

SERENDIB LAND PLC | POLICY ON WHISTLEBLOWING

1. Purpose

The purpose of this Whistleblowing Policy is to encourage employees, stakeholders and third parties to report concerns about unethical, illegal, or inappropriate conduct without fear of retaliation. The Policy ensures that Serendib Land PLC ('the Company') maintains high standards of integrity and accountability.

2. Scope

This Policy applies to all employees, contractors, suppliers, agents, and third-party stakeholders engaged with the Company. Concerns can be reported about any matter that relates to:

- Fraud, corruption, bribery, or financial misreporting.
- Environmental, health, and safety violations.
- Conflicts of interest or unethical business practices.
- Violation of laws, regulations, or company policies.
- Any other form of unethical or unlawful behavior that threatens the integrity of the Company.

3. Whistleblowing Channels

Whistleblowers may contact the Company via phone or email provided in the Company's website. Whistleblowers may choose to remain anonymous. However, the Company encourages whistleblowers to provide their contact details to facilitate follow-up and feedback. All reports will be treated with confidentiality to the greatest extent possible, subject to the need for a thorough investigation.

4. Investigation Process

Upon receipt of a report, the Company will acknowledge the concern and begin an initial assessment to determine the seriousness and scope of the issue. If the concern is deemed to have merit, a thorough, impartial investigation will be conducted. The investigation may be handled internally, or in some cases, external investigators may be engaged. Throughout the process, the Company will ensure that the investigation is conducted with respect for the privacy of all involved and will follow a fair, unbiased process. Upon conclusion of the investigation, appropriate corrective actions will be taken, if necessary. Whistleblowers will be informed of the outcome of the investigation, while respecting confidentiality and privacy laws.

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.