

# STRACON Group Holding Inc.

## Disclosure Policy



## **1. Purpose**

The purpose of this Policy is to promote consistent disclosure practices by Stracon Group Holding Inc. (the "**Company**") in connection with the timely disclosure of material information about the Company to the market. This Policy describes, in general terms, the processes and procedures of the Company in connection with the timely disclosure of material information by the Company and the Company's communications with external parties, including shareholders, the media and members of the investment community.

This Policy applies to all directors, officers, spokespersons and employees of the Company and its subsidiaries and covers all methods used by the Company to communicate to its shareholders, the media and members of the investment community, including:

- Press releases.
- Written statements made in annual and quarterly reports.
- Communications to shareholders.
- Documents filed with the securities regulatory authorities.
- Communications made during investor conferences.
- Speeches made by senior management.
- Oral statements made in the course of meetings or calls with securities markets professionals, shareholders, media or other external audiences.
- Websites and social media communications (including through corporate blogs, chat boards, X, Facebook, LinkedIn, YouTube and other non-traditional means of communication).

This Policy has been reviewed and approved by the board of directors of the Company. The Audit and Risk Committee is responsible for the administration of this Policy. The Audit and Risk Committee has a charter that sets out its membership, role and responsibilities. The Policy will be reviewed periodically by the Audit and Risk Committee for the purpose of evaluating its effectiveness and updating disclosure practices and procedures.

## **2. Material Information**

Securities laws and the policies of the securities regulatory authorities and stock exchanges in Canada require public companies to immediately issue a news release to disclose material information.

Material information includes material facts and material changes (as such terms are defined under applicable securities laws) and is any information relating to the business and affairs of the Company that results (or would reasonably be expected to result) in a significant change in the market price or value of the Company's listed securities.

The following is a non-exhaustive list of examples of the types of events or information that may be material:

**Changes in corporate structure:**

- Changes in share ownership that may affect control of the Company;
- Major reorganizations, amalgamations or mergers;
- Take-over bids, issuer bids or insider bids.

**Changes in capital structure:**

- The public or private sale of additional securities;
- Planned repurchases or redemptions of securities;
- Any share consolidation, share split, share exchange or stock dividend;
- Changes in the Company's dividend payments or policies;
- The possible initiation of a proxy fight;
- Material modifications to rights of security holders.

**Changes in financial results:**

- A significant increase or decrease in near-term earnings prospects;
- Unexpected changes in the financial results for any periods;
- Shifts in financial circumstances, such as cash flow reductions, major asset write-offs or write-downs;
- Changes in the value or composition of the Company's assets;
- Any material change in the Company's accounting policy.

**Changes in business and operations:**

- Any development that materially affects the Company's resources, technology, products or markets;
- A significant change in capital investment plans or corporate objectives;
- Major labour disputes or significant disputes with major contractors or suppliers;
- Significant new contracts, products, patents, or services or significant losses of contracts or business;
- Significant discoveries by resource companies;
- Changes to the board of directors or executive management, including the departure of the Company's CEO, CFO, COO or president (or persons in equivalent positions);
- The commencement of, or developments in, material legal proceedings or regulatory matters;
- Waivers of corporate ethics and conduct rules for officers, directors and other key employees;
- Any notice that reliance on a prior audit is no longer permissible;
- De-listing of the Company's securities or their movement from one quotation system or exchange to another.

**Acquisitions and dispositions:**

- Significant acquisitions or dispositions of assets, property or joint venture interests;
- Acquisitions of other companies, including a take-over bid for, or merger with, another company.

**Changes in credit arrangements:**

- The borrowing or lending of a significant amount of money;
- Any mortgaging or encumbering of the Company's assets;
- Defaults under debt obligations, agreements to restructure debt or planned enforcement procedures by a bank or any other creditors;
- Changes in rating agency decisions;
- Significant new credit arrangements.

In assessing the materiality of information, the Company will consider the nature of the information itself, the potential impact on the market price of the Company's securities and prevailing market conditions. These factors will be reviewed and considered with other applicable factors on a case-by-case basis.

### **3. News releases containing material information**

Material information will be publicly disclosed promptly by news release. The only exceptions will occur in restricted circumstances where applicable securities laws and stock exchange policies permit the maintenance of confidentiality and regulatory filings on a confidential basis.

Timing of releases and circumstances requiring pre-clearance of news releases with the Canadian Investment Regulatory Organization (or the equivalent market regulator(s) for the stock exchange(s) upon which the Company's securities are listed) will be dealt with in accordance with the rules of the stock exchange(s) upon which the Company's securities are listed.

News releases containing material information will be disseminated through a news wire service that provides simultaneous national and simultaneous service to widespread news services, financial media, stock exchanges upon which the Company's shares are listed and to relevant regulatory bodies.

Following consultation with the Company's Corporate Secretary, material change reports will be prepared and filed when required in accordance with applicable securities laws and news releases containing material information will be filed on SEDAR+.

### **4. News releases containing non-material information**

Although the Company is not required to disclose non-material information, it may in some circumstances be necessary or desirable to do so. In such circumstances, all news releases containing solely non-material information will be reviewed by the Company's Corporate Secretary.

### **5. Authorized Spokespersons**

The Company designates a limited number of spokespersons responsible for communication with the media, investors and analysts. The spokespersons are the Company's officers. Officers may, from time to time, designate others within the Company to speak on behalf of the Company or respond to specific inquiries from the investment community or media.

Employees who are not authorized spokespersons must not respond under any circumstances to inquiries from the investment community, the media or others, unless specifically asked to do so by an authorized spokesperson. All such inquiries are to be referred to the official spokespersons.

## **6. Responding to market rumours**

It is the Company's practice not to comment on market rumours or speculation. Should any stock exchange on which the Company's securities are listed (or the market regulator for such stock exchange) request that the Company make a definitive statement in response to a market rumour that may be causing significant volatility in the Company's listed securities, the Audit and Risk Committee will consider the matter and determine whether to make a statement regarding the rumour.

## **7. Conference Calls**

Conference calls (by telephone and/or webcast) may be held for quarterly and annual financial results or for material corporate developments. During these calls, Company spokespersons will discuss key aspects of the results or developments, as the case may be, and this discussion will be accessible simultaneously to all interested parties, some as participants and others in a listen-only capacity.

At the beginning of the conference call, a Company spokesperson will notify all participants on the call that there may be discussion of forward-looking information on the call. The spokesperson will then provide appropriate cautionary language with respect to any such forward-looking information and direct participants to publicly available documents containing a full discussion of the risks and uncertainties that could affect such forward-looking information.

The Company will provide advance notice of the conference call by issuing a news release, and posting on the Company's website, announcing the date and time and providing information allowing interested parties to access the call. In addition, the Company may invite members of the investment community, the media and others to participate. The Company may also utilize social media and e-mail to make such announcement, where appropriate.

Any supplemental information provided to participants on the call will also be posted to the Company website for others to view. An archived audio webcast on the website, or an audio transcript of the conference call, will be made available following the call for a minimum of ten days for anyone interested in listening to a replay. The archived audio webcast page on the website will include a notice that advises the reader that the information is for historical purposes only and that, while the information was believed to be accurate at the time of issue, the Company will not, and specifically disclaims any duty to, update this information.

## **8. Contacts with analysts and investors**

Disclosure in individual or group meetings does not constitute adequate disclosure of information that is considered non-public material information. If the Company intends to announce material information at an analyst or shareholder meeting or a press conference or as part of a conference call, the announcement must be preceded by a newswire release containing such information disseminated in accordance with this Policy.

The Company recognizes that meetings with analysts and significant investors are an important element of the Company's investor relations program. Accordingly, authorized Company spokespersons may contact, respond to, meet with or address analysts or investors on an individual or small group basis from time to time. Material non-public information will not be disclosed at these meetings and Company spokespersons should keep a record of the discussions that take place during these meetings.

## **9. Reviewing Analyst Reports**

The Company will not comment on reports prepared by analysts other than for the purpose of pointing out factual errors based on available public information. In order to avoid appearing to endorse an analyst's report, the Company will provide its comments orally or will attach a disclaimer to written comments to indicate that the analyst's report was reviewed only for factual accuracy based on available public information.

The Company will not post research reports by analysts on any Company website or include links to any investment firm's or analyst's websites or publications. The Company will not confirm, or attempt to influence, an analyst's opinions or conclusions and will not express comfort with the analyst's model or earnings estimate.

The Company may post on its website a complete list, regardless of the recommendation, of all the investment firms and analysts who are known to the Company to provide research coverage on the Company. If provided, such list will not include links to the analysts' or any other third-party websites or publications.

## **10. Distributing Analyst Reports**

Analyst reports are proprietary products of the analyst's firm. Re-circulating a report by an analyst may be viewed as an endorsement by the Company of the report. For these reasons, the Company will not provide analyst reports through any means to persons outside of the Company or to employees of the Company, including posting such information on its website. The Company may post on its website a complete list, regardless of the recommendation, of all the investment firms and analysts who provide research coverage on the Company. If provided, such list will not include links to the analysts' or any other third-party websites or publications.

## **11. Forward-Looking Information**

The Company may provide forward-looking information in appropriate circumstances to enable evaluation of the Company's operations and prospects for performance. Forward-looking information may include statements about future or anticipated growth, operating results and performance of the Company and business prospects and opportunities.

To the extent that forward-looking information is provided by the Company in a disclosure document, news release or statement by a spokesperson, it will be accompanied by, or reference will be made to, among other things:

- Cautionary language to warn of the risk that material factors could cause actual results to differ materially from statements made in the forward-looking information.
- A statement of material factors or assumptions that were applied in the preparation of the forward-looking information.

The Company will also disclaim any intention to update or revise the forward-looking information, whether as a result of new information, future events or otherwise, except as required by applicable securities laws.

## **12. Company Website**

The Company maintains an Internet website that includes information of interest to investors. The Chief Financial Officer or his designee manages the investor relations section of the Company's website.

Newswire releases are posted to the corporate information section of the website after release through the newswire service. It is recognized that posting on the website alone is not sufficient dissemination in the case of material information.

Information available on the website includes annual reports, quarterly reports and management information circulars. Other documents of interest are posted upon availability, and materials related to presentations by senior officers are placed on the website contemporaneously with the events to which they relate.

All information posted to the Company's website will show the date such information was posted. The minimum retention period for material corporate information on the website will be two years after the date of its posting.

The official spokesperson(s) shall be responsible for responses to electronic inquiries. Only public information or information which could otherwise be disclosed in accordance with this Policy shall be utilized in responding to electronic inquiries.

## **13. Use of Social Networks**

Use of social networks (including corporate blogs, employee blogs, chat boards, Facebook, LinkedIn, X, YouTube and any other non-traditional means of communication) to disclose material, non-public information is considered selective disclosure and would violate this Policy.

In order to ensure that no material undisclosed information is inadvertently disclosed, employees are prohibited from participating in Internet chat rooms, bulletin boards or newsgroup discussions on matters pertaining to the Company's activities or its securities. Employees who encounter a discussion pertaining to the Company should advise a member of the Audit and Risk Committee as soon as possible.

## **14. Public Presentations and Speeches**

Public presentations and speeches made by employees of the Company that contain references to the Company's corporate policies or financial and operating performance should be submitted to the Chief Financial Officer and the Corporate Secretary, or their respective designees, for review before delivery.

## **15. Selective, Inaccurate or Inadvertent Disclosure**

If an employee believes that material non-public information was disclosed in violation of this Policy, or if a material error has been made in any public disclosure made by the Company, such person should notify a member of the Audit and Risk Committee immediately. If inadvertent disclosure or an error of disclosure occurs, the Company will take appropriate remedial action which may include notification of the appropriate regulatory authority of the inadvertent error, the making of broad disclosure of the information or correction of the information through a news release or other filing with the securities regulatory authorities.

## **16. Disclosure Record**

The Corporate Secretary will maintain a disclosure record consisting of a six-year file containing all public information about the Company, including continuous disclosure documents and press releases and transcripts of conference calls with analysts and investors.

## **17. Communication of this Policy**

Copies of this Policy are made available to directors and relevant officers and employees who, given their position, are required to have knowledge of this Policy, directly or by posting on the Company's intranet and web-site and these individuals will be advised of its importance so that they can understand and apply the disclosure practices contained in this Policy.

## **18. Effective Date**

This Policy is effective as of December 5, 2025.



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