

## Appendix 1 – Categorisation of Customer Agreements and Disclosed Information per Agreement

Category	Key criteria	Disclosed information per agreement
<p><b>”Significant”</b> <i>published as a company announcement</i></p>	<ul style="list-style-type: none"> <li>The agreement’s value equals to 10% or more of Canatu’s annual revenue in the last reported fiscal year; or</li> <li>The agreement is otherwise deemed to be significant on the basis of the Securities Market Association’s decision tree: <a href="https://www.cgfinland.fi/wp-content/uploads/2023/07/merkittava-tilaus-paatospuu-ver-12-2016.pdf">https://www.cgfinland.fi/wp-content/uploads/2023/07/merkittava-tilaus-paatospuu-ver-12-2016.pdf</a></li> </ul>	<ul style="list-style-type: none"> <li>(a) Market segment               <ul style="list-style-type: none"> <li>i. Semiconductor</li> <li>ii. Automotive</li> <li>iii. Diagnostics</li> <li>iv. Other</li> </ul> </li> <li>(b) Customer description               <ul style="list-style-type: none"> <li>i. Customer profile (e.g. ”large global automotive OEM”)</li> </ul> </li> <li>(c) Focus               <ul style="list-style-type: none"> <li>i. Joint-development agreement (”mass development”)</li> <li>ii. Supply agreement (”mass manufacturing”)</li> <li>iii. Other important agreement with a customer or a partner</li> </ul> </li> </ul>
<p><b>”Noteworthy”</b> <i>published as a press release</i></p>	<ul style="list-style-type: none"> <li>The agreement does not fulfill the criteria for a significant contract but is deemed to be newsworthy or otherwise of interest to Canatu’s stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>(d) Business model (applied only in c-ii)               <ul style="list-style-type: none"> <li>i. CNT product sale</li> <li>ii. Manufacturing equipment sale</li> <li>iii. Licensing</li> </ul> </li> <li>(e) Key terms &amp; conditions               <ul style="list-style-type: none"> <li>i. Value                   <ul style="list-style-type: none"> <li>• Approximate value based on e.g. estimated annual value of CNT product sale or the contract value of manufacturing equipment sale (excl. royalties and other recurring elements)</li> <li>• ”Large”: &gt;5.0M€</li> <li>• ”Medium”: 1.0-5.0M€</li> <li>• ”Small”: &lt;1.0M€</li> </ul> </li> <li>ii. Term and expected revenue recognition</li> <li>iii. Other possibly material terms and conditions, e.g. possible exclusivity</li> </ul> </li> </ul>