

INVESTOR RELATIONS POLICY POLIGHT ASA

Adopted by the Board of Directors on 23rd August 2018 and revised June 15th 2023

1. Purpose

The investor relations (IR) policy of poLight ASA (“poLight” or the “Company”) sets the basic principles for the company’s communication and dialogue with capital markets participants. The IR policy shall help poLight build trust and stakeholder confidence by ensuring that IR activities are conducted in compliance with prevailing rules, regulations and best practices, including the latest version of Oslo Børs’ Code of Practice for IR.

The Company shall be perceived as an accessible, reliable, and professional company by providing present and potential investors with factual, relevant, timely and comprehensive information. Communication with the stakeholders shall be based on the principles of equal treatment and transparency in order to build trust and stakeholder confidence.

poLight’s IR activities shall assist capital markets participants to obtain an informed view on the Company as an investment case, including its financial situation and prospects, with the aim to reduce the cost of capital and support a fair valuation of the company’s securities.

2. IR team, roles and responsibilities

poLight’s Investor Relations team (IR team) comprises the CEO and the CFO.

The responsibility for the Company’s IR activities lies with the CFO, including contact with third parties relating to the company’s financial results, strategy, legal processes, acquisitions or sales, or any other kind of relevant activities.

The CFO is also responsible for regularly initiating updating of this policy upon changes in the stock exchange regulations, the Norwegian Securities Trading Act or the Norwegian Code of Practice for Corporate Governance. The IR policy is subject to an annual review by the Board.

Authorised spokespersons for IR related matters

- CEO
- CFO

3. Investor contact and communication with the capital market

The IR team is responsible for the day-to-day contact with the Company’s capital market stakeholders (i.e. investors, analysts and financial media) on behalf of the company. Questions from investors and financial analysts to other poLight’ employees shall be referred to the IR team. The IR team is also responsible for contact with larger shareholders and shall facilitate that these shareholders get the opportunity to provide direct feedback and discuss special topics. The IR team will in such cases ensure consistent and simultaneous information to all shareholders through the suitable channels. Such dialogue should also contribute to the management and the Board of poLight obtaining relevant information about the market’s views and opinions on the Company.

4. GENERAL PRINCIPLES

Disclosure and reporting to the financial markets and contact with shareholders, investors and analysts shall be based on the following main principles:

I. Compliance with laws and regulations

All disclosure, communication and reporting shall comply with applicable laws and regulations, in particular the Norwegian Securities Trading Act, the Norwegian Accounting Act, Oslo Børs' continuing obligations for listed companies, and the EU Market Abuse Regulation ("MAR"). poLight shall observe the Norwegian Code of Practice for Corporate Governance and comply with the relevant recommendations and market practices for reporting financial and other IR information, including the latest version of the "Oslo Børs' Code of Practice for IR".

II. Language

All relevant financial and other IR information shall be published in English.

III. Channels

Information about the Company shall at least be given in the form of annual and half-year reports, stock exchange releases, press releases and investor presentations in accordance with what is deemed appropriate from time to time. All relevant information shall be distributed to the stock exchange and published on the company's website, www.poLight.com. The Company shall offer a subscription service for stock exchange releases and press releases.

IV. Presentations

All presentations, i.e. regarding financial results, capital markets updates or seminars/ conferences, shall as far as possible be open for all and be broadcasted via webcast. All presentations shall be made available on the company's webpage www.poLight.com shortly after the presentation is concluded. Presentations used for individual investor meetings shall not be materially different from those previously presented on the company's webpage.

V. Relevant information

The Company shall publish accurate, comprehensive and timely information about significant and relevant internal and external value drivers. Such information shall be balanced and consistent over time.

VI. Reporting dates and quiet periods

poLight publishes interim/half-year financial results in line with Oslo Børs' recommendations. The financial calendar is published annually on the company's website and to the stock exchange. 14 days ahead of disclosing its periodic results, the Company maintains a quiet period. During this period, no investor/financial analyst meetings will be conducted.

VII. Guiding

poLight will normally not guide the market on future performance or results, but it may publish selected financial targets, report progress accordingly and update such targets when appropriate.