Appendix 2 – Categorisation of Investment Projects and Disclosed Information per Investment Project

Category	Key criteria	Disclosed information per investment project
"Significant" published as a company announcement	The investment project's value equals to 10% or more of Canatu's book equity (consolidated), or of the total market capitalization of its shares if higher than the book equity; or The investment project is otherwise deemed to be significant by analogically applying the Securities Market Association's decision tree for significant orders: https://www.cgfinland.fi/wp-content/uploads/2023/07/merkittavatilaus-paatospuu-ver-12-2016.pdf	 (a) Market segment i. Semiconductor ii. Automotive iii. Diagnostics iv. Other (b) Type of investment project i. Core investment ii. Accelerating investment (i.e. on top of the base plan, enabled by the SPAC capital) (c) Description of the investment project i. Brief description of the project (including possibly the approximate size of the project) and its rationale
"Noteworthy" published as a press release	The investment project does not fulfill the criteria for a significant contract but is deemed to be newsworthy or otherwise of interest to Canatu's stakeholders.	ii. Description of impact iii. Timing