

**Dividend rights of shares subscribed by warrants of bond with warrants to employees 1996**

Shares subscribed by warrants of bond with warrants to employees 1996 have right to distribution of a dividend from the accounting period during which the shares have been subscribed. The shares subscribed and paid no later than 29 Dec. 2000 have the right to distribution of the dividend from the accounting period 2000. Instructions for subscribing the shares will be available at PCA Corporate Finance Oy, tel. +358-9-6133 4400, address Eteläranta 12 A, 00130 Helsinki, Finland.

There is a possibility to subscribe for shares having the right to distribution of the dividend from the accounting period 2000 by warrants bought in the Helsinki Exchanges no later than 21 Dec. 2000 and settled no later than 28 Dec. 2000. There is practically no possibility to subscribe for shares having the right to distribution of the dividend from the accounting period 2000 by warrants bought or settled later than the above dates.

Listing of additional shares during 2001

New shares subscribed by warrants will not be listed separately.

Additional lots of shares subscribed by warrants will be if necessary listed pari passu with old shares:  
-Shares subscribed by December 29, 2000, including this day, will be listed on or about January 4, 2001

-Shares subscribed by the record date for the dividend payment decided by the ordinary general meeting will be listed on or about the third banking day after the record date for the dividend payment. If the ordinary general meeting does not decide to pay dividend shares subscribed by the day of the ordinary general meeting will be listed on or about the third banking day after the ordinary general meeting. The time of the ordinary general meeting will be published of the time of publishing the financial statement and annual report for 2000 at February 15, 2001

-Shares subscribed by June 4, 2001, including this day, will be listed on or about June 7, 2001  
-Shares subscribed by August 6, 2001, including this day, will be listed on or about August 9, 2001  
-Shares subscribed by October 8, 2001, including this day, will be listed on or about October 11, 2001  
-Shares subscribed by December 3, 2001, including this day, will be listed on or about December 7, 2001  
-Shares subscribed by December 17, 2001, including this day, will be listed on or about December 20, 2001  
-Shares subscribed by December 31, 2001, including this day, will be listed on or about January 4, 2002.

TIETOENATOR CORPORATION

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