

CODE OF PRACTICES AND
PROCEDURES FOR FAIR
DISCLOSURE OF UNPUBLISHED
PRICE SENSITIVE INFORMATION
(“UPSI”)

(Pursuant to Regulation 8(1) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015)

R K SWAMY LIMITED

(Formerly Known as ‘R.K.SWAMY BBDO Private Limited’ and ‘R K Swamy Private Limited’)

(Duly approved by board of Directors of the company through meeting held on November 30, 2023)

1. PREAMBLE:

Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information is prepared pursuant to requirements of Pursuant to Regulation 8(1) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

2. PHILOSOPHY/ OBJECTIVE:

The Code of Practices and Procedures for Fair Disclosures of ('UPSI') is required for the Company to ensure timely and adequate disclosure of UPSI which would impact the price of the Company's securities and to maintain the uniformity, transparency and fairness in dealing with all stakeholders and in ensuring adherence to applicable laws and regulations. Further, the Company endeavors to preserve the confidentiality of un-published price sensitive information and to prevent misuse of such information.

3. DEFINITIONS:

- 3.1. **"Board of Directors" or "Board"** means the collective body of the Board of Directors of the Company, as constituted from time to time.
- 3.2. **"Chief Investor Relations Officer" or "CIRO"** means the Chief Financial Officer or Company Secretary or such Senior Officer of the Company appointed by the Board of Directors of the Company shall be the Chief Investor Relations Officer for the purposes of this Code, who shall be responsible for, and who shall deal with dissemination of information and disclosure of Unpublished Price Sensitive Information.
- 3.3. **'Compliance Officer'** for the purpose of the Regulations means any senior officer, designated so and reporting to the board of directors or head of the organization in case board is not there, who is financially literate and is capable of appreciating requirements for legal and regulatory compliance under these regulations and who shall be responsible for compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of unpublished price sensitive information, monitoring of trades and the implementation of the codes specified in these regulations under the overall supervision of the board of directors of the listed company or the head of an organization, as the case may be.
- 3.4. **"Insider"** means any person who is:
 - i) a connected person; or
 - ii) in possession of or having access to unpublished price sensitive information;
- 3.5. **"Listing Regulations/ SEBI LODR"** mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.
- 3.6. **"Unpublished Price Sensitive Information" or "UPSI"** means any information, relating to a Company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall ordinarily including but not restricted to, information relating to financial results, dividends, change in capital structure, mergers, de-mergers, acquisitions, delistings, disposals and expansion of business and such other transactions, changes in Key managerial personnel.

3.7. **“PIT Regulations”** means Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015 as amended from time to time.

Words and expressions used and not defined herein shall have the meaning respectively assigned to them under the Listing Regulation / Companies Act 2013 or other applicable laws.

4. GUIDELINES FOR FAIR DISCLOSURE:

The Company will adhere to the following so as to ensure fair disclosure of events and occurrence that could impact price of its securities in the market:

4.1 Prompt public disclosure of UPSI that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.

UPSI shall be given by Company to stock exchanges promptly and also the said information shall be uploaded to the Company's official website www.rkswamy.com in order to be accessed by the Investors and members of the Company i.e. to make the information generally available.

4.2 Uniform and universal dissemination of UPSI and due care to avoid selective disclosure.

The disclosure of UPSI shall be on a continuous, immediate, uniform basis and will be universally disseminated. The Company may consider others ways of supplementing information released to stock exchanges by improving Investor access to their public announcements.

4.3 Designation of a senior officer as a Chief Investor Relations Officer to deal with dissemination of information and disclosure of unpublished price sensitive information.

The Chief Investor Relations Officer, for the purpose of these regulations, shall oversee corporate disclosures and deal with dissemination of information and disclosure of UPSI.

The Chief Investor Relations Officer shall be responsible for ensuring that the Company complies with continuous disclosure requirements and for overseeing and co-ordinating disclosure of UPSI to stock exchanges, on the website of the Company and to media.

If information is accidentally disclosed without prior approval of Chief Investor Relations Officer, the person responsible may inform the Chief Investor Relations Officer immediately, even if the information is not considered unpublished price sensitive. In such event of inadvertent, selective disclosure of UPSI, the Chief Investor Relations Officer shall take prompt action to ensure that such information is generally available.

4.4 Prompt dissemination of UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available.

- Company shall ensure that disclosure to stock exchanges is made promptly.
- The website of the Company may provide a means of giving investors a direct access to analyst briefing material, significant background information and questions and answers.

4.5 Appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities.

The Chief Investor Relations Officer shall promptly respond to any queries or requests for verification of market rumours by exchanges.

The Chief Investor Relations Officer shall be responsible for deciding whether a public announcement is necessary for verifying or denying rumours and then making the disclosure. He/she shall also provide appropriate assistance and fair response to the regulatory authorities including the stock exchanges for verification of news reports and market rumours.

4.6 Ensuring that information shared with analysts and research personnel is not UPSI.

The following guidelines shall be followed while dealing with analysts and institutional investors:

(i) Only public information to be provided.

(ii) Unanticipated questions may be taken on notice and a considered response given later. If the answer includes price sensitive information, a public announcement should be made before responding.

(iii) Simultaneous release of information after every such meet.

4.7 Developing best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website to ensure official confirmation and documentation of disclosures made.

4.8 Handling of all UPSI strictly on a need-to-know basis.

Sharing of information with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals, other advisors or consultants, shall be considered as "legitimate purpose" for sharing of unpublished price sensitive information in the ordinary course of business or on need-to-know basis by an insider, provided that such sharing has not been carried out to evade or circumvent the prohibitions of these regulations.

A structured digital database shall be maintained containing the names of such persons or entities as the case may be with whom information is shared under this regulation and the nature of the unpublished price sensitive information along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Such databases shall be maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database. Such database shall not be outsourced and shall be maintained internally with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database.

The structured digital database is to be preserved for a period of not less than eight years after completion of the relevant transactions and in the event of receipt of any information from the Board regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

5. POLICY FOR DETERMINATION OF "LEGITIMATE PURPOSES"

5.1 Insiders may be required to share Unpublished Price Sensitive Information of the Company in the ordinary course of business for Legitimate Purpose. "Legitimate Purpose" means and

includes sharing of Unpublished Price Sensitive Information in the Ordinary Course of Business by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants or on a need-to-know basis. Provided that such sharing shall not be carried out to evade or circumvent the prohibitions of the Code or the Regulations.

- 5.2** Any person in receipt of Unpublished Price Sensitive Information pursuant to a “Legitimate Purpose” shall be considered an “Insider” for purposes of the Regulations and this Code and due notice shall be given to such persons to maintain confidentiality of such Unpublished Price Sensitive Information. However, non-receipt of such notice while in receipt of any Unpublished Price Sensitive Information shared for Legitimate Purpose would not absolve any person from complying with this Code and any person dealing with Unpublished Price Sensitive Information shall be under an obligation to preserve the same under the relevant regulation(s).
- 5.3** The Board of Directors and Heads of Department(s) of the Company shall ensure that a structured digital database is maintained containing the nature of unpublished price sensitive information and the names of such persons who have shared the information and also the names of such persons with whom UPSI is shared, as the case may be, under Regulation 3 along with the Permanent Account Number (PAN) or any other identifier authorized by law, where PAN is not available. Such database will not be outsourced and shall be maintained internally with adequate internal controls and checks, such as time stamping, audit trails, etc. to ensure non-tampering of the database.
- 5.4** All intermediary (ies), fiduciary (ies) shall designate and inform the CISO about specific person(s) within their respective organization who would ensure compliance under this Code.

6. POLICY APPROVAL AND UPDATES:

The Key management personnel’s (KMPs) or the person authorised by the Board may review this Policy from time to time. Any material changes to this Policy shall require prior approval of the Board. In case of any inconsistency between the terms of this Policy, Listing Regulations & Companies Act, 2013 the provisions of the Listing Regulations & Companies Act, 2013 shall prevail.

7. DISCLOSURE:

This Policy shall be disclosed on the website of the Company www.rkswamy.com
