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CODE OF PRACTICES & PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

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

1. INTRODUCTION:

- a) The Securities and Exchange Board of India (SEBI), in its endeavor to protect the interests of investors in general, has formulated the SEBI (Prohibition of Insider Trading) Regulations, 2015 under the powers conferred on it under the SEBI Act, 1992. These regulations were notified on 15th January, 2015 and shall come into force with effect from 120th Day from the date of its notification i.e. w.e.f. from 15th May, 2015. These regulations shall be applicable to all companies whose shares were listed on Indian stock exchanges.

The SEBI Notification No. SEBI/LAD-NRO/GN/2018/59 dated 31.12.2018 has notified Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2018, which shall come into force on 1st April, 2019.

- b) It is mandatory in terms of the Regulations for every listed company/entity to formulate a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information.
- c) In order to comply with the mandatory requirement of the Regulations, it was necessary to formulate a specific Code of Fair Disclosure for Eighty Jewellers Limited (hereinafter referred to as 'the Company') for use by its Promoters, Directors, Officers, Employees and Connected Persons.

- d) This document embodies the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information to be adopted by the Company and followed by its Directors, Officers, Employees and Connected Persons. The Code seeks to ensure timely, fair and adequate disclosure of price sensitive information to the investor community by the Company to enable them to take informed investment decisions with regard to the Company's Securities.

2. CODE OF PRACTICES & PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

The Board of Directors of Eighty Jewellers Limited have always strived to conduct its business in a fair and transparent manner with a view to protect the interest of all the stakeholders in the Company. Towards achieving this objective, the Company and the members of the Board, Key Managerial Persons, Officers, all employees and connected persons shall adhere to the following principles of fair disclosure of unpublished price sensitive information in letter as well as in spirit:

- a) The Company Secretary of the Company shall act as the Chief Investor Relations Officer (CIRO) to deal with dissemination of information and disclosure of unpublished price sensitive information.
- b) The CIRO shall ensure prompt public disclosure of unpublished price sensitive information that would impact price discovery no sooner than credible and concrete information comes into being, in order to make such information generally available.
- c) The CIRO shall ensure uniform and universal dissemination of unpublished price sensitive information to avoid selective disclosure.
- d) The CIRO shall make prompt dissemination of unpublished price sensitive information that gets disclosed selectively, inadvertently or otherwise to make such information generally available.
- e) The CIRO shall provide appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities.
- f) The CIRO will ensure that information shared with analysts and research personnel, if any, is not treated as unpublished price sensitive information.
- g) The CIRO 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.
- h) The CIRO shall handle all unpublished price sensitive information on a need-to-know basis and for legitimate purpose. The 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 Banker, 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 PIT regulations.

- i) The Company/CIRO shall maintain digital database with time stamping and audit trails to ensure non-tampering of the data base containing name and PAN of the person/entity(ies) with whom information is shared pursuant to Legitimate Purposes and name and PAN of Designated Person along with their immediate relatives.

3. AMENDMENTS:

- a) The Board may, subject to applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) amend any of the clauses of the above Code in whole or in part or replace the Code entirely with a new Code.
- b) The Board may also establish and stipulate further rules and procedures, from time to time, to give effect to this Code and to ensure fair disclosure of price sensitive information.
- c) 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.

4. SCOPE AND LIMITATION:

- a) This Code has been adopted by the Board of Directors of Eighty Jewellers Limited on 08.12.2021 and shall be deemed to have come in to force on the same date and subsequently revised by the Board of Directors on 25.02.2026.

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

- b) In the event of any conflict between the provisions of this Policy and the SEBI Regulations, Listing Agreement, Companies Act, 2013 or any other statutory enactments and any rules made thereunder, the provisions of such SEBI Regulations, Listing Agreement, Companies Act, 2013 or statutory enactments and the rules made thereunder shall prevail over this Policy.

5. DISSEMINATION OF POLICY:

This policy shall be hosted on the website of the Company.

Notes:a. This policy is only internal code of conduct and one of the measures to avoid Insider trading. It will be the responsibility of each employee to ensure compliance of SEBI Guidelines and other related statutes.