Kapruka Holdings PLC

Policy on Corporate Disclosures

Objective:

To ensure the timely, accurate, and comprehensive disclosure of information to shareholders, regulators, and other stakeholders, promoting transparency, building trust, and maintaining compliance with legal and regulatory obligations at Kapruka Holdings PLC

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1. General Disclosure Principles

1.1. Timeliness:

- Companies ensure that all material information is disclosed promptly and within the required timeframes. Timely disclosures will empower stakeholders to make well-informed decisions.

1.2. Accuracy:

- Companies ensure that all disclosures are accurate, clear, and not misleading. All information provided will be thoroughly verified for accuracy and completeness prior to release.

1.3. Completeness:

- The company will disclose all material information that could reasonably be expected to impact the market price or value of its securities.

1.4. Consistency:

- Company will ensure consistency in its disclosures across all communication channels, including regulatory filings, press releases, and the company website. All disclosures will align with the company's overall communication strategy.

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2. Financial Disclosures

2.1. Financial Statements:

- The Company will prepare and disclose its financial statements in compliance with applicable accounting standards and regulatory requirements. The financial statements will be audited by an independent external auditor and reviewed by the Audit Committee prior to publication.

2.2. Quarterly and Annual Reports:

- The Company will disclose quarterly and annual financial results, including the income statement, balance sheet, cash flow statement, and notes to the accounts. These reports will offer a comprehensive analysis of the company’s financial performance and position.

2.3. Management Discussion and Analysis (MD&A):

- The Management Discussion and Analysis (MD&A) section of the annual report will provide an analysis of Kapruka Holdings PLC's financial performance, highlighting key financial metrics, trends, and significant events. The MD&A will also address the company’s strategic initiatives, associated risks, and future outlook.

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3. Non-Financial Disclosures

3.1. Corporate Governance:

- The Company will disclose its corporate governance practices, including the composition and responsibilities of the Board of Directors and its committees. Governance disclosures will also encompass the company’s policies on ethics, risk management, and internal controls.

3.2. Environmental, Social, and Governance (ESG):

- The Company will disclose its Environmental, Social, and Governance (ESG) initiatives, performance, and progress towards sustainability goals. ESG disclosures will encompass areas such as environmental impact, social responsibility, and governance practices..

3.3. Risk Factors:

- The Company will disclose material risks that may affect its business, financial condition, or results of operations. Risk disclosures will include an assessment of the potential impact and the company’s strategies for managing these risks.

3.4. Related Party Transactions:

- The Company will disclose all related party transactions, including the nature, terms, and amounts involved. These disclosures will ensure transparency and compliance with applicable regulations.

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4. Communication Channels

4.1. Regulatory Filings:

- The Company will ensure that all required regulatory filings are made with the Colombo Stock Exchange (CSE) and other relevant authorities. These filings will be submitted in a timely manner and in accordance with applicable regulations.

4.2. Press Releases and Media:

- The Company will issue press releases to announce material events, financial results, and other significant developments. These press releases will be distributed through reputable news agencies and posted on the company's website.

4.3. Company Website:

- The Company will maintain an up-to-date investor relations section on its website, providing access to financial reports, press releases, corporate governance information, and other relevant disclosures. The website will also include contact information for the investor relations team..

Compliance and Review

6.1. Compliance:

- This policy will comply with the CSE Listing Rules and other relevant regulations. Kapruka Holdings PLC will ensure that all disclosures are made in accordance with legal and regulatory requirements

6.3. Review and Amendments:

- The Board will review this policy annually to ensure it remains effective and aligned with regulatory requirements and best practices. Any changes to the policy will be communicated to all relevant employees and incorporated into the company's governance framework.