



Corporate Disclosures Policy

Policy Version	01
Prepared by	Policy & Planning & Compliance department
Version approved by	Nomination Committee & Board Of Directors AAF
Version approved on	30th September 2024
Last Modified on	30 th September 2024
Effective Date	01 st October 2024
Next Review on	30 th September 2025
Department	Policy Planning and Compliance

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1. Introduction

To ensure timely, accurate, and transparent disclosure of both financial and non-financial information to stakeholders, it is essential to establish comprehensive regulatory compliance guidelines align with applicable Laws, regulations and best practices. These guidelines should mandate regular, clear communications that adheres to regulatory requirements such as the Companies Act No.7 of 2007 (Act), Listing Rules in Colombo Stock Exchange (CSE), regulations Environmental, Social and Governance (ESG) factors, Central Bank of Sri Lanka (CBSL) directions, Code of Conduct and Code of Best Practice on Corporate Governance of Chartered Accountants (CGCA) to promoting accountability and trust among investors, employees and customers.

2. Scope

This policy applies to all directors, employees, officers, and any representatives of Asia asset Finance PLC (the “Company”) involved in preparing, reviewing, and disseminating corporate disclosures.

3. Principles of Disclosure

- **Accuracy and Completeness:** Disclosures must be accurate, complete, and not misleading.
- **Timeliness:** Information must be disclosed promptly as required by law and company policy.
- **Transparency:** Ensure that disclosures are transparent and understandable to stakeholders.
- **Consistency:** Maintain consistency in the disclosure of information.

4. Disclosures

4.1. Disclosures to the CSE - In terms of the Rule 8 disclosure to the Corporate Disclosure, Rule Continuing Listing Requirements 7, Rule 9 of Disclosure to the Annual Report in Corporate Governance and other rules whichever is applicable to the company.

When the requirements not complied by the Company according to the listing rule shall be disclose to the public through CSE.

4.2. Disclosure to the CBSL - In terms of section 16 disclosures in Finance Business Act Directions No.05 of 2021 Corporate Governance and the disclosures required in any other directions reports including such as, Corporate governance reports, Risk management reports, Environmental, Social, and Governance (ESG) disclosures, Any material events affecting the company, the Licenses, Company Rates and etc.

5. Disclosure Controls and Procedures

5.1 Internal Controls: Establish and maintain effective internal controls refers to the Conflict-of-Interest policy, HR policy and all other applicable policies of the Company.

5.2 Review Process: All disclosures must be reviewed by the respective parties and the relevant Board sub committees through the Board of Directors

6. Disclosure Channels

1. Market Announcements: Submit disclosures to the CSE.

2. Company Website: Publish disclosures on the company's official website to ensure accessibility to all stakeholders.

The Company shall maintain an official website and update its contents in a timely manner ensuring adequate disclosure and transparency of its business activities, products and services.

The Company shall disclose or provide all the relevant information and documents at any stage of a contract, in a complete, clear, concise, accurate, not misleading and timely manner in the language preferred by the financial consumer either in Sinhala, Tamil or English and explain salient features of such information to the financial consumer.

The Company shall provide copies of the offer letter, agreement and other relevant legal documents to the financial consumer at the time of execution of such documents or within a reasonable time period giving due attention to perfection requirements provided by the law.

7. Information on Financial Products and Services

All the disclosures which are mentioned in the Financial Consumer Protection Regulation No.1 of 2023 are adopted to this policy.

8. Review, Monitor and Update of the Policy

As the owner of the policy, Compliance officer shall be responsible to review the policy at least annually or more frequently as necessary. Any changes and amendments should be documented with rationale and to be presented to the Nominations and Governance committee for review and approval.