

CORPORATE GOVERNMENT STATEMENT 2025

PONSSE PLC



CORPORATE GOVERNMENT STATEMENT

CONTENTS

Introduction3

Ponsse's governing bodies.....3

 Annual General Meeting4

 Board of Directors4

 President and CEO7

 Deputy CEO.....7

 Management Team7

Main features of the internal control and risk management systems.....8

Other information10

 Audit.....10

 Insider management.....10

 Related party transactions.....11

INTRODUCTION

This Corporate Governance Statement of Ponsse Plc (“the company” or “Ponsse”) has been prepared in accordance with the Finnish Corporate Governance Code 2025 (“Corporate Governance Code”) issued by the Securities Market Association. The Corporate Governance Statement has been issued as a separate report and published simultaneously with the financial statements and the Board of Directors’ report. The 2025 Corporate Governance Code is available at <https://www.cgfinland.fi/en/corporate-governance-code/>.

Ponsse is a Finnish public limited company whose shares are publicly traded on Nasdaq Helsinki Ltd (the Helsinki Stock Exchange). In its governance, Ponsse complies with Finnish legislation and the regulations and decrees issued thereunder,

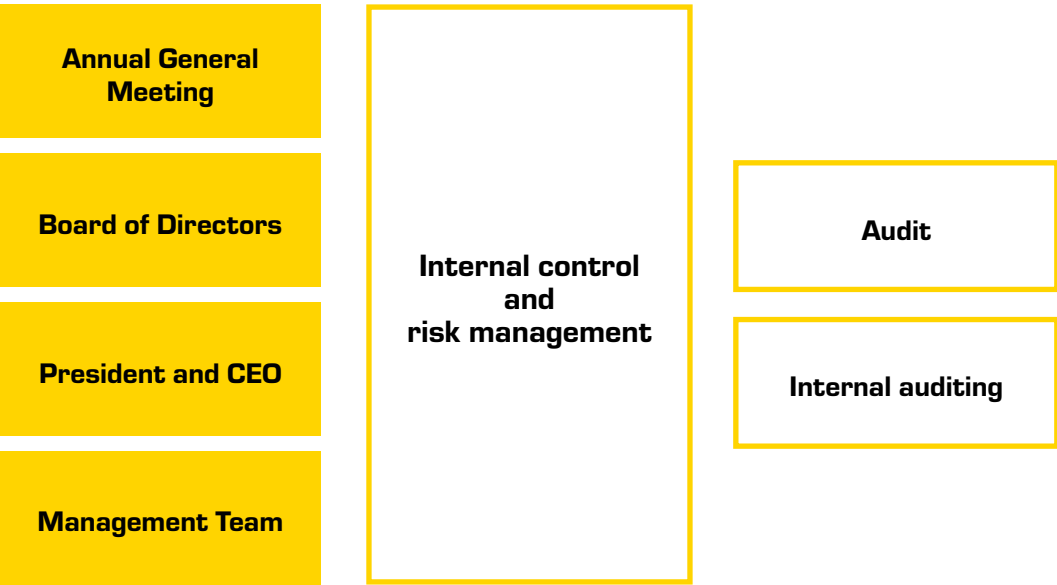
the company’s Articles of Association, the rules and recommendations of Nasdaq Helsinki insofar as they apply to listed companies, and the regulations and guidelines issued by the Finnish Financial Supervisory Authority. Ponsse follows the recommendations of the Corporate Governance Code without exception.

The company’s auditor has verified that this statement has been issued and that its description of the main features of internal control and risk management systems related to the financial reporting process are in line with the financial statements. The statement will be available on Ponsse’s website at <https://www.ponsse.com/en/company/investors/corporate-info#/> when the financial statements and the annual report are published.

PONSSE’S GOVERNING BODIES

The company’s statutory governing bodies are the Annual General Meeting, the Board of Directors and the President and CEO, whose duties and responsibilities are determined in accordance with the Finnish Limited Liability Companies Act.

In addition, the Management Team, which assists the President and CEO, is responsible for the coordination and operational management of the company’s operations.



Annual General Meeting

The Annual General Meeting is the company's highest decision-making body, where shareholders exercise their decision-making power and their rights to speak, ask questions and vote. In accordance with the Limited Liability Companies Act and the Articles of Association, the Annual General Meeting decides on matters falling into its competence, including the following:

- the adoption of the financial statements
- the use of the profit shown on the balance sheet
- the election of the members of the Board of Directors and the decision on their remuneration
- the discharge of the members of the Board of Directors and the President and CEO from liability
- the approval of the remuneration policy and the remuneration report in an advisory manner; and
- the selection of the auditor and sustainability auditor, as well as their remuneration.

The Annual General Meeting is held once a year on a date determined by the company's Board of Directors, however, before the end of June. Meetings are held in Vieremä, Iisalmi or Kajaani. The Annual General Meeting is convened by the company's Board of Directors. A notice of the Annual General Meeting is published on Ponsse's website and, at the discretion of the Board, in a broad-circulation newspaper, no earlier than three (3) months and no later than twenty-one (21) days before the Annual General Meeting. The agenda and other documents related to the Annual General Meeting are made available on the company's website no later than twenty-one (21) days before the Annual General Meeting. To be eligible to participate in the Annual General Meeting, shareholders must notify the company of their intention to attend no later than on the day mentioned in the notice of Annual General Meeting, which may be no earlier than ten (10) days before the meeting. A shareholder may also submit matters for inclusion on the agenda of the Annual General Meeting if the matter falls within the competence of the Annual General Meeting and a written request has been made to the Board of Directors to include the matter on the agenda no later than the date set by the company, which may not be earlier than four weeks before the date of publication of the notice of the meeting. Ponsse's website contains more detailed information about the rights of shareholders to have a matter of concern to them dealt with at the Annual General Meeting, the rights of shareholders to participate in the Annual General Meeting, and other issues related to the Annual General Meeting. An extraordinary general meeting is convened if the Board of Directors deems it necessary, or if it is required by the external auditor or shareholders who collectively hold at least one tenth of all shares.

In 2025, the Annual General Meeting was held in Vieremä on 8 April. A total of 145 shareholders participated in the meeting, either by voting in advance or in person at the meeting venue or represented by a statutory representative or an authorised representative. A total of 21,790,282 shares and votes were represented in the meeting, or around 78% of all shares and votes registered on the record date of the Annual General Meeting. The decisions of the 2025 Annual General Meeting are available on Ponsse's website. No Extraordinary General Meetings were held in 2025.

Board of Directors

Powers, composition and duties

The Annual General Meeting elects a Board of Directors each year. In accordance with the Articles of Association, the Board consists of five to eight members. The term of office of the Board lasts until the end of the next Annual General Meeting. The Board of Directors is elected annually to allow shareholders to regularly evaluate the activities of the Board of Directors and its members. The Board of Directors will appoint a Chair from among its members and convene at the request of the Chair as often as the company's business so requires.

The Board of Directors' powers include the appropriate arrangement of the company's governance and operations, as well as arranging the monitoring of accounting and asset management. Taking the scope and nature of the company's operations into account, the Board is responsible for matters that are financially, operationally or fundamentally important and far-reaching.

The most important tasks of the Board include:

- approving the company's strategy and risk management policy
- approving the annual action plan and budget
- processing and approving half-year and interim reports and the financial statements, including the Board of Directors' reports and sustainability reporting information, as well as the related stock exchange releases
- appointing and, if necessary, dismissing the President and CEO and approving the CEO's financial benefits
- confirming the appointments of members of the Management Team
- monitoring and evaluating the performance of the President and CEO and deciding on their remuneration and benefits
- deciding on the principles of the company's engagement and incentive schemes and the terms and conditions of the distribution of shares or option rights within the framework of the remuneration policy in force, as well as monitoring the implementation of the schemes

- ensuring the adequacy of planning, information and control systems for monitoring results and managing risks in operations
- monitoring and assessing financial audit, sustainability reporting and sustainability reporting assurance
- monitoring and assessing the independence of the auditor and the provider of sustainability reporting assurance, as well as evaluating the acceptability of any non-audit services and services related to sustainability reporting assurance provided by the auditor and the provider of sustainability reporting assurance for the company
- convening and preparing proposals to general meetings
- approving related party transactions that fall outside the company's ordinary course of business or are conducted on non-standard market terms
- approving the key policies and guidelines governing the company's business operations, including the Code of Conduct, the disclosure policy and the insider guidelines, and monitoring their implementation
- deciding on other matters not belonging to day-to-day operations, such as major investments, acquisitions and divestments, and major joint ventures and significant financing agreements.

Election criteria for Board members, and diversity in the Board of Directors

Proposals for Board composition and remuneration are prepared by the shareholders who represent more than fifty per cent (50%) of the company's shares and votes. New Board members will be provided with an induction regarding their tasks to the appropriate extent, considering their background and experience.

The elected members of the Board of Directors must have the competence required for the position and the opportunity to allocate a sufficient amount of time for Board work. The members must be willing to dedicate themselves to Ponsse, and they must conform to the company's values. The provisions of the Limited Liability Companies Act apply to the general eligibility criteria. No special eligibility criteria such as an upper age limit have been set in the Articles of Association for the members.

Overall, the members of the Board of Directors are required to have sufficiently diverse expertise and the ability to carry out their tasks effectively. Key factors include that their education and experience supplement those of other members. When considering the number of members, there is a focus on Ponsse's operational goals and the resulting requirements: the number of members must be relative to the company's size, line of business, market position and development stage. In addition, the shareholders' opinions must be addressed.

Diversity in the Board of Directors promotes an open culture of discussion and the ability to adopt an open approach to

innovative ideas. Diversity is supported by the consideration of the age and gender distribution, educational backgrounds, as well as work and international experience. The aim is to appoint Board members with diverse skills, backgrounds and perspectives. This ensures the development of business operations and sustainability work, as well as good corporate governance. The company's long-term goal is to further increase diversity in the Board of Directors.

The Board of Directors elected at the 2025 Annual General Meeting included representatives of both genders, as in previous years. The Board of Directors had seven members, of whom two (29%) were women and five (71%) were men. The age distribution of the members of the Board varied from 50 to 64 years. In addition to forest and industry expertise, the members' educational and professional backgrounds covered finance, legal affairs, technology, international operations, strategy, sales, marketing and sustainability. The Board members had also worked broadly in other positions of trust. A presentation of the Board members is also available on the company's website.

Ponsse's Board of Directors in 2025 represented sufficient and necessary expertise and experience, as well as diversity, in accordance with the set targets.

Meetings and work

The Board of Directors convenes regularly around ten times a year and at the invitation of the Chair as often as is required for the proper handling of the company's affairs. The Board of Directors constitutes a quorum when more than half its members are present at the meeting. The President and CEO has the right to attend meetings and exercise their right to speak, unless otherwise decided by the Board of Directors. Other members of the company's management may also be invited to attend the meetings.

In addition to being governed by legislation and the company's own Articles of Association, the work and activities of the Board of Directors are also governed by the Board's rules of procedure, which describe, among other things, the duties and meeting practices of the Board of Directors.

The Board of Directors aims to regularly evaluate its own activities and working methods. This assessment can be carried out either as an internal self-assessment or by an external evaluator. The assessment focuses on any problems that may have arisen in the activities of the Board related to matters such as the composition of the Board, the effectiveness of the Board's activities, and the Board's activities as a group. The Board of Directors elected at the 2025 Annual General Meeting conducted a self-assessment in November 2025.

Information about the Board members' attendance at Board meetings is presented in the table below.

Independence of Board members

A majority of the members of the Board of Directors must be independent of the company, and at least two independent members of the Board of Directors must also be independent of the company's major shareholders.

The Board of Directors assesses the independence of the members in accordance with Recommendation 10 of the Corporate Governance Code. To carry out the assessment, the Board members must provide the Board of Directors with sufficient information for the assessment of their independence, report any changes in their circumstances affecting the assessment, and present their own view of their independence. Any changes in the independence of a member during their term of office are published on the company's website. Each candidate for the Board must provide sufficient information and an assessment of their independence to the major shareholders who prepare the proposal for the composition of the Board of Directors.

Of the Board of Directors elected at the 2025 Annual General Meeting, all members were independent of the company except for Jarmo Vidgren and Juha Vidgren. During 2025, they worked as consultants for the company. Five Board members are independent of the company's major shareholders: Mammu Kaario, Terhi Koipijärvi, Matti Kylävaio, Ilpo Marjamaa and Juha Vanhainen. Jarmo Vidgren and Juha Vidgren are major shareholders of the company.

Of the Board members, Mammu Kaario has served on the Board continuously for 16 years. Based on the Board of Directors' overall assessment, the independence of the Board member has not been at risk due to this long-term membership, and no other factors have been identified that would compromise the member's independence.

Committees

The Board of Directors elected at the 2025 Annual General Meeting did not establish any committees.

Board of Directors, 31 December 2025

Board member	Gender	Year of birth	Education	Principal occupation	Member of the Board since	Shareholding on 31 December 2025
Jarmo Vidgren, Chair	male	1975	Commercial College Graduate in Marketing	Ponsse Plc, Chair of the Board	2020	3,684,263 shares
Mammu Kaario, Vice Chair of the Board	female	1963	Master of Law, MBA	Board Professional	2010	4,500 shares
Terhi Koipijärvi	female	1967	MSc., Forestry and Forest Products Marketing, Forester	Miltton Oy, Senior Advisor, Corporate responsibility and strategy	2023	0 shares
Matti Kylävaio	male	1974	M.Sc. (Econ.)	Keitele Timber Oy, CEO	2016	0 shares
Ilpo Marjamaa	male	1961	M.Sc., Production Systems and Technologies	Ponsse Plc, Board Member	2022	0 shares
Juha Vanhainen	male	1961	M.Sc., Process Technology	Ponsse Plc, Board Member	2018	0 shares
Juha Vidgren (from 8 April 2025)	male	1970	Master of Pedagogy	Ponsse Plc, Board Member	2025	6,207,000 shares
Jukka Vidgren (until 8 April 2025)	male	1983	Bachelor of Culture and Arts	Mutant Koala Pictures, Managing Director	2011	3,764,778 shares

Attendance of Board members at meetings in 2025 and their independence

Member	Attendance (number of meetings)	Attendance, %	Independence from the company	Independence from significant shareholders
Jarmo Vidgren	10/10	100	No	No
Mammu Kaario	10/10	100	Yes	Yes
Terhi Koipijärvi	10/10	100	Yes	Yes
Matti Kylävaio	10/10	100	Yes	Yes
Ilpo Marjamaa	10/10	100	Yes	Yes
Juha Vanhainen	10/10	100	Yes	Yes
Juha Vidgren (from 8 April 2025)	6/8	75	No	No
Jukka Vidgren (until 8 April 2025)	2/2	100	Yes	No

President and CEO

The Board of Directors appoints and, if necessary, dismisses the President and CEO. The President and CEO carries out the company's daily governance tasks in accordance with Finnish law, corporate governance rules and the instructions issued by the Board of Directors. The President and CEO is responsible for ensuring that the company's accounting complies with the law, and that its asset management has been arranged reliably. In addition to these tasks, the President and CEO:

- is responsible for the operational management of the company's business operations
- provides the Board of Directors and the members of the Board with the information necessary for carrying out their duties
- acts as rapporteur at Board meetings
- is responsible for the implementation of decisions taken by the Board of Directors.

Juho Nummela has served as the President and CEO and Chair of the Management Team since 1 June 2008. The contract signed between the President and CEO and the company may be terminated by either party. The period of notice is six (6) months. If the company terminates the contract, the company pays a remuneration equalling 12 months' salary in addition to the salary and other benefits that have been determined for the period of notice. The President and CEO is within the scope of the performance bonus scheme, with a performance bonus

based on the performance targets approved by the Board.

More information about the remuneration of the President and CEO is available in Ponsse Plc's remuneration report.

Deputy CEO

The CEO's deputy is Petri Härkönen, CFO.

Management Team

The primary task of the Management Team is to assist the President and CEO. The Management Team generally meets weekly, but at least once a month. It assists the President and CEO in the planning and implementation of the company's strategy, in the preparation of the annual action plan, in operational management and in the preparation of matters to be discussed by the Board of Directors. The Management Team's members monitor and review from time to time the company's internal policies and procedures, including reporting, financial management, investments, risk management, insurance policies, information systems, general procurement, industrial property rights, contractual risk management, human resources management, quality, environmental matters, occupational safety, insider guidelines, and communication. The Management Team is responsible for the implementation of the key policies and guidelines approved by the Board of Directors that govern Ponsse's operations.

Management Team, 31 December 2025

Management Team member*	Gender	Position	Education	Management Team member since	With the company since	Shareholding on 31 December 2025
Juho Nummela, b. 1977	male	President and CEO, Chair of the Management Team	Dr. Tech.	2 January 2005	2002	89,349 shares
Petri Härkönen, b. 1969	male	CFO, deputy CEO	M.Sc. [Tech.]	1 October 2009	2009	7,670 shares
Juha Inberg, b. 1973	male	Chief R&D and Technology Officer	Dr. Tech.	1 January 2009	2003	14,950 shares
Tiina Kautonen b. 1973	female	Chief People, Safety & Culture Officer	Bachelor of Business (B.Sc.)	1 January 2023	2023	1,576 shares
Marko Mattila, b. 1973	male	Chief, Sales, Service & Marketing Officer	Forestry Engineer, MBA	1 June 2020	2007	2,332 shares
Tapio Mertanen, b. 1965	male	Chief Service Business Officer	Technician, MTD	3 May 2010	1994	1,200 shares
Katja Paananen, b. 1971	female	Chief Responsibility Officer	MA	16 January 2023	1999	1,918 shares
Miika Soininen, b. 1981	male	Chief Digital Officer	Student of Technology	1 December 2020	2018	1,068 shares
Tommi Väänänen, b. 1973	male	Chief Operations Officer	B. Eng.	1 October 2013	2013	8,152 shares

INTERNAL CONTROL PROCEDURES RELATED TO FINANCIAL REPORTING AND MAIN FEATURES OF RISK MANAGEMENT SYSTEMS

The internal control and risk management systems related to financial reporting are designed to provide adequate assurance regarding the reliability of financial reporting, and they aim to ensure compliance with the applicable laws and regulations. Ponsse's risk management and internal control processes follow the principles of the COSO 2013 (Committee of Sponsoring Organisations) framework where applicable.

Control environment

The starting point for internal control is the control environment. The company's internal control is based on the Limited Liability Companies Act, other regulations applicable to the company, and the company's approved operating principles. Ponsse's core values – we truly care, we work for customers, we are honest and we are open for renewal – form the foundation of all Ponsse's operations. The company's operations are guided by the Group's governance and management structures and by key policies, such as the governance principles, the disclosure policy and the Code of Conduct.

The Board of Directors is responsible for determining and monitoring the principles of internal control related to financial reporting, and assesses the effectiveness of internal control as part of its supervisory duties. The President and CEO is responsible for the organisation and practical implementation of internal control together with the rest of the management.

Internal control covers the procedures and processes used to ensure that the company's operations comply with its corporate governance principles and Code of Conduct, as well as applicable legislation and regulatory guidelines. The objective of internal control is to support the management's decision-making by providing accurate and sufficient information and to ensure the appropriate use of the company's resources and assets.

Risk assessment

The objective of Ponsse's risk management is to support the reliability of the company's financial reporting and to ensure that the financial information disclosed by the company provides a materially true and fair view of its financial position and performance. Risk management is part of the company's internal control and supports the identification, assessment and management of risks related to financial reporting.

In the risk management process, the risks that may affect the accuracy, timeliness and completeness of financial reporting are identified and assessed on a regular basis. The assessment takes into account, among other aspects, the processes related to consolidated reporting and the application of accounting principles and significant accounting estimates, as well as financial management systems and manual work phases. The risk management process includes identifying and assessing risks related to reporting at the function and unit level, as well as incorporating the identified risks into the internal controls related to financial reporting. Risk management is implemented and monitored as part of the reporting practices of financial management and the company's management.

The company's management identifies and assesses key business risks, which are presented to the Board of Directors as part of the strategy process. Internal audit and external audit also assess their observations holistically and may bring identified risks to the attention of the Board of Directors or other management where appropriate action is required. The Board of Directors decides on the objectives and principles of risk management, and confirms the company's key risk management policies. The President and CEO is responsible for organising the implementation of risk management, while the CFO coordinates the risk management process and is responsible for the related reporting.

Ponsse's country organisations implement risk management in accordance with the Group's instructions as part of the financial reporting process. The financial management personnel are responsible for identifying reporting risks for their part and for complying with the company's reporting-related instructions and procedures.

The risk assessment described above concerns the risk management related to financial reporting. A description of the key business risks related to the company's operations and their management is presented in the Board of Directors' report.

Control functions

Control functions are procedures and practices aimed at preventing, detecting and correcting errors and deviations related to financial reporting. Control activities are carried out in the Group at all organisational levels as part of key business and financial management processes.

Internal control is divided into preventive, daily and retrospective control activities, including the definition of policies, operational management and controls, as well as monitoring carried out as part of the reporting and strategy process.

Control activities related to financial reporting include the segregation of duties and responsibilities, approval and authorisation procedures, account reconciliations, logical analyses of

reported figures, and monitoring of financial reports carried out by the Group's management and the management of the business areas. In addition, comparisons between forecasts and reported figures are used in assessing the accuracy of financial reporting.

External control is the responsibility of the company's auditor and the competent authorities.

Summary of the division of responsibilities in internal control

Party	Role of internal control
Board of Directors	Monitors the organisation of internal control and risk management and receives regular updates on the monitoring of financial reporting.
President and CEO	Responsible for the practical implementation of internal control and for ensuring that control activities are incorporated into the company's management and reporting practices.
Management Team	Ensures that the principles and practices of internal control are followed within its respective areas of responsibility.
Financial management	Responsible for the control practices related to financial reporting, such as reconciliations, reporting controls and the review of reported figures.
Internal auditing	Assesses and ensures the effectiveness of the control and governance system and reports its observations to the Board of Directors.

Internal communication and provision of information at Ponsse

Ponsse aims to ensure the openness, transparency, accuracy and timeliness of the company's internal and external communication. These principles also support ensuring the completeness and accuracy of financial reporting.

The company's disclosure policy determines how and when information must be provided and who provides it, as well as the accuracy and completeness of the information provided, so that the company's disclosure obligations are fulfilled. The company also has insider guidelines and a Code of Conduct, which contains guidelines related to Ponsse's business environment, employees, business partners and obligations to society.

Through the whistleblowing channel, employees and external stakeholders can anonymously report any misconduct or suspected misconduct they have detected. A team appointed by the company's Board of Directors investigates all reported cases and, if necessary, reports any identified issues to the Management Team or the Board of Directors, taking into account the regulations on whistleblower protection.

Ponsse's country organisations regularly prepare financial and operational reports for the management, which include analyses and reviews of financial performance and risks. Financial reports are provided to the Board of Directors at least in connection with regular Board meetings.

Monitoring

The effectiveness of the control activities related to the company's financial reporting is monitored by the Board of Directors and the President and CEO as part of the company's regular reporting and monitoring practices. The Board of Directors reviews the interim reports and half-year reports and approves them before their publication. The financial statements and the Board of Directors' report, including the Sustainability Report, are also approved by the Board of Directors. The objective of monitoring is to identify changes in the operating environment and processes that may have an impact on the needs of internal control and risk management.

The monitoring process includes the regular review of monthly financial reports and the review of continuous forecasts and plans, as well as any reports from the auditors. The Board of Directors is also informed about developments in material risk areas and planned actions to reduce risks. This supports the continuous development of risk assessment and control processes.

The Board of Directors or the President and CEO may, when necessary, decide to initiate a separate audit engagement. The scope of the audit is determined on the basis of a risk assessment. Deficiencies identified in internal control are reported to the executive management, and significant or serious deficiencies are further reported to the Board of Directors.

OTHER INFORMATION

Internal auditing

Internal audit operates within the company as an independent assurance and evaluation function, tasked with assessing the effectiveness and appropriateness of the company's internal control, risk management, and governance and management processes. Internal audit supports the Board of Directors in its supervisory role and contributes to the development of the company's operations.

The internal audit function is carried out by an external service provider that is independent of the company. The Board of Directors annually determines the focus areas of internal audit and approves the audit plan. Internal audit regularly reports the results and findings of the audits to the Board of Directors and the Management Team.

Internal audit assesses, among other aspects, the adequacy and effectiveness of the company's internal control and risk management processes, and identifies areas for improvement within the control system.

Audit

The company has one auditor, which must be a public accounting firm authorised by the Central Chamber of Commerce and independent of the company. The auditor is elected by the Annual General Meeting based on a proposal by the Board of Directors. The auditor presents the key findings of the audit to the Board of Directors at least once a year. The auditor presents the auditor's report to the Annual General Meeting.

At the 2025 Annual General Meeting, KPMG Oy Ab was elected as Ponsse Plc's auditor, and Ari Eskelinen, Authorised Public Accountant, acted as the principal auditor.

In accordance with the resolution of the 2025 Annual General Meeting, KPMG Oy Ab served as the company's provider of sustainability reporting assurance, with Authorised Public Accountant, Authorised Sustainability Auditor Anna-Riikka Maunula as the sustainability auditor.

	KPMG Oy Ab	Other audit firms	Total
Audit	232,242	80,614	312,856
Sustainability reporting assurance	45,675	-	45,675
Tax services	-	54,770	54,770
Other services	56,425	68,669	125,094
Total	334,342	204,052	538,394

Insider management

Ponsse complies with the Market Abuse Regulation (MAR) and the insider guidelines of Nasdaq Helsinki Ltd. In addition, the company's Board of Directors has confirmed the company's insider guidelines, which apply to the entire Group, including all members of the Board and the Management Team. The company's insider officer is responsible for coordinating insider administration, with the CFO serving as their deputy.

The members of Ponsse's Board of Directors, the President and CEO, the deputy CEO and the members of the Management Team ("persons discharging managerial responsibilities"), as well as their persons closely associated as defined under the MAR, are required to notify Ponsse of any transactions conducted in the company's financial instruments. The company maintains a list of persons discharging managerial responsibilities and their related parties. Persons discharging managerial responsibilities and their persons closely associated must notify Ponsse and the Finnish Financial Supervisory Authority of all transactions conducted in Ponsse's financial instruments once their total value, without netting, reaches EUR 20,000 within a calendar year. Ponsse will disclose such transactions by means of a stock exchange release in accordance with the MAR.

The company's persons discharging managerial responsibilities may not conduct transactions in Ponsse's financial instruments during the 30-day period preceding the publication of each interim report, half-year report and financial statements release (closed window). In addition, Ponsse applies a trading restriction to all individuals involved in the preparation, drafting and publication of its financial reports (extended closed window). Persons within the scope of the trading restriction are informed of the restrictions and the related obligations.

Ponsse maintains project-specific insider lists of persons who have access to inside information related to a specific project. Individuals entered onto a project-specific insider list are subject to a trading restriction for the duration of the project, and they are notified separately of their inclusion on the list.

Ponsse also maintains a list of permanent insiders who, based on their position or duties, have continuous access to all inside information about Ponsse. Permanent insiders are the members of the Board, the President and CEO and their deputy, the CFO and the secretary to the Board.

Related party transactions

The company's related party transactions are governed by the Finnish Limited Liability Companies Act, International Accounting Standard IAS 24 and the Corporate Governance Code, among other regulations. The company has Group-wide procedures in place for identifying and defining related parties, ensuring that any potential conflicts of interest are appropriately considered in decision-making. The company's related parties are defined in accordance with International Accounting Standard IAS 24.

The Board of Directors monitors and evaluates transactions between the company and its related parties as part of its statutory supervisory duties. The company's Board decides on related-party transactions that do not fall within the company's ordinary course of business or that are not carried out on customary commercial terms.

Ponsse's financial management monitors and supervises related-party transactions as part of the company's normal reporting and monitoring procedures, and reports any related party transactions outside the ordinary course of business to the Board. Decision-making processes are organised to ensure that situations involving disqualification or conflicts of interest are identified and appropriately addressed.

The company discloses significant related party transactions by means of stock exchange releases in accordance with the applicable regulations, and presents related party transactions annually in the notes to the financial statements.

In 2025, the company had no related party transactions deviating from normal business operations or normal commercial terms.

PONSSE PLC

**Ponssentie 22,
74200 Vieremä, Finland
Tel. +358 20 768 800
www.ponsse.com**



A LOGGER'S BEST FRIEND

