personal contacts
- Social media

4. Division of responsibilities and spokespersons

a. The Issuer's CEO is ultimately responsible for when, how and what information may be disseminated by whom in the Issuer's organization.

b. The communication responsibility of the Issuer is shared between the CEO and the Board. The general rule is that the person who is best suited to answer a question is also given the responsibility to do so.

c. The following communication rules apply:

I. The Issuer's CEO is the spokesperson for company-wide issues, such as financial position, business strategies, market and competition assessments — in short, all information. In the absence of the CEO, the Chair of the Board is responsible for all external information. Other employees should not make any comments other than in general terms and then on facts and conditions that are already generally known to the public.

II. Ownership issues are referred to the Issuer's Chair of the Board.

d. The individuals designated by the Issuer's CEO are responsible for the information to the customers, marketing activities and other communications related to operational matters as long as the information is not considered inside information in accordance with MAR. However, all communication with the financial market and media on behalf of the Issuer takes place exclusively through the Issuer's CEO.

e. The Issuer's CEO is responsible for all decisions and actions related to decisions about when inside information exists, the publication of inside information and other regulatory information as well and keeping the Issuer's insider lists.

5. The Issuer's obligation to provide information

a. MAR defines the term "inside information" as information of a precise nature which has not been published, which directly or indirectly concerns the Issuer or its securities and which, if published, would be likely to have a significant effect on the price of the securities. Information which would be likely to have a significant effect on the prices means information which a reasonable investor would be likely to use as part of the basis for his or her investment decision.

b. The assessment of what constitutes inside information must be based on facts and circumstances and be decided on a case-by-case basis. In case of doubt, the Issuer should in the first instance contact the Issuer's Certified Adviser for advice. However, the basic rule is that information which, if published, would likely have a significant effect on the price of the Issuer's financial instruments, should be considered inside information. It is thus not necessary for there to be an actual change in the price.

c. Pursuant to MAR, the Issuer is obliged to disclose to the public inside information that directly concerns the Issuer (i) as soon as possible upon its occurrence, or (ii) for inside information relating to intermediate steps in protracted processes, as soon as possible after the final event or circumstance of such a process has occurred provided that the Issuer can maintain confidentiality throughout the process. The Issuer may, on its own responsibility, delay a public disclosure of inside information after the point at which the disclosure obligation arises as further set out below.

d. The Issuer shall ensure that all stakeholders in the stock market have simultaneous access to inside information concerning the Issuer. The Issuer must therefore ensure that inside information is treated strictly confidential before it is published and that no unauthorized party has access to such information. Consequently, inside information may not be disclosed selectively to analysts, journalists or others.

e. Where inside information is provided as part of the normal exercise of an employment, a profession or duties and the person receiving the information is obliged not to disclose it, information may be disclosed before publication to such persons actively participating in the decision-making process or, because of their professional role, take part in the work of producing the information. This may, for example, refer to information to major shareholders or prospective shareholders when probing prior to a planned new share issue, to advisers whom the Issuer hires for e.g., prospectus work prior to a planned share issue or other transaction of a larger scope, to the intended bidder or target company in conjunction with negotiations on a takeover bid, to the rating agencies prior to credit rating or to creditors prior to important credit decisions.

f. The Issuer may not be relieved of its obligation to disclose inside information by entering into an agreement with another party to the effect that certain information, or details of such information, may not be disclosed by the Issuer. The Issuer should therefore never enter into such agreements.

g. Disclosure of inside information shall be made through press releases that are sent simultaneously to Nasdaq Stockholm, the Swedish Financial Supervisory Authority (the "SFSA"), established news agencies and daily newspapers. The information provided by the Issuer shall be accurate, relevant, clear and not misleading.

h. In order to ensure as fair a distribution of the information as possible when inside information is to be communicated to the market during ongoing trading, the Issuer's Certified Adviser must be contacted in advance by the Issuer's CEO.

i. If the Issuer finds out that inside information has leaked before a public disclosure, or if inside information is disclosed unintentionally to a third party who is not bound by an obligation of confidentiality, the Issuer shall immediately consider whether it is necessary to make an announcement. If inside information relates to a protracted process or the delayed disclosure has been applied or otherwise if appropriate, the Issuer shall prepare a draft press release that can be published in the event of inside information being leaked. The press release shall also be checked by the Issuer's Certified Adviser in conjunction with the submission of other documentation.

For example, inside information may exist in the following situations:

a. quarterly financial information,
b. projections of future earnings or losses or other earnings guidance,
c. material change in results or financial position,
d. significant customer or partner agreements or other material agreements,
e. credit or customer losses,
f. significant changes to the Board or management,
g. significant investments or divestments,

h. capital raises,
i. development of a new product or process,
j. the initiation or settlement of legal disputes and relevant court decisions,
k. financial difficulties,
l. government decisions,
m. significant changes in the Issuer's activities.

The Trading Place's regulations set out that certain specific events or information must be disclosed irrespective of whether or not the information is inside information. Such information includes the following and shall be published in the same manner as inside information, *i.e.* through a press release:

a. year-end report,
b. interim reports,
c. notice of general meetings,
d. resolutions adopted at general meetings,
e. changes in the composition of the Board and replacement of senior executives and/or auditors, as well as replacement of the Certified Adviser,
f. agreements with liquidity guarantors,
g. share-based incentive programmes,
h. issues of financial instruments,
i. trading in another trading venue,
j. other information considered necessary to disclose in order for the Trading Place to be able to provide fair and orderly trading.

Any publication made by the Issuer in accordance with this Policy shall contain the identity and contact details of the Issuer's Certified Adviser.

6. Postponement of the publication of inside information

a. Notwithstanding the obligation to publish inside information as soon as possible, the Issuer may choose to delay publication of inside information in accordance with MAR after the point at which a disclosure obligation arises, provided that the following conditions are satisfied and that the Issuer documents in writing and in detail how and in what way the below conditions are met and who has made the decision to delay the publication of inside information:

I. immediate public disclosure is likely to prejudice the legitimate interest of the Issuer,
II. the inside information is not in contrast with the latest public announcement or other type of communication by the Issuer on the same matter to which the inside information refers,
III. the inside information can be handled in strict confidence, and the Issuer can ensure that the information remains confidential.

b. The Issuer's CEO is responsible for decisions to delay public disclosure and ensuring that such a decision meets the above conditions, and that the required documentation is compiled and kept confidential for five years.

c. If the conditions upon which a decision to delay public disclosure is based change, a new assessment must be made immediately as to whether the conditions for the delay are still valid. In conjunction with this, these new decisions must be documented.

d. When a decision to delay public disclosure is made, the Issuer's Certified Adviser must be notified, and the documentation prepared by the Issuer, and which forms the basis for the decision, must be submitted. The Issuer's CEO is responsible for providing this information to the Issuer's Certified Adviser.

e. Decisions and handling of delayed disclosures shall be made in accordance with clearly established routines within the Issuer and with good foresight.

f. The Issuer shall, once the information is published, send a notice to the SFSA informing that the information has been subject to a delayed disclosure. The Issuer must be able to immediately present how the requirements for a delayed disclosure of the information have been met if the SFSA requests such information. The Issuer's CEO is responsible for ensuring that this information is provided to the SFSA without delay.

7. Transactions performed by PDMRs

a. MAR contains regulations regarding transactions performed by persons discharging managerial responsibilities ("PDMRs") and their closely associated parties.

b. PDMRs at the Issuer consist of:

I. members of the Issuer's administrative, management or supervisory body,
II. another senior executive, who has regular access to inside information relating directly or indirectly to the Issuer and power to take managerial decisions affecting the future developments and business prospects.

c. Persons closely associated with PDMRs consist of:

I. a spouse or person considered equal to a spouse in accordance with national law (also includes cohabitant),
II. a child in the custody of the person in charge, in accordance with national law,
III. a relative, who has shared the same household for at least one year at the date of the transaction, or
IV. a legal person, trust or partnership, the managerial responsibilities of which are discharged by a PDMR or by a person referred to in item (I), (II) or (III), or which is directly or indirectly controlled by such a person, which is set up for the benefit of such a person, or the economic interests of which are substantially equivalent to those of such a person. As regards the wording 'the managerial responsibilities', the SFSA has stated that in relation to Swedish limited liability companies this typically includes e.g. (i) CEOs, (ii) deputy CEOs (registered as such with the Swedish Companies Registration Office), (iii) sole board members and (iv) board members in general, unless it is ensured that the relevant board member cannot influence decisions of such company to make capital investments in the instruments of the issuer. It must always be assessed on a case-by-case basis.

d. The Issuer's responsibility is to:

I. establish and maintain a list of PDMRs and their closely associated persons.
II. notify the PDMRs in writing of their obligations under MAR.
III. Granting / allowing exemptions from the trading ban (as defined below).

The Issuer's CEO is responsible for keeping the list of PDMRs and their closely associated persons as well as notifying the PDMRs of their obligations according to MAR. The Issuer uses an automated online management tool for such purposes.

e. Pursuant to MAR, a PDMR shall not conduct any transactions on its own account or for the account of a third party, directly or indirectly, relating to the shares or debt instruments of the Issuer or to derivatives or other financial instruments linked to them during a closed period of 30 calendar days before the announcement of an interim financial report or a year-end report (the "Trading Ban"). The Issuer has decided, due to the nature of its operations and the employees' availability of information which can constitute inside information, to expand the Trading Ban to apply not only to PDMRs but to all employees. Hence, employees may not, during such aforementioned closed period before the announcement of a financial report, conduct any transactions relating to instruments of the Issuer. Additionally, persons closely associated with PDMRs of the Issuer who are not subject to the Trading Ban should also avoid trading in the Issuer's securities or related instruments in accordance with the Trading Ban.

f. Exemptions from the Trading Ban may only be granted in accordance with, and subject to the conditions set out in, MAR. The Issuer's CEO shall be responsible for granting exemptions. Where an exemption is sought by the CEO, the exemption must be approved in writing by the Issuer's Board. No exemption may be granted where the relevant person possesses inside information.

g. Responsibility of PDMRs:

I. Report transactions (see item (h) below) to the Issuer and to the SFSA,
II. Notify its closely associated persons in writing of their obligations, as well as keep a copy of the notification (notifications by e-mail are sufficient),
III. Observe the Trading Ban and other trading rules set out herein.
IV. Do not sell or buy financial instruments in the Issuer based on inside information on your own or anyone else's behalf.
V. Do not disseminate inside information about the Issuer and/or encourage others to trade financial instruments in the Issuer based on inside information.

h. PDMRs and their closely associated persons shall, according to MAR, notify the SFSA and the Issuer of any transaction they carry out in the Issuer's financial instruments conducted on their own account once a total transaction amount of EUR 20,000 has been reached during a calendar year. The transaction through which the threshold is passed must also be reported. Closely associated persons are required to report trades on their own behalf. The threshold of EUR 20,000 shall be calculated without netting any trades.

i. A notification in accordance with the above should be done promptly and no later than three (3) business days after the transaction date. The notification shall be made

electronically through SFSA's website. The receipt received at the time of reporting must then be sent to the Issuer. It is the responsibility of each reporting person to ensure that such notification is received by the SFSA and the Issuer.

8. Notifications prior to trading

a. Employees may not carry out any transactions in the Issuer's shares without first having obtained the go-ahead from the CEO. The go-ahead is valid only on the day on which it is issued and the immediately following business day. In individual cases, the CEO may decide on a shorter or longer validity period.

b. The CEO shall not grant a go-ahead for (i) trading during a Trading Ban, (ii) trading where the individual is deemed to possess inside information concerning the Issuer or (iii) trading during a period which is considered to be inappropriate, e.g. in light of an undisclosed specific event of a price-sensitive nature, irrespective of the individual's knowledge of such information.

c. The CEO shall not provide reasons for his/her decision.

9. Insider crimes

MAR sets out the following in respect of the prohibition of trading with inside information and disclosure of inside information.

a. Insider dealing: Prohibited insider dealing arises when a person possesses inside information and uses that information by acquiring or disposing of, for its own account or for the account of a third party, directly or indirectly, financial instruments to which that information relates. In addition, to use inside information to cancel or amend a placed order (if such order was placed before possessing the inside information) is considered to be insider dealing. It is also prohibited to recommend or induce any other person to trade in financial instruments, or cancel or amend an order concerning such instruments, based on inside information.

b. Unlawful disclosure of inside information: Prohibited disclosure of inside information arises when a person possesses inside information and discloses that information to any other person, except where the disclosure is made in the normal exercise of an employment, a profession or duties.

c. Sanctions: Insider crimes may result in imprisonment for a maximum period of six years and unauthorized disclosure of inside information may lead to a fine or imprisonment for a maximum period of two years. Alternatively, violations of the prohibition of insider dealing and of unauthorized disclosure of inside information may result in a significant fee. The sanctions are inter alia dependent on the severity of the crime. The value of the transactions, the offender's position and if the criminal act was difficult to detect or not are also factors that the court will consider. An attempt to commit an insider crime is also a criminal offence.

10. Insider lists

a. The Issuer is obligated to draw up a list (a so-called logbook) of all persons who have access to inside information and who are working for the Issuer under a contract of employment or otherwise performing tasks through which they have access to inside information (such as advisers, accountants or credit rating agencies).

b. The Issuer uses an automated online management tool for managing insider lists. The Issuer's CEO is responsible for ensuring that insider lists are kept in accordance with MAR. The insider lists must be maintained in such a condition that it can be submitted to the SFSA and/or the Trading Place upon request.

c. The Issuer's CEO shall ensure that all persons included in the insider lists receive written notice thereof and shall take all reasonable steps to ensure that such persons acknowledge in writing the legal and regulatory duties entailed and are aware of the sanctions applicable to insider dealing and unlawful disclosure of inside information. Such notifications are sent via the automated online management tool.

d. The Issuer's CEO is responsible for compliance with MAR's rules regarding insider lists notwithstanding that the Issuer has instructed a service provider to keep and maintain a secondary log.

11. Routines in the event of market rumours

a. The Issuer's CEO is responsible for monitoring events that can lead to information leaks and shall regularly check what is published about the Issuer in the media and on the internet.

b. The Issuer's general rule is not to comment on rumours. If the Issuer finds out that inside information has leaked before a public disclosure, or if inside information is disclosed unintentionally to a third party who is not bound by an obligation of confidentiality, the Issuer shall, in consultation with the Certified Adviser, consider whether it is necessary to make an announcement promptly.

c. In the event that rumours cause abnormal price fluctuations in the financial instruments of the Issuer, or if the Trading Place requests clarification, the Issuer shall consider distributing a press release with the relevant information and comments on the rumours. This requires a decision by the Issuer's CEO in consultation with the chair of the Board and the Certified Adviser.

d. If rumours or leaks arise in connection with major transactions, the Issuer and the Certified Adviser shall consider contacting the Trading Place who can decide to stop the trading of the Issuer's financial instruments, and the Issuer shall assess whether an immediate disclosure is required.

12. Other routines

a. The CEO is responsible for inside information, financial reports and other regulatory information being published without delay in a non-discriminatory manner to the public.

b. An established electronic news distributor approved by the Trading Place is used for distribution, to ensure that the Trading Place, the media and the general public can simultaneously access published information without delay.

c. The CEO is responsible for the preparation and compilation of interim reports, year-end reports and annual reports as well as other financial information.

d. Interim reports and year-end reports are published as a press release where inside information is compiled in the press release, and the report is attached in its entirety.

e. The annual report shall not contain inside information. In the event that it, in the course of preparing the annual report, should prove to be necessary to include inside information in it, such information shall be announced in a press release immediately.

f. A press release is only commented on by the CEO.

g. The press release must always contain the name of the Issuer's Certified Adviser as well as contact information for the responsible informant.

h. Press releases that contain inside information and/or information published in accordance with MAR must clearly announce this in the press release.

i. Press releases and reports are posted on the Issuer's website as soon as possible after publication.

j. Press releases are published in Swedish and/or English.

k. All communication with the financial market and media on behalf of the Issuer takes place exclusively through the Issuer's CEO. Other employees and executives within the Issuer who are contacted by investors, shareholders, analysts or the media must always refer directly to the CEO without further comment. Subsidiaries, and employees in the subsidiaries, do not communicate with the media without the CEO's approval.

l. The Issuer's CEO is responsible for the Issuer's website. The CEO shall ensure that the website is kept up-to-date and provides a correct and relevant description of the business activities. In addition to press releases and reports, the website shall include information about, amongst other things, general meetings, the articles of association, incentive programs, board members, management, auditors, ownership and contact information as well as a calendar containing the dates on which the Issuer is expected to announce financial reports and the date of the annual general meeting. Press releases containing inside information shall be easy for the user of the website to separate from other press releases. Press releases and financial reports shall be published on the website immediately after the public disclosure of such information. Publicly disclosed material shall be available on the website for at least five years and financial reports for at least ten years after the date they were published.

13. Information that must be provided to the Certified Adviser

a. The Issuer shall notify the Certified Adviser upon receiving a request from the Issuer's auditor regarding situations that may be relevant to the valuation of the Issuer's share.

b. The Issuer shall notify the Certified Adviser as soon as possible of new issues, name changes, splits and other similar events.

c. The Certified Adviser is in turn responsible for notifying the Trading Place, which ensures that the information is disseminated to the market via stock exchange announcements.

d. When admitting new financial instruments for trading on the Trading Place, i.e., subscription rights, paid subscribed shares (BTA), units, warrants, purchase rights etc, the Trading Place needs five (5) trading days to include the instruments for trading in the INET system. This means that the Certified Adviser needs the information at least six (6) trading days before the trade is expected to begin.

e. If the Issuer decides to delay the publication of inside information, the Certified Adviser shall be contacted.

14. Information to the Certified Adviser and the Trading Place

a. If the Issuer intends to acquire another listed company or alternatively that the Issuer has received information that another party intends to launch a public offer in respect of the Issuer’s shares, the Certified Adviser and the Trading Place must be informed.

b. If the Issuer intends to publish information that is assumed to be of extraordinary importance for the Issuer and its shares, the Certified Adviser and the Trading Place shall be informed before the publication takes place.

c. If the Issuer's Board intends to apply for delisting of its financial instruments from the Trading Place, the Certified Adviser and the Issuer shall be contacted immediately.

15. Crises

To avoid issues and crises, the Issuer needs to have an ongoing dialogue about risk factors and potential areas of concern. All issues and crisis management are in general led by the Issuer's CEO but may also be led by the Chair of the Board. In the event of a crisis and negative publicity, the Trading Place and the Certified Adviser should be contacted immediately for advice.