

# Investor Relations policy

## 1. Purpose

Investor Relations (IR) shall contribute to owners, potential investors and other financial market participants obtaining simultaneous access to correct, relevant, complete and consistent information about the group. Entra's ambition is to have an IR policy and practice that is in line with the best real estate companies in the Nordic capital market. The IR function in Entra shall promote and respond to investors' and analysts' interest in the company, build investor loyalty, attract new investors, as well as securing broad and accurate analyst coverage.

Through an open and close dialogue with owners, potential investors, analysts and other financial market participants Investor Relations shall also contribute to viewpoints and comments from market participants being made known to the board, management and other employees of Entra.

## 2. Contact with shareholders / Spokespersons in IR

Contact with all third parties related to Entra's financial and operational development, strategy, important agreements, sales or acquisitions is limited to Entra's chief executive (CEO), finance director (CFO), communications director and investor relations officer (IRO) or such other person as is authorised to speak on behalf of the company.

Employees who are not approved spokespersons are instructed to refer questions from analysts, investors, the media or others to the persons authorised to speak on behalf of Entra.

## 3. Financial and other investor information

Entra shall publish correct, relevant, complete and consistent information on the group's results, business, strategy and future prospects. The information shall place owners, potential investors and other market participants in a position to form a view on the value of the Entra group that contributes to them being able to take well-founded decisions on the purchase and sale of shares. Correct pricing of the shares combined with good liquidity in the security contributes to reducing the group's capital costs.

### *Interim reports*

Reporting of financial information shall follow the framework set out by the Securities Trading Act, Accounting Act and the Oslo Stock Exchange's rules for ongoing obligations of listed companies. In addition Entra shall follow relevant recommendations, including the Oslo Stock Exchange's IR recommendations, as well as market practice for financial and other investor information.

### *Corporate governance code*

Entra shall follow the Norwegian corporate governance code including the code's principles on openness and publication of relevant information. This means that information shall be available on [entra.no](http://entra.no) and other places where it is relevant.

### *Recommendations on reporting of IR information*

Entra's ambition is at all times to follow the Oslo Stock Exchange's applicable IR recommendations.

### *Stock exchange notices related to the company's activities*

Entra wishes through the IR function to increase understanding of the company's financial position, operational development and future prospects. Significant investments, contracts, agreements and other decisions and matters with an impact on the company's activities and future prospects will be published as soon as approved and agreements have been entered into with relevant parties, unless special factors indicate otherwise.

It is not the company's intention to comment on rumours unless the origin of the rumours is the company itself.

#### *Price relevant information*

Price relevant information is to be handled in line with applicable insider rules.

#### *Guiding*

In connection with the publication of quarterly reports Entra provides guidance in the form of expectations related to certain market key figures based on Entra's consensus report, as well as expectations relating to project costs and Yield on Cost of the portfolio of ongoing projects. If the company's performance deviates markedly from the statements that have been made by the company, guidance will be revised and republished in accordance with the company's information obligation.

#### *Close periods*

No investor and analyst meetings shall be held in the last three weeks prior to publication of results. The company may also choose to introduce close periods in connection with other corporate events. In such periods comments will similarly not be given to the press or others about the group's results and future prospects.

#### *Language*

All financial and other investor information shall be published at the same time in Norwegian and English. In the event of discrepancies between the Norwegian and English text, the Norwegian text will govern.

### **4. Distribution of information**

Entra's communication with financial market participants shall be based on openness and shall take account of the requirement for equal treatment of participants.

Relevant information about Entra shall be published on the group's website [entra.no](http://entra.no), and also via mandatory distribution channels where this is appropriate. It shall be possible to subscribe to Entra's stock exchange notices and press releases. All information that is to be sent to Entra's shareholders shall be made available at the same time on [entra.no](http://entra.no).

In addition to making information easily available to those requiring it, a priority task for Investor Relations is to increase knowledge and interest in Entra and the shares among different market participants – both nationally and internationally. In order to contribute to this various presentations and meetings shall be held as described below.

#### *Result reporting*

In connection with quarterly result reporting open presentations shall be held for investors, analysts and other interested parties. Presentations shall also be available on [entra.no](http://entra.no) via web casts.

Interim reports shall normally be published within 45 days of the expiry of the period. The date for interim reporting shall be set out in the financial calendar that can be found at [entra.no](http://entra.no).

*Investor, analyst and press meetings*

In addition to quarterly result presentations Entra shall hold regular meetings with investors, analysts and the press. Entra's CFO and IRO shall be easily accessible. The group's ability to give individual persons, including investors and analysts, information about the group will be limited both by the regulations that apply to listed companies, including the rules on good market practice, and the general requirement for equal treatment. The presentations that are used in the meetings shall be available on [entra.no](http://entra.no).

*Capital market day*

A capital market day shall be held when it is considered appropriate to update the market on the group's development, goals and strategies. The capital market days shall be open for all those who wish to participate, and the presentations shall be made available on [entra.no](http://entra.no).

*Conferences, seminars, theme days NFF etc.*

Representatives from Entra's management shall participate in various conferences and seminars where this is relevant. All relevant presentations that are given by members of the group management shall be published on [entra.no](http://entra.no)