Eastern Merchants PLC

(ESTABLISHED IN 1945)
Reg. No. PQ 153

EXPORTERS - IMPORTERS
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CORPORATE DISCLOSURES POLICY

1. Purpose

Eastern Merchants PLC ("the Company") is committed to providing timely, accurate, balanced, consistent and transparent information to shareholders, investors, regulators and other stakeholders.

This Policy establishes the principles governing the Company's corporate disclosures and has been established in accordance with Rule 9.2.1(j) of the CSE Listing Rules.

2. Objectives

The objectives of this Policy are to ensure that:

- material information is disclosed promptly and appropriately;
- information provided to shareholders and investors is accurate and not misleading;
- regulatory disclosure requirements are complied with;
- shareholders receive equal access to material information;
- confidential information is appropriately protected; and
- communications are consistent with the Company's governance framework.

3. Regulatory Disclosures

The Company shall comply with applicable disclosure requirements under:

- the CSE Listing Rules;
- the Securities and Exchange Commission of Sri Lanka Act and applicable regulations;
- the Companies Act;
- applicable accounting and financial reporting requirements; and
- other applicable laws and regulations.

4. Material Information

The Company shall assess information to determine whether it may constitute material information requiring disclosure. Where disclosure is required, the Company shall make the appropriate disclosure through the prescribed regulatory channels within the applicable timeframes.

5. Financial Information

The Company shall ensure that financial information released to shareholders, investors and the market is prepared and disclosed in accordance with applicable financial reporting standards, laws

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Directors: S. Jayakody, G.R.J. de Silva, F. Mushin, R. Pradeep, N. Nanayakkara

and regulatory requirements. Financial information shall be subject to the Company's internal review and approval processes.

6. Equal and Timely Access to Information

The Company shall seek to ensure that material information is made available to shareholders and investors on an equitable basis. Directors, employees and representatives shall not selectively disclose material non-public information to individual investors or other parties.

7. Market Announcements

Market announcements shall be prepared, reviewed and released through the appropriate channels in accordance with the CSE Listing Rules. Responsibility for authorising disclosures shall rest with persons duly authorised by the Board or Company in accordance with applicable procedures.

8. Website Disclosures

The Company's website shall contain appropriate corporate information and disclosures required by applicable laws, regulations and CSE Listing Rules. Information published on the website shall be reviewed periodically to ensure that material information remains accurate and appropriately updated.

9. Investor and Media Communications

Only authorised persons may communicate with investors, analysts, media representatives or other external parties on behalf of the Company concerning matters that may constitute material corporate information. All such communications shall be consistent with information formally disclosed by the Company.

10. Confidential Information

Confidential information shall be protected from unauthorised disclosure. Directors and employees shall comply with the Company's requirements relating to confidentiality and handling of inside or price-sensitive information.

11. Trading in Listed Securities

Directors and employees shall comply with applicable laws, CSE Listing Rules and the Company's Internal Code of Business Conduct and Ethics concerning trading in the Company's listed securities. No person shall use undisclosed material information for personal or third-party benefit.

12. Responsibilities

The Board has overall responsibility for the Company's disclosure framework. Management and authorised officers are responsible for implementing appropriate procedures to ensure that disclosures are accurate, timely and compliant.

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13. Review and Disclosure

This Policy shall be reviewed periodically and updated where necessary to reflect changes in legislation, regulations, CSE Listing Rules or the Company's operations.

The existence and implementation of this Policy shall be disclosed on the Company's website in accordance with Rule 9.2.1.

14. Document Control and Implementation

Upon Board approval, this Policy shall be communicated to all Directors, Board Committees and relevant senior management, published on the Company's website in accordance with Rule 9.2.1 of the CSE Listing Rules, and applied with immediate effect from the Effective Date stated above, with compliance monitored on an ongoing basis by the Company Secretary.

Board Approval Date	29.01.26
Effective Date	02.02.26
Review Date	
Version	1.0