

**Would it be possible that as of the ongoing financial year, product development depreciations would be bigger than the investments?**

The Company follows IFRS standards in its accounting, which dictates the principles for depreciation and capitalization of product development investments. The possible capitalization of product development expenses is carried out on this basis and depend on the actual product development expenses that meet the definition of expenses to be capitalized. Product development expenses have a depreciation period of four (4) years. At this stage, it is too early to say how large such capitalizable expenses will be.

**Is it possible that the maturity of interest-bearing debt is extended?**

The Company does not have long-term interest-bearing bank loans. The Company has a short-term bank loan of EUR 1.5 million, that is due to be paid in the Spring of 2023. In all situations, the Company strives to optimize the use of equity and debt and the costs thereof.

**What amount of the one-time growth investments can be financed using only a directed share issue against payment of own shares held by the Company? Has the Company conducted a survey of the parties to whom a directed share issue against payment could be arranged, using the Company's own shares?**

The Company holds a limited number of own shares that were originally issued for future share conversions under the Company's LTI plan (stock option plan). This number would not be significant with regards to covering growth investments.

In its financial statement bulletin released on February 16, 2022, the Company has stated that it will assess the need for a share issue during the course of spring, the proceeds of which would be used for the company's growth investments.

The Company has not decided on the matter and the assessment regarding the directed share issue against payment will be conducted during the Spring of 2022. The Company will make an announcement of possible decisions separately.