

Please note that this document is a translation. In the event of discrepancies in the interpretation of the translated terms, the Finnish-language terms shall prevail.

GENERAL TERMS OF USE FOR USERS OF THE XBRL RECEIVING API

These general terms of use for users of the XBRL receiving API (hereinafter “**Terms of Use**”) apply to the XBRL receiving API provided by the Finnish Patent and Registration Office, Business ID 0244683–1, mailing address 00091 PRH (hereinafter the “**PRH**”).

For general questions and contacts related to the deployment, development and use of the XBRL receiving API, use the email address digitilinpaatos@prh.fi. Changes in supported Filing contents and taxonomy versions are also notified to this address.

In case of problems affecting the use of the API, use the email address rajapintatuki@prh.fi. When reporting API problems, please specify the following in the message:

- What is the affected API?
- When did the problem start?
- Is it a single error or a broader issue?
- The error message from the API.
- An example case, if any (e.g. Business ID).

1 DEFINITIONS

The following definitions are used in these Terms of Use:

Roles:

“**Customer**”: An organisation that has been approved by the PRH as a user of the API and that has accepted these Terms of Use. The Customer has built an integration in its Software for the API.

“**Filing**”: A complete set of documents to be registered, submitted to the PRH. The documents have been prepared in the iXBRL language. The filing may be, for example, the financial statements of a legal person subject to the accounting obligation or an annual report.

“**Reporting entity**”: A legal person registered in the Trade Register who submits a copy of its financial statements and annual report to the PRH for registration.

“**Reporter**”: A person who sends a Filing to the API using Software. A reporter may be the legal representative of the legal-person reporting entity or a person authorised by the, such as an accountant, i.e., a Representative.

“**Representative**”: A person who sends a Filing to the API on behalf of a Reporting entity. A Representative does not have a status-based right to represent the

reporting entity, but acts under its mandate.

Technical concepts:

“Software”: Software integrated with the PRH’s XBRL receiving API, from which documents in iXBRL language, such as financial statements or annual report and related documents, can be sent directly to the PRH for registration. The whole set of the documents sent from Software is a Filing.

“API”: The PRH’s XBRL receiving API through which the Filing can be submitted to the PRH in iXBRL.

“API specification”: Description of the PRH’s receiving API and related instructions. The PRH updates the API specification and the instructions related to the use of the API if necessary.

“Taxonomy version”: The taxonomy versions supported by the API. The API always supports the most up-to-date versions and earlier versions, as necessary. Taxonomy versions may be national, such as the SBR taxonomy, or international, such as the IFRS and ESEF taxonomy.

“XBRL” and “iXBRL” XBRL (eXtensible Business Reporting Language) is the reporting language used to generate, process and machine-process digital financial reports. iXBRL (Inline eXtensible Business Reporting Language) is an extension of the XBRL language that enables the embedding of XBRL data into HTML content for easier reading by humans.

2 BACKGROUND AND PURPOSE OF THE TERMS OF USE

2.1 The object of these Terms of Use is integrating with the XBRL receiving API developed by the PRH (hereinafter the “API”), which enables the submission of Filings to the PRH in iXBRL. The Customer may establish a connection from their Software to the PRH’s receiving API.

2.2 These Terms of Use determine the practices, responsibilities, obligations and rights for integrating with and using the PRH’s Receiving API. There are also separate instructions for the implementation and use of the Receiving API.

2.3 Customers using the Receiving API must accept these Terms of Use as binding in order to use the Receiving API in the submission of Filings in iXBRL.

2.4 If Customer has several Software products from which Filings could be submitted to the API, these Terms of Use must be accepted and committed to for each of them.

2.5 The Customer must ensure that the Reporters undertake to comply with these Terms of Use where necessary.

3 LICENSED USE AND LIMITATIONS

3.1 The API is owned by the PRH, and the Customer is granted a non-exclusive right of use to develop, test and support the Customer’s application and to submit Filings. For the sake of clarity, it is stated that only Filings may be submitted to the PRH through the API only in iXBRL. The PRH may provide more detailed instructions regarding Filings. The Customer must familiarise themselves with the

description, instructions and updates related to the API.

3.2 The Customer must comply with the API specification and related instructions issued by the PRH, which provide more detailed instructions on, for example, data size limits, permitted file formats and the required metadata to be included in the Filing.

3.3 In the Filings generated by its Software, the Customer must comply with the taxonomy versions of the API valid and supported at that time.

3.4 The PRH has the right to use technology or other methods to protect the API or the PRH's information system and other users or to prevent violations of the Terms of Use. These methods include security filtering, and may prevent or interrupt the use of the API. The security methods may not be circumvented, and no attempt may be made to prevent or disable them.

3.5 The Customer or the Reporter may not use the API in a manner that, at the sole discretion of the PRH, causes an unreasonable number of requests, is considered excessive or disturbing use or is otherwise contrary to the PRH's instructions.

4 IMPLEMENTATION AND USE OF THE API

4.1 The implementation of the API is divided into two parts: testing and production implementation.

4.2 In the testing phase, the PRH opens up access to the test environment for the Customer, where the Customer can freely test, however taking into account the proper use of the API and its reasonable load. If the Customer wishes to move to the production environment, the Customer must carry out testing so that the PRH checks and approves the testing material.

4.3 The Software must pass the testing phase in accordance with the standards set by the PRH before Customer can move to the production environment with the Software. In the testing phase, the PRH together with the Customer reviews what kinds of Filings the Customer sends and which taxonomy versions the Customer commissions in its Software.

4.4 Once the Customer has completed the testing phase appropriately, the PRH approves the Customer's Software for the API's production environment, where it is possible to submit Filings to the PRH for registration.

4.5 Once the Software has been approved for the production environment, the Customer undertakes to notify the PRH by e-mail at the address found in the introductory part of these instructions, if the Customer makes significant changes to the content of the Filings or introduces other Taxonomies added to the API or updates the Taxonomy versions it supports. The Customer also undertakes to notify the PRH if it decides to discontinue the use of the API or support for a certain Taxonomy or Taxonomy version.

4.6 The PRH has the right to require that the Customer submits for each Filing the information on the Reporting entity, the Reporter and any authorisation. The PRH provides more detailed instructions on how to send this information in the instructions related to the API.

4.7 The PRH has the right to require that the Filing is submitted to the API with

strong authentication.

4.8 The Customer must use a so-called access token in accordance with the API's description. The PRH blocks all requests made with incorrect authentication or from an invalid URL.

4.9 The PRH validates the Filings sent to the API and sends validation feedback to the Software. The PRH has the right to prevent the registration of a Filing if the Filing fails to pass validation. The Reporter has the right to be informed of why registration of a Filing has been blocked.

5 FEES AND CHARGES

5.1 The PRH does not charge a fee for API integration.

6 RESPONSIBILITIES OF THE CUSTOMER AND THE REPORTER

6.1 The PRH uses an e-mail address separately provided by the Customer to communicate about matters related to the API. The Customer is responsible for keeping the contact details reported to the PRH up to date and notifying the PRH of any changes. In communications between the Customer and the PRH, the PRH uses the e-mail addresses specified in the introductory section of these Terms of Use.

6.2 The PRH will notify the Customer of changes to the API and any downtime by e-mail.

6.3 The Reporter must exercise due care when submitting a Filing via the API to the PRH. The PRH is not responsible for the accuracy of the information contained in the Filing submitted. The Reporter is responsible for ensuring that the content of the Filing is correct, lawful and that the Filing is allocated to the correct reporting-entity legal person.

6.4 The Customer undertakes to develop its Software in such a way that the Filings are technically intact and that Filings submitted to the API contain the information required by law.

6.5 The Customer is responsible for ensuring that its own actions do not compromise or cause harm or damage to the API and the PRH's information system and that the Customer's Software or Reporter does not send viruses or other harmful content to the API. The Customer must not unnecessarily stress the API.

6.6 The Customer and the Reporter are responsible for all their own activities, including the procurement and functioning of their own hardware, software and connections.

6.7 The Customer must comply with the PRH's instructions related to the use of the API valid at the time.

6.8 The Customer must immediately notify the PRH of any API disturbances or errors it has detected.

6.9 The Customer must provide the Reporters using the Software with such support, guidance and advice that the Reporter can deliver a Filing with all

necessary information and documents through the Customer's Software to the API.

6.10 The Customer is responsible for any event where a Filing sent by the Reporter is not forwarded to the PRH for a reason attributable to the Customer.

7 ACTING ON BEHALF OF REPORTING ENTITIES

7.1 Authorisation

7.1.1 A Reporting entity may authorise a Reporter to send a Filing to the API.

7.1.2 The authorisation must be given in writing and the authorisation document or the relevant particulars must indicate at least:

- the date and validity of the authorisation;
- the Reporting entity and the Representative of the Reporting entity, and
- the Reporter's right to submit the Filing through the API on behalf of the Reporting entity.

For a Reporting entity, the authorisation may be granted and signed by a person who is entitled to submit a trade register notification.

7.1.3 If the Representative submits a Filing on behalf of a Reporting entity, the Representative is obliged to keep the authorisation issued by the Reporting entity for five (5) years after the end of the authorisation, unless otherwise provided by mandatory legislation. Upon request, the Representative must present the authorisation to the PRH.

7.1.4 The Customer must ensure that the Reporter has sufficient authorisation to submit Filings on behalf of the Reporting entity. The Representative must ensure that the authorisation they have received is from such a representative of the Reporting entity as has the right to submit trade register notifications. This must be done when the authorisation is made for the first time and at the necessary intervals.

7.1.5 The PRH has the right to issue more detailed instructions related to the authorisation.

7.2 Acting according to the intent of the Reporting entity

7.2.1 The Customer must ensure that the Reporter assures that the Filing submitted by the Reporter is in accordance with the intent of the Reporting entity. The Reporter must ensure that the Reporting entity can check and receive all Filings sent on their behalf.

7.2.2 The Reporter is responsible for ensuring that the submitted Filing is based on the signed financial statements and the related documents of the Reporting entity. The Reporter is responsible for ensuring that the Filing intact, appropriate and meets the purpose for which the Filing must be submitted to the PRH. The Reporter is also responsible for ensuring that no conflicting information is provided through the API when acting on behalf of the Reporting entity.

8 THE PRH'S RIGHT TO PREVENT OR SUSPEND THE USE OF THE API

8.1 The PRH has the right to suspend the use of the API and the receipt of Filings from all Customers that have integrated with the API

- during API updates, maintenance and repairs
- during power outages and service outages of electronic communication methods
- if the security related to the API has been compromised
- to protect Reporting entities and third parties from security or information security threats
- on basis of the law or official regulations

8.2 The PRH has the right to immediately prevent the use of the API and the receipt of Filings on a temporary or permanent basis:

- in case of misuse of the API
- on basis of the law or official regulations
- if the PRH has reason to suspect that the API is used for illegal activities or in a manner that may cause damage or risk of damage to the PRH, a Reporting entity or a third party, or otherwise in violation of the Terms of Use
- if the Customer or the Reporter acts in violation of the law or good practice or violates the Terms of Use or instructions issued by the PRH
- if the Customer does not implement the appropriate updates to its Software within the specified time period, such as, for example, deploying a new taxonomy version in accordance with the instructions and schedule received.

8.3 The PRH may prevent a Customer from using the API either for a fixed period or permanently if a Reporter on behalf of a Reporting entity repeatedly submits Filings without authorisation, the Filings made on behalf of the Reporting entity are not in accordance with the Reporting entity's will, the Customer's or the Reporter's actions otherwise lead to recurring problems in communication between the Reporting entity and the PRH, or if the Filings repeatedly contain personal identity codes or other confidential information.

8.4 The PRH may remove the Customer from the API if the credentials are not used for 18 months or if the Customer has repeatedly violated the Terms of Use inappropriately and has not corrected its operations.

8.4 The PRH will endeavour to report any interruptions it is aware of within a reasonable time before the interruption. The PRH is not liable for direct or indirect damages caused by interruptions.

9 DATA PROTECTION AND PRIVACY

9.1 The Customer must ensure that the Reporter knows that the Filings submitted to the PRH are registered in a public register and thus are public and available to the public after the Filing has been submitted to the PRH.

9.2 Due to the publicity of the information, the Customer and the Reporter must comply with the data protection regulations in force at the time when submitting Filings via the API and ensure that the Filings contain only such information and personal data that can be made public. For more information on the register-

specific privacy practices of the PRH, visit the prh.fi website.

9.3 The Customer must verify with the Reporter that the Filing does not contain personal identity codes or other confidential information before submitting the Filing. The verification can be done, for example, by adding a phase to the Software where the Reporter declares before submitting the Filing that the Filing does not contain personal identity codes or other confidential information.

10 SUPPORT SERVICES AVAILABILITY

10.1 The PRH provides support to Customers on the use of the API and possible problems related to it. As a rule, Customers are asked to contact us by e-mail in problem situations. The e-mail contact details are specified in the introduction section of this document.

11 CHANGES TO THE API AND TERMS OF USE

11.1 The PRH has the right to unilaterally amend these Terms of Use, the API, the API description or the instructions associated with it when developing the API further or for any other justified reason.

11.2 The Customer will be notified of the changes in advance by email to the email address provided by the Customer as the contact information. Unless otherwise stated, changes to the Terms of Use will take effect within thirty (30) days of the notification sent by e-mail. The notice is deemed to have been received no later than three (3) working days after its sending.

11.3 If the PRH makes changes to the API, the PRH will publish a new version of the API, with which the Customer must separately integrate their Software. Integrating with the new version of the API does not require re-approval of these Terms of Use, but the PRH may require that the Customer complete the testing phase again as described in section 4.

11.4 After a new API version has been published, the PRH has the right to discontinue the support of the old API version and to cease the receipt of Filings from Software through the old API version eight (8) months after the new API version has been published and notified to the Customer. After eight months, the PRH can terminate the support for the old API version and prevent the receipt of Filings through it.

11.5 After the PRH has published or introduced a new taxonomy version in the API, the Customer must commission the new taxonomy version in accordance with the instructions provided. If the Customer does not support an up-to-date taxonomy version, the PRH may suspend the Customer's use of the API and remove the Customer's right of use. The right of use may be restored once the Customer has updated the Software with support for an up-to-date taxonomy version.

11.6 If the PRH substantially changes the API or if the Customer makes substantial changes to the Software that have a significant impact on the use of the API, the PRH may require the Customer to re-approve these Terms of Use.

12 LIMITATIONS OF LIABILITY

12.1 The PRH releases the API for use as it is.

12.2 The PRH is not liable for any direct or indirect damages caused by the use of the Software.