



BLU COCOON DIGITAL LIMITED

Disclosure Policy

Introduction

Blu Cocoon Digital Limited ("the Company") is committed to providing timely, accurate, and transparent disclosure of all material information to its stakeholders, including shareholders, regulators, employees, and the public. This policy is designed to ensure compliance with applicable securities laws and stock exchange regulations, while promoting a culture of transparency and accountability within the Company.

Objective

The objective of this Disclosure Policy is to:

1. Ensure the timely and accurate disclosure of material information that may impact the investment decisions of stakeholders.
2. Comply with the requirements of relevant regulatory authorities and stock exchanges.
3. Promote transparency and consistency in communications with investors and other stakeholders.
4. Protect confidential and proprietary information from premature or inappropriate disclosure.

Scope

This policy applies to all Directors, officers, employees, and consultants of the Company who have access to material information. It covers the disclosure of information through various communication channels, like regulatory filings, press releases, investor presentations, social media, and the Company's website.

Key Definitions

1. **Material Information:** Any information relating to the business, operations, or securities of the Company that a reasonable investor would consider important in making an investment decision. This includes, but is not limited to, information related to:
 - Financial performance
 - Mergers, acquisitions, or disposals
 - Changes in senior management or Board composition
 - Issuance of securities or changes in capital structure
 - Significant legal proceedings
 - New product launches or business developments
 - Significant regulatory changes or investigations
2. **Selective Disclosure:** The intentional or unintentional communication of material non-public information to a limited group of people, such as analysts or institutional investors, without making the same information available to the public.

Disclosure Principles

1. Timeliness

- The Company shall ensure that all material information is disclosed to the public as soon as reasonably possible, in accordance with legal and regulatory requirements.
- If there is a delay in disclosure due to confidentiality concerns, the Company shall take steps to prevent selective disclosure and ensure that the information is kept

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BLU COCOON DIGITAL LIMITED

Disclosure Policy

confidential until its public release.

2. **Accuracy and Completeness**

- All disclosed information shall be accurate, complete, and not misleading. The Company shall provide sufficient detail to allow stakeholders to fully understand the impact of the disclosed information on the Company.

3. **Consistency**

- Disclosure shall be made consistently across various communication channels. Any material information provided to analysts, investors, or other stakeholders during meetings, conference calls, or presentations shall be made publicly available through appropriate channels.

4. **Confidentiality**

- The Company shall protect confidential information and proprietary data from premature disclosure. Employees and other representatives of the Company are prohibited from sharing non-public information with unauthorized persons.
- In the event of a leak or unintentional disclosure of material non-public information, the Company shall immediately take corrective action by disclosing the information publicly in a timely manner.

5. **Non-Selective Disclosure**

- The Company shall avoid selective disclosure of material non-public information. If material non-public information is inadvertently disclosed to any person or group, the Company shall promptly make the information public.

Authorized Spokespersons

Only designated individuals are authorized to communicate with the public, including the media, analysts, investors, and regulatory bodies, on behalf of the Company. The authorized spokespersons include:

- The Managing Director (MD)
- The Chief Financial Officer (CFO)
- The Company Secretary
- Any other persons authorized by the Board of Directors

No other employees or representatives shall communicate on behalf of the Company unless authorized.

Disclosure Channels

The Company may use the following channels to disclose material information to the public:

1. **Stock Exchange Filings:** The Company shall ensure that all material information is first disclosed through filings with the relevant stock exchanges, in accordance with applicable listing regulations.
2. **Press Releases:** The Company may issue press releases to communicate material information to the public, especially when information requires wide dissemination beyond stock exchange filings.
3. **Company Website:** All publicly disclosed information, including financial results, investor presentations, and regulatory filings, shall be made available on the Company's website.

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- 4. Conference Calls and Webcasts:** The Company may hold conference calls or webcasts to discuss quarterly financial results and other significant developments. These events shall be announced in advance and made accessible to all stakeholders.
- 5. Social Media and Other Digital Platforms:** The Company may use its official social media accounts and other digital platforms to communicate with the public, provided that such use complies with applicable regulations and guidelines.

Quiet Periods

To prevent selective disclosure and ensure consistent communication with investors, the Company shall observe a "quiet period" during which it will refrain from discussing its financial performance or providing earnings guidance. The quiet period shall begin at least two weeks before the release of quarterly or annual financial results and end after the results have been publicly disclosed.

During this period, the Company will not meet with analysts, investors, or the media, unless required by law.

Responsibility for Disclosure

The responsibility for ensuring compliance with this Disclosure Policy lies with the Company's senior management, in consultation with the Board of Directors. The Company Secretary shall be responsible for coordinating the disclosure of information to the public and regulatory bodies and ensuring that all disclosures comply with legal and regulatory requirements.

Violation of Policy

Any employee or representative of the Company who violates this Disclosure Policy may be subject to disciplinary action, up to and including termination of employment. Additionally, the Company may take legal action against individuals who intentionally or negligently disclose material non-public information in violation of applicable laws.

Review of Policy

This Disclosure Policy shall be reviewed periodically by the Board of Directors to ensure that it remains in compliance with applicable laws and best practices. Any amendments to the policy shall be approved by the Board.

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