Eastern Merchants PLC

(ESTABLISHED IN 1945)
Reg. No. PQ 153

EXPORTERS - IMPORTERS
No. 240, Torrington Avenue, Colombo 7, Sri Lanka.
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Email: trading@easternmerchants.net | Website: www.easternmerchants.net

WHISTLEBLOWING POLICY

1. Purpose

Eastern Merchants PLC ("the Company") is committed to maintaining a culture of integrity, transparency and accountability.

The purpose of this Policy is to provide a secure and appropriate mechanism through which employees, Directors and other relevant stakeholders may raise genuine concerns regarding suspected wrongdoing without fear of retaliation.

This Policy has been established in accordance with Rule 9.2.1(k) of the CSE Listing Rules.

2. Scope

This Policy applies to Directors, employees and, where appropriate, other persons associated with the Company, including contractors, suppliers and business partners.

3. Matters That May Be Reported

Concerns may include, but are not limited to:

- fraud or suspected fraud;
- bribery or corruption;
- theft or misuse of Company assets;
- financial or accounting irregularities;
- deliberate breaches of laws or regulations;
- material breaches of Company policies;
- conflicts of interest that have not been appropriately disclosed;
- serious misconduct;
- manipulation or falsification of records;
- conduct that may cause serious reputational or financial harm to the Company; and
- deliberate concealment of any of the above.

The Policy is not intended to replace normal grievance or employment procedures for routine employment matters.

Chairman: J.B.L. de Silva | Deputy Chairman: H.J. de Silva | Managing Director: C.S.L. de Silva
Directors: S. Jayakody, G.R.J. de Silva, F. Mushin, R. Pradeep, N. Nanayakkara

4. Good Faith Reporting

Concerns should be raised honestly and in good faith. A person raising a concern is not required to prove the allegation. However, knowingly making a false or malicious allegation may constitute misconduct.

5. Reporting Channels

Concerns may be reported through the Company's designated reporting channels established by management or the Board. Where appropriate, concerns may be addressed directly to the Chairperson of the Audit Committee, the Senior Independent Director, or the Company Secretary. The Company shall maintain appropriate procedures for receiving and recording whistleblowing concerns.

6. Confidentiality

The Company shall treat whistleblowing reports confidentially to the extent reasonably practicable and permitted by law. All complaints will be recorded in a log with the date of receipt, name, complaint and any evidence. Information relating to a report shall only be disclosed to persons who have a legitimate need to know or where disclosure is required by law or regulation.

7. Anonymous Reports

Anonymous reports may be considered where sufficient information is provided to enable the Company to assess and, where appropriate, investigate the concern. The Company may be unable to investigate matters effectively where insufficient information is provided.

8. Protection Against Retaliation

The Company prohibits retaliation, victimisation, intimidation or adverse treatment against a person who raises a concern in good faith or assists with an investigation. Any suspected retaliation should itself be reported and may be subject to disciplinary action.

9. Investigation

Reports shall be assessed appropriately and investigated where warranted. Investigations shall be conducted fairly, objectively and proportionately, having regard to the nature and seriousness of the concern. Persons involved in an investigation shall be given appropriate opportunity to provide relevant information.

10. Outcome and Corrective Action

Where an investigation establishes wrongdoing, the Company may take appropriate corrective, disciplinary, legal or regulatory action. Where appropriate, improvements to systems, processes or controls shall also be considered to prevent recurrence.

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11. Responsibilities

The Board has overall responsibility for ensuring that an appropriate whistleblowing framework is maintained. Management shall establish appropriate procedures for implementation. All Directors and employees are encouraged to support a culture in which genuine concerns can be raised responsibly.

12. Records and Reporting

Appropriate records of whistleblowing concerns, investigations and actions shall be maintained with due regard to confidentiality and applicable legal requirements. Material matters shall be reported to the appropriate Board Committee or the Board.

13. Review and Disclosure

This Policy shall be reviewed periodically by the Board or an appropriate Board Committee.
The existence and implementation of this Policy shall be disclosed on the Company's website in accordance with Rule 9.2.1 of the CSE Listing Rules.

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

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