

Ref: SECTL/2025 - 13

January 28, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI - 400 001

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (East)
MUMBAI - 400 051

Scrip Code: BSE - 532974

NSE - BIRLAMONEY

Sub: Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI).

Dear Sir/Madam,

Pursuant to Regulation 8(2) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended, please find attached the revised Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI).

The same has also been uploaded on the website of the Company at <https://stocksandsecurities.adityabirlacapital.com/>

This is for your information and record.

Thanking you,

Yours faithfully,
For **Aditya Birla Money Limited**,

Manisha Lakhotia
Company Secretary & Compliance Officer
Membership No. A46126

Encl.: A/A

ADITYA BIRLA MONEY LIMITED (ABML)

Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI)

[Pursuant to Regulation 8 of SEBI (Prohibition of Insider Trading) Regulations, 2015 (as amended)]

Aditya Birla Money Limited

Registered Office: Indian Rayon Compound, Veraval, Gujarat – 362 266

Approver	Board of Directors
Owner	Compliance Officer
1st Amendment w.e.f.	February 01, 2025
Adopted on	May 04, 2015
Next Review date	As and when necessary

I. Preamble

It has been our constant endeavor to uniformly share relevant, sufficient and reliable information with all the stakeholders, about the Company. However, in order to promote and protect Company's and stakeholders interest, it sometimes becomes important to share information about the Company, which includes Unpublished Price Sensitive Information ('UPSI'), ahead of it being generally made available, with parties with whom the Company may wish to engage in order to enhance shareholders' value, without sharing the same with the stakeholders at large.

II. Objectives

This Code lays down the practices and procedures Aditya Birla Money Limited (the 'Company') would follow in relation to dissemination of UPSI in accordance with the principles as laid down under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ('SEBI (PIT) Regulations 2015') and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended from time to time.

III. Company's policy on determination of legitimate purpose

The term 'Legitimate purpose' means sharing of information by the Company, in furtherance of the Company's and stakeholders interest, which includes sharing of UPSI with parties during substantial transactions such as takeovers, mergers and acquisitions involving trading in securities, change of control to assess potential investment or such other transactions as a Committee comprising of at least one Executive Director or Chief Executive Officer and one Independent Director may deem fit.

The person with whom the UPSI pertaining to the Company or its securities is shared shall be considered as 'Insider' under the SEBI (PIT) Regulations and shall also be required to abide by the Company's internal Code of Conduct prohibiting insider trading, which means they can trade in the securities of the Company only in accordance with Regulations 3 and 4 of the SEBI (PIT) Regulations and the Company's Code of Conduct. In addition to the above, the said Insider would also be bound by the terms of the Confidentiality and Non-Disclosure Agreement executed with the Company.

In the event the Board of Directors ('Board') is of informed opinion that the information with respect to the aforesaid transactions is credible and concrete to be generally made available, it will make a public disclosure of the same through the stock exchange mechanism, where the securities of the Company are listed, followed by a disclosure on its website.

IV. Legal Obligations

Other than the cases as stated above, in furtherance of its legal obligations, the Company may be required to share UPSI with the Regulatory Authorities and/or Persons, in the events such as:

- a. While the Company is evaluating various corporate actions, it may have to seek informal opinion/views from the Regulators, seek such approvals or regulatory exemptions, as may necessary to consummate the corporate action;

- b. Arising out of legal obligations to report to the various authorities under applicable laws or otherwise;
- c. Arising out of legal obligations to undertake compliance of the provisions of law such as Companies Act, 2013, Accounting Standards, Competition Act, etc.;
- d. In order to protect the vital interest of the Company during litigation.

The Company while submitting the aforesaid information to the Regulators, although will claim confidentiality over the UPSI shared, however, it would not have visibility nor control over any further dissemination of information by such Regulators.

V. Chief Investor Relation Officer

The Chief Executive Officer & the Chief Financial Officer of the Company shall be the Chief Investor Relations Officer.

VI. Dissemination of UPSI

The Compliance Officer and Chief Investor Relations Officer shall severally deal with dissemination of information and disclosure of UPSI. The Company shall ensure the following:

1. 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;
2. Uniform and universal dissemination of UPSI to avoid selective disclosure;
3. Prompt dissemination of UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available;
4. Appropriate and fair response to queries on news reports and requests for verification of market rumours by Regulatory Authorities;
5. The information shared with analysts and research personnel is not UPSI;
6. Develop 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.
7. Handling of all Unpublished Price Sensitive Information on a need-to-know basis.

Footnotes: -

1. Words and expressions used herein and not defined shall have meaning ascribed to them under the SEBI (PIT) Regulations.
2. In the event the terms of this Code differ from any applicable law for the time being in force, the provisions of such applicable law shall take precedence over this Code.