

## Policy on Internal Code of Business Conduct and Ethics for all Directors and Employees, Including Policies on Trading in the Entity's Listed Securities

Vidullanka PLC's Policy on Business Conduct and Ethics sets standards for directors and employees, emphasizing integrity, compliance, and responsible behavior. It prohibits unethical practices like fraud and conflicts of interest while promoting transparency and accountability. The policy provides guidelines for reporting violations and protects whistleblowers. By adhering to these standards, Vidullanka PLC fosters a culture of integrity and trust, enhancing its reputation and stakeholder confidence.

- According to **Rule 9.9.1** Vidullanka PLC permits the appointment of Alternate Directors, it is mandated to adhere to the ensuing requirements, which shall be incorporated into the Articles of Association of the Entity.
- **Rule 9.2.2** mandates transparent disclosure of any waivers or exemptions from the Internal Code of Business Conduct and Ethics granted by listed entities in their Annual Report, ensuring stakeholders are informed about deviations from ethical standards.