

## **SERENDIB LAND PLC | POLICY ON CORPORATE DISCLOSURES**

### **1. Purpose**

The purpose of this Policy is to ensure that Serendib Land PLC ('the Company') provides accurate, timely, and transparent disclosures to all stakeholders, consistent with applicable laws, regulations, and best practices as well as to safeguard the Company's reputation, prevent insider trading, comply with legal obligations, and maintain transparency with all stakeholders.

### **2. Legal and Regulatory Compliance**

The Company will comply with all applicable laws and regulations, including the Securities and Exchange Commission of Sri Lanka Act No. 36 of 1987, the Colombo Stock Exchange (CSE) Listing Rules, the Companies Act No. 7 of 2007 and any other relevant legislation.

### **3. Disclosure Procedures and Communication Channels**

The Company will disclose material information promptly upon its occurrence or discovery, in accordance with the applicable regulatory timelines. Material information is any information that a reasonable investor would consider important when making an investment decision. The Company will avoid selective disclosure and ensure that all material information is made available to all stakeholders simultaneously.

The Company shall file quarterly and annual financial statements (audited) with the SEC and the CSE. Material information shall be communicated to the public via press releases, ensuring fair and equal access to all stakeholders. The Company shall maintain a website where key disclosures (annual reports, quarterly results, governance information) are publicly available. The Company shall ensure that investors have access to all regulatory filings, including notices of general meetings, resolutions, and annual reports.

### **4. Reporting and Monitoring**

The Company's Audit Committee will oversee compliance with the Corporate Disclosure Policy and ensure the accuracy and timeliness of disclosures. The Company Secretary shall monitor all public disclosures to ensure they comply with the applicable rules and regulations of the SEC and CSE.

### **5. Amendments to the Policy**

This policy shall be reviewed periodically to ensure alignment with corporate governance best practices and regulatory requirements and amendments may be made when necessary.