

POLICY ON WHISTLEBLOWING

1.0 Purpose

This Policy on Whistle Blowing provides a framework to establish a vital channel for all stakeholders to report wrongdoing confidentially and without fear of retaliation. This Policy is designed to uphold transparency, integrity, and accountability within the Company, ensuring that concerns are addressed promptly and effectively.

Internal guidelines and processes shall be implemented to align with the provisions of this Policy.

2.0 Scope of the Policy

This policy applies to:

- All employees (permanent, temporary, and contractual)
- Contractors, consultants, and third parties working with the company
- Any individual who becomes aware of wrongdoing within the organization

3.0 Compliance with Laws

The Company shall comply with all applicable laws and regulations governing whistleblowing, reporting of misconduct, and protection against retaliation, including relevant legislation in Sri Lanka. Without limitation, this Policy aligns with and is guided by the Sri Lankan laws, as amended from time to time:

The Company shall ensure that whistleblowers are protected in accordance with those laws and that all reports are handled in a lawful, fair, and transparent manner.

4.0 Confidentiality

The Policy guarantees the highest level of confidentiality and protection for whistleblowers who report in good faith.

5.0 Implementation

All employees are informed about the mechanism to raise concerns upon joining and are reminded bi-annually, with contact details of Board Audit and Risk Committee members provided for reporting.

It is available in Sinhala, English and Tamil languages.

6.0 Applicability

This policy shall be applicable to the employees, directors and all other internal and external parties.

7.0 Effective Date

24.09.2024

8.0 Review and Modifications

This policy shall be reviewed annually by the Board of Directors on the recommendations of the Board Audit and Risk Committee.