



Corporate Disclosure Policy



Contents

1. PURPOSE	2
2. DISCLOSURE OBLIGATIONS	3
3. PROCEDURES FOR DISCLOSURE.....	4
4. TRAINING AND AWARENESS	4
5. POLICY REVIEW AND UPDATES.....	4
6. ENFORCEMENT	4
7. DOCUMENTATION	5
8. VERSION CONTROL	5

Doc No:	<i>JAT/LG/CS/P/05</i>	Date Issued:	<i>12/09/2024</i>
Revision No.	<i>01</i>	Page No:	<i>Page 1 of 5</i>

1. PURPOSE

This policy outlines the principles and procedures for corporate disclosures of JAT Holdings PLC ("Company"). The policy aims to ensure compliance with laws, rules, and regulations governing corporate disclosures, ensuring transparency, accuracy, and timeliness in reporting.

Objectives of this policy are as below,

Enhance Transparency: Ensure that all financial and non-financial disclosures are accurate, complete, and timely to provide a clear and truthful view of the company's performance and operations.

Meet Regulatory Compliance: Adhere to the disclosure requirements set by relevant regulatory bodies, including the Colombo Stock Exchange (CSE) and the Securities and Exchange Commission of Sri Lanka (SEC), to ensure legal compliance.

Promote Investor Confidence: Foster trust and confidence among investors and shareholders by maintaining high standards of openness and accountability in all public communications and financial reports.

Support Informed Decision-Making: Provide shareholders with relevant, reliable, and understandable information to support informed decision-making regarding investments, business relations, and other engagements with the company.

Uphold Corporate Governance Standards: Align with best practices in corporate governance by ensuring that disclosures reflect the company's adherence to ethical standards, policies, and procedures.

Facilitate Effective Communication: Develop clear guidelines for the communication of material information, including financial results, business strategies, risk factors, and other significant developments to ensure consistent and effective shareholder engagement.

Mitigate Risks of Miscommunication: Implement processes to review and validate the accuracy of disclosed information to minimize the risk of miscommunication or misinformation that could affect the company's reputation and financial standing.

Ensure Timeliness of Information: Establish timelines and procedures for the prompt release of information in response to significant events, ensuring that shareholders receive updates in a timely manner.

Encourage Ethical Reporting Practices: Promote a culture of ethical reporting by providing training and resources to employees involved in the disclosure process, reinforcing the importance of integrity and honesty in all disclosures.

Doc No:	JAT/LG/CS/P/05	Date Issued:	12/09/2024
Revision No.	01	Page No:	Page 2 of 5

Review and Update Policies Regularly: Periodically review and update the disclosure policy to reflect changes in regulatory requirements, industry standards, and best practices, ensuring continued relevance and effectiveness.

2. DISCLOSURE OBLIGATIONS

The Company is committed to timely and accurate disclosure of material information, ensuring shareholders have equal access to significant data. The disclosure obligations include, but are not limited to:

- **Financial Statements**

Quarterly and Annual Reports: The Company shall prepare and publish unaudited quarterly financial statements and audited annual financial statements in accordance with Sri Lankan Accounting Standards (SLFRS).

Annual Report: Includes financial performance, corporate governance, and other relevant information.

- **Material Information**

Price Sensitive Information: Any information that could significantly affect the share price must be disclosed immediately as per the given timelines under CSE Listing Rules. This includes, but is not limited to, mergers and acquisitions, significant changes in financial performance, major contracts, and significant litigation.

Inside Information: Information that is not public and could influence an investor's decision must be disclosed once it becomes public knowledge.

- **Director and Executive Remuneration**

Disclosure of Remuneration: Details of the remuneration of directors and key management personnel shall be disclosed annually in the Company's annual report.

- **Corporate Governance**

Governance Report: Compliance with the Code of Best Practice on Corporate Governance must be disclosed, including adherence to practices related to board structure, audit committees, and risk management.

- **Changes in Capital Structure**

Issue of Shares: Any issuance of new shares or changes in the capital structure must be disclosed to the CSE as per the timelines given under CSE Listing Rules.

Doc No:	<i>JAT/LG/CS/P/05</i>	Date Issued:	<i>12/09/2024</i>
Revision No.	<i>01</i>	Page No:	<i>Page 3 of 5</i>

3. PROCEDURES FOR DISCLOSURE

- **Preparation**

Responsibility: The Chief Executive Officer (CEO), Finance Director and the Company Secretary shall be responsible for preparing and reviewing disclosures.

Accuracy: All disclosures must be accurate, complete, and in compliance with relevant laws and accounting standards.

- **Approval**

Board Approval: Major disclosures, especially those related to financial statements and price-sensitive information, require approval from the Board of Directors before release.

- **Communication**

Timeliness: Information must be disclosed without delay to ensure it is available to all shareholders simultaneously.

Channels: Disclosures shall be made through the CSE's website, the Company's website, and through press releases where applicable.

- **Monitoring and Compliance**

Monitoring: The Company Secretary is responsible for monitoring compliance with mandatory disclosure requirements and the CEO and Finance Director are responsible for price-sensitive disclosures.

4. TRAINING AND AWARENESS

Training: Regular training will be provided to employees, especially those involved in financial reporting and corporate communication, to ensure understanding and compliance with disclosure requirements.

5. POLICY REVIEW AND UPDATES

Review: This policy will be reviewed annually or as required by changes in laws and regulations.

Updates: Any amendments to this policy will be approved by the Board of Directors.

6. ENFORCEMENT

Compliance: Failure to adhere to this policy may result in disciplinary action, including potential legal consequences as per the CSE Listing Rules.

Doc No:	<i>JAT/LG/CS/P/05</i>	Date Issued:	<i>12/09/2024</i>
Revision No.	<i>01</i>	Page No:	<i>Page 4 of 5</i>

Reporting: Employees are encouraged to report any non-compliance or concerns regarding disclosures to the Company Secretary or through established whistleblowing channels.

7. DOCUMENTATION

The Company Secretary shall maintain records of all disclosures published with the CSE.

8. VERSION CONTROL

This policy was adopted by the Board of Directors of JAT Holdings PLC and shall become effective from 01st October 2024.

Doc No:	<i>JAT/LG/CS/P/05</i>	Date Issued:	<i>12/09/2024</i>
Revision No.	<i>01</i>	Page No:	<i>Page 5 of 5</i>