
INVESTOR RELATIONS POLICY

1. INTRODUCTION

Polaris Ltd (“the Company”) is committed to transparent, fair, and timely communication with its investors and stakeholders. This policy sets out the Company’s approach to managing investor relations and ensures that all market participants have equal access to accurate and up-to-date information about the Company. The Company is dedicated to ensuring that its shareholders and the investment community have access to timely, comprehensive, and accurate disclosures in compliance with the Singapore Exchange Securities Trading Limited (the “SGX-ST”) Listing Rules and the Singapore Code of Corporate Governance 2018. This policy will undergo periodic review by the Board and Management to ensure it remains compliant with applicable regulations and continues to reflect the evolving needs of the Company.

2. COMMUNICATION STANDARDS

- 2.1 The Company aims to deliver pertinent and reliable information to its shareholders and the investment community in an efficient and timely manner.
- 2.2 Official communications will be issued exclusively by our designated spokespersons, who are responsible for maintaining ongoing dialogue with shareholders, and for addressing queries from analysts and the media.
- 2.3 The Company does not entertain unverified rumors. Should any speculation arise regarding the leakage of material information or the circulation of inaccuracies, the Company will swiftly issue clarifications or denials through official announcements made via SGXNET to SGX-ST.
- 2.4 In order to ensure fairness, the Company does not engage in selective disclosure of material information. If any such information is inadvertently shared with a limited group, it will be publicly disclosed at the earliest opportunity through both SGXNET and our corporate website.

3. METHODS OF COMMUNICATION

- 3.1 General Meetings: The Annual General Meetings (AGMs) and Extraordinary General Meetings (EGMs) serve as principal forums where shareholders engage directly with the Board of Directors and senior management to discuss the Company’s performance, strategic direction, and future prospects.
- 3.2 Financial Announcements: The Company publishes its financial results on a half-yearly or quarterly basis. In accordance with regulatory requirements, a designated blackout period of one month is observed prior to the release of periodical financial results, during which no commentary on market conditions or business performance is provided.
- 3.3 Annual and Sustainability Reports: Comprehensive Annual Reports and Sustainability

Reports are issued in strict compliance with SGX-ST requirements, ensuring detailed disclosure of both financial and non-financial information.

- 3.4 Corporate Website: The official corporate website (<https://wearepolaris.sg>) functions as the primary repository for updates on business developments, financial performance, and other significant announcements. Both current disclosures and archival materials are accessible via the Investor Relations section.
- 3.5 Voluntary Updates: To ensure that shareholders and the investment community remain fully informed of significant developments, the Company will, at its discretion, issue additional voluntary business updates beyond its periodical results announcement.
- 3.6 Shareholder Enquiries: Shareholder may email their enquiries to ir@wearepolaris.com.

4. DATA PRIVACY

The Company recognises the importance of protecting shareholder privacy. Accordingly, personal information will not be disclosed without explicit consent unless required by law.

5. CONTACT INFORMATION

- 5.1 Shareholders may contact our designated Singapore Share Registrar at:

Boardroom Corporate Advisory Pte Ltd

1 Harbourfront Avenue
Keppel Bay Tower, #14-07
Singapore 098632
Tel: (65) 6536 5355
Fax: (65) 6536 1360

- 5.2 Shareholder may email their enquiries to ir@wearepolaris.com