

HATTON PLANTATIONS PLC

CORPORATE GOVERNANCE
&
POLICIES

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POLICY ON MATTERS RELATING TO THE BOARD

1. PURPOSE

This Policy on Matters Relating to the Board (“Policy”) of Hatton Plantations PLC (“the Company”) outlines the manner in which the Board of Directors (“Board”) would function in relation to the workings of the Company.

2. SCOPE

This Policy applies to the board of directors (the “Board”) of the Company.

3. POLICY STATEMENT

- i. The primary duty of the Board is to promote the best interests of the Company through overseeing the management of Company business and affairs. In doing so, the Board would also need to heed the interest of the creditors, employees and other stakeholders of the relevant companies.
- ii. The Board assumes the overall responsibility and accountability for the management of the Company. This includes approving the Company’s strategic objectives, risk management strategies, internal control systems, governance practices, structure of management, extent of delegation and ensuring the effectiveness of key management personnel and understanding the regulatory environment.
- iii. The Company recognizes the need for a balance of representation between Executive and Non-Executive Directors.
- iv. The Company recognizes the need for a Senior Independent Director (SID) as per the Colombo Stock Exchange listing rules.
- v. The Company recognizes that the Board composition should have diversity and the directors are comprised of a healthy mix of persons with a range of experiences skills and competencies and also has diversity in terms of age and gender.
- vi. The Board shall comprise of a minimum of five (05) directors and a maximum of twelve (12) directors with the latter being what the Company would at any point of time require at a heightened level of operations. The Board would meet at least once every calendar quarter

and if required on a more frequent basis. Members of the Board would be granted the facility of participating at meetings by audio-visual means.

- vii. The Board would be kept abreast of the Colombo Stock Exchange listing rules and ongoing compliance requirements by the company's secretary of a periodic basis.
- viii. The Board members should not hold directorships in more than twenty (20) companies and have been provided with mechanisms in relation to trading in shares of the Company and disclosures arising therefrom.
- ix. The Board in discharging their obligations are entitled to rely on the honesty and integrity of the Company senior executives and its outside advisors and auditors. Board members are expected to review meeting materials in advance, to attend and participate in all Board meetings and meetings of Board committees on which they serve and to devote the time necessary to discharge their responsibilities appropriately. Directors are required to abide by the Company policy on internal code of business conduct and ethics.
- x. The Board would principally exercise its oversight function through regular Board meetings which would have an active participation of its members at least once every quarter.
- xi. Any conflicts of interest or directors interest in contracts with the Company should be appropriately disclosed and recorded.

4. POLICY IMPLEMENTATION

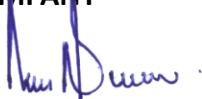
The responsibility for implementing this Policy lies with the Board.

5. POLICY REVIEW

This Policy will be reviewed periodically to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this Policy, we aim to promote the growth and the wellbeing of the company through an active and vibrant Board which is involved in strategic decision making and monitoring risk.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON BOARD COMMITTEES

1. PURPOSE

This Policy on Board Committees (“Policy”) of Hatton Plantations PLC (“the Company”) is to facilitate the board of directors (“Board”) to constitute the Board committees in a manner which is in compliance with the regulatory requirements and to contribute to the Company’s wellbeing and performance.

2. SCOPE

This Policy applies to the Board Committees which are required to be constituted in terms of section 9.3.1 of the Listing Rules of the Colombo Stock Exchange as may be amended and supplemented from time to time (“CSE Listing Rules”).

3. POLICY STATEMENT

The responsibility of constituting the Board committees lies with the Board. The Board whilst being responsible and accountable for the management of the affairs of the Company seeks to supplement oversight and control of the Company through the Board appointed committees.

The persons to be appointed to each committee should essentially have the necessary skills and experience as is appropriate and desirable to contribute effectively to the functioning of the committee. They should also have the necessary time and inclination to contribute to the affairs of the committee.

Where the Board appoints a committee, complying with the composition as per the CSE Listing Rules, it would set out the authority of the committee, and in particular, whether the committee has the authority to act on behalf of the Board or simply has the authority to examine a particular issue and report back to the Board with recommendations. The authority which is conferred on the committee would also be in accordance with the corporate governance rules in the CSE Listing Rules.

4. POLICY IMPLEMENTATION

The responsibility for implementing this Policy lies with the Board. The Board shall periodically review the composition of the committees and the workings of the committees in order to ensure that they are being carried out in accordance with the Policy.

5. POLICY REVIEW

This Policy will be reviewed periodically by the Nominations and Governance Committee to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this Policy, we aim to conduct the business of the Company in compliance with all regulations which are applicable to it as a public listed company and prudent risk management mechanisms which would further the growth and stability of the Company.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON CORPORATE GOVERNANCE, NOMINATIONS AND RE-ELECTION

1. PURPOSE

This Policy on Corporate Governance, Nominations and Re-election (“Policy”) of Hatton Plantations PLC (“the Company”) outlines the framework which facilitates the conduct of the Company’s business in a responsible and accountable manner including but not limited to the appointment of new directors to the Board of Directors (“the Board”).

2. SCOPE

The scope of this Policy sets out the Company’s overall responsibilities with regard to corporate governance and the process of nominations for appointment as directors and their subsequent re-election.

3. POLICY STATEMENT

The Board whilst assuming overall responsibility and accountability in respect of the management of the Company, would assume obligations with regard to strategy and policy making and determine the management structure of the Company and the manner of delegation of business operations.

The Board shall take responsibility for compliance with the rules of corporate governance which are applicable to it including compliance with regulatory and supervisory requirements. The Board should align the business of the Company and take objective decisions in the best interest of the Company whilst heeding the interest of other stakeholders such as creditors, employees, shareholders and the broader community.

The Board should act with due care and diligence and be aware of potential liabilities that may arise from their failure to discharge their duties diligently.

The Board would be comprised of an effective combination of professionals and persons with practical experience in areas which are of importance to undertake the operations and discharge the responsibilities of the Company. The appointments to the Board shall also comply with the requirements of the Colombo Stock Exchange (“CSE”) Listing Rules.

The appointment of Board members shall be vetted through the Nomination and Governance Committee (the “Committee”) of the Company which shall also consider and recommend the re-election of any directors.

4. RESPONSIBILITIES

The Board assumes responsibility for corporate governance and the effective workings of the nominations process for the vetting of persons for appointment of directors and their subsequent re-election. The Nominations and Governance committee shall in accordance with the authority vested in it by the Board carry out the formal procedure to recommend the appointment of new directors and re-election of any directors.

5. POLICY IMPLEMENTATION

The responsibility for implementing this Policy lies with the Board and the key management of the Company.

6. POLICY REVIEW

The Nomination and Governance Committee will from time to time review this Policy, monitor its implementation to ensure its continued effectiveness and compliance with regulatory requirements and good corporate governance practice and make recommendations on any proposed revisions as may be required to the Board for approval.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON REMUNERATION

1. GENERAL

Hatton Plantations PLC (“the Company”) strives to develop and implement its Policy on Remuneration (“Policy”) as a fair, consistent, competitive program of financial compensation for all employees of the Company to be balanced with the responsibilities that have been undertaken.

2. SCOPE

This Policy covers all managers and employees at all levels within the Company. The remuneration of the Directors and the Key Management Personnel will also be in accordance with the policies laid down by the Remuneration Committee.

3. POLICY STATEMENT

This Policy, is based on the following principles:

- To deliver improved shareholder value by ensuring that individual performance and reward reflect and reinforce the business objectives of the Company;
- To support the recruitment, motivation and retention of high quality senior executives; and
- To ensure that performance is the key factor in determining individual reward.

The salaries that are to be paid to managers and employees at all levels of the company shall be compatible with those offered by other companies in the investment and plantations sector in Sri Lanka and may also have performance based incentives based on strategic targets and company performance.

An assessment of market conditions would be conducted at least once in three (3) years in order to enable the practices to be parallel in quality and value with the general conditions present in the market.

This Policy consists of base salary as well as performance-based and cash bonuses.

This Policy is designed to attract, retain and motivate staff and is consistent with the objectives outlined in the business strategy through:

- an appropriate balance between variable and fixed component;
- a proper connection with the remuneration of individual performance and the Company.

Performance-based incentive payments are determined in order to have a positive effect on employee work results according to objective work conditions, considering the Company's performance without a predetermined, guaranteed amount.

Incentives are correlated with the duties managers perform as well as high performance. The performance factors for each year are designed to promote high performance.

4. POLICY IMPLEMENTATION

The responsibility for implementing this Policy lies with the Board of Directors of the Company. Responsibility would also lie with the Remuneration Committee to the extent that it involves the remuneration of any members of the Board or Key Management Personnel of the Company. Managers and department heads will be responsible for ensuring adherence within their respective areas.

5. POLICY REVIEW

This Policy will be reviewed periodically to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this Policy, we aim for fair, consistent, competitive program of financial compensation for all employees of the company.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON INTERNAL CODE OF BUSINESS CONDUCT AND ETHICS

1. PURPOSE

The purpose of this Policy on Internal Code of Business Conduct and Ethics of Hatton Plantations PLC (“the Company”) outlines the principles, values, and standards of behavior expected from all directors and employees and agents and other persons representing the Company. This Policy serves as a guide to ensure ethical conduct, integrity, and compliance with the highest standards of business ethics.

2. SCOPE

The scope of this Policy is to:

- Promote a culture of honesty, integrity, and transparency within the Company;
- Establish clear expectations for ethical behavior in all business activities;
- Ensure compliance with applicable laws, regulations, and industry standards of Sri Lanka and other jurisdictions in which the Company may operate;
- Safeguard the reputation and interests of the Company, its stakeholders, and the broader community.

3. POLICY STATEMENT

At Hatton Plantations PLC, we are guided by the following core values:

- **Integrity:** We conduct ourselves with honesty, sincerity, and consistency in all interactions and transactions.
- **Respect:** We treat all individuals with dignity, respect diversity, and value the opinions and perspectives of others.
- **Accountability:** We take responsibility for our actions, decisions, and their consequences.
- **Transparency:** We provide accurate, complete, and clear information to stakeholders, both internally and externally.
- **Compliance:** We adhere to all applicable laws, regulations, and industry standards.
- **Excellence:** We strive for excellence in our work, continually improving our skills and processes.

We are also mindful that the affairs of the company should be carried out in a manner which does not violate the following principles:

- i. Directors and Key Management Personnel (KMP's) and senior employees must avoid situations where their personal interests conflict with the interests of the Company and if such conflicts exist, appropriate disclosure needs to be made. Any actual or potential conflicts of interest must be disclosed promptly to the respective Boards in the case of Directors and appropriate personnel in the case of KMP's and senior employees.
- ii. Employees must maintain the confidentiality of the Company's sensitive information, as well as the personal and proprietary information of other employees, customers and suppliers.
- iii. The Company is committed to maintaining a workplace free from discrimination and harassment based on race, gender, age, religion, disability, or any other protected category.
- iv. Directors and employees should use company resources, including time, property, and equipment, responsibly and for business purposes.
- v. Directors and employees of the Company who are privy to unpublished price sensitive information either of the Company itself or another listed entity with whom such Director or employee had an official relationship should not trade in the shares of the Company or other listed entity.
- vi. The Company encourages employees to report any suspected violations of this Code of Conduct and Ethics Policy through established channels, such as supervisors, managers, or the Human Resource Department. Reports can be made confidentially, and retaliation against whistleblowers is strictly prohibited.

4. COMPLIANCE AND CONSEQUENCES

Employees are responsible for familiarizing themselves with this Policy, adhering to its principles, and reporting violations or concerns. Supervisors and Managers are responsible for promoting ethical behavior within their teams, addressing ethical concerns promptly, and serving as role models of ethical conduct. The Human Resource department will be responsible for disseminating, interpreting, and enforcing this Policy, as well as conducting ethics training and awareness programs.

5. COMPLIANCE AND CONSEQUENCES

Failure to comply with this Code of Business Conduct and Ethics Policy may result in disciplinary actions, up to and including termination of employment, in accordance with Company's policies and procedures.

6. POLICY REVIEW

This Code of Business Conduct and Ethics Policy will be reviewed annually or more frequently if necessary. Updates or changes to the Policy will be communicated to all relevant personnel to ensure continued adherence to ethical guidelines.

By adhering to this Policy, we aim to achieve an ethical work place which should promote the best interest of the company.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON RISK MANAGEMENT AND INTERNAL CONTROL

1. PURPOSE

The purpose of this Policy on Risk Management and Internal Control (“Policy”) of Hatton Plantations PLC (“the Company”) is to maintain a system of internal controls that include both administrative controls and accounting controls. This Policy is also designed to facilitate the development of techniques for monitoring and managing of risk.

2. SCOPE

The scope of this Policy facilitates the establishment of appropriate risk management and internal control mechanisms which would supplement the operations of the company in a manner which would serve the strategic objectives of the Company.

3. POLICY STATEMENT

- i. The responsibility of understanding the risk and ensuring that risks are appropriately managed lies with the Board of Directors (“Board”).
- ii. The Board should establish the risk limits which are consistent with the strategic objects of the company and ensure that management established a framework to assess and manage the risk.
- iii. There should be an internal audit function which may be outsourced with the approval of the Board Audit Committee, which would review the policies and procedures set down by the Board with regard to the risk and independently evaluate the efficiency and effectiveness of internal controls.
- iv. There should be systems which identify the business areas for implementation of internal controls or for improvement of existing controls and the action plans indicated to meeting the objectives and mitigation of risks.
- v. The Board in assessing the risk should consider potential concentrations and effects of diversification.

Any employee who deliberately circumvents an internal control will be liable for disciplinary action in accordance with the Company policies and procedures.

4. POLICY IMPLEMENTATION

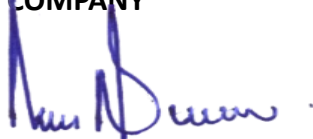
The responsibility for implementing this Policy lies with the Board. Managers and department heads will be responsible for ensuring adherence within their respective areas.

5. POLICY REVIEW

This Policy will be reviewed periodically to ensure its effectiveness and compliance with relevant laws and regulations.

By adhering to this Policy, we aim to appropriately manage the risks of its operations and be able to identify and deal with risk on an ongoing basis.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

INVESTOR RELATIONS POLICY

1. PURPOSE

Hatton Plantations PLC (“the Company”) outlines its commitment to the channels and processes to ensure timely, effective, unbiased and transparent communication with the investment community. The investment community for this purpose shall include not only the shareholders but also the persons who may subscribe for any debt issued by the Company.

2. SCOPE

The scope of this Policy extends to investor relations with the investors and the potential investors of the Company which is listed on the Colombo Stock Exchange (CSE).

3. POLICY STATEMENT

Investor support is extended via a wide range of engagement activities such as the publication of an annual report which should not only comply with the minimum requirements but also provide additional information which will enable investment community to understand the workings of the Company. The quarterly financial statements and periodic press releases would also supplement the matters set out in the annual report from time to time.

Any investor presentations would to the extent possible be available to all investors such that there is no discriminatory release of material information to selected shareholders or prospective shareholders.

The Company will at all times comply with its obligations to disseminate material information contemporaneously and fairly to all investors in accordance with disclosure guidelines of the CSE.

The Company would provide a dedicated point of contact to deal with any investor queries relating to the above matters.

4. POLICY IMPLEMENTATION

The responsibility for implementing this Policy lies with the relevant manager entrusted with investor relations and department heads will be responsible for all the information which is provided for such dissemination.

5. POLICY REVIEW

This Policy will be reviewed periodically by the Nomination and Governance Committee to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this Policy, we aim to assist the investment community by providing all relevant information for the investment decision making process.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON ENVIRONMENTAL, SOCIAL, & GOVERNANCE (ESG)

1. PURPOSE

The purpose of this Environmental, Social, and Governance (ESG) Policy is to articulate Hatton Plantations PLC (“the Company”) commitment to sustainable and responsible business practices. This Policy outlines our principles and guidelines for incorporating ESG considerations into our decision-making processes (including those relating to the making of investments), operations, and corporate culture.

2. SCOPE

This Policy applies to all employees, contractors, vendors, partners, and stakeholders associated with the Company. It encompasses our environmental, social, and governance practices across all aspects of our business activities including that which would apply to making investments.

3. POLICY STATEMENT

Environment

Environmental sustainability is a fundamental aspect of our business ethos. We commit to and procure to the extent possible to:

- **Compliance:** Comply with all applicable environmental laws and regulations in Sri Lanka.
- **Resource Efficiency:** Continually strive to reduce resource consumption, waste generation, and greenhouse gas emissions in our operations.
- **Sustainable Practices:** Promote sustainable procurement, product design, and supply chain practices to minimize environmental impacts.
- **Conservation:** Support initiatives to conserve biodiversity, protect natural habitats, and reduce environmental degradation.

Social Responsibility

We are dedicated to promoting positive social impacts and fostering a diverse, equitable, and inclusive workplace. We commit to and procure to the extent possible to:

- **Diversity and Inclusion:** Foster a diverse and inclusive workplace that values differences and provides equal opportunities for all employees, regardless of race, gender, age, sexual orientation, or other protected characteristics.

- **Labor Practices:** Uphold fair labor practices, including safe working conditions, fair compensation, and protection of employees' rights in accordance to the laws of Sri Lanka and where applicable in other countries in which we operate.
- **Community Engagement:** Engage with local communities, contributing to their well-being through volunteerism, and partnerships.

Governance Integrity

We recognize the importance of strong governance practices to build trust with stakeholders. We commit to:

- **Ethical Conduct:** Uphold the highest ethical standards in all our business activities and decision-making processes.
- **Accountability:** Foster a culture of accountability and transparency at all levels of the organization.
- **Shareholder Engagement:** Actively engage with shareholders and stakeholders to provide transparency and disclosure on ESG matters.
- **Compliance:** Adhere to all applicable laws, regulations, and corporate governance principles in Sri Lanka and where applicable in other regions that we operate.

4. POLICY IMPLEMENTATION

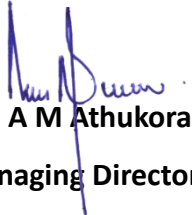
The responsibility for implementing this ESG Policy lies with the Board and Key Management Personnel of the Company. Managers and department heads will be responsible for ensuring adherence within their respective areas.

5. POLICY REVIEW

This ESG Policy will be reviewed periodically to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this ESG Policy, we aim to integrate environmental, social, and governance considerations into our business strategy, fostering sustainability, ethical conduct, and long-term value for our stakeholders and the broader community.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON ASSET MANAGEMENT

1. PURPOSE

This Policy on Asset Management (“Policy”) of Hatton Plantations PLC (“the Company”) is to ensure that there is full accountability with regard to the capital assets of the Company and their utilization. This Policy is designed to have controls on the acquisition, retention and disposal of capital assets of the Company.

2. SCOPE

This Policy applies to all assets of the Company and it encompasses the assets which are recorded in the books of the Company or which are owned by the Company.

3. POLICY STATEMENT

All assets within the Company must be recorded and accounted for such that the Company would be able to make meaningful decisions with regard to its utilization, maintenance and disposal on an informed basis. These assets would include intangible assets of the Company such as patents and trademarks.

The assets should also be not subject to any sort of misuse by employees, agents or representatives of the Company.

4. RESPONSIBILITIES AND ASSET RECORDING REQUIREMENTS

The Board would designate the Chief Financial Officer or any other senior manager of the Company to have overall responsibility for the proper recording of the assets of the Company in a fixed asset register.

All tangible assets must be entered into a fixed asset register by duly authorized employees. The fixed asset register shall record not only the nature of the asset and its value but also its current location.

There would be a periodic checking of physical assets with the fixed asset register through a process of internal audit and a report thereon should be submitted to the audit committee at least on an annual basis.

There would be a periodic evaluation of the valuation of assets as reflected in the financial statements with the market value of such assets and there would be write downs of such values as and when necessary with the approval of the audit committee.

The Board would formulate guidelines with regard to asset disposals and the manner in which such disposals should be effected.

The value of all high value assets should be reviewed periodically in the interval of not less than once in Five (05) years and in the case of land by an independent professional valuer.

5. COMPLIANCES AND CONSEQUENCES

Employees who are responsible for the asset recording requirements set out above and who act in violation or are not in compliance therewith may be subject to disciplinary action, up to and including termination of employment.

6. POLICY IMPLEMENTATION AND REVIEW

The responsibility for implementing this Policy lies with the Board of Directors of the Company. Managers and department heads will be responsible for ensuring adherence within their respective areas.

This Policy will be reviewed periodically to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this Policy, we aim to ensure accountability for all the assets which are owned or under the control of the Company.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON CORPORATE DISCLOSURE

1. PURPOSE

This Policy on Corporate Disclosure (“Policy”) of Hatton Plantations PLC (“the Company”) outlines the importance of making corporate disclosures which are required in terms of the rules of the Colombo Stock Exchange (“CSE”) in a timely manner. The Company may also engage in further disclosures relating to its business activities through the media for the purpose of communicating with its stakeholders.

The Company will also comply with its disclosure obligations to other regulatory bodies (i.e. other than those regulating securities) in order to comply with their regulatory requirements or licensing conditions.

2. SCOPE

The scope of this Policy is to ensure that the Company complies with the continuing disclosure requirements under the listing rules of the CSE subject to circumstances under listing rule 8.3 wherein the Company may withhold disclosures for bona fide purposes and that any disclosure requirements to other regulatory bodies are carried out in accordance with any statutory or contractual obligations to such bodies.

3. POLICY STATEMENT

The Company will at all times comply with its obligations to disseminate material information contemporaneously and fairly to all investors in accordance with disclosure guidelines of the CSE. All such disclosures should be made with the approval of the Board unless the circumstances necessitate a disclosure being made immediately.

The corporate disclosure obligations towards the regulators would be discharged in accordance with the obligation.

All such communications shall be made fairly and in a transparent and unbiased manner to serve the objectives which are set out in such communications.

No corporate disclosures would be made to the CSE in respect of transactions or matters which lack certainty or are not material. The Company is aware that inappropriate disclosures of such a nature lead to uncertainty and speculation in the market and thereby disrupt the workings of an orderly securities market.

The Company is mindful that the sophistication of investors or potential investors on the CSE could vary substantially and hence all disclosures would be made in a manner which would enable all investors to understand the content and the gist of the disclosure.

4. POLICY IMPLEMENTATION

The responsibility for implementing this Policy lies with the relevant manager entrusted with investor relations and department heads will be responsible for ensuring adherence within their respective areas as regards the information which is provided for the purpose of disclosure.

5. POLICY REVIEW

This Policy will be reviewed periodically by the Nominations and Governance Committee to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this Policy, we aim to achieve best practice on investor disclosures and interaction with investors and regulatory bodies to whom disclosure obligations are owed.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON WHISTLEBLOWING

1. PURPOSE

The purpose of this Policy on Whistleblowing (“Policy”) of Hatton Plantations PLC (“the Company”) is to encourage employees and current contractual third parties to communicate events that raise serious concerns about the Company encourages and will support employees who report illegal practices or individuals who violate the organization's policies.

2. SCOPE

This Policy applies to all employees of the Company as well as contractual third parties doing business with it.

3. POLICY STATEMENT

The Company is committed to conducting its business with honesty and integrity at all times. If, at any time, this commitment is not respected or appears to be in question, the Company will endeavour to identify and remedy such situations.

This Policy has been put in place to:

- Encourage employees and partners to disclose this information or behaviour;
- Protecting complainants from reprisals;
- Treat all parties to an investigation in a fair and equitable manner;
- To ensure confidentiality as much as possible; and
- Take corrective and disciplinary action if wrongdoing is discovered.

Duty to Report Misconduct

It is the duty of all employees and contractual third parties to report misconduct or suspected misconduct, including fraud and financial impropriety to the Board of Directors (“Board”). This includes misconducts such as but not limited to:

- Providing false or misleading information;
- Obtaining a benefit or advantage in violation of the Company’s policies on conflict of interest;
- Misappropriation or misuse of the Company’s resources such as funds, supplies or other assets;
- Destroying, altering, or making a false entry in any record in violation of law or regulations;
- Danger to the health, safety, or well-being of employees and/or the general public; and

- Obtaining any unlawful private benefit (i.e. Company assets being used by anyone in the organization improperly for personal gain).

Any person who files a complaint alleging misconduct must act in good faith and have reasonable grounds to believe that the information disclosed indicates wrongdoing.

No employee and third party contractor who makes a complaint in good faith will be subject to retaliation.

However, making allegations that are deemed unfounded and malicious or knowingly false may result in disciplinary action up to and including termination of employment.

4. POLICY IMPLEMENTATION

The responsibility for implementing this Policy lies with the Board. Managers and department heads will be responsible for ensuring adherence within their respective areas.

5. POLICY REVIEW

This Policy will be reviewed periodically to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this Policy, we aim to enhance ethical conduct and long-term value for our stakeholders and the broader community.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024

POLICY ON ANTI-BRIBERY & CORRUPTION

1. PURPOSE

This Policy on Anti-Bribery and Corruption (“Policy”) outlines the principles and practices that Hatton Plantations PLC (“the Company”) adheres to in preventing and combating bribery and corruption. This Policy reflects our commitment to conducting business with integrity, transparency, and compliance with applicable laws and regulations of Sri Lanka.

2. SCOPE

This Policy applies to the activities of the Company which is conducted through employees or agents and representatives acting on behalf of it. It encompasses all business activities conducted domestically and internationally.

3. POLICY STATEMENTS

Tolerance for Bribery and Corruption

The Company will not tolerate bribery, corruption, and unethical business practices in all its operations.

The Company is committed to complying with the Anti-Corruption Act No. 09 of 2023 as amended and supplemented from time to time and where applicable laws of any other jurisdiction in which we conduct our operations.

Without limiting the foregoing, the Company wishes to reiterate that its employees or agents or representatives are prohibited from:

- Offering, giving, or receiving bribes or kickbacks;
- Providing or receiving improper or unlawful payments, gifts, or favors; and
- Engaging in corrupt practices or money laundering.

Gifts, entertainment, or hospitality offered or received in the course of business must be reasonable, transparent, and in accordance with applicable laws and regulations. Such transactions should not influence business decisions or compromise integrity.

The Board of Directors may from time to time specify monetary limits on the gifts/entertainment or hospitality which may be received by its employees agents or representatives in relation to persons with whom the Company has business dealings.

Reporting and Investigations

The Company encourages employees, agents, representatives and other stakeholders to report any suspected or observed acts of bribery, corruption, or unethical behavior. Reports can be made through the Company's confidential reporting channels.

The Company will promptly investigate any reports of bribery, corruption, or violations of this Policy. Individuals found in violation may face disciplinary actions, termination, or legal consequences.

4. RESPONSIBILITIES

The senior management is responsible for setting the tone for a culture of integrity and compliance, ensuring effective implementation of this Policy, and providing adequate resources for compliance efforts. The employees, agents and representatives are responsible for adhering to this Policy, understanding the risks associated with bribery and corruption, and reporting any concerns or violations.

The compliance and legal department/personnel are responsible for providing guidance, conducting risk assessments, and overseeing anti-bribery and anti-corruption efforts

5. COMPLIANCE AND CONSEQUENCES

Non-compliance with this Policy may result in disciplinary actions in accordance with the Company's policies and procedures. Violations may also lead to legal and regulatory penalties.

6. POLICY REVIEW

This Policy will be reviewed annually or more frequently if necessary. Updates or changes to the Policy will be communicated to all relevant personnel to ensure continued adherence to anti-bribery and anti-corruption guidelines.

COMPANY



A U A M Athukorala

Managing Director/ Chief Executive Officer

1st October 2024