

	HELA APPAREL HOLDINGS PLC		
	POLICY ON RELATIONS WITH SHAREHOLDERS AND INVESTORS	Version No: 01	Issue Date September 30, 2024
Approved by the Board of Directors on 26 th September 2024			

PURPOSE

1.1 This Policy aims to set out provisions with the objective of ensuring that shareholders of Hela Apparel Holdings PLC (the Company), both individual and institutional (collectively, “shareholders”), and, in appropriate circumstances, the investment community at large, are provided with ready, equal and timely access to balanced and understandable information about the Company (including its financial performance, strategic goals and plans, material developments, governance and risk profile), in order to enable shareholders to exercise their rights in an informed manner, and to allow shareholders and the investment community to engage actively with the Company.

1.2 For the purpose of this Policy, reference to the investment community is intended to include the Company’s potential investors as well as analysts reporting and analysing the Company’s performance.

2. GENERAL POLICY

2.1 The Board shall maintain an on-going dialogue with shareholders and the investment community and will regularly review this Policy to ensure its effectiveness.

2.2 Information shall be communicated to shareholders and the investment community mainly through the Company’s financial reports (quarterly and annual reports) and other regulatory disclosures, general meeting(s), as well as through the Company’s website (www.helaclothing.com).

2.3 Effective and timely dissemination of information to shareholders and the investment community shall be ensured at all times.

3. COMMUNICATION STRATEGIES/ SHAREHOLDERS’ ENQUIRIES

3.1 Shareholders should direct their questions about their shareholdings to the Company’s Registrar (the relevant contact details are published in the Annual Report and the Corporate Information page of the Company website).

3.2 Shareholders and the investment community may at any time make a request for the Company’s information to the extent such information is publicly available.

3.3 Shareholders are encouraged to access the corporate communications of the Company electronically via the Company’s website and the website of the Colombo Stock Exchange (CSE).

An investor relations email address is available on the Company's website under the 'Investors' section.

3.5 Information released by the Company to the CSE is also posted on the Company website simultaneously. Such information includes financial reports, announcements, circulars and notices of general meetings and other regulatory disclosures.

3.6 Shareholders' Meetings

3.6.1 Shareholders are encouraged to participate in general meetings or to appoint proxies to attend and vote at meetings for and on their behalf if they are unable to attend the meetings.

3.6.2 Appropriate arrangements for the annual general meetings shall be in place to encourage shareholders' participation.

3.6.3 The process of the Company's general meetings will be monitored and reviewed on a regular basis, and, if necessary, changes will be made to ensure that shareholders' needs are best served.

3.6.4 Board members, including the Chairman and the chairmen of Board committees, key senior executives and the external auditor will attend annual general meetings to answer shareholders' questions.

3.6.5 Shareholders are encouraged to attend shareholders' activities organised by the Company, where information about the Company, including its latest strategic plans, products and services etc. will be communicated.

3.7 Investment Market Communications

3.7.1 Investor/analysts briefings and one-on-one meetings as applicable for investors will be available in order to facilitate communication between the Company, shareholders and the investment community.

3.7.2 The Directors and employees who have contacts or dialogues with investors, analysts or other interested outside parties are required to comply with the disclosure obligations and requirements under the Company's Continuous Disclosure requirements.

3.8 Shareholder Privacy

3.8.1 The Company recognises the importance of shareholders' privacy and will not disclose shareholders' information without their consent, unless otherwise required by law.

3.9 Contact Details

3.9.1 The contact details of the Company Secretary and Registrars are available on the Company's website.

3.10 Corporate Communications refers to any document issued or to be issued by the Company for the information or action of holders of any of its securities, including, but not limited to, the directors' report and annual accounts together with a copy of the auditor's report, the interim financial statements, notice of meetings, circulars and proxy forms.

4. GENERAL PRINCIPLES

4.1 The Company is committed to providing timely, transparent, consistent and credible information on corporate strategies, trends, operational performance and financial data to the investing public in accordance with applicable laws, regulations and the Listing Rules. In addition, the Company takes account of the increased demand for transparency and accountability regarding its non- financial performance.

4.2 The Company makes every effort to disseminate information simultaneously through a broad range of communication channels and not to provide information selectively. The Company will not deny an analyst, shareholder or investor access to information or management on the basis of a negative recommendation or a decision to no longer hold securities in the Company and shall not attempt to influence an analyst to change his/her recommendations by exerting pressure through other business relationships.

4.3 To ensure consistency, and to avoid unintentional disclosure of material non-public information, all enquiries from shareholders and the investment community must be directed to the General Manager – Corporate Affairs & Investor Relations (GM-CA&IR).

4.4 The Company has assigned the responsibility to communicate with shareholders and the investment community to GM-CA&IR and the Company Secretary.

4.5 GM-CA&IR is assigned with the responsibility to make recommendations on disclosure contents, provide market intelligence (such as analyst comments on the Company, trading and liquidity statistics, etc.) and monitor the evolution of the shareholder and investor base.

5. ACCESS TO INFORMATION

5.1 Shareholders and investors have access to the investor relations function, the contact details of which are published on the website of the Company. Questions will be dealt with in a timely way.

5.2 The Company will endeavour to meet requests from shareholders, investors or analysts for meetings with senior management, as schedules may permit. All such meeting requests should be directed to GM-CA&IR. In connection with a meeting request, the Company may request to be provided with certain information (e.g. on the objective of the meeting, the topics to be addressed, the opinion of the requesting party on these matters and information in respect of such party's interest in the Company).

6. FREQUENCY OF DISCLOSURES

6.1 The Company releases interim financial statements for every quarter and annual financial statements in line with the timelines of the Listing Rules of the CSE. Important strategic information is disclosed as it arises, in compliance with applicable laws, regulations and the Listing Rules.

6.2 If the Company becomes aware of any material non-public information, it shall immediately publish the appropriate announcement, in accordance with applicable laws, regulations and the

Listing Rules, through, for example, a press release and a market disclosure, as applicable. Such information will also be uploaded on the Company's website.

7. DISSEMINATION AND DISTRIBUTION OF INFORMATION

7.1 The Company will primarily use the CSE website and the Company website to disseminate information. A press release will be made to announce any significant milestones/achievements/news. In addition, where schedules permit the Company will endeavour to hold an investor meeting after the release of interim and annual financial statements, or other significant announcements.

7.2 The Company shall adhere to the continuous disclosure obligations under the Listing Rules of the CSE.

7.3 Additionally, this policy aims to:

- (a) ensure that information issued by the Company is issued to shareholders and the market in a timely manner;
- (b) promote investor confidence in the integrity of the Company and its securities; and
- (c) generally promote investor protection and protection of the market.

7.4 Continuous disclosure

The Company is subject to the corporate disclosure requirements under Section 8 of the Listing Rules, in addition to the periodic and specific disclosure requirements in the Listing Rules.