

(Company No: 222357-P)

INVESTOR RELATIONS POLICY AND PROCEDURE

Approved By:

A handwritten signature in black ink, appearing to read 'Jang Seon Pyo'.

Jang Seon Pyo
Chairman & CEO
1 December 2024

1. PREFACE

As a public listed company, Lotte Chemical Titan Holding Berhad (“LCT” or “Company”) is obliged to provide information about itself, how it is governed, its operations, financial condition and future prospects. This information is directed to a diverse audience of shareholders, stakeholders and the public generally. The aim is to fairly and accurately represent the Company, so that investors and potential investors can make properly informed investment decisions, and others can have a balanced understanding of the Company and its objectives.

This Policy serves two purposes. First, it is the foundation of LCT’s Investor Relations (“IR”) programme, and provides an internal framework of processes and procedures around which the programme is structured. Second, it is a statement to the Company’s shareholders and other stakeholders of how the Company intends to keep them informed of material developments, and maintain effective communication with them.

This Policy shall apply to all LCT’s Board of Directors and employees.

The Company has taken into account the recommendations contained in the Malaysian Code on Corporate Governance and its disclosure obligations contained in the Bursa Malaysia’s Listing Requirements, with which the Company is bound to comply, in preparation of this Policy.

For the purpose of its internal procedure, the Company also has the Corporate Disclosure Policy, which all employees should read in conjunction with, for relevant and pertinent provisions on corporate disclosure not listed herein.

2. GENERAL PRINCIPLES

The Company strives to maintain its corporate credibility and instill investor confidence in the Company by practicing a structured approach to the communication of information to the investment community and the public in general. This would assist in achieving a fair market value for LCT’s securities — a benefit to both shareholders and the Company.

The Company IR, under Investor Relations and Communications Team in the Corporate Planning Department is primarily responsible for the overall Company IR activities as part of its investor relations programme. The execution of investor relations activities may involve input from and/or collaboration with other business units or subsidiaries within the Company. Subsidiaries conducting investor relations activities will work with Company IR to ensure consistent disclosure and compliance with the Policy herein and the relevant local regulations and laws.

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The investor relations programme, which is designed to be both proactive and interactive, will be based on the Company's commitment to:

- i. Always report its financial results and material developments to Bursa Malaysia, its shareholders and other stakeholders in a timely, open and comprehensive manner;
- ii. Communicate only through its Authorized Spokespersons;
- iii. Proactively address reports and rumours, so as to avoid unnecessary speculation in the trading of its securities;
- iv. Give reasonable access to analysts and the media to assist them to make informed opinions of the Company, but will not seek to influence those opinions.
- v. Meet with its shareholders as part of its on-going programme to inform, and obtain feedback on the Company.
- vi. Use its Corporate Website as an additional primary communication channel.

3. COMMITMENTS FOR COMMUNICATION

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

The Company's communication will be conducted according to the following attributes:

- i. **Transparency:** Material information will be released, whether it is favourable 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.

4. INFORMATION MATERIALITY

Information materiality is assessed based on reasonable degree of any information which is expected to have material effect on:

- a) the market price or value of the Company's securities, or activity in the trading of its securities; or
- b) a decision to buy, sell or continue holding the Company's securities which is made by an existing holder of those securities, or someone considering an investment in those securities.

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Bursa Malaysia's Listing Requirements give comprehensive details and examples of what constitutes material information, and the Company will always comply fully with its disclosure obligations expressed in those requirements (For the benefit of the Company's stakeholders, the Appendix at the end of this document gives a general description of the main elements which comprise material information).

5. AUTHORIZED SPOKESPERSONS FOR IR

Authorized IR Spokespersons may communicate with all audience constituents, providing information, data and analysis and responding to questions concerning all aspects of the Company's operations and financial condition, its future prospects and its strategies. They may also discuss matters relating to the Company's governance and management, as well as its products and services, and initiatives.

The IR Spokespersons as designated by the Chairman & CEO are:

- i. Executive Vice President ("EVP"), Corporate Planning
- ii. Director, Investor Relations and Communications

In the absence of any Authorized Spokesperson(s), the Authorized Spokesperson can appoint others within the Company to speak on behalf of the Company or to respond to specific inquiries. Officers and Personnel who have not been appointed by the Authorized Spokespersons shall not respond under any circumstances to external inquiries.

All such inquiries should be referred to the appropriate Authorized Spokesperson(s). If there is any doubt about the appropriateness of supplying information to an external party, all personnel should contact an Authorized Spokesperson for advice.

6. OUR IR AUDIENCE CONSTITUENTS

The audience of "shareholders, stakeholders and the public generally" is very wide. The Company recognizes this to include:

- i. Shareholders and prospective investors;
- ii. Analysts, fund managers and investment bankers;
- iii. The financial press and other media;
- iv. Government and regulators;
- v. Banks and creditors;
- vi. PLCs and intermediaries;
- vii. Business partners and service providers;
- viii. Other organizations and special interest companies.

7. CONFIDENTIAL INFORMATION

All information regarding the Company, its operations, financial condition and future prospects, should be regarded as material and price-sensitive, and must be treated as confidential unless it is already in the public domain.

Employees and third parties, such as the Company's auditors, bankers, lawyers or other professional advisors who require such information to properly execute their duties, are to protect the confidentiality of such information.

Leakage and Accidental Disclosure

In the event of an information leakage, or the accidental disclosure of unpublished material information, the situation will be addressed in line with the Company's chain of authority and responsibility. If deemed necessary, the Company will make an appropriate announcement to Bursa Malaysia as soon as practicably possible, which may be followed by a press release and/or other communication modes.

8. DISCLOSURE PROCEDURES

For announcing material information, the Company will follow a step-by-step approach, as listed below:

Step 1: Approval is given for release of material information in line with the chain of authority and responsibility.

Step 2: An announcement is made to Bursa Malaysia.

(Note: If the Company believes it would assist in having the news or information better understood and widely disseminated, Bursa Malaysia may be requested to temporarily suspend trading in the Company's securities, so that an announcement can be made during trading hours.)

Step 3: Issue of a Company press release to all major newspapers and newswire services in Malaysia.

(Note: Except in a limited number of minor, administrative situations, any news or information which is announced to the Exchange will be followed by a press release.)

Step 4: A press conference or briefing/presentation for investors, analysts and the media may be convened.

(Note: This will usually take place following the announcement of the Company's Quarterly Reports (interim financial report) for the fiscal half-year and full year, as well as the announcement of any major corporate development.)

Step 5: The Company's press release, and any presentation material produced for a press conference or briefing, are posted on the Company's website, and email copies are dispatched to persons on the Company's mailing list.

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All public disclosure materials shall be sent to the Communications Team for review and verification, and Legal, Compliance and Company Secretarial Team for review to ensure compliance with all applicable laws and regulations.

All final drafts shall then be forwarded to Executive Vice President (“EVP”) of Corporate Planning and Chairman & CEO for feedback and approval for public disclosure.

9. MEETINGS, EVENTS & REPORTS**(A) Meetings with Analysts, Fund Managers, Investors and the Media**

As part of the Company’s investor relations programme, meetings, conference calls and interviews are conducted on a regular basis with investors, analysts, research organizations and the media. Authorized Spokespersons may meet with analysts, institutional investors, media and other market professionals on an individual or Company basis, as needed, and will initiate contact or respond to their calls in a timely and consistent manner.

The Company will strive to meet with all substantial shareholders and buy/sell-side equity/fixed income analysts and fund managers to provide updates on the Company’s performance and development as well as to seek their opinions on broader issues relating to the industry and/or Company.

If there is inadvertent selective disclosure of previously undisclosed material information in the abovementioned dealings, the Company will duly disclose such information via appropriate Public Disclosure Materials.

(B) Access to Meetings with Senior Management

Requests from shareholders, investors or analysts for meetings with senior management shall be met as schedules may permit and shall be prioritized in accordance with investor capacity to hold securities. In such meetings, senior management will be accompanied by Company IR personnel in order to record and monitor the information disclosed.

All such meeting requests should be directed to Company IR team. As resources are limited and the primary responsibility of senior management is to manage the business, it should not be expected that every request for direct access to senior management will be fulfilled.

If senior management is unavailable, access to the Director, Investors Relations and Communications will be provided where possible.

INVESTOR RELATIONS POLICY AND PROCEDURE**(C) Investor Events****I. Analyst Briefings**

Analyst briefings and press communication are normally held in conjunction with the announcement of the Company's fiscal quarterly financial results, which is within a month of financial closing period, as well as announcement of any major corporate developments. Authorized Spokespersons will conduct the press conference/briefing, with assistance from IR personnel where necessary.

The Company will issue invitations to a broad community of equity/fixed income/rating agency analysts and investors that can include current and potential investors. The briefing and press communication will normally take place at LCT's Corporate HQ Office in Selangor, Malaysia.

Electronic and other communication means, such as simultaneous teleconference, will be made available to allow "virtual attendance" by those unable to be present in person, if necessary.

II. Investor Conferences and Non-Deal Roadshows

Periodically, meeting conferences are arranged in order to meet fund managers and institutional investors as well as analysts on occasion. The Company will actively participate in roadshows and investor conferences hosted by stock brokers and investment banks, domestically and abroad.

Attendance at any roadshow programme will be based on schedule availability as well as the broker's and investment bank's capability and track record in terms of research quality, geographical presence, investor access, roadshow logistics and investor relations support. All travel and hotel accommodation expenses for the Company's delegates are borne by the Company alone.

III. Other Investor Events

The Company may participate in any other relevant investor events, whichever deemed appropriate, as part of its investor relations programme. The objective of this session will be to provide investors with further opportunity to develop a better understanding of the Company's business. Any information released during these sessions shall also be made available on the Corporate Website in the IR section.

(D) Circulation of Quarterly Financial Report & Analyst Presentation Material

The Company's quarterly financial results will be made available on Bursa Malaysia's website on the day of approval from the Board, in compliance with Bursa Malaysia's format.

Thereafter, a copy of the quarterly report and analyst/investor presentation material will be posted on the Corporate Website and softcopies will be emailed to relevant parties on the Company's IR mailing list.

INVESTOR RELATIONS POLICY AND PROCEDURE**(E) Review of Analyst Reports**

The Company maintains an active engagement relationship with research houses, stock brokers, and investment banks, independent of their current views or recommendations on the Company, to enhance the quantity and quality as well as ensuring fair and accurate representation of their analyst research reports.

It is the Company's policy to refrain from commenting on draft analysts' reports or models, except that Company IR may, if requested, provide comments on these drafts limited to the following:

- i. Corrections of inaccurate historical public information;
- ii. Deviations from information and projections the Company has publicly issued, specifying, without reaffirming, the date and/or occasion of such issuance;
- iii. Non-material information, whether in the public domain or not; and
- iv. Industry-related information.

The Company will not attempt to influence an analyst's opinion or recommendations.

The Company will not endorse or externally distribute any analysts' reports. However, the Company, may internally circulate such reports to its Board and senior management to aide them in understanding prevailing market perception of the Company.

(F) ANNUAL REPORT

The Annual Report is managed within the Company as a special project, with Investor Relations to provide relevant support function.

The Chief Financial Officer (CFO) and Finance Department are responsible for the financial statements, notes and related information. Management together with Company Secretary and Legal & Compliance (with assistance from Investor Relations and Communications), are responsible for copy, content and compliance.

The Annual Report will be published and distributed in both printed and electronic form (CD). A summary of financial data and other information will be distributed first, together with a CD. The complete Annual Report in a printed format will be delivered to all persons who notify the Company that they would like to receive the full report. An electronic copy of the Annual Report will also be made available on the Company's website.

(G) ANNUAL GENERAL MEETING

The Annual General Meeting is treated as a major Company event. The Company Secretary is responsible for shareholder management, Communications for event management, and Investor Relations for any presentation materials.

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Notice for the meeting will be announced on Bursa Malaysia and in a daily newspaper, and will be in compliance with the Listing Requirements.

The content of the Annual General Meeting will concentrate on the Company's resolutions, financial performance, development, strategy, and any relevant operational matters of interest to shareholders.

The Annual General Meeting is regarded as a vital avenue, especially for communicating with our retail shareholders. The Company deems this as an opportunity for shareholders to engage with the Board and key senior management and to gain a fuller understanding of the Company's operations.

As such, meetings will be conducted in a manner which permits reasonable enquiry, and the Company will strive to provide shareholders with all relevant information, which may include written answers.

10. FORWARD-LOOKING INFORMATION & COMMENT

To assist the investment community in evaluating the Company, a forward-looking comment/outlook may be provided in the Quarterly Report and during analyst presentation. It may also be included in any subsequent press release or briefing.

The Company shall not normally provide any prediction as to actual future financial results, in compliance with Bursa Malaysia's regulation. However, comments may be given on future prospects, as well as on the likelihood of meeting any publicized targets, such as key performance indicators and publicly communicated business strategies.

Any forward-looking information or comment must be clearly qualified by a disclaimer or guidance not to rely on the data. In the case of a briefing or presentation, this will be contained in the written materials as well as being stated or highlighted verbally at the beginning of the briefing or presentation.

If the Company becomes aware of a significant variation between actual financial data and the forward-looking information previously provided, the Company will consider the significance of the variation, whether the expectations of the investment community differ materially from the Company's actual results, and whether a decision not to issue a clarifying announcement would amount to the Company misleading the market.

11. CRISIS COMMUNICATION PROCEDURE

Any potentially damaging event, of either an operational or financial nature, which might materially and negatively affect the Company or its financial condition, or have a material adverse effect on the price of the Company's securities, is regarded as a crisis.

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The Company has an established Crisis Management Team, led by the Chairman & CEO, with assistance from the Senior Management, if required. In these situations, all communication are conducted through the said team supervised by EVP, Corporate Planning, with assistance from Legal & Compliance, Company Secretary, Investor Relations and Communications, if necessary.

12. MAJOR CORPORATE DEVELOPMENTS

The Company 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 commencement 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 Bursa Malaysia's Listing Requirements.

13. OBTAINING FEEDBACK

The Company welcomes comments and constructive criticism from investors and other major stakeholders. As an on-going process, the Company will survey its primary audience constituencies from time to time to gauge external opinion, either by way of formal questionnaires or interviews, or by seeking verbal opinion on occasions of contact with the audience constituents. External opinion will be sought not only on operational and performance matters, but also on governance and strategic issues.

14. IR CONTACTS

Any queries on IR related matters can be directed to: -

- Executive, Investor Relations and Communications – Jaslyne Lau
Tel: +603 2089 5546
E-mail: jaslynelau@lotte.net

APPENDIX

Typically, material information concerning the Company provided in written or oral communication would include, but not limited to the following:

- i. Reports and documents provided to the Exchange and other regulators;
- ii. Materials and statements in LCT's Annual Reports, quarterly reports, press releases, letters and circulars to shareholders;
- iii. Presentations on behalf of the Company;
- iv. Information on the Company's website;
- v. Articles concerning the Company;
- vi. Correspondence and e-mails;
- vii. Verbal statements made to outside parties in meetings, briefings, press conferences, or during telephone conversations;
- viii. Interviews with the media;
- ix. Speeches given on behalf of the Company.