

Policy on dealing of Price Sensitive Information & Material Information Beacon Pharmaceuticals PLC

1. Objective: Pursuant to the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022, and to ensure that all investors have equal access to material information that may affect their investment decisions and that such information is adequately disseminated in a fair and timely manner, this policy will provide an overarching governance framework for the determination of materiality and price sensitive information. The objectives of this policy are:

- 1.1 To establish a guideline for secured handling of Beacon Pharmaceuticals PLC Price Sensitive Information (PSI) & Material Information.
- 1.2 To determine the rules in Beacon for dealing with PSI before publication and manner of that dealing.

2. Stakeholders

2.1 The stakeholders are all Secretarial & Finance team members of Beacon.

3. Applicability

3.1 This policy is applicable to all the situations where a PSI & Material Information confidentiality issue rises.

4. Coverage: The policy covers:

- 4.1. Definitions
- 4.2. Prohibitions
- 4.3. Policy Guidelines
- 4.4. Exception Management

5. Definitions: The following definitions are applicable for the purpose of this policy

5.1 Price Sensitive Information (PSI): Price Sensitive Information (PSI) means data relating directly or indirectly to an issuer of securities and which, if it were made public, would either be likely to have a significant effect on the prices of such issuer's securities or an investor's decision to purchase, sell or hold such securities.

5.2 Member: Member refers to an employee of Beacon.

5.3 Financial Statement (FS): Financial Statement (FS) refers to FS financial statements prepared for Beacon.

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5.4 He: The pronoun 'He' covers both 'He' and 'She' in this policy if anything other specific is not mentioned.

5.5 Use of terms/words: All words/terms in these principles shall have the same meaning as assigned to them under the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022 ("the BSEC PIT Rules 2022").

6. Prohibitions: The following activities are prohibited under this policy:

6.1 Informal discussion related to Beacon PSI data in or outside office.

6.2 Keeping the documents related to PSI data in a place that is not secured.

7. Policy guidelines: Every director, officer, and employee of the Company has a duty to safeguard the confidentiality of all such information that he/she obtains in the course of the performance of official duties. Directors, Officers and Designated Person (CFO & CS) of the Company should not use their position to gain personal benefit.

7.1. Source of PSI: In Beacon, Financial Statements (FS) shall be considered as source of PSI.

7.2. Members entitled to deal with PSI: The members who are entitled to prepare financial statements and their supervisor (current list presented in *Annexure-A*) shall be considered as eligible to deal with PSI. The finance team member who assists secretarial team in PSI preparation shall also be eligible to deal with PSI.

7.3. Procedure for Dissemination/Disclose of Material Information/Event: The Company shall publish the relevant material information on its website in accordance with the policy set out under BSEC PIT Rules 2022.

7.4. Control of PSI generating from FS: To control the data related to PSI generating from FS, below guidelines shall be maintained:

7.3.1 The members only who are entitled to prepare FS shall deal with PSI. Other members shall not deal with PSI before publication.

7.3.2 The members responsible for FS preparation shall ensure good custody of the FS so that no option raises that may cause any spread out of PSI before publication.

7.5. Role change: If any role change happens involving members who deal with PSI data,

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CFO/Company Secretary shall confirm over mail who shall be taking over the responsibility of earlier PSI dealing member. As per that mail change will take place in Annexure-A.

- 7.6. Separation from Company:** If any member dealing with PSI data gets separated from the Company, he shall deal with any PSI known to him with utmost confidentiality until it's publication even it may cover days after his last working date.
- 7.7. Archiving of PSI & Material Information:** The Company shall make available on its official website all published PSI & material information and events dating back more than 3 (three) years according to requirements by Rule BSEC PIT Rules 2022.
- 8. Exception Management:** If for the purpose of business any exception to the above guidelines is required, an exception approval from the CFO/MD shall be taken over mail, and that shall suffice to execute that exception.
- 9. Parameters for considering as Price Sensitive Information:**
As per the Prohibition of Insider Trading Rules-2022 (No-BSEC/CMRRCD/2021-396/52/ADMIN/140, following information of the Company shall be considered as Price Sensitive Information and shall be disclosed and disseminated accordingly:
- Information related to financial statements and basic information related to financial results;
 - Information related to dividend and corporate declaration;
 - Information related to change in corporate structure i.e. amalgamation/merger, demerger, acquisition, dissolution, modification or transformation;
 - Information related to change in capital structure;
 - Information related to business expansion, modification, change in operations etc.;
 - Any price sensitive event which is subject to approval of the regulators and submitted to the regulators for approval;
 - Any price sensitive event after getting approval from the regulators, shall again consider as PSI;
 - Any other information as the Commission may determine from time to time vide any rules or regulations or order or directives or notifications;
 - Any other information as the Commission may determine from time to time through government Gazette notification.

10. Indicative Events of Price Sensitive Information:

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Pursuant to the Prohibition of Insider Trading Rules-2022 (No-BSEC/CMRRCD/2021-396/52/ADMIN/140) -Schedule -Ka:

Principles of Disclosure of Material Information and Price Sensitive Information

Sl. No.	Particulars
1	Changes in Financial Positions & Performance based on Quarterly Results, such as information or statement or comment relating to significant increase or decrease of potential revenue, expense, cash flow, receivable, liability or asset
2	Following comparative information regarding financial statements: a) Earnings Per Share (EPS); b) Net Operating Cash Flow (NOCF) Per share (NOCFPS); c) Net Asset Value (NAV) Per Share
3	Any decision relating to dividend
4	Decision to issue right or bonus share to shareholders or to issue the same or decision to provide similar benefit
5	Corporate declaration regarding entitlement of the investors or any other information
6	Amalgamation with a Company or acquisition of significant share of another company
7	Demerger of any unit of the Company
8	Transformation and liquidation of any unit of the Company
9	Capital reorganization, amalgamation of one company with another or change in corporate activities by merger
10	Change in ownership which may affect the control of the company
11	Private or public offering or right offering of securities or decision of change of the Company's capital structure
12	Planned repurchase or redemption of securities
13	Consolidation of any shares, exchange of share, transformation of any securities to equity securities or conversion of debentures into share
14	Significant change in security holders' rights
15	De-listing of Security from exchange or change from one category to another
16	Submission of qualified report by the company's auditor
17	Acquisition or disposal of any assets of 5% or more of the existing assets
18	Change of name or address
19	Any significant development or change in the company's technology, production or facilities
20	Significant capital investment or significant change in the purpose of the company
21	Significant new contract, product, patent, service or change in 2business
22	Significant realization of long term outstanding funds

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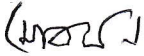


23	Change or resignation or demotion of Board of directors including CEO, CFO and Company Secretary
24	Change in the statutory auditor or corporate governance auditor, credit rating agency
25	Commencement of legal proceedings or development of regulatory matters or any significant judgement or order
26	Delisting of security or fund unit from stock exchange or change form one category to another category
27	Significant management contract, investors relation agreement, service agreement, or related party transaction contract that may affect the financial statement significantly
28	Decision regarding purchase or sale of any fixed assets or development or renovation of plant or machinery or information regarding set up of new unit
29	Substantial advances or loans between inter-company or subsidiary company or associate company or loan exchanges with directors
30	Borrowing or repayment of 25% or more of paid-up capital or net asset value, whichever is higher
31	Encumbrance or discharge of significant assets
32	Failure to pay any bank or creditor or bond or debt for more than 6 months
33	Significant new loan contract
34	Foreign loan contract or investment contract
35	Increase or decrease of maturity of funds
36	Termination of funds
36	Conversion of funds
37	Investment of 10% or more in a security
38	Gain or loss on financing any significant investment
39	Constitution of Trustees of funds, any change in Trust deeds
40	Signing of any important agreement or cancellation or modification of previously announced/ signed agreement
41	Loss of any significant assets of the company or the issuer or any event that tarnishes its image
42	Cancellation or substantial modification of any previously announced project
43	Qualified report filed by auditor of fund or issuer

11: Review and Amendments:

The Board of Directors may review and approve revisions whenever they deem it necessary and may delegate authority to Management to resolve any questions or issues that may arise in the course of putting the principles into practice.

A copy of these principles duly approved and every amendment thereto shall promptly be published on company's official website.

Signature:

		
Managing Director	Chief Financial Officer	Company Secretary

Annexure-A

List of current Beacon members dealing with PSI data:

SN	Designation	Responsible for
1.	Head of Reporting	FS preparation
2.	Company Secretary	Publication of PSI
3.	CFO	Supervisor