LONGHORN
PUBLISHERS PLC
expanding minds

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CORPORATE DISCLOSURE POLICY

2026

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1. INTRODUCTION

Longhorn Publishers PLC ("the Company") is committed to maintaining high standards of corporate governance, transparency, and accountability. This Corporate Disclosure Policy establishes the framework for timely, accurate, and comprehensive disclosure of material information to all stakeholders, including shareholders, investors, regulators, and the general public.

As a publicly listed company on the Nairobi Securities Exchange (NSE), Longhorn Publishers PLC recognizes its obligation to provide equal access to material information and to ensure that all market participants have access to information necessary for making informed investment decisions. This policy is designed to comply with the Capital Markets (Public Offers, Listings and Disclosures) Regulations, 2023, and other applicable laws and regulations.

2. POLICY STATEMENT

This Disclosure Policy sets out the principles and practices that guide the Company's communication with shareholders, investors, analysts, regulators, the media, and the public. The objective is to ensure compliance with regulatory requirements and foster confidence in the integrity and governance of Longhorn Publishers PLC.

3. POLICY PURPOSE

The purpose of this Corporate Disclosure Policy is to:

3.1 Establish clear guidelines for the identification, evaluation, and disclosure of material information
3.2 Ensure compliance with the Capital Markets Authority regulations and other applicable laws
3.3 Promote transparency and accountability in corporate communications
3.4 Protect the interests of shareholders and other stakeholders
3.5 Maintain market integrity and investor confidence
3.6 Prevent selective disclosure and insider trading
3.7 Establish clear roles and responsibilities for disclosure obligations
3.8 Provide a framework for consistent and timely disclosure practices

4. POLICY SCOPE

This Policy applies to:

4.1 All directors, officers, and employees of Longhorn Publishers PLC
4.2 All subsidiaries and controlled entities of the Company

4.3 All material information concerning the Company's business, operations, financial condition, and prospects
4.4 All forms of communication with external parties, including investors, analysts, media, and the public
4.5 All disclosure obligations under the Capital Markets Authority regulations
4.6 Continuous disclosure obligations during the Company's listing on the NSE
4.7 Special situation disclosures, including mergers, acquisitions, restructuring, and other corporate actions

5. POLICY OBJECTIVES

5.1 To ensure equal and timely access to information by all stakeholders.
5.2 Promote best practices in corporate governance and transparency.
5.3 To prevent insider trading and manage confidential and price-sensitive information appropriately.
5.4 To comply with all disclosure obligations under applicable laws and regulations.

6. GENERAL DEFINITIONS

6.1 **Material Information**: Any information that may reasonably be expected to have a significant effect on the market price or value of the Company's securities.
6.2 **Disclosure:** The act of making material information available to the public through approved channels and methods.
6.3 **Insider Information:** Material information that has not been made public and could affect the price of securities if disclosed.
6.4 **Designated Spokesperson:** An individual authorized to communicate on behalf of the Company.

7. DISCLOSURE PRINCIPLES

The Company adheres to the following principles when disclosing information:

7.1 Transparency: Disclosures should be clear, factual, and not misleading.
7.2 Timeliness: Material information shall be disclosed promptly upon becoming known.
7.3 Consistency: Consistent messaging across all channels and platforms.
7.4 Fairness: Equal access to information for all market participants.
7.5 Confidentiality: Unreleased material information must be protected from unauthorized disclosure.
7.6 Accuracy and Completeness: All disclosures will be factually accurate, complete, and not misleading. Information will be presented in a clear and understandable manner.

8. DISCLOSURE REQUIREMENTS AND PROCEDURES

8.1 Regulatory Filings: All material developments must be disclosed through the NSE and the CMA via prescribed disclosure forms.

8.2 Financial Reporting: Annual and interim financial results must be prepared and disclosed in accordance with IFRS, the Companies Act, and CMA guidelines.

8.3 Earnings Guidance and Forecasts: Any forward-looking information must be clearly identified as such and based on reasonable assumptions.

8.4 Price-Sensitive Information: Must be disclosed immediately upon determination unless a legitimate reason for delay exists (with prior approval from the CMA).

8.5 Spokespersons: Only designated officials, that is the Board, Chair, CEO, CFO and Company Secretary are authorized to speak to the media and investors.

8.6 Disclosure Channels: NSE announcements, CMA disclosures, Company website, media releases, and investor presentations.

9. COMPLIANCE AND MONITORING

9.1 The Company Secretary, in consultation with the CEO and the Board, shall be responsible for the implementation, monitoring, and enforcement of this Policy.

9.2 Training on disclosure obligations shall be conducted for Directors and relevant staff.

9.3 Breaches of the Disclosure Policy may result in disciplinary action and/or legal consequences under the Capital Markets Act.

10. REVIEW AND AMENDMENTS

This Policy shall be reviewed annually by the Board or upon significant changes in applicable laws or regulations. Any amendments must be approved by the Board of Directors and disclosed as appropriate.

This Policy was approved by the Board of Directors on 17th September 2026 and signed on its behalf by:

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PROF. GITHU MUIGAI, EGH, SC
CHAIRMAN

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MS. EMMA MILOYO
CHAIR, NOMINATIONS, GOVERNANCE AND HUMAN RESOURCE COMMITTEE