

Policy On The Internal Code Of Business Conduct And Ethics For All DirectorsAnd Employees, Including Policies On Trading In The Company’s Listed Securities

Board : Board of Directors of Gestetner of Ceylon PLC

Company: Gestetner of Ceylon PLC

Version: 01

Listing Rules’: Listing Rule 9.2.1 (E)

1. PURPOSE AND OBJECTIVE

Gestetner of Ceylon PLC (referred to as "the Company") is dedicated to upholding the highest standards of ethical conduct and integrity in all its business activities. This Internal Code of Business Conduct and Ethics (referred to as "the Code") sets forth the principles and expectations that all directors and employees of the Company must adhere to.

This Code outlines the Company's stance on various business matters and defines the level of conduct expected from every employee. The objectives of this Code are to promote ethical behavior, ensure compliance, prevent conflicts of interest, protect confidential information, foster a respectful workplace, and guarantee transparency in trading.

2. COMPLIANCE WITH LAWS, REGULATIONS, AND COMPANY POLICIES

The Company complies with all applicable laws, rules, and regulations. We expect all employees to adhere to these laws, including but not limited to those specified in this Code, as well as those pertaining to trade regulation, competitive information, insider trading, and fair trading practices. Any questions or concerns regarding antitrust matters involving competitors, customers, or suppliers should be directed to the Company’s Chief Human Resources Officer.

3. CONFLICTS OF INTEREST

Internal Parties of the Company must steer clear of conflicts of interest in their business dealings and disclose any personal situations that may give rise to a conflict. Any potential or actual conflict of interest encountered by Internal Parties must be reported to the appropriate line manager. Upholding transparency and integrity in decision-making is essential for maintaining trust within the Company and with external stakeholders.

4. TRADING IN THE COMPANY’S LISTED SECURITIES

4.1 Insider Trading

Insider trading, defined as trading in the Company’s listed securities while in possession of material, non-public information, is strictly prohibited. Internal Parties of the Company must not use such information for personal gain, nor should they share it with others who might use it for trading

purposes. Violations of insider trading laws will result in severe penalties, including termination and possible legal action.

Pre-clearance of Trades Internal Parties must seek pre-clearance in line with the Company Trading Code (CTC) on the Colombo Stock Exchange for Share Transactions by Employees, from the Finance Director and Company Secretary before buying or selling the Company's listed securities. Pre-clearance ensures that trades are not conducted when the internal party may be in possession of Insider Information.

The Company's CTC is (GEST.N0000). The same procedure should be observed for share transactions of any other listed Company of the group.

4.2 Reporting Requirements

The Internal Parties of the Company shall ensure that they comply with all guidelines followed by the Company on share transactions by Internal Parties of the Company.

5. TRADING BETWEEN CONNECTED PARTIES

Connected parties refer to individuals or entities that share a close relationship with the Company, including Directors or Employees who have access to price-sensitive information regarding the Company's listed securities. Consequently, this definition also encompasses their immediate family members (such as spouses or children under 18 years of age) as well as entities that have significant influence or control.

Parties connected to the Company should not trade, borrow or lend on price sensitive information that has not been disclosed to the public. Furthermore, connected persons are prevented from trading, borrowing, or lending the Securities of the Company even after release of information to the Exchange, for a period that should not be less than two (02) Market Days following the release of information in order to allow public dissemination and evaluation of it. For the purpose of computation, the period of Two (02) Market Days excludes the day on which disclosure was made.

6. CORPORATE OPPORTUNITIES

Directors and Key Management Personnel are strictly prohibited from:

- Appropriating for personal benefit any opportunities that are identified or discovered through the use of corporate property, corporate information, or their position within the company.
- Utilizing corporate property, corporate information, or their position within the company for personal gain.
- Engaging in any activities that compete with the company.

Directors and Key Management Personnel have a fiduciary duty to prioritize and advance the legitimate interests of the company. When opportunities arise that could benefit the company, they must act in the best interests of the Company.

7. CORPORATE RECORDS

All business records must be reported accurately to reflect the facts. The books and records of the Company must be prepared with care and honesty and must accurately reflect the transactions of the Company. All corporate funds and assets must be recorded in accordance with Company procedures. No undisclosed or unrecorded funds or assets shall be established for any purpose.

Employees must not, and must not direct others to, take any action to fraudulently influence, coerce, manipulate or mislead independent public accountants engaged in the audit or review of the Company's financial statements for the purpose of rendering those financial statements materially misleading.

8. CONFIDENTIALITY

Internal Parties of the Company must safeguard the confidentiality of the non-public information of the Company. Unauthorized disclosure of confidential information can harm the Company's competitive position and result in legal liabilities.

9. ETHICAL CONDUCT AND FAIR DEALING

Internal Parties of the Company must act with honesty, integrity, and fairness in all business dealings. The Company expects Internal Parties of the Company to be fair and transparent in their interactions with customers, suppliers, competitors, and other stakeholders.

10. PROTECTION AND PROPER USE OF COMPANY ASSETS

Internal Parties of the Company are entrusted with the responsibility of protecting the Company's assets and ensure they are used efficiently and for legitimate business purposes only. Misuse or misappropriation of Company assets is prohibited.

11. DISCRIMINATION AND HARASSMENT

The Company strives to maintain a workplace that is positive, productive, and rewarding. Everyone is entitled to fair treatment, courtesy and respect. Derogatory comments based on any person's gender, race, color, national origin, ancestry, citizenship, religion, age, physical or mental disability, medical condition, sexual orientation, marital status, or any other characteristic protected by applicable law, unwelcome sexual advances or any similar types of behavior are strictly prohibited.

12. REPORTING OF VIOLATIONS

Internal Parties of the Company are encouraged to report any unethical behavior or violations of this Policy. Reports can be made to a designated officer, an HR Manager, a line manager, or via phone or online using the Company's independently managed external Speak Up Channels, and the Company will take all necessary steps to investigate and address any reported issues. Whistleblowers will be protected from retaliation.

13. DISCIPLINARY ACTIONS

Non-compliance with this Policy by Internal Parties shall result in disciplinary actions, which may include termination of employment and legal proceedings. The Company is committed to enforcing this Policy in accordance with applicable local laws.

14. REVIEW AND AMENDMENTS

This Policy will be reviewed periodically and may be amended as necessary to comply with evolving legal requirements and best industry / international practices. Any changes to the Policy will be communicated to the Internal Parties of the Company.

15. ACKNOWLEDGMENT

Internal Parties of the Company are required to formally confirm that they have complied with the Company policies.