

SERENDIB LAND PLC | POLICY ON ANTI-BRIBERY AND CORRUPTION

1. Purpose

The purpose of this Policy is to set out the commitment of Serendib Land PLC ('the Company') to prevent bribery and corruption in all forms, to comply with applicable anti-corruption laws, and to maintain the Company's reputation for integrity and ethical conduct.

2. Definition, Objectives and Scope

Definition

- Bribery: Offering, giving, receiving, or soliciting something of value (money, gifts, favors, etc.) with the intent to influence the actions of an individual in a position of trust or authority.
- Corruption: The abuse of entrusted power for private gain. This could include offering bribes, kickbacks, or other incentives to gain improper influence over decisions or actions, as well as any acts that influence the outcome of a business transaction in an unethical manner.

Objectives

- To prevent bribery, corruption, and unethical practices across the Company and its stakeholders.
- To set clear expectations for employees, directors, suppliers, contractors, and business partners regarding acceptable conduct.
- To ensure compliance with all relevant anti-bribery and corruption laws, including the Anti-Corruption Act No. 09 of 2023.

Scope

- This policy applies to the Board of Directors, employees and any other Third Parties acting on behalf of the Company.

3. Reporting

The Policy encourages reporting of any suspicions of bribery or corruption without fear of reprisal. Please refer to the Whistleblower Policy for reporting procedure to inform any bribery or corruption incident related to the Company.

4. 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.