



Asia Pack Limited

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

Pursuant to Regulation 8(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company is required to frame Code of Practices and Procedures to ensure fair disclosure of unpublished price sensitive information. Therefore, the Company has prepared the Code of Practices and Procedures to ensure fair disclosure of unpublished price sensitive information as under which is in line with the model code given under 'Schedule A' of the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Company adopts the following modified / amended Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information with effect from 28th January, 2025.

The Principles of Fair Disclosure adopted by Asia Pack Limited are as follows:

1. To promptly make disclosure of Unpublished Price Sensitive Information that would impact price discovery. Such disclosures are made no sooner than credible and concrete information comes into being in order to make such information generally available.
2. To make disclosures of Unpublished Price Sensitive Information in a uniform and universal manner through forums like widely circulated media and/or through stock exchanges where its equity shares are listed. Selective disclosure of Unpublished Price Sensitive Information is to be avoided.
3. The Designated Person(s) of the Company shall promptly disclose any Unpublished Price Sensitive Information to the Chief Investor Relations Officer of the Company to ensure compliance with The Fair Disclosure Code of the Company.
4. Asia Pack Limited's Company Secretary & Compliance Officer serves as the Chief Investor Relations Officer (CIRO) to deal with dissemination of information and disclosure of Unpublished Price Sensitive Information.
5. To promptly disseminate Unpublished Price Sensitive Information that gets disclosed selectively, inadvertently or otherwise if at all, to make such information generally available.
6. To provide appropriate and fair response to queries on news reports and requests for verification of market rumors by regulatory authorities.
7. To ensure that information shared with analysts and research personnel is not Unpublished Price Sensitive Information.
8. To publish proceedings of meetings with analysts and investor relations conferences on its official website www.gspcgroup.com to ensure official confirmation and documentation of disclosures made therein.
9. To handle all Unpublished Price Sensitive Information on a Need-to-Know basis only.



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

- i. only public information to be provided; and
- ii. Company representative to be present at meetings with analysts, media persons and institutional investors.

Apart from the above, the Board of Directors of the Company may stipulate further guidelines, procedures and rules, from time to time, to ensure Fair Disclosure of Unpublished Price Sensitive Information.

POLICY FOR DETERMINATION OF "LEGITIMATE PURPOSES"

1. 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 Purposes" for the purpose of sharing Unpublished Price Sensitive Information in the ordinary course of business by an Insider, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the Regulations.
2. The information shall be shared with any person on 'need to know' basis.
3. Any person in receipt of Unpublished Price Sensitive Information pursuant to a "Legitimate Purpose" shall be considered an "Insider" for purposes of SEBI (Prohibition of Insider Trading) Regulations, 2015 and such persons are also required to ensure the confidentiality of Unpublished Price Sensitive Information shared with them, and due notice shall be given to such person to maintain confidentiality of UPSI in compliance with the Regulations.
4. 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 for Legitimate Purposes along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the data base will also be laid out to ensure the compliance of maintenance of a digital database for sharing the information for said Legitimate Purposes.
5. Such structured digital database shall be preserved as provided in the Regulations.

AMENDMENT

- a. The Board reserves the right to amend or modify this Code in whole or part, in accordance with any regulatory amendment or notification or otherwise, at any time without assigning any reason whatsoever. Any such amended Code will be accordingly updated on the website of the Company.
- b. The Company will also promptly intimate any amendment to this Code for Fair Disclosure to the stock exchanges, as required under the Regulations also disseminate on company's website.