CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

(Approved by the Board on August 10, 2020, Amended on November 06, 2026)

A. BACKGROUND

Pursuant to Regulation 9(1) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations"), the Company is required to formulate a "Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons and their Immediate Relatives" ("Code") in relation to trading in the securities of the Company. Accordingly, the Board of Directors adopted the Code at its meeting held on August 10, 2020, now amended on November 06, 2026.

The provisions of the Code may, in whole or in part, be extended to any person, whether or not an employee of the Company, as may be determined by the Compliance Officer in consultation with, or on the advice of, the Managing Director, inter alia, for the purpose of preserving the confidentiality of unpublished price-sensitive information ("UPSI"), under the overall supervision of the Board of Directors.

B. DEFINITIONS

- **"Act"** means the Securities and Exchange Board of India Act, 1992.
- **"Board"** means the Board of Directors of the Company.
- "**Code**" shall mean the Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of trading by designated persons and immediate relatives of designated persons of TTK Prestige Limited as amended from time to time.
- **"Company"** means TTK Prestige Limited.
- **"Compliance Officer"** means the Company Secretary or such other senior officer so designated, reporting to the Board of Directors, who is financially literate and is capable of appreciating requirements for legal & 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compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of unpublished price sensitive information, monitoring of trades and the implementation of the ''Code'' specified in these regulations under the overall supervision of the Board of Directors of the Company.

Explanation – For the purpose of this regulation, "financially literate" shall mean a person who has the ability to read and understand basic financial statements i.e. balance sheet, profit and loss account, and statement of cash flows.

- **"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 (i); or
    b. A holding company or associate company or subsidiary company or;
    c. An intermediary as specified in Section 12 of the 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 recognized 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 the Company or his immediate relative or banker of the Company, has more than ten per cent, of the holding or interest.

- **"Contra Trade"** means a trade or transaction which involves buying or selling any number of shares of the Company and within 6 months trading or transacting an opposite transaction involving sell or buy following the earlier transaction.

- **"Designated person(s)"** means the persons specified by the Managing Director in consultation with the Compliance Officer to be covered by the "Code of conduct" on the basis of their role and function in the organization and access such role and function would provide to unpublished price sensitive information in addition to seniority and professional designation and shall include:

  (a) All Directors

  (b) CEO and Employees up to two levels below CEO of the Company and its Material Subsidiaries irrespective of their functional role in the Company or ability to access UPSI;

  (c) Key executives in the Finance and Secretarial Department located at Accounts / Corporate office of the Company

(d) Statutory Auditors / Internal Auditors / Tax Auditors /Secretarial Auditors

(e) Any other employees and their dependents, as may be identified by the Compliance Officer who are privy to any price sensitive information.

(f) Employees of Material Subsidiaries of the Company designated on the basis of their functional role or access to UPSI by their Board;

(g) Any support staff of the Company such as IT Staff, Secretarial Staff who have access to UPSI;

(h) Immediate Relatives of persons mentioned in Clause (a) to (g).

Based on the role and function of an employee in the Company or its material subsidiaries, the respective functional heads may classify any other employees / categories of employees as Designated Persons

The Human Resource Department through the Chief Human Resources Officer (CHRO) shall be responsible to provide updated list of Designated Persons as per the Code to the Compliance Officer from time to time for timely updation in the digital portal maintained by the Company for the purposes of compliance under this Code.

Immediate relative(s) of the persons in category(ies) above shall be subject to the provisions of this ''Code'' 'mutatis-mutandis' and respective Designated Person shall ensure the relevant Compliances.

All intermediary(ies), fiduciary(ies) shall designate and inform the Compliance Officer about specific person(s) within their respective organization who would ensure compliance under this ''Code''.

- **"Director**" means a Director appointed to the Board of the Company.

- **"Employee"** means and includes every Employee of the Company including the Directors in the employment of the Company, its holding company, subsidiary companies and including contractual employee.

- **"Fiduciary/Fiduciaries"** shall mean professional firms such as auditors, accountancy firms, law firms, analysts, insolvency professional entities, consultants, banks etc., assisting or advising the Company at any point in time, for the purpose of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time and this Code of Conduct.

- **"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.

- **"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.

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

  Explanation: As per Regulation 3(2B) of the SEBI (Prohibition of Insider Trading) Regulations 2015, any person who is in receipt of Unpublished Price Sensitive Information (UPSI) pursuant to a "legitimate purpose" shall be considered an "Insider" for the purposes of these regulations and due notice shall be given to such persons to maintain confidentiality of such UPSI in compliance with these regulations.

- **"Key Managerial Personnel"** means—
  i. The Managing Director or Whole Time Director;
  ii. The Chief Executive Officer;
  iii. The Chief Financial Officer;
  iv. The Company Secretary;
  v. such other officer as may be prescribed by the Board and;
  vi. such other officer or person as may be prescribed by the Companies Act, 2013

- **"Legitimate Purpose"** shall include sharing of unpublished price sensitive information in 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 provided that such sharing has not been carried out to evade or circumvent the prohibitions of these regulations.

- **"Material financial relationship"** means a relationship in which one person is a recipient of any kind of payment such as by way of a loan or gift from a designated person during the immediately preceding twelve months, equivalent to at least 25% of the annual income of such designated person but shall exclude relationships in which the payment is based on arm's length transactions.

- **"Promoter"** shall have the meaning assigned to it under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any modification thereof.

- **"Promoter Group"** shall have the meaning assigned to it under the Securities and Exchange Board of India (issue of Capital and Disclosure Requirements) Regulations, 2018 or any modification thereof.

- **"Regulations"** or **"PIT Regulations"** shall mean the Securities & Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and any amendments thereto.

- **"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;
  (iv) spouse of the person listed at sub-clause (iii); and

(vi) spouse of the person listed at sub-clause (iv)

- **"Stock Exchange"** means National Stock Exchange of India Ltd. and BSE Ltd.

- **"Securities"** shall have the meaning assigned to it under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or any modification thereof except units of a mutual fund.

- **"Takeover regulations"** means the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and any amendments thereto.

- **"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.

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

- **"Trading window"** refers to the period during which the Company's securities can be traded.

- **"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 including but not restricted to, information relating to the following:

  i. financial results;
  ii. dividends;
  iii. change in capital structure;
  iv. mergers, de-mergers, acquisitions, de-listings, disposals and expansion of business and such other transactions; *(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;

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

xvii. any such other information which may affect the price of securities.

- **"UPSI Recipient"** means the employee of Company or its subsidiaries, who is in possession of UPSI or with whom UPSI is shared. A UPSI recipient may or may not be a Designated Person

Terms that have not been defined in this ''Code'' shall have the same meaning assigned to them in the SEBI Act, 1992, Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and/or any other SEBI Regulation(s) as amended from time to time.

C. CODE

1. Role of Compliance Officer

1.1 The Compliance Officer shall be responsible for setting forth policies, procedures, monitoring adherence to the rules for the preservation of "Unpublished Price Sensitive Information", pre-clearing of trades, monitoring of trades and the implementation of this ''Code'' in consultation with and/or as per the advice of Managing Director and under the overall supervision of the Board of Directors of the Company. In case of temporary absence of the Compliance Officer, the Chief Financial Officer ('CFO') shall act as the Compliance Officer or Board shall appoint such other senior officer as the it may deem fit.

1.2 He/ she shall maintain a record of the Designated person(s) and any changes made in the list of Designated person(s), in consultation with and/or as per the advice of the Managing Director.

1.3 He/ she shall report on the compliance and implementation of the Regulations and the ''Code'' to the Board and in particular, shall provide reports to the Chairman of the Audit Committee, if any, or to the Chairman of the Board quarterly.

1.4 He/ she shall assist all employees in addressing any clarifications regarding the Securities & Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct.

1.5 He/ she shall in consultation with the Chairman and/or Managing Director, and as directed by the Board, specify Prohibited Period from time to time and immediately make an announcement thereof;

1.6 He/ she shall ensure that Prohibited Period is intimated to all concerned before the commencement of the Prohibited Period;

1.7 He/ she shall maintain records of all the declarations submitted in the appropriate form given by

the Designated Persons;

1.8 He/ she shall make all disclosures to the stock exchanges on which the Securities of the Company are listed, as required under Applicable Laws;

1.9 He/ she shall place details of the Trading in the Company's Securities by Designated Persons before the Board of Directors on quarterly basis and the accompanying documents that such persons had executed under the pre-dealing procedure as mentioned in this Policy;

1.10 He/ she shall do all such things as provided in the PIT Regulations and as may be prescribed by SEBI or the stock exchange from time to time in relation to prevention of Insider Trading.

2. Information on a need-to-know basis

2.1 Designated person(s) and Insiders shall maintain confidentiality of all Unpublished Price Sensitive Information. Designated person(s) and Insiders shall not communicate, provide or allow access to any Unpublished Price Sensitive Information except where such communication is in furtherance of Legitimate Purposes, performance of duties or discharge of legal obligations.

2.2 Unpublished Price Sensitive Information is to be handled on a "need to know" basis. i.e. Unpublished Price Sensitive Information should be disclosed only to those within the Company who need the information to discharge their duty and whose possession of such information will not give rise to a conflict of interest or appearance of misuse of the information and shall be communicated, allowed access to or provided in a secure location.

2.3 The Company shall ensure that all files including soft copies containing Unpublished Price Sensitive Information are kept secure, such that such information can only be accessed by persons who "need to know" such information or for Legitimate Purpose. Computer files must have adequate security of login and password, etc. Files containing confidential information should be deleted / destroyed after its use. Shredder should be used for the destruction of physical files.

2.4 All Designated person(s) and Insiders who gets access to Unpublished Price Sensitive Information shall also ensure that the files including soft copies containing Unpublished Price Sensitive Information are kept secure.

3. Prevention of misuse of Unpublished Price sensitive information

3.1 **Trading Window and Window Closure**

3.1.1 Designated persons shall deal in securities subject to compliance with the Regulations and this ''Code''.

3.1.2 Towards this end, a notional trading window shall be used as an instrument of monitoring trading by the Designated Persons.

3.1.3 The trading window shall be *inter alia* closed during the following periods:

a. From the end of every quarter till 48 hours after the declaration of financial results;
b. In the case of the end of the financial year, trading restriction period will be made applicable from the end of the Financial Year & will remain so till 48 hours after the declaration of the financial results.
c. The gap between clearance of accounts by audit committee and board meeting should be as narrow as possible and preferably on the same day to avoid leakage of material information and;
d. 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.

3.1.4 Designated persons and their immediate relatives shall not trade in securities when the trading window is closed.

3.1.5 Without prejudice to the generality of paragraph 3.1.3 of this ''Code'', the "Trading Window" with respect to the Company's Securities shall be closed at the time of:
a. Declaration of Financial results (quarterly, half-yearly and annual);
b. Declaration of dividends (interim and final);
c. Issue of Securities by way of public / rights / bonus etc. or any change in capital structure;
d. Amalgamation, demergers, mergers, takeovers, acquisitions, delisting, disposals, expansion of business, buy-back and other such transactions;
e. Disposal of whole or substantially whole of the undertaking;
f. Material events as may be determined as per the Policy on determination of Materiality of Events of the Company, as an event requiring closure of Trading window.

3.1.6 The trading window restrictions shall not apply in respect of –
a. transactions specified in clauses (i) to (iv) and (vi) of the proviso to sub-regulation (1) of Regulation 4 and in respect of a pledge of shares for a bonafide purpose such as raising of funds, subject to pre-clearance by the compliance officer (Annexure C) and compliance with the respective regulations made by the Board;
b. transactions which are undertaken in accordance with respective regulations made by the Board such as acquisition by conversion of warrants or debentures, subscribing to rights issue, further public issue, preferential allotment or tendering of shares in a buy-back offer, open offer, delisting offer or transactions which are undertaken through such other mechanism as may be specified by the Board from time to time.

Note: Transactions referred to in clause (i) to (iv) and (vi) of the proviso to sub-regulation (1) of Regulation 4 refer broadly to the following:
a. Off-market inter-se transfer between insiders who were in possession of UPSI;
b. Transaction carried out through block deal window mechanism between persons who were in possession of UPSI;
c. Transaction carried out pursuant to a statutory or regulatory obligation to carry out a bona fide transaction;
d. Transaction undertaken pursuant to the exercise of stock options in respect of which the exercise price was pre-determined in compliance with applicable regulations;
e. Trades carried pursuant to a trading plan in accordance with Regulation 5;

3.1.7 The Compliance Officer shall intimate the closure of trading window to all the Designated persons of the Company when she/he determines that a Designated person can reasonably be expected to have possession of Unpublished Price Sensitive Information.

3.1.8 The Compliance Officer after taking into account various factors including the Unpublished Price Sensitive Information in question becoming generally available and being capable of assimilation by the market shall decide the timing for reopening of the trading window. However, in any event it shall not be earlier than forty-eight hours after the information becomes generally available.

3.1.9 The Managing Director of the Company is authorized to put in place adequate and effective system of internal controls, framework(s), disclosure(s), etc. to ensure compliance with the requirements given in these regulations to prevent insider trading and to delegate all such powers as deemed necessary for effective monitoring of the compliances of these regulations and the ''Code''.

3.2 **Pre-clearance of trades**

3.2.1 All Designated person(s), who intend to deal in Securities when the Trading Window is open and if the value of the proposed trades in a quarter (singly or cumulatively), is above Rs. 10,00,000 (Rupees Ten Lacs only) should pre-clear the transaction.

3.2.2 The pre-dealing procedure shall be hereunder:

i. An application shall be made in the form prescribed as per Annexure C to the Compliance Officer indicating the estimated number of securities that the applicant intends to deal in.

In case the Company Secretary and/or Compliance Officer intends to trade in the securities of the Company, the pre-clearance application of the Company Secretary and/or Compliance Officer is to be approved by the Managing Director or the Executive Director & Chief Executive Officer or Chief Financial Officer of the Company.

An undertaking shall be executed in favour of the Company by such applicant incorporating, inter alia, the following clauses, as may be applicable:

a. That the applicant does not have any access to or has not received "Unpublished Price Sensitive Information" up to the time of signing the undertaking.
b. That in case the applicant has access to or receives "Unpublished Price Sensitive Information" after the signing of the undertaking but before the execution of the transaction, he/she shall inform the Compliance Officer of the change in his position and that he/she would completely refrain from dealing in the securities of the company till the time such information becomes public,
c. That he/she has not contravened the ''Code'' of Conduct to Regulate, Monitor and Report Trading by Designated Persons notified by the Company from time to time and
d. That he/she has made a full and true disclosure in the matter.

ii. All Designated persons shall execute their order in respect of securities of the Company within 7 (seven) trading days after the approval of pre-clearance is given. Thereafter a fresh pre-clearance will be needed for the trades executed in excess of Rs. 10,00,000 (Rupees Ten Lakhs). The applicant shall file within 2 (two) Trading days of the execution of the deal, the details of such deal with the Compliance Officer in the prescribed form as per Annexure E.

iii. The pre-clearance by the Compliance Officer, if any shall be obtained in the form prescribed in Annexure D or on digital portal maintained by the Company for the purposes of compliance under this Code.

iv. If the order is not executed after obtaining pre-clearance from the Compliance Officer, a report to that effect shall be filed with the Compliance Officer also in the format set out in Annexure D of this Code within 2 trading days of the expiry of pre-clearance period and the Designated Person shall get the transaction pre- cleared again in accordance with the "Code".

v. **All Designated person who buys or sells any number of shares of the Company shall not enter into a contra trade (opposite transaction i.e. Sell or buy any number of shares during the next six months following the prior transaction).**
E.g. If 'X' or any of his immediate Relatives buy securities of the company on 1st June, 2026 then 'X' or his immediate relatives shall not sell any Securities of the Company up to 31st December, 2026 and vice versa.

vi. The Compliance Officer may be empowered to grant relaxation from strict application of such restriction for reasons to be recorded in writing provided that such relaxation does not violate these regulations.

vii. If an applicant inadvertently or otherwise executes contra trade in violation of such a restriction, the profits from such trade shall be liable to be disgorged for remittance to the SEBI for credit to the Investor Protection and Education Fund administered by the SEBI under the Act.

However, contra trade restrictions shall not be applicable for trades executed pursuant to exercise of stock options.

The disclosures made under this ''Code'' shall be maintained for a period of five years.

3.3 **Trading by Immediate Relatives / Portfolio Managers**

It will be the responsibility of the Designated Persons to communicate the trading window closure period to their Immediate Relatives, portfolio manager, wealth manager, etc. to avoid non-compliance. In the event, a trade is executed by immediate relative, by a portfolio manager, wealth manager etc. on behalf of a Designated Person and/or their Immediate Relatives in violation of this Code, then respective Designated Person will be responsible for any non-compliance under the provisions of the Code.

3.4 **Trading plan**

3.4.1 A Designated person(s) or any Insider is entitled to formulate a trading plan for dealing in Securities of the Company and present it to the Compliance Officer for approval and public disclosure pursuant to which trades may be carried out on his/her behalf in accordance with such plan.

3.4.2 Trading Plan shall:

a. not entail commencement of trading on behalf of the Designated person(s) or Insider earlier than 120 days from the public disclosure of the plan;
b. not entail overlap of any period for which another trading plan is already in existence;
c. set out following parameters for each trade to be executed:
   (i) either the value of trade to be effected or the number of securities to be traded;
   (ii) nature of the trade;
   (iii) either specific date or time period not exceeding five consecutive trading days
   (iv) price limit, that is an upper price limit for a buy trade and a lower price limit for a sell trade, subject to the range as specified below:
   a. for a buy trade: the upper price limit shall be between the closing price on the day before submission of the trading plan and up to twenty per cent higher than such closing price;
   b. for a sell trade: the lower price limit shall be between the closing price on the day before submission of the trading plan and up to twenty per cent lower than such closing price
d. not entail trading in Securities for market abuse.

3.4.3 The Compliance Officer shall consider the trading plan made as above and shall approve it forthwith. However, he shall be entitled to take express undertakings as may be necessary to enable such assessment and to approve and monitor the implementation of the plan as per provisions of the Regulations.

3.4.4 The trading plan once approved shall be irrevocable and the Designated person(s) and/or Insider shall mandatorily have to implement the plan, without being entitled to either execute any trade in the Securities outside the scope of the trading plan or to deviate from it except due to permanent incapacity or bankruptcy or operation of law.

However, the implementation of the trading plan shall not be commenced, if at the time of formulation of the plan, the Designated person(s) and/or Insider is in possession of any Unpublished Price Sensitive Information and the said information has not become generally available at the time of the commencement of implementation.

Provided further that if the insider has set a price limit for a trade under sub-clause (iv) of clause (v) of sub-regulation 2, the insider shall execute the trade only if the execution price of the security is within such limit. If price of the security is outside the price limit set by the insider, the trade shall not be executed.

Provided that pre-clearance of trades shall not be required for a trade executed as per an approved trading plan.

Further, the Designated person(s) and/or Insider shall also not be allowed to deal in Securities of the Company, if the date of trading in Securities of the Company, as per the approved Trading Plan, coincides with the date of closure of Trading Window announced by the Compliance Officer.

The compliance officer shall approve or reject the trading plan within two trading days of receipt of the trading plan and notify the approved plan to the stock exchanges on which the securities are listed, on the day of approval.

3.5 **Structured Digital Database**

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 information is shared under the Regulation along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. 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 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 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.

Provided that entry of information, not emanating from within the organisation, in structured digital database may be done not later than 2 calendar days from the receipt of such information.

3.6 The Audit Committee shall review compliance with the provisions of these regulations at least once in a financial year and shall verify that the systems for internal control are adequate and are operating effectively.

4. Disclosure Responsibilities and Formats

The necessary disclosures required for making pre-clearances / reporting of trades executed, reporting of decisions not to trade after securing pre clearances and for reporting level of holding, etc. shall be as under:

A. Initial Disclosure

Every person on appointment as Key Managerial Personnel or a Director of the company or upon becoming a Promoter or member of the Promoter Group shall disclose as per the form prescribed in Annexure A his holding of securities of the company as on the date of appointment or becoming a Promoter or member of the Promoter Group, to the company within seven days of such appointment or becoming a Promoter or member of the Promoter Group.

B. Annual Disclosures:

All Directors, KMP, Promoters, member of promoter group, Designated persons and their Immediate Relatives trading in the securities of the Company shall be required to disclose details as prescribed in Annexure G on an annual basis and as and when the information changes.

C. Continual Disclosures

Every Promoter, member of the Promoter Group, Designated person and Director of the company shall disclose to the company as per the form prescribed in Annexure E the number of such securities acquired or disposed of within two 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 ten lakh rupees or such other value as may be specified;

The Company shall notify the particulars of such trading to the Stock Exchanges within 2 trading days of receipt of disclosure or from being aware of such information.

Once the transaction exceeding the said threshold is executed, the designated persons are required to disclose the said transaction to the Company and subsequently, by the Company to the stock exchanges within the timelines as specified above. However, SEBI through SEBI Circulars SEBI/HO/ISD/ISD/CIR/P/2020/168 and SEBI/HO/ISD/ISD/CIR/P/2021/617 dated September 09, 2020 and August 13, 2021 respectively the procedure disclosure under Regulation 7(2) has been now automated subject to the compliance of the procedure as laid down in the SEBI Circular dated September 09, 2020. Hence, the designated persons whose details are updated in the designated depository system can be exempted from such manual disclosure.

D. Every Insider shall disclose the off-market trades between Insiders (irrespective of any value) executed pursuant to Regulation 4(1)(i) of the Insider Trading Regulations within two working days in Annexure F.

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

E. All Designated person(s) of the Company are required to forward details of their holding in securities/ transactions/statement of Immediate Relatives to the Compliance Officer in the Form(s):

- As per Annexure B at the time of joining the Company or any of its material subsidiaries or upon being categorized as Designated Person(s)
- Application-cum-undertaking for pre-clearance as per the form prescribed in Annexure C.
- Reporting of Decision not to trade after taking pre-clearance as per the form prescribed in Annexure E.

5. Information to Stock Exchanges

In case it is observed that there has been a violation of these regulations, then on behalf of the Company, the Compliance Officer in consultation with MD/CEO or CFO or Audit Committee will intimate the stock exchanges.

Any amount collected by the Company under this clause shall be remitted to SEBI for credit to the Investor Protection and Education Fund administered by the SEBI under the SEBI Act.

6. Penalty for contravention of Code of Conduct

6.1 Any Designated person(s) or Insider who trades in Securities or communicates any information for trading in Securities, in contravention of the ''Code'' of conduct maybe penalized as decided by the Audit Committee and the Board.

6.2 Designated person(s) of the Company who violates the ''Code'' of conduct shall also be subject to disciplinary action by the Company, which may include wage freeze, suspension, recovery, claw back, ineligibility for future participation in employee stock option plans, Disgorgement of the gain accrued through the transactions in violation of the Code etc.

6.3 Designated person(s) shall bring to the attention of the Compliance Officer and the Board any violation of the Regulations or this ''Code'' whether committed by such Designated person(s) or any other person, whether knowingly or unknowingly.

6.4 The action by the Company shall not preclude SEBI from taking any action in case of violation of the Regulations.

6.5 The penalty/action for Infractions/Violations of the Code on Insider Trading shall be in accordance with the penalty matrix, as approved by the Board of Directors or Audit Committee from time to time

7. Reporting under Vigil Mechanism and Whistle Blower Policy

The Vigil Mechanism and Whistle Blower Policy formulated pursuant to relevant regulations, by the Board of Directors and available on the website of the Company www.ttkprestige.com could be resorted to, for reporting any non-compliance under this ''Code'' and/or Regulations.

8. Leak of Unpublished Price Sensitive Information

8.1 In case of leak of UPSI or suspected leak of UPSI, the course of action for inquiry shall be determined by the Audit Committee, on case-to-case basis and it shall be entitled to engage any external agency for this purpose, if necessary.

8.2 The results of such inquiry(ies) shall be promptly informed by the Company to SEBI.

9. Particulars to be disclosed by Designated Persons

9.1 The Designated persons shall be required to disclose names and Permanent Account number, or any other identifier authorized by law of the following persons to the Company on an annual basis and as and when the information changes:

a. immediate relatives and their shareholding in the Company, if any;
b. persons with whom such Designated person(s) shares a material financial relationship; and
c. Phone, mobile and cell numbers which are used by them.

9.2 In addition, the names of educational institutions from which Designated persons have graduated and names of their past employers shall also be disclosed on a one-time basis to the extent possible.

10. Process for bringing people 'inside' on sensitive transactions

The MD & CEO of the Company shall decide in consultation with the Compliance Officer a process for how and when people are brought `inside' on sensitive transactions. He shall give prior notice to the employee who are brought inside on sensitive transaction(s) and such Individuals should also 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 on case-to-case basis.

The Compliance Officer shall also decide on the norms for appropriate Chinese Walls procedures, and processes for permitting any designated person to "cross the wall", i.e. sharing of UPSI within different departments and bringing them 'inside' on sensitive transactions.

11. Contact Personnel

For queries related to this ''Code'', please write to us at: investorhelp@ttkprestige.com

12. Protection to Employees who are Informants

Retaliation for reporting suspected violations is strictly prohibited under this ''Code''. Employee who reports any alleged violations of insider trading laws in accordance with the Informant mechanism introduced vide SEBI (Prohibition of Insider Trading) (Third Amendment) Regulations, 2019, will be protected against any discharge, termination, demotion, suspension, threats, harassment, directly or indirectly or discrimination.

13. Website

As per the provisions of the Listing Regulations, the Policy shall be disclosed on the website of the Company. Further, the Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under the Listing Regulations and such disclosures shall be made available on the website of the Company for a period of eight years and thereafter as per the Documentation Retention and Archival Policy of the Company.

14. Limitation and amendment

14.1 The Board of Directors may in their discretion make any changes/modifications and/or amendments to this ''Code'' from time to time.

14.2 In the event of any conflict between the provisions of this ''Code'' and of the Regulations or the Listing Regulations or any other statutory enactments, rules, the provisions of such Regulations or Listing Regulations or statutory enactments, rules shall prevail over and automatically be applicable to this Policy and the relevant provisions of the ''Code'' would be amended/modified in due course to make it consistent with the law.

14.3 Any subsequent amendment/modification in the Act, PIT Regulations and/or other applicable laws in this regard shall automatically apply to this Policy. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereinunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

ANNEXURE "A"

FORM B

Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015

[Regulation 7 (1) (b) read with Regulation 6(2)- Disclosure on becoming a Key Managerial Personnel/ Director/ /Promoter/Member of promoter Group]

Name of the Company: _____

ISIN of the Company: _____

Details of Securities held on appointment of Key Managerial Personnel (KMP) or Director or upon becoming a Promoter or member of Promoter Group of a listed Company and immediate relatives of such persons and by other such persons as mentioned in Regulation 6(2).

Name, PAN No., CIN/DIN & Address with contact nos.	Category of Person (KMP/ Directors or Promoters or member of Promoter Group/ Immediate relative to/others etc.)	Date of appointment of KMP/ Director / OR Date of becoming Promoter/member of Promoter Group	Securities held at the time of becoming KMP/ Director or upon becoming Promoter or member of Promoter Group		% of Shareholding
			Type of security (For eg. – Shares, Warrants, Convertible Debentures, Rights entitlements, etc.)	No.	
1	2	3	4	5	6

Note: "Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015

Name & Signature:

Designation:

Date:

Place:

ANNEXURE "B"

Disclosure by Designated person(s) upon joining the Company or any of its material subsidiary(ies)/categorised as Designated person(s)

To,
The Compliance Officer,
TTK Prestige Limited.

Details of Designated person(s), including their immediate relatives

Name, PAN No., DP ID, Client ID & Address with contact nos. of Designated person(s) and their Immediate relatives	Designation/Relationship	Date of appointment of Designated person(s)	Securities held at the time of becoming Designated person(s).	
			Type of security (For eg. – Shares, Warrants, Convertible Debentures etc.)	No.
1	2	3	4	5

Note: "Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.

I hereby undertake to abide by the provisions of the Regulations and this ''Code'', which I have read and understood fully.

Name & Signature:
Designation:
Date:
Place:

ANNEXURE "C"

Form for seeking Pre-Clearance

Date :_____

The Compliance Officer,

TTK Prestige Limited

Dear Sir,

Pursuant to the SEBI (prohibition of Insider Trading) Regulations, 2015 and the Company's ''Code'' I seek your approval for trading in the Securities of the Company as per the details provided below. I understand the term 'Trade' or 'Trading' hereunder includes subscribing, buying, selling, dealing or agreeing to subscribe, buy, sell, deal in securities – even transactions such as creation of security interest or pledge are covered.

The said Securities will be traded in the following name, and relevant Depository Participant details and/or existing folio nos. are as under: -

Name	Relation with the Designated person(s)	Type of Securities	Depository Participant (DP) Beneficiary A/c (Client Id)/Folio No.	Nature of transaction for which Approval is sought	No. of Securities and Amount
1	2	3	4	5	6

I agree to comply with the Rules mentioned on the reverse of this Form and I hereby undertake that:

a. I do not have any access and neither have I received any Unpublished Price Sensitive Information (as defined in the ''Code'').

b. In case I have access to and/or receive "Unpublished Price Sensitive Information" after the signing the Undertaking but before the execution of the transaction I shall inform the Compliance Officer of the change in my position and that I would completely refrain from dealing in the Securities of the Company till the time such information becomes public.

c. I undertake to submit the necessary report within 2 (two) trading days of execution of the transaction
/ a 'Nil' report if the transaction is not undertaken.

d. If approval is granted, I shall execute the deal within the period specified in the pre- clearance approval, failing which I shall seek fresh pre-clearance. I further affirm that I have not entered into any transaction in last six months which would render this proposed transaction as contra trade.

e. I have made a full and true disclosure in the matter and I understand that any pre- clearance granted by the Company is after relying upon the affirmations provided by me, hereunder.

f. I affirm that I have read and understood the ''Code'' fully.

Thanking you,

Yours faithfully,

(_____)

Rules

1) After obtaining the clearances the Trade would have to be executed within the period mentioned in the pre-clearance and if the Trade is not executed, fully / partially, within such period, you would have to seek fresh pre-clearance.

2) Subject to the provisions of the ‘‘Code’’, Securities thus acquired should be held for a minimum period of 6 (six) months. The holding period shall also apply to subscription in the primary market. In the case of issues, the holding period would commence when the Securities are actually allotted.

3) Once the transaction exceeding the said threshold is executed, the designated persons are required to disclose the said transaction to the Company and subsequently, by the Company to the stock exchanges within the timelines as specified above. 27) However, SEBI through SEBI Circulars SEBI/HO/ISD/ISD/CIR/P/2020/168 and SEBI/HO/ISD/ISD/CIR/P/2021/617 dated September 09, 2020 and August 13, 2021 respectively the procedure disclosure under Regulation 7(2) has been now automated subject to the compliance of the procedure as laid down in the SEBI Circular dated September 09, 2020.

ANNEXURE "D"

Format of Approval Letter by the Company

Date: _____

_____

We refer to your application dated_____for seeking our permission to buy/sell of _____Securities of the Company.

The Company hereby gives its consent to trade not more than_____on the assumption that all the information provided in your application and the undertaking are true and correct.

Your kind attention is drawn to the following provisions which you need to, inter-alia, strictly observe in terms of the above Regulations while dealing in the Securities.

1. The Transaction would have to be executed within the period from <<_____>> to <<_____>> and if the same is not executed fully or partially, you would have to seek fresh pre-clearance.

2. Pursuant to SEBI Regulations post this sell-off / buying you should not buy/sell any shares/securities of the Company from/in the open market for a period of next 6 months. Also, this clearance is based on the presumption that you have not entered into any opposite transaction in the securities of the Company in last 6 months. In the case of issue of securities, the holding period would commence when the Securities are actually allotted.

3. Any transaction with regard to the Securities under this approval should be communicated to the Company within 2 (two) trading days of the conclusion of the transaction as per the enclosed as per Annexure "E".

4. Also, kindly ensure that you are not in possession of any unpublished price sensitive information at the time of sharing this pre-clearance and / or at the time of carrying out the transaction(s).

It may please be noted that any violation in compliance with the aforesaid Regulation and ''Code'' would attract penal provisions by the Company, which would include Wage Freeze, Suspension, recovery, claw back or ineligibility to participate in future Employee Stock Options Scheme/s (ESOS). This would not preclude SEBI taking its own action.

Thanking you, Yours faithfully,

For TTK Prestige Limited

Compliance Officer

ANNEXURE "E"

FORM C

Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 [Regulation 7 (2) read with Regulation 6(2)- Continual disclosure]

Name of the Company: _____

ISIN of the Company: _____

Details of change in holding of Securities of Promoter, member of Promoter Group, Designated person or Director of a listed Company and immediate relatives of such persons and by other such persons as mentioned in Regulation 6(2)

Name, PAN, CIN/DIN, & Address with contact nos.	Category of Person (Promoter/ member of promoter group/ Designated Person/ Directors/ immediate relative to/ others etc.)	Securities held Prior to acquisition/ disposal		Securities acquired/disposed				Securities held post-acquisition/ disposal		Dateof allotment advice/acquisition of shares/sale of shares specify		Date of intimation to Company	Mode of acquisition/ disposal (on market purchase/public/rights/ preferential offer/off market/Inter-se transfer, ESOPs etc.)	Exchange on which the trade was executed
		Type of security (For e.g. - Shares, Warrants, Convertible Debentures, Rights entitlements, etc.)	No. and % of Share holding	Type of security (For e.g. - Shares, Warrants, Convertible Debenture s, Rights entitlements, etc.)	No.	Value	Transaction Type (Purchase/sale Pledge / Revocation / Invocation/ Others - please specify)	Type of security (For e.g. - Shares, Warrants, Convertible Debentures, Rights entitlements, etc.)	No. and % of Share holding	From	To			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.*

Name & Signature:
Designation:
Date:
Place:

ANNEXURE "F

Form D
Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
Off-Market Trades

Name of the Company: _____
ISIN of the Company: _____

Details of Trading in securities by other connected persons as identified by the Company

Name, PAN, CIN/DIN, & address with contact nos. of other connected persons as identified by the Company	Connection with Company	Securities held prior to acquisition/ disposal		Securities acquired / disposed				Securities held post acquisition/ disposal		Date of allotment advice/ acquisition of shares/ sale of shares specify		Date of intimation to Company	Mode of acquisition/ disposal (on market / public/rights / preferential offer /off market/ Inter-se transfer, ESOPs etc.)	Exchange on which the trade was executed
		Type of security (For e.g.-Shares, Warrants, Convertible Debentures, Rights entitlements, etc.)	No. and % of Shareholding	Type of security (For eg. -Shares, Warrants, Convertible Debentures, Rights entitlements etc.)	No.	Value	Transaction Type (Purchase/Sale/ Pledge/ Revocation / Invocation/ Others- please specify)	Type of security (For eg. – Shares, Warrants, Convertible Debentures, Rights entitlements, etc.)	No. and % of Shareholding	From	To			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.*

(ii) *Value of transaction excludes taxes/brokerage/any other charges*

Name:
Signature:
Place:

ANNEXURE "G"

Format of Annual Declaration and undertaking by Designated person(s)

To,
The Compliance Officer
TTK Prestige Limited

Name	Category / Relationship with Designated person(s) (to be provided by Immediate Relative)	No. of securities held as on 1st April_____ (beginning of FY)	No. of securities bought/ (sold) during the year	No. of Securities held as on 31st March____ (end of FY)	PAN No., DP ID, Client ID/ Folio No.	Name of Person(s) with whom Designated person(s) shares a "Material Financial Relationship"
1	2	3	4	5	6	7

Notes:

1. "Material Financial Relationship" means a relationship in which one person is a recipient of any kind of payment such as by way of a loan or gift from a designated person during the immediately preceding twelve months, equivalent to at least 25% of the annual income of such designated person but shall exclude relationships in which the payment is based on arm's length transactions..

2. "Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.

I hereby affirm that, I am aware of the provision(s) of the '''Code''' and there was no non-compliance during the financial year (_____). I further affirm that, I have not carried out any transaction(s) including but not limited to intra-day transactions, in violation of the Regulations and/or ''Code''.

Name & Signature:
Designation:
Date
Place: