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CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

This Code is formulated by the Board of Directors of Beacon Trusteeship Limited ('the Company') and published on website of the Company pursuant to Regulation 8 of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended by the Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2018, (SED) (PIT) Regulations). The Company will adhere to the principles affair disclosures set out in Schedule A of SEBI (PIT) Regulations.

1. DEFINITIONS:

All terms used in this Code but not defined herein shall have the meanings prescribed to them under the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI (Prohibition of Insider Trading) Regulations, 2015 or the Companies Act, 2013 and rules and regulations made there under as amended from time to time.

- i. "Unpublished Price Sensitive Information" (UPSI) will mean as defined under SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time.
- ii. "Generally available information " means information that is accessible to the public on a non-discriminatory basis.

2. PROMPT PUBLIC DISCLOSURE OF UPSI

The Company shall make prompt public disclosure of UPSI of concrete and credible nature to make it generally available information. However, no such public disclosure of information on need to be made by the Company under the SEBI(PIT) Regulations with regard to the ideas or proposals or potential transactions at preliminary or nascent stage pertaining to the following matters:

- i. Mergers, demergers, amalgamation, re-organization of companies or any other schemes of arrangements and re-structuring among shareholders, debenture holders, security holders or creditors of the Company
- ii. Acquisitions, sale, disposal of securities or undertaking(s)
- iii. Sale, disposal or hiving off of units, undertakings, divisions or subsidiary
- iv. Increase in capital by issue of bonus shares, further issue of securities on rights, preferential basis to shareholders or strategic investors or QIBs unless a credible and concrete information has emerged.

3. SHARING OF UPSI FOR 'LEGITIMATE PURPOSES

Any person authorized by the Board of Directors, or the Managing Director may communicate, provide or allow access to any information including UPSI (hereinafter referred to as 'sharing of any information') in the ordinary course of business of the Company in furtherance of the following legitimate purposes:

(i) preparation of financial statements, (ii) board of directors meetings and meetings of the committees, senior management (iii) legal matters (iv) facilitating conduct of due diligence carried for undertaking any transactions., (v) sharing of information on need- to-know basis or in performance of duties or discharge of legal obligations or for any other genuine purpose as may be deemed necessary by the Managing Directors in the interest of the Company.

The designated persons or the authorized persons may share the UPSI in furtherance of the legal purpose with partners, collaborators. lenders, customers, suppliers, merchant bankers, lead managers, legal advisors, valuers, auditors, insolvency professionals or other advisors and consultants provided that such sharing of information is not earned out to evade or circumvent the SEBI (PIT) Regulations.

The sharing of any information including UPSI for the purposes mentioned above (which are of illustrative nature and not exhaustive) by, with or amongst the persons mentioned above by the designated person or any authorized person in good faith and in the best interest of the Company shall be considered to be in furtherance of the legitimate purposes provided that such sharing of information is not carried out to evade or circumvent the SEBI (PIT) Regulations.

The Company will give due notice to any person in receipt of UPSI pursuant to legitimate purposes to maintain confidentiality of such UPSI.

4. UNIFORM AND UNIVERSAL DISSEMINATION OF UPSI

Uniform and universal dissemination of UPSI would be ensured by the Company by adopting a common platform i.e. Stock Exchanges for public disclosure. Once the UPSI is communicated to Stock Exchanges as aforesaid, then other medium of dissemination may also be used to ensure such information is made accessible to the public on a non-discriminatory basis.

5. DESIGNATION OF A SENIOR OFFICER AS A CHIEF INVESTOR RELATIONS OFFICER

The Company has designated the Compliance Officer to deal with dissemination of information and disclosure of UPSI to the stock exchanges. The Company will not be required to make disclosures in cases where the proposal is still in progress, or there are impending negotiations or incomplete proposals, the disclosure of which will not be appropriate and could prejudice the Company's legitimate interests.

6. PROMPT DISSEMINATION OF UPSI

During interactions with the investor community, the Company will ensure that no UPSI is disclosed selectively to anyone or group of research analysts or investors to the disadvantage of other stakeholders. In the unlikely event of any UPSI being disclosed selectively, inadvertently or otherwise, at a meeting with analysts or at any investor relations conference or otherwise, such UPSI would be promptly communicated to the stock exchanges where the Company's securities are listed.

7. APPROPRIATE AND FAIR RESPONSE TO QUERIES

The Compliance Officer and in his absence the Chief Financial Officer of the Company is authorized to give an appropriate or fair response to any queries on news reports and request for verification of market

rumours relating to the Company received from stock exchanges, any regulatory authorities, press or investors of the Company. The Company as a policy may choose not to respond to market rumours.

8. MAINTENANCE OF A STRUCTURAL DIGITAL DATABASE

The Compliance Officer (“The Company Secretary of the Company”) under the supervision of the Board shall maintain, the nature of UPSI, names of the persons who have shared the information, and also the names of such persons with whom information is shared, along with their PAN (or any other identifier where PAN is not available) in a digital database. (Requirement of PAN or any other identifier is not applicable to statutory requisitions).

A digital database shall be maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database and non-leakage of UPSI. This database shall be kept confidential and shall not be outsourced.

The Structured digital database shall 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 SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

9. TRANSCRIPTS OR RECORDS OF PROCEEDINGS OF MEETINGS

The Company shall develop 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.

This Code is subject to review from time to time. in the event of any amendment in SEBI (PIT) Regulations, the same shall be deemed to be forming part of this Code and the same will prevail in case any provision of this Code inconsistent with the said amendment.

10. LIMITATION, REVIEW AND AMENDMENT

In the event of any conflict between the provisions of this Policy and of the SEBI PIT Regulations or any other legal requirement (“Applicable Law”), the provisions of Applicable Law shall prevail over this Policy.

Any subsequent amendment / modification to the Applicable Law shall automatically apply to this Policy. The Board may review and amend this Policy from time to time, as may be deemed necessary.