



POLICY ON CORPORATE DISCLOSURES

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Company Secretary

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1. Introduction

Overseas Realty Ceylon PLC (“ORCL”), a listed company on the Colombo Stock Exchange (CSE), recognizes the importance of timely and transparent corporate disclosures. This Policy on Corporate Disclosures outlines the principles, guidelines, and procedures to ensure the responsible communication of material information to the public and regulatory authorities.

2. Purpose of Disclosure

The primary purpose of corporate disclosure is to provide all stakeholders, including shareholders, investors, and the public, with access to accurate and timely information about ORCL. This policy aims to:

- Promote transparency and fairness in financial markets.
- Enhance investor confidence in the integrity and governance of the company.
- Ensure compliance with CSE regulations and legal requirements.

3. Principles of Corporate Disclosures

3.1. Fairness and Equal Treatment

All stakeholders should have equal and timely access to material information. Selective disclosure or favoritism is strictly prohibited.

3.2. Accuracy and Completeness

Disclosures must be accurate, clear, and comprehensive, providing a fair representation of the company's financial and non-financial performance.

3.3. Timeliness

Material information shall be disclosed promptly after it is known, in accordance with CSE regulations. Delays in disclosure should be minimized, and justifications should be provided for any delays.

4. Material Information

4.1. Types of Material Information

Financial and non-financial information need to be disclosed.

- **Financial**
Financial results, major business transactions, dividend announcement and any other information that could reasonably be expected to affect the price of ORCL's securities.
- **Non-Financial**
Company Vision, Mission, Values, Major shareholders, Directors, material foreseeable risk factors, corporate responsibility, governance structure and policies.

4.2. Reporting Material Events

Material events shall be reported promptly to the CSE through the appropriate channels.

5. Disclosure Procedures

5.1. Responsible Officers

The Chief Executive Officer (CEO), Group Financial Controller (GFC) and Company Secretary or their designees are responsible for ensuring that the company's disclosure obligations are met.

The Company Secretary will play a key role in implementing the Company's disclosure policy and will safekeep all Company documents that are subject to mandatory storage.

5.2. Channels of Communication

ORCL will utilize appropriate channels, including its official website and regulatory channels, to disclose material information to the public.

6. Review and Amendment

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

7. Conclusion

ORCL is committed to responsible and transparent corporate disclosures, fostering investor confidence and ensuring compliance with regulatory requirements. This policy reflects our dedication to accountability and integrity in our disclosures.