CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION (CODE)

[Pursuant to SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018]

Approved by the Board of Directors on March 29, 2019, and now amended on November 06, 2026

1. Background and Legal Framework

The Securities and Exchange Board of India ("SEBI"), in furtherance of its mandate to protect investors' interests, issued the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended (the "Regulations"), pursuant to the powers conferred by the SEBI Act, 1992, as amended. The Regulations came into effect on May 15, 2015, and have subsequently been amended from time to time. Pursuant to Regulation 8(1) of the Regulations, TTK Prestige Limited (the "Company") has formulated this Code of Practices and Procedures for Fair Disclosure (the "Code").

2. Definitions

1. "**TTKPL**" or "**Company**" means TTK Prestige Limited, a Company incorporated under the Companies Act, 2013 (18 of 2013).

2. "**Board of Directors**" or "Board" in relation to a Company, means the collective body of Directors of the Company (Section 2(10) of the Companies Act, 2013).

3. "**The Audit Committee** or **Committee**" means Committee of Board of Directors of the Company constituted under the provisions of Companies Act, 2013, as amended ("**Companies Act**") and the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, as amended ("LODR").

4. **"Code**" means this Code, as amended from time to time.

5. "**SEBI**" means Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992 (15 of 1992).

6. "**LODR**" means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

7. "**Regulations**" means Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended.

8. **"Compliance Officer**" means for the purpose of these regulations the Company Secretary of the Company. In absence of the Company Secretary, the Chief Financial Officer of the Company authorized by the Board of Directors of the Company shall discharge the duties of Compliance Officer under the regulations. It is hereby clarified that the Compliance Officer shall be "*financially literate*" in terms of and as defined by the Regulations i.e. 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.

9. **"Chief Investor Relations Officer"** shall means the Compliance Officer of the Company who will act as such for the purpose of this Code.

10. "**Unpublished price sensitive information**" ("UPSI") means any information, relating to a Company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily including but not restricted to, information relating to the following:

- financial results;
- dividends;
- change in capital structure;
- mergers, de-mergers, acquisitions, delisting, disposals and expansion of business and such other transactions; and
- change in key managerial personnel.

Any other term not specifically defined herein shall have the same meaning as ascribed to it in the Companies Act, LODR, or any other applicable law or regulation, including any amendment or modification thereof, as may be applicable.

11. **"Legitimate purpose"** means and includes sharing of UPSI in the ordinary course of business by an Insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants of the Company, provided that such sharing of UPSI has not been carried out to evade or circumvent the provisions of the Regulations.

12. **"Insider"** means any person in receipt of unpublished price sensitive information pursuant to a "*legitimate purpose*" under the Regulations and such persons are also required to ensure the confidentiality of UPSI shared with them, in compliance with the Regulations and in compliance with this Code.

Words and expressions used and not defined in this Code shall have the same meaning assigned to them in the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations) including Company's Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting Trading by Designated Persons, the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and the rules and regulations made thereunder, to the extent relevant in connection with this Code, as the case may be or in any amendment thereto.

3. Objectives

This Code is required for the Company to prevent the misuse and ensure timely and adequate disclosure of UPSI and to maintain the uniformity, transparency and fairness in dealing with all the stakeholders and in ensuring adherence to applicable laws and regulations.
Further, the Company shall ensure the confidentiality of UPSI and to prevent misuse of such information.

4. Guidelines for Fair Disclosure

The Company, Board, Officers, employees, and Insiders as defined in this Code and in the Regulations, shall adhere to the following guidelines as framed as under the Regulations involving the compliance of Regulations with respect to principles of fair disclosure of UPSI in letter and in spirit –

a) 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.

b) Uniform and universal dissemination of UPSI to avoid selective disclosure.

c) Designation of a senior officer as a chief investor relations officer to deal with dissemination of information and disclosure of unpublished price sensitive information.

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

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

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

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

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

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

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

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

5. Policy on Determination of Legitimate Purpose

5.1 Insiders may be required to share Unpublished Price Sensitive Information of the Company in the ordinary course of business for Legitimate Purpose. "Legitimate Purpose" means and includes sharing of Unpublished Price Sensitive Information in the Ordinary Course of Business by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants or on a need-to-know basis. Provided that such sharing shall not be carried out to evade or circumvent the

prohibitions of the Code or the Regulations.

5.2 Any person in receipt of Unpublished Price Sensitive Information pursuant to a "Legitimate Purpose" shall be considered an "Insider" for purposes of the Regulations and this Code and due notice shall be given to such persons to maintain confidentiality of such Unpublished Price Sensitive Information. However, non-receipt of such notice while in receipt of any Unpublished Price Sensitive Information shared for Legitimate Purpose would not absolve any person from complying with this Code and any person dealing with Unpublished Price Sensitive Information shall be under an obligation to preserve the same under the relevant regulation(s).

While sharing Unpublished Price Sensitive Information with any person for Legitimate Purposes, Insiders shall provide the following details to the Compliance Officer:-

a. Information shared by – (Name of person, PAN / Other Identifier & Number)
b. Information shared with – (Name of the recipient person, his/her PAN / Other Identifier & Number)
c. Recipient Organisation name and its PAN/ Other Identifier & Number
d. Date of sharing UPSI
e. Details of UPSI shared
f. Mode of sharing UPSI

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

6. Effective Date

This Code was approved by the Board of Directors on March 29, 2019, and now amended on November 06, 2026, and is effective from November 06, 2026.

7. Website

As per the provisions of the LODR, this Code 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 the stock exchange(s) under the LODR 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.

8. Limitation and Amendment

Subject to applicable laws, the Board may in their discretion make any changes/modifications and/or amendments to this Code from time to time.