Sakthi Finance
Since 1955

SFL:BSEPIT:048:2025-26

30 May 2025

BSE Limited
(Scrip Code : 511066)
Floor 25, P J Towers
Dalai Street, Fort
Mumbai - 400 001

ISIN: INE302E01014
On-line submission through Listing Centre

Dear Sir / Madam,

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Listing Requirements) Regulations 2015 ("LISTING REGULATIONS")

We wish to inform that the Board of Directors have, at their meeting held on 30 May 2025, approved the following amended Policies/Codes under Listing Regulations and SEBI (Prohibition of Insider Trading) Regulations 2015 respectively, as amended.

A. Listing Regulations

1. Policy on Determination of Materiality of an Event or Information (Revised Policy).

B. **SEBI (Prohibition of Insider Trading) Regulations 2015, as amended**

1. Code of Conduct to Regulate, Monitor and Report Trading by Insiders (Revised Code).
2. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (Revised Code).
3. Policy for Inquiry in case of Leak or Suspected Leak of Unpublished Price Sensitive Information (Revised Policy).

A copy each of the above policies are enclosed for your reference and records.

SAKTHI FINANCE LTD CBE-18

Sakthi Finance Limited
62, Dr. Nanjappa Road, Coimbatore - 641 018, Tamilnadu, India.
Ph : (0422) 2231471 - 474, 4236200 Fax : (0422) 2231915 | www.sakthifinance.com | CIN : L65910TZ1955PLC000145

Sakthi Finance
Since 1955

The amended Policies/Codes have also been hosted on the website of the company at **www.sakthifinance.com.**

We request you to take the above documents on record.

Yours faithfully
For Sakthi Finance Limited

SAKTHI FINANCE LTD CBE-18

S Venkatesh
Company Secretary and
Chief Compliance Officer
FCS 7012

Encl: (4)

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62, Dr. Nanjappa Road, Coimbatore - 641 018, Tamilnadu, India.
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Sakthi Finance

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POLICY FOR DETERMINATION OF MATERIALITY OF AN EVENT OR INFORMATION

(As amended by the Board of Directors at their meeting held on 30 May 2025)

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DOCUMENT CONTROL

Document Information	
Company	Sakthi Finance Limited ("SFL"), Coimbatore
Document Title	Policy for determination of Materiality of an Event or Information
Classification	Confidential

Document Owner	
Name	Designation
Sri S Venkatesh	Company Secretary and Chief Compliance Officer

Document History			
Sl No	Date	Nature of Document	Remarks
1	12th February 2016	Base Document	Initially the Policy for Determination of Materiality of an Event or Information was approved by the Board of Directors.
2	29th May 2019	Amendment	Amendments were made in line with the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015
3	7th August 2023	Amendment	Amendments were made as per the SEBI notification dated 14th June 2023, SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations 2023.
4	12 February 2025	Amendment	Amendments were made in line with amendments made to SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 dated 12 December 2024.
5	30 May 2025	Amendment	Amendments were made in paragraph 5 to include Chief Operating Officer for the purpose of determining materiality of an event or information.

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ABBREVIATIONS USED

the Board	Board of Directors
the "Regulations"	SEBI (Prohibition of Insider Trading) Regulations 2015, as amended
the "Act"	The Companies Act 2013
the "Company"	Sakthi Finance Limited

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1.0. INTRODUCTION

1.1. Pursuant to Regulation 30(4)(ii) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (**"Listing Regulations"**), the Board of Directors (**"the Board"**) of Sakthi Finance Limited (**"the Company"**) has adopted this Policy at their meeting held on 12th February 2016 for determination of materiality of an event or information for disclosure to the Stock Exchanges under the Listing Regulations.

2.0. CRITERIA FOR DETERMINATION OF MATERIALITY OF AN EVENT OR INFORMATION

2.1. The Company shall consider the criteria as specified in clause (i) of sub-regulation (4) of Regulation 30 of the Listing Regulations 2015 for determination of materiality of an event or information.

3.0. GUIDELINES FOR DETERMINING MATERIALITY

3.1. The Company shall consider the following criteria for determination of materiality of an event / information:

3.1.1. the omission of an event or information, which is likely to result in discontinuity or alteration of an event or information already available publicly; or

3.1.2. the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date; or

3.1.3. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

3.1.3.1 two per cent of turnover, as per the last audited consolidated financial statements of the Company;

3.1.3.2 two per cent of net worth, as per the last audited consolidated financial statements of the Company, except in case the arithmetic value of the net worth is negative;

3.1.3.3 five per cent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Company;

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3.1.4. In case where the criteria specified in sub-clauses above is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the listed entity, the event or information is considered material.

3.2. Events or information that are to be disclosed on application of materiality criteria and the basis for determination of materiality are given in the Annexure.

3.3. Notwithstanding the above, all the events or information specified in para A of Part A of Schedule III to the Listing Regulations shall be deemed to be material events or information and will have to be disclosed without application of materiality criteria upon occurrence of the event.

4.0. TIMELINE FOR DISCLOSURE

4.1. The Company shall disclose to the Stock Exchanges all events or information which are material in terms of the provisions of Listing Regulations as soon as reasonably possible and in any case not later than the following:

4.1.1. Thirty minutes from the closure of the meeting of the Board of Directors in which the decision pertaining to the event or information is taken.

Provided that in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, the listed entity shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting:

Provided further that in case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.

4.1.2. Twelve hours from the occurrence of an event or information, in case the event or information is emanating from within the Company.

4.1.3. Twenty-four hours from the occurrence of an event or information, in case the event or information is not emanating from within the Company.

Provided that if all the relevant information, in respect of claims which are made against the listed entity under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of listed entity in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy-two hours of receipt of the notice by the listed entity.

4.1.4. Where timelines have been specified in Part A of Schedule III to Listing Regulations, disclosures shall be made within such timelines.

4.2. In case the disclosure is made after the timeline specified above, the Company shall provide explanation for the delay along with the disclosure.

5.0. AUTHORISATION TO KEY MANAGERIAL PERSONNEL ("KMPs") FOR DETERMINING MATERIALITY OF AN EVENT OR INFORMATION

5.1. In terms of Regulation 30(5) of the Listing Regulations, the Board of Directors of the Company severally authorises Vice Chairman and Managing Director, Chief Operating Officer and Chief Financial Officer for the purpose of determining materiality of an event or information and the appropriate period/stage for disclosures to be made, based on the guidelines of this policy on matters not falling within the events or information and the criteria mentioned in the Annexure.

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5.2. Sri S Venkatesh, Company Secretary and Chief Compliance Officer has been authorised for the purpose of making disclosures to the Stock Exchanges and on the website of the Company based on the decision of the Vice Chairman and Managing Director.

6.0. EFFECTIVE DATE

6.1. This Policy comes into force with immediate effect.

7.0. AMENDMENT

7.1. Any amendment/modification to the Listing Regulations and/or other applicable laws in this regard shall become applicable to this Policy and this Policy shall be deemed to have been amended accordingly.

7.2. The Board of Directors shall have the right to withdraw, substitute and/or amend this Policy at any time as it may deem necessary and appropriate. The decision of the Board in this respect shall be final and binding.

8.0. REFERENCES

8.1. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

8.2. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015, as amended.

Date: 30 May 2025
Place: Coimbatore

(As amended by the Board of Directors at their meeting held on 30 May 2025)

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ANNEXURE

Events or information and corresponding criteria for determining their materiality pursuant to Para B of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 3 of this Policy.

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.

2. Any of the following events pertaining to the listed entity:

   a. arrangements for strategic, technical, manufacturing, or marketing tie-up; or
   b. adoption of new line(s) of business; or
   c. closure of operation of any unit, division or subsidiary (in entirety or in piecemeal)

3. Capacity addition or product launch

4. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts, not in the normal course of business.

5. Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in normal course of business and revision(s) or amendment(s) or termination(s) thereof.

6. Disruption of operations of any one or more units or division due to natural calamity (like earthquake, flood, fire, etc.), *force majeure* or events such as strikes, lockouts, etc.

7. Effect(s) arising out of change in the regulatory framework applicable to the Company.

8. Pendency of any litigation(s) or disputes or the outcome thereof which may have an impact on the listed entity.

9. Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity.

10. Options to purchase securities including any ESOP/ESPS Scheme.

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11. Giving of guarantees or indemnity or becoming a surety, by whatever name called, for any third party.

12. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

13. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.

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CODE OF CONDUCT TO REGULATE, MONITOR AND REPORT TRADING BY INSIDERS

(As amended by the Board of Directors at their meeting held on 30 May 2025)

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DOCUMENT CONTROL

Document Information	
Company	Sakthi Finance Limited ("SFL"), Coimbatore
Document Title	Code of Conduct to Regulate, Monitor and Report Trading by Insiders
Classification	Public

Document Owner	
Name	Designation
Sri S Venkatesh	Company Secretary and Chief Compliance Officer

Document History			
Sl No	Date	Nature of Document	Remarks
1	31st October 2009	Base Document	Initially the policy on Code of Conduct to Regulate, Monitor and Report Trading by Insiders was adopted by the Board of Directors
2	29th May 2019	Amendment	Amendments were made in line with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3	12 February 2025	Amendment	Amendments were made in line with the SEBI (Prohibition of Insider Trading) Regulations 2015 amended on 6 December 2024.
4	12 February 2025	Amendment	Amendments were made in line with the SEBI (Prohibition of Insider Trading) Regulations 2015 amended on 6 December 2024.
5	30 May 2025	Amendment	Amendments were made in line with the Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2025 dated 11th May 2025 effective from 9th June 2025.

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ABBREVIATIONS USED

Board	Board of Directors
the "Code"	**Code of Conduct to Regulate, Monitor and Report Trading by Insiders**
the "Regulations"	SEBI (Prohibition of Insider Trading) Regulations 2015
the "Act"	The Companies Act 2013

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1.0 INTRODUCTION

1.1. Regulation 9(1) of SEBI (Prohibition of Insider Trading) Regulations 2015 (the **"Regulations"**) requires a listed company to formulate a Code of Conduct to Regulate, Monitor and Report Trading by its employees and other connected persons, towards achieving compliance with the said Regulations by adopting the minimum standards, set out in Schedule B to the Regulations.

1.2. Accordingly, in supersession of the previous Code dated 30th May 2015, a Code of Conduct to Regulate, Monitor and Report Trading by Insiders (the **"Code"**) for Sakthi Finance Limited (the **"Company"**) is formulated as under:

2.0 IMPORTANT DEFINITIONS

a. "**Compliance Officer**" 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.

b. "**Connected person**" means:

i. any person who is or has been, during the six months prior to the concerned act, associated with a company, in any capacity, directly or indirectly, including by reason of frequent communication with its officers or by being in any contractual, fiduciary or employment relationship or by being a director, officer or an employee of the company or holds any position including a professional or business relationship, whether temporary or permanent, with the company, that allows such a person, directly or indirectly, access to unpublished price sensitive information or is reasonably expected to allow such access.

ii. Without prejudice to the generality of the foregoing, the persons falling within the following categories shall be deemed to be connected persons unless the contrary is established:

a. a relative of connected persons specified in clause (i); or

b. a holding company or associate company or subsidiary company; or

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c. an intermediary as specified in Section 12 of the SEBI Act or an employee or director thereof; or

d. an investment company, trustee company, asset management company or an employee or director thereof; or

e. an official of a stock exchange or of clearing house or corporation; or

f. a member of board of trustees of a mutual fund or a member of the board of directors of the asset management company of a mutual fund or is an employee thereof; or

g. a member of the board of directors or an employee, of a public financial institution as defined in Section 2 (72) of the Companies Act 2013; or

h. an official or an employee of a self-regulatory organization recognised or authorized by the Board; or

i. a banker of the company; or

j. a concern, firm, trust, Hindu undivided family, company or association of persons wherein a director of a company or his relative or banker of the company, has more than ten per cent of the holding or interest or;

k. a firm or its partner or its employee in which a connected person specified in sub-clause (i) of clause (d) is also a partner; or

l. a person sharing household or residence with a connected person specified in sub-clause (i) of clause (d);

c. **"generally available information"** means information that is accessible to the public on a non-discriminatory basis and shall not include unverified event or information reported in print or electronic media;

d. **"immediate relative"** means a spouse of a person and includes parent, sibling and child of such person or of the spouse, any of whom is either dependent financially on such person, or consults such person in taking decisions relating to trading in securities;

e. **"insider"** means any person who is:
   i) a connected person; or
   ii) in possession of or having access to unpublished price sensitive information;

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f. **"relative"** shall mean the following:
   i. spouse of the person;
   ii. parent of the person and parent of its spouse;
   iii. sibling of the person and sibling of its spouse;
   iv. child of the person and child of its spouse;
   v. spouse of the person listed at sub-clause (iii); and
   vi. spouse of the person listed at sub-clause (iv)

g. **"trading"** means and includes subscribing, redeeming, switching, buying, selling, dealing, or agreeing to subscribe, redeem, switch, buy, sell, deal in any securities and "trade" shall be construed accordingly;

h. **"trading day"** means a day on which the recognized stock exchanges are open for trading;

i. **"unpublished price sensitive information"** means any information, relating to the 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 include but not restricted to, information relating to the following:

   i. financial results;
   ii. dividends;
   iii. change in capital structure;
   iv. mergers, de-mergers, acquisitions, delistings, disposals and expansion of business , *[award or termination of order/contracts not in the normal course of business] and such other transactions
   v. changes in key managerial personnel, *[other than due to superannuation or end of term, and resignation of a Statutory Auditor or Secretarial Auditor;
   vi. change in rating(s), other than ESG rating(s);
   vii. fund raising proposed to be undertaken;
   viii. agreements, by whatever name called, which may impact the management or control of the company;
   ix. fraud or defaults by the company, its promoter, director, key managerial personnel, or subsidiary or arrest of key managerial personnel, promoter or director of the company, whether occurred within India or abroad;
   x. resolution plan/ restructuring or one time settlement in relation to loans/borrowings from banks/financial institutions;
   xi. admission of winding-up petition filed by any party /creditors and admission of application by the Tribunal filed by the corporate applicant or financial creditors for initiation of corporate insolvency resolution process against the company as a corporate debtor, approval of resolution plan or rejection thereof under the Insolvency and Bankruptcy Code, 2016;
   xii. initiation of forensic audit, by whatever name called, by the company or any other entity for detecting mis-statement in financials,

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misappropriation/ siphoning or diversion of funds and receipt of final forensic audit report;

xiii. action(s) initiated or orders passed within India or abroad, by any regulatory, statutory, enforcement authority or judicial body against the company or its directors, key managerial personnel, promoter or subsidiary, in relation to the company;

xiv. outcome of any litigation(s) or dispute(s) which may have an impact on the company;

xv. giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party, by the company not in the normal course of business;

xvi. granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.]

*Effective with effect from June 9, 2025 or such other date as may be specified by SEBI.

j. Other terms not specifically defined here shall have the same meaning as assigned under the SEBI (Prohibition of Insider Trading) Regulations 2015, as amended.

3.0 CODE

3.1. Reporting

3.1.1. The Compliance Officer shall report to the Board of Directors **("Board")** and shall provide reports to the Chairman of the Board, on quarterly basis or at such frequency as may be stipulated by the Board.

3.2. Information on a need-to-know basis and Chinese Wall procedures

3.2.1. All information shall be handled within the organisation on a need-to-know basis and no unpublished price sensitive information shall be communicated to any person except in furtherance of the insider's legitimate purposes, performance of duties or discharge of his/her legal obligations.

3.2.2. Norms for appropriate Chinese Walls procedures and processes will be as under:

i. To prevent the misuse of confidential information, the functions of the Company are divided into various departments and each department shall have separate areas.

ii. The employees in the departments which routinely have access to confidential information shall not communicate any price sensitive information to other departments.

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iii. In exceptional circumstances employees of departments not having unpublished price sensitive information may be brought "over the wall" and given confidential information on the basis of "need to know" criteria, under intimation to the Compliance Officer.

3.3. Designated Persons

3.3.1. President, Vice Presidents, Senior General Managers, General Managers, Functional head of the departments and all employees in Finance and Accounts and Secretarial Department in Registered Office are considered as Designated Employees and are deemed to have access to inside information.

3.3.2. The Chairman of the Board shall, in consultation with the Compliance Officer, specify any other person as the designated persons by this Code on the basis of their role and function in the organisation.

3.4. Trading window

3.4.1. Designated persons may execute trades subject to compliance with these Regulations. Towards this end, a notional trading window shall be used as an instrument for monitoring trading by the designated persons. The trading window shall be closed when the Compliance Officer determines that a designated person or class of designated persons can reasonably be expected to have possession of unpublished price sensitive information. Such closure shall be imposed in relation to such securities to which such unpublished price sensitive information relates. Designated persons and their immediate relatives shall not trade in securities when the trading window is closed.

3.4.2. The trading window will remain closed from the end of every quarter till 48 hours after the declaration of the financial results.

3.4.3. The timing for re-opening of the trading window shall be determined by the Compliance Officer taking into account various factors including the unpublished price sensitive information in question becoming generally available and being capable of assimilation by the market, which in any event shall not be earlier than forty-eight hours after the information becomes generally available. The trading window shall also be applicable to any person having contractual or fiduciary relation with the Company, such as auditors, accountancy firms, law firms, analysts, consultants etc., assisting or advising the Company.

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3.5. Pre-clearance and trades

3.5.1. When the trading window is open, trading by designated persons shall be subject to pre-clearance by the Compliance Officer, if the value of the proposed trade(s) is above the threshold limit of ₹ 10,00,000 (Rupees Ten Lakh) in value over any calendar quarter, or such other limits as the Board may stipulate. No designated person shall apply for pre-clearance of any proposed trade if such designated person is in possession of unpublished price sensitive information even if the trading window is not closed. The application for pre-clearance shall be in such form as may be prescribed by the Compliance Officer.

3.5.2. The Compliance Officer shall confidentially maintain a list as a "restricted list" as may be specified in the SEBI regulations which shall be used as the basis for approving or rejecting applications for pre-clearance of trades.

3.5.3. Prior to approving any trades, the Compliance Officer shall be entitled to seek declarations to the effect that the applicant for pre-clearance is not in possession of any unpublished price sensitive information. He shall also have regard to whether any such declaration is reasonably capable of being rendered inaccurate.

3.5.4. The trading in respect of securities shall be executed within seven (7) trading days after approval is granted by the Compliance Officer, failing which fresh pre-clearance would be needed for the trades to be executed.

3.5.5. A designated person who is permitted to trade shall not execute a contra trade within a period of six (6) months following the prior transaction. Relaxation may be given from strict application of such restriction for reasons to be recorded in writing provided that such relaxation does not violate these Regulations. In the event, any such contra trade is executed, inadvertently or otherwise, in violation of such a restriction, the profits from such trade shall be liable to be disgorged for remittance to SEBI for credit to the Investor Protection and Education Fund administered by SEBI under the Act.

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4.0 DISCLOSURE RESPONSIBILITIES AND FORMATS

4.1. Initial Disclosures of holdings:

4.1.1. Every promoter, Key Managerial Personnel and Director of the Company shall disclose (as per Form A) his holding of securities of the Company as on 15th May 2015, to the Company within thirty (30) days from that date;

4.1.2. Every person on appointment as a key managerial personnel or a director of the Company or upon becoming a promoter shall disclose (as per Form B) his holding of securities of the Company as on the date of appointment or becoming a promoter, to the Company within seven (7) days of such appointment or becoming a promoter.

4.2. Continual Disclosures of trades

4.2.1. Every promoter, employee and director of the Company shall disclose to the Company (as per Form C) the number of securities acquired or disposed of within two (2) trading days of such transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of ₹ 10,00,000 (Rupees Ten lakh) or such other value as may be specified;

4.2.2. The Company shall within a period of two (2) trading days from the date of receipt of such disclosures, inform the Stock Exchanges particulars of such trading.

A. The designated persons shall disclose their shareholdings in the Company as on 31st March every year on or before 15th April.

B. The Chairman of the Company may require any other connected person to make disclosure of his holdings and trading in securities of the Company in Form D.

5.0 INSTITUTIONAL MECHANISM FOR PREVENTION OF INSIDER TRADING

5.1. The Managing Director or Chief Financial Officer ("CFO") shall put in place adequate and effective system of internal controls to ensure compliance with the requirement in the Regulations. The Vice Chairman and Managing and CFO in discussion with the Compliance Officer shall decide on how and when people are brought 'inside' on sensitive transactions. The people so brought inside shall be made aware of the duties and responsibilities attached to the receipt of Inside Information and the liability that attaches to misuse or unwarranted use of such information.

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5.2. In case the Company becomes aware of any leak or suspected leak of unpublished price sensitive information, appropriate inquiries will be initiated in accordance with the Policy for Inquiry in case of Leak or Suspected Leak of Unpublished Price Sensitive Information.

6.0 PENALTY FOR CONTRAVENTION OF CODE OF CONDUCT

6.1. Any Designated Person contravening the Code will be liable to penalty and appropriate disciplinary action including remuneration freeze, suspension, dismissal etc. as may be decided by the Chairman of the Board in consultation with the Compliance Officer.

7.0 APPLICABILITY OF THE CODE TO CERTAIN PERSONS

7.1. The Regulations apply to certain persons who by being in any contractual, fiduciary or employment relationship or holding any position including a professional or business relationship with the Company whether temporary or permanent have access, directly or indirectly, to unpublished price sensitive information or are reasonably expected to allow such access. In case it is observed by the persons required to formulate a code of conduct under sub-regulation (1) and sub-regulation (2) of Regulation 9, that there has been a violation of these Regulations, they shall inform SEBI promptly, with a copy to the Company.

8.0 REVIEW

8.1. This Code is subject to review by the Board of Directors of the Company from time to time.

9.0 REFERENCES

9.1. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

9.2. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015, as amended.

Date: 30 May 2025
Place: Coimbatore

(As amended by Board of Directors at their meeting held on 30 May 2025)

SAKTHI FINANCE LTD CBE-18

Sakthi Finance

Since 1955

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

(As amended by the Board of Directors at their meeting held on 30 May 2025)

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DOCUMENT CONTROL

Document Information	
Company	Sakthi Finance Limited ("SFL"), Coimbatore
Document Title	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information
Classification	Public

Document Owner	
Name	**Designation**
Sri S Venkatesh	Company Secretary and Chief Compliance Officer

Document History			
Sl No	**Date**	**Nature of Document**	**Remarks**
1	31 October 2009	Base Document	Initially the policy on Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information was adopted by the Board of Directors
2	29 May 2019	Amendment	Amendments were made in line with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3	12 February 2025	Amendment	Amendments were made in line with the SEBI (Prohibition of Insider Trading) Regulations 2015 amended on December 6, 2024.
4	30 May 2025	Amendment	Amendments were made in line with the Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2025 dated March 11, 2025 which are effective from June 9, 2025.

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ABBREVIATIONS USED

Board	Board of Directors
the "Code"	**Code of Practices and Procedures for Fair Disclosure of** Unpublished Price Sensitive Information **("UPSI")**
the "Regulations"	SEBI (Prohibition of Insider Trading) Regulations 2015
the "Act"	The Companies Act 2013
the Company	Sakthi Finance Limited
UPSI	Unpublished Price Sensitive Information

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

(Under Regulation 8(1) of SEBI (Prohibition of Insider Trading) Regulations 2015)

1.0. INTRODUCTION

1.1. The Board of Directors of Sakthi Finance Limited **("the Company")** has always strived to conduct its business in a fair and transparent manner with a view to protect the interest of all stakeholders of the Company.

1.2. The Company shall adhere to the following principles of fair disclosure of Unpublished Price Sensitive Information **("UPSI")** with respect to it or its securities which are likely to affect price of the securities:

1.2.1. The Company shall ensure 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.

1.2.2. The Company shall ensure uniform and universal dissemination of UPSI to avoid selective disclosure.

1.2.3. The Company Secretary and Chief Compliance Officer of the Company shall act as the Chief Investor Relations officer to deal with dissemination of information and disclosure of UPSI.

1.2.4. The Company shall make prompt dissemination of UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available.

1.2.5. The Company shall provide appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities.

1.2.6. The Company shall ensure that information shared with analysts and research personnel is not UPSI.

1.2.7. The Company shall develop and follow 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.

1.2.8. The Company shall handle all UPSI on a need-to-know basis.

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2.0. IMPORTANT DEFINITIONS

2.1. **"Unpublished Price Sensitive Information ("UPSI")"** means any information, relating to the 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 include but not restricted to, information relating to the following:

i. financial results;
ii. dividends;
iii. change in capital structure;
iv. mergers, de-mergers, acquisitions, delistings, disposals and expansion of business, *[award or termination of order/contracts not in the normal course of business and such other transactions;]
v. changes in key managerial personnel, *[other than due to superannuation or end of term, and resignation of a Statutory Auditor or Secretarial Auditor;
vi. change in rating(s), other than ESG rating(s);
vii. fund raising proposed to be undertaken;
viii. agreements, by whatever name called, which may impact the management or control of the company;
ix. fraud or defaults by the company, its promoter, director, key managerial personnel, or subsidiary or arrest of key managerial personnel, promoter or director of the company, whether occurred within India or abroad;
x. resolution plan/ restructuring or one time settlement in relation to loans/borrowings from banks/financial institutions;
xi. admission of winding-up petition filed by any party /creditors and admission of application by the Tribunal filed by the corporate applicant or financial creditors for initiation of corporate insolvency resolution process against the company as a corporate debtor, approval of resolution plan or rejection thereof under the Insolvency and Bankruptcy Code, 2016;
xii. initiation of forensic audit, by whatever name called, by the company or any other entity for detecting mis-statement in financials, misappropriation/ siphoning or diversion of funds and receipt of final forensic audit report;
xiii. action(s) initiated or orders passed within India or abroad, by any regulatory, statutory, enforcement authority or judicial body against the company or its directors, key managerial personnel, promoter or subsidiary, in relation to the company;
xiv. outcome of any litigation(s) or dispute(s) which may have an impact on the company;
xv. giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party, by the company not in the normal course of business; and

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xvi. granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.]

*With effect from June 9, 2025 or such other date as may be specified by SEBI.

3.0. PRESERVATION OF UNPUBLISHED PRICE SENSITIVE INFORMATION ("UPSI")

3.1. Following is the policy with respect to preservation of UPSI:

3.1.1. No insider shall communicate, provide, or allow access to any UPSI, relating to the company or its securities, to any person including other insiders except where such communication is in furtherance of legitimate purposes, performance of duties or discharge of legal obligations.

3.1.2. No person shall procure from or cause the communication by any insider of UPSI, relating to a company or securities listed or proposed to be listed, except in furtherance of legitimate purposes, performance of duties or discharge of legal obligations unless for the purpose and manner permitted in the Regulations.

3.1.3. Legitimate purpose means sharing of UPSI in the ordinary course of business or on a UPSI need-to-know basis. The Company may share the UPSI if required in the interest of the Company.

3.1.4. The legitimate purpose shall, *inter alia*, include sharing of UPSI on need to know basis by an insider with employees, directors, lenders, customers, merchant bankers, legal advisors, auditors, or other advisors or consultants.

3.1.5. For the purpose of clarity in understanding, following are illustrative examples of sharing of UPSI which would be considered as legitimate purpose:

3.1.5.1. Furnishing of information to statutory authorities, controlling authorities, local or administrative bodies as per applicable statute or in the usual course of business or for investigation/inquiry purpose or when specifically required by them.

3.1.5.2. Under or in connection with any legal proceedings or pursuant to any order of Courts, Tribunals or Judicial Forums / Authorities.

3.1.5.3. Arising out of any contractual obligations under any contract, agreement, arrangement, settlement, understanding or undertaking entered into by the Company.

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3.1.5.4. In connection with compliance with applicable laws, rules, regulations and requirements.

3.1.6. Sharing of UPSI on need-to-know basis in the usual course of business or arising out of business requirements, strategies, developments, etc., which includes, but not limited to, the following:

3.1.6.1. With promoters and/or their representatives/advisors.

3.1.6.2. By an insider with fellow employees in the course of discharge of his duties or in furtherance of the business of the Company.

3.1.6.3. With bankers/lenders, including proposed bankers/ lenders, in connection with loans availed / proposed to be availed by the Company or under applicable guidelines of the Reserve Bank of India.

3.1.6.4. With auditors, lawyers, other advisors, merchant bankers, intermediaries, valuers, service providers, Trustees, Registrars and Share Transfer Agents, Custodians, Valuation Agencies, fund accountants, Association of Mutual Funds of India, Credit Rating Agencies and other consultants during the course of their engagement for the purpose of or in connection with the business of the Company.

3.1.6.5. With financial / technical experts for advice, consultation, transaction support, intermediation and approvals in the process of evaluation of business opportunities.

3.1.7. Sharing of UPSI for any other purpose as may be permitted by the Vice Chairman and Managing Director of the Company in writing considering the business exigencies of the Company.

3.1.8. Any communication or access to UPSI relating to the Company to any person including other insiders other than for legitimate purpose mentioned above requires prior approval of the Vice Chairman and Managing Director.

3.1.9. Any person in receipt of UPSI pursuant to a "legitimate purpose" shall be considered an "insider" for the purposes of SEBI (Prohibition of Insider Trading) Regulations 2015 and due notice shall be given to such persons to maintain confidentiality of such unpublished price sensitive information in compliance with these regulations.

3.2. The Board of Directors of the Company, subject to the provisions of SEBI (Prohibition of Insider Trading) Regulations 2015, as amended from time to time, is authorized to amend or modify this Code in whole or in part.

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3.3. The Board of Directors may stipulate further guidelines, procedures and rules, from time to time, to ensure fair disclosure of UPSI.

3.4. This Code shall be published on the official website of the Company.

3.5. This Code and every subsequent modification, alteration or amendment made thereto, shall also be intimated to the Stock Exchange where the securities of the Company are listed.

3.6. The Code shall be deemed to have come into force with effect from 1st April 2019.

3.7. Subsequent modification(s) / amendment(s) to SEBI (Prevention of Insider Trading) Regulations, 2015 shall automatically apply to this Code.

4.0. REFERENCES

4.1. SEBI (Prohibition of Insider Trading) Regulations 2015, as amended.

Date: 30 May 2025
Place: Coimbatore

(As amended by Board of Directors at their meeting held on 30 May 2025)

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Sakthi Finance

Since 1955

POLICY FOR INQUIRY IN CASE OF LEAK OR SUSPECTED LEAK OF UNPUBLISHED PRICE SENSITIVE INFORMATION ("UPSI")

(As amended by the Board of Directors at their meeting held on 30 May 2025)

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DOCUMENT CONTROL

Document Information	
Company	Sakthi Finance Limited ("SFL"), Coimbatore
Document Title	Policy for inquiry in case of Leak or Suspected Leak of Unpublished Price Sensitive Information ("UPSI")
Classification	Confidential

Document Owner	
Name	Designation
Sri S Venkatesh	Company Secretary and Chief Compliance Officer

Document History			
Sl No	Date	Nature of Document	Remarks
1	29th May 2019	Base Document	Initially the Policy for inquiry in case of Leak or Suspected Leak of Unpublished Price Sensitive Information was approved by the Board of Directors.
2	30 May 2025	Amendment	Amendments were made in line with the Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations 2025 dated March 11, 2025 which are effective from June 9, 2025.

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ABBREVIATIONS USED

the Board	Board of Directors
the "Regulations"	SEBI (Prohibition of Insider Trading) Regulations 2015, as amended
the "Act"	The Companies Act 2013
the "Company"	Sakthi Finance Limited
Listing Regulations	SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended
the Code	Code of Conduct to Regulate, Monitor and Report Trading by Insiders

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1.0. INTRODUCTION

1.1. Regulation 9A of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended by SEBI PIT (Amendment) Regulations 2018, mandates every listed company to formulate a written policy and procedures for inquiry in case of leak of Unpublished Price Sensitive Information (**"UPSI"**) and initiate appropriate inquiries on becoming aware of leak of UPSI and inform SEBI promptly of such leaks, inquiries and results of such inquiries.

2.0. APPLICABILITY

2.1. This Policy shall be applicable with effect from 1st April 2019.

3.0. SCOPE

3.1. This Policy deals with:

3.1.1. Formulating procedures for inquiry such as initiating inquiry, reporting, etc. in case of leak or suspected leak of UPSI.

3.1.2. Strengthening the internal control system to prevent leak of UPSI.

3.1.3. Penalizing any insider who appears to have found guilty of violating this policy.

4.0. DEFINITIONS

4.1. The definitions of some of the key terms used in the Policy are given below:

4.1.1. **"Audit Committee"** means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act 2013 (**"the Act"**) and Regulation 18 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (**"Listing Regulations"**).

4.1.2. **"Code"** means the Code of Conduct to Regulate, Monitor and Report Trading by its Insiders (**"the Code"**).

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4.1.3. **"Compliance Officer"** means the person as defined in the Code.

4.1.4. **"Leak of UPSI"** means communication of information which is or deemed to be UPSI by any person, who is in possession of UPSI, to any other person, directly or indirectly, overtly or covertly or in any manner whatsoever, except for legitimate purposes, performance of duties or discharge of legal obligations.

4.1.5. **"Suspect"** means the person or persons against or in relation to whom an inquiry is initiated in case of leak or suspected leak of UPSI.

4.1.6. **"Unpublished Price Sensitive Information"** means any information, relating to the 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 include but not restricted to, information relating to the following:

i. financial results;
ii. dividends;
iii. change in capital structure;
iv. mergers, de-mergers, acquisitions, delistings, disposals and expansion of business, *[award or termination of order/contracts not in the normal course of business and such other transactions;]
v. changes in key managerial personnel, *[other than due to superannuation or end of term, and resignation of a Statutory Auditor or Secretarial Auditor;
vi. change in rating(s), other than ESG rating(s);
vii. fund raising proposed to be undertaken;
viii. agreements, by whatever name called, which may impact the management or control of the company;
ix. fraud or defaults by the company, its promoter, director, key managerial personnel, or subsidiary or arrest of key managerial personnel, promoter or director of the company, whether occurred within India or abroad;
x. resolution plan/ restructuring or one time settlement in relation to loans/borrowings from banks/financial institutions;
xi. admission of winding-up petition filed by any party /creditors and admission of application by the Tribunal filed by the corporate applicant or financial creditors for initiation of

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corporate insolvency resolution process against the company as a corporate debtor, approval of resolution plan or rejection thereof under the Insolvency and Bankruptcy Code 2016;

xii. initiation of forensic audit, by whatever name called, by the company or any other entity for detecting mis-statement in financials, misappropriation/ siphoning or diversion of funds and receipt of final forensic audit report;

xiii. action(s) initiated or orders passed within India or abroad, by any regulatory, statutory, enforcement authority or judicial body against the company or its directors, key managerial personnel, promoter or subsidiary, in relation to the company;

xiv. outcome of any litigation(s) or dispute(s) which may have an impact on the company;

xv. giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party, by the company not in the normal course of business;

xvi. granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.]

*With effect from June 9, 2025 or such other date as may be specified by SEBI.

4.1.7. **"Whistle Blower"** means an employee of a Company making a disclosure under the Whistle Blower Policy.

4.1.8. **"Working days"** means working days of the Company.

4.1.9. Other terms not specifically defined here shall have the same meaning as assigned under the SEBI (Prohibition of Insider Trading) Regulations, 2015.

5.0. PROCEDURE FOR INQUIRY IN CASE OF LEAK OR SUSPECTED LEAK OF UPSI

5.1. Source of information relating to leak of UPSI:

5.1.1. Chairman of the Board or Audit Committee or the Compliance Officer may, on becoming aware, *suo moto* or on receipt of a written intimation of leak or suspected leak of UPSI from:

5.1.1.1. the Suspect

5.1.1.2. any other person, including employees of the Company or the regulators

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5.1.2. follow the below mentioned procedure in order to inquire and/or investigate the matter.

5.1.2.1. **Preliminary Inquiry:**

5.1.2.1.1. The object of preliminary inquiry is fact-finding, to ascertain the truth or otherwise of the allegations contained in the information or complaint, if any, and to collect necessary available material in support of the allegations, and thereafter to decide whether there is justification to initiate further investigation / inquiry.

5.1.2.1.2. The Chairman of the Board or Audit Committee shall forthwith forward such intimation to the CEO to conduct a preliminary inquiry headed by the Compliance Officer. The said inquiry shall be completed within 3 working days from the date of receipt of such intimation and report thereof shall be circulated to the Chairman of the Board or the Audit Committee, as the case may be and to the Compliance Officer.

5.1.2.2. **Intimation of Leak or suspected Leak of UPSI**

5.1.2.2.1. If in the opinion of Chairman of the Board or Audit Committee and the Compliance Officer, the preliminary inquiry report warrants further investigation, the same shall be submitted to the Board of Directors and Inquiry Committee for detailed investigation.

5.1.2.2.2. The Compliance Officer shall simultaneously intimate SEBI about such Leak or suspected Leak of UPSI.

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5.1.2.3. Inquiry Committee

5.1.2.3.1. Inquiry Committee shall consist of the following persons or any person nominated by such officers from their department.

5.1.2.3.1.1. Chief Operational Officer
5.1.2.3.1.2. Head of Legal Department
5.1.2.3.1.3. Any other person nominated by the Vice Chairman and Managing Director

5.1.2.3.2. If any member of Inquiry Committee has a conflict of interest in any given case, then he should recuse himself and other members of Inquiry Committee should deal with the matter.

5.1.2.4. Investigation by Inquiry Committee

5.1.2.4.1. Upon receipt of the report of the preliminary inquiry and all other supporting documents, the Inquiry Committee is required to initiate the investigation. The said investigation shall be completed within 15 working days from the date of receipt of report of the preliminary inquiry. The Inquiry Committee's investigation report shall be submitted to the Audit Committee and summary report shall be submitted to Board immediately, and such report shall also be submitted to SEBI simultaneously.

6.0. POWERS OF THE INQUIRY COMMITTEE

6.1. For purpose of conducting inquiry, the Inquiry Committee may:

6.1.1. call upon:

6.1.1.1. such employees/individuals to seek clarification or information pertaining to the leak.

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6.1.1.2. Persons / members of the Department involved in generation of the original data for purpose of determination of key figures pertaining to financial figures.

6.1.1.3. Persons involved in the preparation of the figures for the financial results and presentations.

6.1.1.4. Persons involved in the preparation of board notes

6.1.1.5. Persons involved in dissemination of information relating to financial results in the public domain.

6.1.1.6. any other persons who had access to the information.

6.1.1.7. Any market intermediaries, fiduciaries and other person/entities who have access to UPSI for inquiry conducted for leak of such UPSI.

6.2. at its discretion, invite external investigators/experts.

6.3. take necessary actions including sending the Suspect on leave, restrict physical access to the office premise, freeze access to systems, electronic devices, emails, etc., during the pendency of the investigations for fair conduct of the proceedings.

6.4. keep the identity of the Suspect confidential till the completion of inquiry unless it is essentially required for the purpose of investigation.

6.5. notify the Suspect of the allegations at the outset of internal investigation and provide him opportunity to represent his case and submit evidence.

6.6. do all such acts, deeds, matters and things as are necessary for the purpose of conduct of internal investigation.

6.7. In case of difference in opinion among the members of the Committee, they may seek views of the Chairman of the Audit Committee or Board.

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7.0. RIGHTS AND OBLIGATIONS OF THE SUSPECT

7.1. The Suspect shall:

7.1.1. co-operate with the Inquiry Committee during the investigation process.

7.1.2. have a right to consult with a person or persons of their choice, other than members of Inquiry Committee.

7.1.3. right to be informed of the outcome of the investigation

7.2. The Suspect(s) has the responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witnesses shall not be influenced, coached, threatened or intimidated by the Suspects.

7.3. Unless there are compelling reasons not to do so, Suspects will be given the opportunity to respond to material findings contained in investigation report. No allegation of wrong doing against a Suspect shall be considered as maintainable unless there is good evidence in support of the allegation.

8.0. CONSEQUENCES OF NON-COMPLIANCE

8.1. On receipt of report of Inquiry Committee, the Compliance Officer shall forthwith forward such report to Audit Committee.

8.2. The disciplinary action against the Suspect may be taken within 15 working days from receipt of investigation report by the Audit Committee in consultation with the Board of Directors or any other person authorised by the Board.

8.3. The disciplinary action may include wage freeze, suspension, recovery, clawback or termination, as may be decided by the Audit Committee or the Board of Directors or any other person authorised by the Board.

8.4. SEBI or any other appropriate regulatory authority would also be informed of such violation who may take appropriate action against the Suspect.

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9.0. AMENDMENTS

9.1. The Policy will be amended in line with the regulatory requirements as may be applicable.

10.0. REFERENCES

10.1. SEBI (Prohibition of Insider Trading) Regulations 2015, as amended from time to time.

Date: 30 May 2025
Place: Coimbatore

(As amended by the Board of Directors at their meeting held on 30 May 2025)

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