

Evaluation Process for Investor Relations Award

Awards for Best Investor Relations will be presented for the following categories:

- **Large/Mid Cap Category**—Market Cap $\geq$ LKR 10 billion as of March 31, 2025
- **Small Cap Category**—Market Cap $<$ LKR 10 billion as of March 31, 2025

This award aims to encourage quality, transparency, and fairness in disclosure by recognizing companies that demonstrate excellence in Investor Relations (IR) practices. It seeks to promote best practices in IR within the firm, fostering clear, consistent, and interactive communication that enhances the understanding and trust of the investor community.

Evaluation Criteria

- **Accessibility to Management**, including whether the company has a good IR contact to handle queries, and whether they are able to direct analysts appropriately and arrange meetings with relevant management.
- **Depth and frequency of disclosure**—Whether the company provides sufficient depth of information regarding the performance during the period and the frequency of the disclosure (annually, quarterly, or more regularly).
- **Guidance regarding strategy and performance**—Whether the company provides information regarding future prospects, including strategy, risks, and guidance on earnings and the frequency of such disclosures (annually, quarterly, or more regular).
- **Reliability of disclosures**—Whether the information provided is reliable and accurate, or misleading.
- **Consistency of disclosures**, including whether the company provides timely disclosures of significant changes and whether the information is disseminated to all market participants or if the information is only disclosed to selected analysts.
- **Response to the publication of an unfavorable report**—Whether there is any pressure, directly or indirectly, to change or not publish recommendations in reports.
- **Responsiveness to investor inquiries**—Whether the company responds to investor inquiries and concerns promptly.
- **Transparency in disclosures**, including whether investor presentations made at various forums or to specific investors, transcripts/recordings of earnings calls/analyst briefings, and the investor events calendar with scheduled events are made available on the company's IR webpage and/or company social media pages.