



# POLICY ON INTERNAL CODE OF BUSINESS CONDUCT AND ETHICS

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Company Secretary

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## 1. Introduction

Overseas Realty Ceylon PLC ("ORCL") is committed to maintaining the highest standards of business conduct and ethics. This Internal Code of Business Conduct and Ethics ("the Code") applies to all directors and employees, including officers and staff at all levels, and outlines the principles and guidelines that must be followed in the course of our business activities.

## 2. Ethical Values

Our company's core values include collaboration, uniqueness, integrity, honesty, customer loyalty, embracing quality, fairness, accountability and responsibility. These values guide our decision-making and interactions with stakeholders.

## 3. Compliance with Laws and Regulations

Directors and employees must comply with all applicable laws and regulations, both local and international, in all activities and transactions. This includes but is not limited to laws pertaining to securities trading and disclosure obligations.

The ultimate responsibility for overseeing compliance with applicable laws and regulation will be the Board of Directors.

## 4. Insider Trading

### 4.1 Prohibition

Insider trading is strictly prohibited. Directors and employees who possess non-public, material information about ORCL must not trade in the entity's listed securities or provide such information to others who may use it for trading.

### 4.2 Pre-Clearance of Trades

Directors and employees who intend to trade in ORCL securities must obtain pre-clearance from the Compliance Officer. The Compliance Officer will assess whether the trade complies with insider trading regulations and ORCL policies.

### 4.3 Reporting of Trades

All trades in ORCL securities must be reported promptly to the Compliance Officer. This includes any trades by immediate family members or entities under the control of directors or employees.

## 5. Conflicts of Interest

Directors and employees must avoid conflicts of interest or, if unavoidable, disclose them to the Compliance Officer and follow prescribed procedures to address such conflicts.

## 6. Protection of Company Assets and Information

Directors and employees must safeguard ORCL's assets and confidential information. Unauthorized use or disclosure of company information is strictly prohibited.

## 7. Whistleblowing

Directors and employees are encouraged to report any violations of this Code, questionable practices, or unethical conduct to the Chairman of the Audit Committee or through a confidential and anonymous reporting mechanism. Will be detailed as a separate Policy.

## 8. Enforcement and Discipline

Violations of this Code may result in disciplinary action, up to and including termination of employment. ORCL will enforce this Code consistently and fairly.

## 9. 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.

## 10. Conclusion

The Internal Code of Business Conduct and Ethics is a reflection of ORCL's commitment to conducting business with integrity, ethics, and transparency. Directors and employees play a crucial role in upholding these principles, which are essential to our success and reputation.