



Policy on Corporate Disclosures

1. Purpose

1.1 This policy aims to establish guidelines for timely, accurate, and complete disclosure of information to stakeholders, ensuring compliance with legal and regulatory requirements and Corporate Disclosures to be made in terms of the Listing Rules of the Colombo Stock Exchange.

2. Scope

2.1 This policy applies to all corporate disclosures made by Hemas Holdings PLC (“the Company”/ “HHL”) to shareholders, regulatory authorities and other stakeholders.

3. Objectives

- 3.1 Ensure all material information is disclosed in a timely, accurate, and complete manner.
- 3.2 Maintain the confidentiality of proprietary information.
- 3.3 Comply with all applicable legal and regulatory requirements.
- 3.4 Promote transparency and build trust with stakeholders.

4. Roles and Responsibilities

- 4.1 **Board of Directors:** Oversee the company’s disclosure practices and ensure compliance with this policy.
- 4.2 **Company Secretary:** Facilitate announcements to the Colombo Stock Exchange in a timely manner.
- 4.3 **Investor Relations Officer:** Manage communication with investors and analysts.
- 4.4 **Corporate Communications team:** Manage internal and external communication including social media.
- 4.5 **Employees:** Adhere to the disclosure policy and report any material information to the Management of the Company and/ or the Board of Directors.

5. Disclosure Principles

- 5.1 **Timeliness:** Disclose certain and material information in a timely manner and in compliance with the Listing Rules of the Colombo Stock Exchange.
- 5.2 **Accuracy:** Ensure all disclosed information is accurate and not misleading.



6. Types of Disclosures

- 6.1 **Regular Disclosures:** Regular submissions of information to the Colombo Stock Exchange including quarterly and annual financial reports, and regular internal and external communication including but not limited to quarterly and annual performance review of the Company.
- 6.2 **Corporate Disclosures:** Disclosure of any certain and material information of the Company including such disclosures made in terms of the Listing Rules of the Colombo Stock Exchange.
- 6.3 **Voluntary Disclosures:** Additional information voluntarily disclosed by the Company.
- 6.4 **Regulatory Filings:** Statutory/ regulatory filing to be made with any regulatory body.

7. Disclosure Procedures

- 7.1 **Approval Process:** All disclosures submitted to the Colombo Stock Exchange shall be reviewed and approved by the Chairman of the Board of Directors. All other disclosures made by the Company may be reviewed and approved by the Chairman and / or the Chief Executive Officer or by an officer of the company to whom such authority may be delegated by the Board of Directors or the Chief Executive Officer.
- 7.2 **Communication Channels:** Utilize appropriate channels including the Colombo Stock Exchange Web Portal, press releases, regulatory filings through the relevant web portal of the relevant regulatory body, the company website, social media platforms and investor meetings.

8. Policy Approval and Review

- 8.1 This policy is approved by the Board of Directors for implementation w.e.f. 1st October 2024 and will be reviewed annually or as needed.