



**SMART ASIA CHEMICAL BHD**  
(Registration No. 201901016953 (1326281-T))  
(Incorporated in Malaysia under the Companies Act 2016)

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# **INVESTOR RELATIONS POLICY**

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## **1. INTRODUCTION**

As a public listed company, Smart Asia Chemical Bhd (“SAC”) aims to fulfill its obligation to provide information about the Group, its management, operations, and financial situation as well as its future prospects. This information is directed at its shareholders, stakeholders and the general public.

This Policy is formulated with the end objective to fairly and accurately represent the Group in order to enable investors and potential investors to make informed decision that will translate to a fair market valuation of the Group, build strong group of investors and supports a reasonable level of liquidity in its shares and cheaper access to future capital requirements.

## **2. PURPOSE**

This Investor Relations Policy will:

- Serve as a statement to the Group’s shareholders and other stakeholders of how SAC intends to keep them informed of material developments, and maintain effective communications with them.
- Provide a framework of processes and procedures upon which SAC can successfully implement its Investor Relations programme.

This Policy will apply to all SAC’s Board of Directors and employees. This Policy is meant to serve the Group’s shareholders and stakeholders.

## **3. GENERAL PRINCIPLES**

SAC strives to maintain its corporate credibility and instill investor confidence in the Group by practicing a structured approach to the communication of material information. This should assist in achieving a fair market value for SAC’s securities – a benefit to both shareholders and the Group.

## **4. INVESTOR RELATIONS PROGRAMME**

The Investor Relations Programme will collectively be developed and managed by the Investor Relations Officer and a representative of the SAC. Following which it shall then be reviewed annually subject to the Group Managing Director.

The Investor Relations team, in consultation with Management and related departments, will develop a calendar of activities which includes, but is not limited to the following:

- Annual General Meetings
- Quarterly financial results announcements
- Financial results briefings

- Corporate Development briefings
- Analysts and Institutional Investor Meetings
- Investor Conferences
- Corporate Road Shows
- Closed periods
- Site tour, if required
- Measuring effectiveness and developing the strategy for the Programme

The Investor Relations Programme, which is designed to be both proactive and interactive, will be based on SAC's commitment to:

- always report its financial results and material developments to the Exchange, its shareholders and other stakeholders in a timely, open and comprehensive manner.
- communicate only through its designated spokespersons.
- proactively address reports and rumours, so as to avoid unnecessary speculation in its securities;
- give reasonable access to analysts and the media to help them have informed opinions of the Group, but will not seek to influence those opinions.
- meet with its major shareholders at least once in each fiscal year as part of its ongoing programme to inform, and obtain feedback on the Group.
- use its website as an additional primary communications channel.

## **5. COMMUNICATIONS COMMITMENTS / EQUAL ACCESS TO MATERIAL INFORMATION**

SAC will make every effort to ensure that all material information concerning the Group is made as freely and widely available as possible. The Group encourages an exchange of opinion between itself and its principal stakeholders and will organize its communications to facilitate that dialogue.

The Group's communication will be characterized by the following attributes:

- I. Transparency: material information will be released, whether it is favorable or not, in a balanced and fair manner that is not misleading.
- II. Consistency: all stakeholders will receive the same information, only formats may differ depending on the audience and forum.
- III. Accuracy: information should be complete and accurate when released and any material errors will be immediately corrected and clarified.
- IV. Timeliness: material information will be released as soon as it is known, unless there are exceptional legitimate reasons to withhold, which will be no longer than absolutely necessary.
- V. Non-selective: equality of access to material information will be achieved through broad public dissemination; no stakeholder will be given undisclosed material information in any form.

## **6. INVESTOR RELATIONS COMMUNICATION AND ENGAGEMENT**

### **Quarterly Financial Reports**

The Quarterly Financial Reports will be issued to the Exchange and uploaded to the Exchange's website on the day of approval by the Board, in the format required by the Exchange.

### **Annual Report**

The Annual Report will be published and distributed in the form of digital copy and will be also be available on SAC's website.

### **The Annual General Meeting**

Notice of the Annual General Meeting will be announced to the Exchange and in a daily newspaper and will be in compliance with the Listing Requirements of the Exchange. The Annual General Meeting is an important forum that provides an opportunity for shareholders to engage with the Board and senior management, and to gain a fuller understanding of the Group's affairs. The Group will endeavour to provide shareholders with all relevant information.

### **Briefings and Press Conferences**

Briefings and Press Conferences are normally held when it's necessary in conjunction with the announcement of the Group's financial results, and the announcement of major corporate developments. Primary Spokespersons will conduct the press conference/briefing.

### **Meetings and Interviews with Investors, Analysts and the Media**

As part of the Group's Investor Relations Programme, meetings and interviews are conducted on a regular basis with investors, analysts, and the media. In addition, overseas conferences and roadshows are attended to meet fund managers and analysts. On all these occasions, care will be taken to ensure only information already in the public domain is discussed.

### **Major Corporate Developments**

The Group will strictly enforce its procedures for the protection of confidentiality until such time as the development of any major corporate development, such as a merger or acquisition or the launch of a significant new business or product, has received all requisite approvals. Thereafter, special attention will be paid to ensure the widest and most complete dissemination of information concerning the development, in line with the provisions of this Policy and the Listing Requirements of the Exchange.

## **7. SPOKESPERSONS**

The MD/COO is the primary Spokesperson and may appoint the Investor Relations Officer or the Chief Financial Officer to lead and/or host any Investor Relations communication and engagement activity. Other members of the Management Committee may also be

appointed as Spokesperson for specific subjects at selected communication platforms. No other individuals may act as spokespersons for the Group.

## **8. MATERIALITY**

The Group will always fully comply with its disclosure obligations expressed in Bursa Malaysia's Listing Requirements of the Exchange. Material information is information that is reasonably be expected to have a material effect on the market price or value of the Group's securities.

The following gives a general description of matters which would be regarded as material information. This list is not exhaustive and is for guidance purposes only.

- Any change in shareholders which might affect control of the Group;
- Any new issue of securities by the Group, or in the terms of its existing securities;
- Any information concerning dividends;
- Any re-organisation or reconstruction of the Group;
- Material litigation and court decisions;
- Mergers, acquisitions and other major corporate developments;
- Significant Group borrowings and any ratings attached to those borrowings;
- Any event of default in respect of a material financial obligation of the Group;
- The acquisition or loss of any material contract;
- Material new products;
- Material changes in the Group's business or its strategy or investment plans;
- Other events that may be expected to have a material effect on the Group's operations, financial condition or future prospects;
- Quarterly Reports of interim financial results, and the Group's annual audited accounts.

## **9. IMMEDIATE DISCLOSURE OF MATERIAL INFORMATION**

In this regard, the listing requirement ("LR") imposes the following key continuing disclosure requirements on a listed issuer:

- (a) announce immediately any material information;
- (b) announce immediately the occurrence of events prescribed under the LR;
- (c) announce immediately transactions which trigger the prescribed materiality threshold;
- and (d) announce, on a periodic basis, its financial statements, and annual reports.

The obligations imposed for each category of disclosure requirements differ from one to another.

## 10. CONFIDENTIALITY OF MATERIAL INFORMATION AND LEAKS

In general, all information regarding the Group, its operations, corporate developments, and future prospects, shall be regarded as material and price-sensitive, and must be treated as confidential unless it is already in the public domain.

Employees must adhere to the Code of Conduct on confidentiality issued by the Group at all time. Unless it is already in the public domain, all information regarding the Group, its operations, financial and prospects, will normally be regarded as material information. As such, it will be treated as confidential.

Access to confidential information will be restricted to those persons (including members of staff and relevant third parties) with a legitimate need for such information, determined by their duties or obligations to the Group.

Third Parties: The Group may provide unpublished material information to third parties, such as the Group's auditors, bankers, lawyers, or other professional advisors, as well as to outside parties connected to undisclosed major corporate developments. Unless adequate legal protection already exists, the Group will normally require the execution of non-disclosure and confidentiality agreements by these persons.

Internet chat rooms: Employees are discouraged from participating in Internet chat rooms, or other forums where information and opinion concerning the Group is exchanged.

Leakage & Accidental Disclosure: When there is a leakage of material information, accidental or otherwise, corrective action will be taken in line with the Group's organization and authority structure. If appropriate, the Group will make an announcement to Bursa as soon as possible, to be followed by a press release. Other communication channels may also be used if necessary.

## 11. TIMELINESS OF ANNOUNCEMENT

The Group will follow a systematic approach in announcing material information:

Step 1: The Board approves the release of material information.

Step 2: On the same day, after market closure, an announcement is made to Bursa. (Note: The Group may request Bursa to temporarily suspend trading in the Group's securities to permit an announcement during trading hours, if it would facilitate broader dissemination and better understanding of the information.)

Step 3: The Group issues a press release to all major newspapers and newswire services in Malaysia. (Note: Certain minor administrative matters announced to Bursa will not be followed by any other communication.)

Step 4: Investors, analysts and the media are invited to a press conference/ briefing. (Note: This will normally follow the announcement of interim financial reports, or the announcement of a major corporate development.)

Step 5: The press release is posted on the on the Group's website.

## **12. REPORTS AND RUMOURS**

**Analysts' reports:** When analysts contact the Group to check their facts or confirm their assumptions, it is the Group's policy to provide verbal guidance only. Errors of fact may be corrected, and assumptions that are not in line with previously announced data may be highlighted.

The Group will not endorse any analyst's report, nor will it attempt to influence the opinions or conclusions of the analyst. The Group will not circulate any analyst's report to an outside party, but the Group may circulate such reports internally to its Board and senior management to facilitate an appreciation of the external view of the Group.

**Rumours:** When reports or rumours about the Group circulate, the Group will not normally respond, unless the report or rumour appears to be material information and might be expected to affect the price of the Group's securities or trading activity in those securities.

When reports or rumours about the Group are materially incorrect, the Group will issue an announcement to Bursa which denies or clarifies the report or rumour and provides information to support the Group's position. The Group wishes to promote an orderly market in its securities, and will be proactive in addressing reports and rumours, so as keep shareholders and other stakeholders properly informed and to discourage speculation in its securities.

## **13. POLICY MATTERS**

This Policy was adopted by SAC's Board of Directors on 23 February, 2024. It is subject to annual review after which amendments may be made and approved by the Board.

This Policy is published on the Company's website in the Investor Relations section.