

**WILLOW LANE ACQUISITION CORP.**  
**DISCLOSURE POLICY**  
**(as of November 7, 2024)**

Willow Lane Acquisition Corp. (the “**Company**”) is committed to full and fair disclosure of information to investors in compliance with all applicable securities laws, including Regulation Fair Disclosure (“**Regulation FD**”) adopted by the Securities and Exchange Commission (the “**SEC**”). The SEC adopted Regulation FD to prohibit the selective disclosure by issuers of material nonpublic information to securities market professionals or holders of the issuer’s securities who may trade on the basis of such nonpublic information, including but not limited to (1) broker-dealers and persons associated with them, including investment analysts, (2) investment advisers, certain institutional investment managers and their associated persons, (3) investment companies, hedge funds, and affiliated persons and (4) holders of the Company’s securities, under circumstances in which it is reasonably foreseeable that such holder will purchase or sell the Company’s securities on the basis of the information (collectively, the “**Investment Community**”).

Regulation FD generally requires that whenever the Company, or a person acting on its behalf, discloses material non-public information to the Investment Community, the Company must make disclosure of the same information to the public simultaneously if the disclosure was intentional, or promptly (within 24 hours or the start of the next business day, whichever is later) if the disclosure was unintentional.

The purpose of this Regulation FD Disclosure Policy (this “**Policy**”) is to set forth the Company’s policies and guidelines with respect to all communications with the Investment Community. It is contrary to this Policy to engage in any selective disclosure in violation of Regulation FD.

**1. Scope**

This Policy applies to all incoming queries and all outgoing communications by directors, officers and other employees of the Company with the Investment Community, whether such communications are made directly, at investment conferences, on conference calls or otherwise. Although Regulation FD does not apply to communications with the media, it is the Company’s policy to publicly disclose material information before disclosing any material nonpublic information to the media.

**2. Authorized Spokespersons**

In order to maintain consistent and cohesive communication of the Company’s messages and to protect disclosure of material nonpublic information about the Company, this Policy designates certain spokespersons (the “**Authorized Spokespersons**”) to represent the Company to the Investment Community and to field all media and other public inquiries regarding the Company. The “**Authorized Spokespersons**” for the Company are the persons listed on Schedule A or any other persons that may be designated from time to time by an Authorized Spokesperson to respond to inquiries from, or communicate with, members of the Investment Community. **Unless an employee, officer or director is designated as an Authorized Spokesperson, such person is not authorized to communicate with any member of the Investment Community regarding the Company.** If any employee, officer or director that is not an Authorized Spokesperson is contacted by any member of the Investment Community regarding the Company, he or she should refer the person to the Company’s Chief Financial Officer.

Subject to the other provisions of this Policy, any Authorized Spokesperson listed on Schedule A may communicate with any member of the Investment Community regarding the Company without

obtaining further consents for such communications. However, to ensure the consistency of the Company's messages to the Investment Community, the Authorized Spokespersons listed on Schedule A should coordinate from time to time to confirm the substance of disclosures that may be communicated to members of the Investment Community.

From time to time, an employee, officer or director who is not listed on Schedule A may be designated as an Authorized Spokesperson to communicate to members of the Investment Community for a limited, specific communication, such as a speech, interview, conference or other public presentation (a "**speaking engagement or presentation**"). Prior to any such speaking engagement or presentation, such employee, officer or director must obtain prior approval from the Company's Chief Financial Officer. In addition, as a condition to such approval, such employee, officer or director may be requested to provide a copy of the script, presentation or other proposed remarks that such individual proposes to communicate to the Investment Community as part of the speaking engagement or presentation and to make changes thereto to ensure the consistency of the Company's messages to the Investment Community. Such employee, officer or director must also agree to adhere to the approved script, presentation or other proposed remarks at the speaking engagement or presentation. Following the occurrence of the speaking engagement or presentation, such individual's designation as an Authorized Spokesperson shall expire.

### **3. Public Disclosure of Material Nonpublic Information**

Members of the Investment Community may want to speak with the Company representatives. The Authorized Spokespersons will be made available for such conversations as appropriate, but these meetings should not be a forum for sharing material nonpublic information. In particular, disclosure of material nonpublic information could have significant negative consequences to the Company. Any time an Authorized Spokesperson considers it to be advisable to disclose or discuss nonpublic information concerning the Company with anyone who is or might be a member of the Investment Community, there must be a determination made prior to such disclosure, in consultation with the other Authorized Spokespersons, whether the information is material. Information is considered material if there is a substantial likelihood that a reasonable investor would consider the information important in making a decision to purchase, hold or sell the Company's securities. Any information that could be expected to affect the value of the Company's securities, whether it is positive or negative, should be considered material.

While it is not possible to define all categories of material information, the following list illustrates various items that could be regarded as material:

- earnings information and projections of earnings information, including estimates of earnings, sales and income or loss, and information regarding expenses, funds from operations, funds available for distribution, liquidity and other non-public financial information;
- a pending or proposed merger, acquisition or tender offer;
- a pending or proposed acquisition or disposition of significant assets;
- a pending or proposed significant joint venture or strategic partnership;
- a restructuring of the Company;
- impending bankruptcy or financial liquidity problems;
- offerings of additional securities, significant borrowings or other financing transactions out of the ordinary course;
- declaration of a dividend, changes in dividend policies or declaration of a stock split;
- the establishment of a repurchase program for Company securities;

- changes in senior management or key personnel of the Company, or the composition of the Company’s Board of Directors (the “**Board**”), including information concerning the business and personal lives of the foregoing;
- a change in auditors or notification that the Company may no longer rely on an auditor’s audit report;
- developments regarding joint venture partners, borrowers, operators, lenders, or acquisition/investment targets of the Company (including the entry into, amendment or loss of an important contract or other arrangement with any of the foregoing);
- changes in credit ratings and actual or potential defaults;
- new major contract or the loss of such contracts;
- the gain or loss of a significant vendor or supplier;
- significant related party transactions;
- significant regulatory actions or governmental investigations involving the Company or significant actual or threatened litigation matters and developments in such litigation;
- material compliance by the Company with any rules or standards for the continued listing of the Company’s ordinary shares on the applicable securities exchange registered as a national securities exchange under Section 6 of the Securities Exchange Act of 1934, as amended;
- a material cybersecurity incident or other significant disruption in the Company’s operations due to a breach or unauthorized access of the Company’s information technology infrastructure; and
- the imposition of an event-specific restriction on trading in Company securities or the extension or termination of such restriction.

If a determination is made that the information to be disclosed is material, the information shall not be disclosed to the Investment Community by any Authorized Spokesperson if it is also determined that the information is not at the time appropriate for public disclosure. If a determination is made that the material nonpublic information should be disclosed to the Investment Community, prior to such disclosure, the information must be disclosed by one or more of the following methods:

- a press release distributed through a widely circulated news or wire service;
- a conference call and/or webcast that is designed to provide broad, non-exclusionary distribution of the information to the public and to which the public has been provided adequate advance notice and a reasonable means for accessing the call or webcast;
- a Form 8-K filed with the SEC;
- any other means that is reasonably designed to effect broad, non-exclusionary distribution of the information to the public in a manner satisfying the requirements of Regulation FD; or
- any combination of the foregoing methods.

Authorized Spokespersons should remember at all times that nothing is “off the record.” Any statement or commentary regarding the Company may become public or otherwise be attributed to the Company and could affect the Company’s public messaging or reputation.

#### **4. Issuing a Press Release**

The Authorized Spokespersons must review all press releases for accuracy and completeness prior to dissemination, and the Chief Financial Officer will coordinate, either directly or through a designee, the issuance of all press releases. Certain types of disclosure also require additional review and approvals, as follows:

- (a) the Audit Committee of the Board (the “**Audit Committee**”) must review all press releases issued in respect of quarterly and annual financial statements; and
- (b) the Audit Committee must review and approve extracts of information from financial statements to be contained in press releases.

Typically, the Company will circulate press releases disclosing material information to the stock exchange on which the Company’s securities are listed, regulatory authorities and major news wire services that disseminate financial news to the financial press and to daily newspapers that provide regular coverage of financial news in the areas where its securities are traded.

After the material contained in the report is made public, the Company must file press releases on EDGAR as soon as practicable. It will also post all press releases on its website promptly after confirmation of dissemination.

#### *Content of Press Releases*

In its press releases, the Company must include enough detail to enable readers to understand the substance and importance of the matter that is being disclosed. The guiding principle is to communicate clearly and accurately the nature of the information without including unnecessary details, exaggerated reports or editorial commentary designed to color the investment community’s perception of the announcement. The Company must include all information necessary so that the disclosure is not misleading (in other words, it must not include misleading “half-truths” in its disclosure), and it will disclose unfavorable material information as completely and promptly as favorable information.

If the Company determines that earlier disclosure by the Company contained information that could be misleading or that could be considered a misrepresentation, such disclosure must be corrected promptly in accordance with this Policy.

The Company should refrain from promotional disclosure activity that exceeds that necessary to enable the public to make informed investment decisions. Such activity includes inappropriately worded news releases, public announcements not justified by actual developments in the Company’s affairs, exaggerated reports or predictions, flamboyant wording and other forms of overstated or overzealous disclosure activity that may mislead investors and cause unwarranted price movements and activity in the Company’s securities.

All press releases must include the name of an Authorized Spokesperson who takes responsibility for the announcement on behalf of the Company, together with the Company’s telephone number. The Company may also include the name and telephone number of additional contact persons if designated by the Chief Financial Officer.

#### **5. Public Disclosures of Forward-Looking Information**

All public disclosures of forward-looking information, including projections of future earnings or operational performance, shall be accompanied by appropriate cautionary language that complies with the safe harbor under the Private Securities Litigation Reform Act of 1995 and applicable rules and regulations of the SEC. Such safe harbor language shall be prepared or approved by the Company’s in-house legal team or outside legal counsel.

Except to the extent imposed by law, the Company will not undertake any obligation to update any forward-looking information, and the Company will not respond, except by means of an appropriate

public disclosure as provided herein, to any inquiries or rumors seeking reaffirmation of such information at any date subsequent to the date that such information was previously provided.

**6. Disclosures to Audiences Other Than the Investment Community**

Disclosures of material nonpublic information to audiences other than the Investment Community, including the press and industry consultants, shall be consistent with disclosures to the Investment Community and should be discussed only by an Authorized Spokesperson or his or her designee. In addition, although the Company recognizes that Regulation FD does not apply to communications with audiences other than the Investment Community, it is the Company's policy not to disclose material nonpublic information to such audiences unless the information has first been publicly disclosed by the Company.

**7. Disclosure of Material Nonpublic Information in Advance of Public Disclosure**

In limited circumstances, Authorized Spokespersons may determine it is necessary to disclose material nonpublic information concerning the Company in advance of the public disclosure of such information. If such a determination is made, material nonpublic information concerning the Company shall only be made pursuant to an appropriate confidentiality arrangement or to a person who owes a duty of trust or confidence to the Company, such as an attorney, investment banker or accountant retained by the Company.

**8. Earnings Calls**

Information concerning the Company's quarterly earnings results shall be disclosed by press release issued through a widely circulated news or wire service or through any other method reasonably designed to effect broad, non-exclusionary distribution of the information, and shall be furnished on a Form 8-K filed with the SEC. Advance notice of any public conference call and/or webcast conducted concerning the Company's quarterly earnings shall be provided by press release an adequate period of time prior to the release date of quarterly earnings and shall include the date, time, instructions for accessing the earnings call and the period for which a replay of the conference call or webcast will be available. Anyone who is interested is permitted to listen to the conference call or webcast, although the Company may invite selected members of the Investment Community to participate in the call and ask questions during the question and answer period. An audio replay and/or webcast archive of the quarterly earnings call will be made available for a limited time following the conference call or webcast.

As needed from time to time, the Company may hold other topical conference calls and/or webcasts open to members of the Investment Community, the media and other interested parties. The Company will follow a procedure similar to its quarterly earnings calls with respect to any such other conference calls and/or webcasts.

**9. Earnings Guidance**

To promote compliance with Regulation FD, the Company does not provide formal or informal guidance, whether direct or indirect, to the Investment Community with respect to earnings or other material financial projections except (a) as part of a press release, a Form 8-K or a regular quarterly press release and subsequent conference call, or (b) during a pre-announced webcast investor conference, with the approval of the Chief Financial Officer upon consultation with external legal counsel.

The Company also does not reaffirm any prior earnings guidance except pursuant to one of the methods described in clause (a) or (b) of the foregoing paragraph. Authorized Spokespersons should not

“reaffirm” prior earnings guidance in response to questions from individuals unless such reaffirmation is otherwise publicly made. An appropriate response to a request for reaffirmation is to state that it is not the Company’s policy to comment on earnings guidance during the quarter.

Authorized Spokespersons shall not provide “comfort” with respect to prior earnings guidance or otherwise “walk the Street” up or down (*i.e.*, suggest adjustments to an analyst’s estimates). If an analyst inquires as to the reliability of previously publicly disseminated earnings guidance, the Authorized Spokesperson should follow the “no comment” policy.

#### **10. Analyst Reports and Financial Models**

Upon request by a member of the Investment Community, an Authorized Spokesperson or his or her designee may elect to review drafts of analysts’ reports or financial models. It is the Company’s policy, however, not to comment on analysts’ projections or their statements and conclusions about the Company. Analyst reports and financial models may only be reviewed to correct factual errors that can be corrected by referring to publicly available, historical or factual information or to correct any mathematical errors.

All comments to draft analyst reports or financial models should be coordinated with the Chief Financial Officer, and a written record of the comments provided should be retained by the Chief Financial Officer. In addition, in connection with providing any comments to draft analyst reports or financial models, it should expressly be noted that the Company has not undertaken the obligation to update any forward-looking statement that it makes or has made and that the Company, as a matter of policy, does not “embrace,” “endorse” or state that it “is comfortable with” any analyst’s report and/or financial model as a result of the Company’s review process.

#### **11. Investment Bank Conferences/Road Shows**

Authorized Spokespersons and their designees must be mindful of the requirements of Regulation FD and their obligations under this Policy at all investor conferences, such as those sponsored by investment banks, on road shows (other than road shows undertaken in connection with a public offering of the Company’s securities that are not subject to Regulation FD) and at other similar events. Material nonpublic information should not be disclosed at these events, including during any “break-out” or question-and-answer sessions, unless reasonable means have been provided to enable the public to access the event by webcast or other similar means in a manner that is designed to provide broad, non-exclusionary distribution of the information to the public and to which the public has been provided adequate advance notice.

If it is determined that material nonpublic information will be disclosed during any such conference, road show or other similar event and the event will not be accessible to the public in a Regulation FD-compliant manner as described above, the Company shall disclose prior to the event, either through the filing of a Form 8-K, a press release or any other Regulation FD-compliant method, any material information that is not already public and which is expected to be discussed or presented at the event.

#### **12. Use of Social Media**

The Company recognizes that directors, officers and other employees may wish to individually use social media such as, but not limited to, corporate blogs, employee blogs, chat boards, Facebook, X (formerly Twitter), Pinterest, TikTok, Instagram and LinkedIn and any other non-traditional means of communication. Social media is broadly defined to include a range of online sites, services and activities,

such as online social networks, discussions or other forums of online publishing, including blogging, wiki, professional networks, social bookmarking services, newsgroups and chat rooms. It is important to note that communications made by or on behalf of the Company in these forums are subject to securities laws, rules and regulations. Unless specifically authorized by the Company, the Company prohibits all persons subject to this Policy from discussing business information that belongs to the Company in these forums or on any other social media platforms. Persons subject to this Policy need to know that, unless they are an Authorized Spokesperson, their discussion of material nonpublic information regarding the Company or its business or financial condition or results in any of these forums may compromise sensitive Company information, may have a detrimental impact on the Company and could be considered selective disclosure in violation of securities laws.

### **13. Responding to Rumors**

It is the Company's policy not to respond to rumors even if they are based on fact. In the event of any inquiry regarding rumors, Authorized Spokespersons should respond by saying, "It is our policy not to comment about rumors or speculation." This approach should be followed consistently to avoid providing an implied confirmation or denial in other circumstances. Employees and Company representatives (other than Authorized Spokespersons) receiving any inquiries regarding market or media rumors shall not respond to such inquiries other than to refer the inquirer to Investor Relations.

### **14. Company "Quiet" Period.**

To avoid the potential for selective disclosure of material nonpublic information, the Company will observe a "quiet" period from the first day of the calendar month in which the Company is scheduled to issue its quarterly earnings release until the issuance of the press release to announce quarterly earnings. During this quiet period, the Company will not meet with members of the Investment Community to discuss the Company's financial and/or operational results, except in compliance with the methods of disclosure of material nonpublic information under the heading "Public Disclosure of Material Nonpublic Information." This quiet period includes, but is not limited to, attendance at investor conferences, group meetings and one-on-one meetings.

### **15. Inadvertent Disclosure of Material Nonpublic to the Public**

If an employee, officer or director believes there has been an accidental or unintentional disclosure of material nonpublic information regarding the Company to the Investment Community, the Chief Financial Officer should be notified immediately. The Company will then determine whether it is necessary to promptly issue a press release and/or file a Form 8-K to fully disclose the information publicly in accordance with Regulation FD.

### **16. Further Information**

Please contact the Chief Financial Officer with any questions or other inquiries regarding any of the provisions or procedures of this Policy.

**SCHEDULE A**

**AUTHORIZED SPOKESPERSONS**

- Chief Executive Officer
- Chief Financial Officer