



POLICY ON WHISTLEBLOWING

This policy is the property of Overseas Realty Ceylon PLC (ORCL) and should not be used without the express written permission of the Company.

Company Secretary

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1. Introduction

Overseas Realty Ceylon PLC (“ORCL”), as a listed company on the Colombo Stock Exchange (CSE), is committed to maintaining a culture of ethics, transparency, and accountability. This Whistleblowing Policy outlines the principles, procedures, and safeguards for employees and stakeholders to report concerns regarding unethical, illegal, or inappropriate activities within the company.

2. Purpose

The purpose of this policy is to provide a confidential and safe avenue for employees and stakeholders to report:

- Fraud or financial misconduct
- Violations of company policies and procedures
- Corruption and bribery
- Ethical breaches
- Illegal activities
- Mismanagement of company resources
- Endangering the health and safety of an individual
- Any activity that poses a risk to the company or its stakeholders

3. Confidentiality and Non-Retaliation

ORCL is committed to maintaining the confidentiality of whistleblowers. The company will protect whistleblowers from any form of retaliation, including threats, discrimination, harassment, or adverse employment actions.

4. Reporting Process

4.1. Reporting Channels

Whistleblowers can report concerns through the following channels:

- Their immediate supervisors
- Directly approaching the Company Chief Executive Officer, Group Financial Controller or Chairman of the Audit Committee and Board of Directors

We recommend revealing the following points.

- The background and history of the concern
- The reason why they are particularly concerned about the situation
- Identity and the contact details of the whistleblower

4.2. Investigations

Upon receiving a report, the Management shall conduct a thorough and impartial investigation to determine the validity of the concerns raised.

5. Protection for Whistleblowers

ORCL will take all necessary measures to protect whistleblowers, including confidentiality and non-retaliation. Whistleblowers will be informed of the steps taken to address their concerns.

6. False Reporting

Whistleblowers are encouraged to report concerns in good faith. Any reports found to be malicious, false, or intentionally misleading may result in appropriate disciplinary actions.

7. Reporting to Authorities

If the reported concerns involve illegal activities or regulatory violations, ORCL may be required to report to the relevant authorities, as mandated by law.

8. 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.

9. Conclusion

ORCL is committed to providing a safe and confidential mechanism for employees and stakeholders to report concerns related to unethical, illegal, or inappropriate activities within the organization. This policy reflects our commitment to ethics, transparency, and accountability.