

Document Specifications

Name of Document	Principles of Disclosure of Material Information and Price Sensitive Information
Document Owner	Company Secretariat Division
Date of issue	28.10.2023
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Document Number	1.0

Aman Feed Limited

2 Ishakha Avenue, Sector-6, Uttara, Dhaka-1230



Disclaimer

This policy has been developed as per following relevant policies and in person discussion on the meeting of BoD.

Issue Authority	Subject	Date	Reference No.
BSEC	Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Regulations-2022	30 Janu,2023	No. BSEC/CMRRCD/2021-396/52/ADMIN/140



1. Introduction

Aman Feed Limited, being a listed company, has to comply with the regulations of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Regulations- 2022, dated 30 January 2023 reference No.BSEC/CMRRCD/2021-396/52/ADMIN/140 and other relevant guidelines come into force.

2. Definition

For the purpose of this policy

“BoD” will mean Board of Directors

“This policy” will mean Principles of Disclosure of Material Information and Price Sensitive Information

“MI” will mean Material Information

“PSI” will mean Price Sensitive Information

3. Purpose

Under 3(2) of the Regulations of the Prohibition of Insider Trading Regulation 2022, dated 30 January 2023 every listed company is required to frame the Principles on Disclosure of MI and PSI. Therefore, the company has prepared and put in place the Principles, as applicable, as per the Prohibition of Insider Trading Regulations- 2022 of the Bangladesh Securities and Exchange Commission.

4. Category

The information, either material or price sensitive, required to be disclosed in divided into the following two categories as specified in the Regulations:

A.	Price Sensitive Information
B.	Material Information

A. Price Sensitive Information:



The information as referred to under Regulation 3(1) and reproduced below in English will be included as PSI:

- (i) Report in respect of the financial position, financial performance or any basic information in respect thereof;
- (ii) Information relating to dividend and corporate declarations;
- (iii) Decision for issuance of rights share to security-holders, issuing bonus or giving similar other privilege;
- (iv) Merger with another company or substantial acquisition of any company and acquisition of shares;
- (v) Conversion or winding up of any unit of the company;
- (vi) Changes of corporate activities through capital reorganization or merger or demerger;
- (vii) Any decision relating to private or public or rights offer of securities or changes in its capital structure;
- (viii) Significant investment or significant change in the purpose of the company;
- (ix) Information regarding discloses of Joint Venture Agreement;
- (x) Information relating to change in corporate structure; namely-Merger, Demerger, acquisition, disposal, conversion or transfer;
- (xi) Any other rules or regulations or order or instructions or circular/notification prescribed as PSI made or approved or issued by the Commission; and
- (xii) Any other information determined by the Commission by notification published in the Official Gazette from time to time, etc.

B. Material Information:

The information as referred to under Regulation 3(2) Schedule Ka of Regulations and reproduced below in English will be included as MI:

i). Factors related to changes in financial conditions, such as:-

- (a) Changes in financial statements, such as significant reductions or increases in income, expenses, cash flows, receivables, liabilities or assets, etc. and any



information related to significant changes on value of the assets due to revaluation restate the Balance Sheet;

(b) The following comparative information in the financial statements:

- Earnings per share/unit;
- Net operating cash flow per share/unit;
- Net asset value per share/unit;

(c) Material changes in the value or composition of assets of the company;

(d) Any special instructions or any modification of any special instructions previously given by any judicial or regulatory authority relating to maintain of provisions;

(e) Any Changes in the accounting policies of the company;

(f) Corporate declaration or other information relating to the receivables of investors; and

(g) Special financial benefit from any legal authorities, etc.

ii). Information relating to corporate announcements, such as:-

(a) Changes in dividend distribution policy, etc.

iii). Information regarding changes in corporate structure, such as:-

(a) Acquisition or disposal of any assets of 5% or more of the existing assets;

(b) Proposal to take over the authority of a company or acquisition of internal services;

(c) Float share in any overseas stock exchanges;

(d) Change of ownership which may affect the control of the company; and

(e) Change of name or address, etc.

iv). Information regarding changes in capital structure, such as:-

(a) Systematic repurchase or redemption of securities or units of the Fund;

(b) Any decision relating to consolidation of shares, exchange of shares, conversion of any security into equity security or conversion of debentures into shares and change in denomination;



- (c) Significant changes relating to the rights of security-holders;
- (d) Conversion of debt securities/loan to equity;
- (e) Information relating to debt/credit management, such as:-
 - i. Borrowing and repayment of 25% or more of paid-up capital or net assets, whichever is higher;
 - ii. Encumbrance or discharge of significant assets;
 - iii. Failure to pay any bank or creditor or debt obligation or debt for a period exceeding 06(six) months;
 - iv. Significant new debt/credit agreements;
 - v. Foreign credit agreement or investment agreement; and
 - vi. Receiving guarantee for a significant amount, etc.
- (f) Information relating to fund management and structure changes, such as:-
 - i. Extension- reduction of tenure of the Fund;
 - ii. Liquidation of funds;
 - iii. Conversion of funds;
 - iv. Investment of 10% or more of the fund in any single security;
 - v. Profit or loss on financing any significant investment; and
 - vi. Formation of trustees of the fund, any change in the trust deed, etc.
- v). Information relating to expansion, change etc. of business activities, such as:-**
 - (a) Any significant development or change relating to the company's technology, production or establishment;
 - (b) Significant new contracts, product, patent, service or business changes;
 - (c) Significant realization of long-term unpaid funds/receivables;
 - (d) Changes or resignation or demotion in the Board of Directors including Chief Executive, CEO,CFO, Company Secretary;
 - (e) Changes of Statutory Auditor or Corporate Governance Compliance Auditor, Credit Rating Company;
 - (f) Initiation of legal proceedings or development of regulatory matters or any significant judgments or orders;



- (g) Delisting from the stock exchange or changing from one category to another;
- (h) Any significant management contract, investor relations agreement, service agreement, or related party transaction that could materially affect the financial statements;
- (i) Information relating to the decision of purchase and sale of any fixed asset or renovation or development or expansion of plant or machinery or establishment of new units;
- (j) Significant advances between inter-company or subsidiary or associate entities or giving or receiving loans or exchanging loans with directors; and
- (k) Opening overseas office/subsidiary company, etc.

vi). Others, such as:-

- (a) Signing of any material agreement or cancellation or substantial modification of previously announced/signed agreement;
- (b) Loss of any substantial assets of the company or any event affecting its reputation;
- (c) Cancellation or substantial modification of any scheme previously announced; and
- (d) Submission of qualified report by auditor of the company, etc.

5. Guidelines to disclose Price Sensitive and material Information

The information, either material or price sensitive, will be disclosed in compliance with Regulations 3(3-6), 4-6, and Schedule Ka of Regulations of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Regulations- 2022 issued by the Bangladesh Securities and Exchange Commission and 2018 notification of BSEC regarding Financial Reporting and Disclosure, 2015 Listing Regulation of DSE/CSE.

6. Disclosures on the Website

These Principles shall be published on the website of the Company. The Company shall publish all such information on its website required to be



disclosed under these Principles referred to in Regulations and such disclosures shall be hosted on the website of the company for a minimum period of three years and thereafter archived and placed in the servers of the company.

7. Amendment or Review

These Principles shall be reviewed by the BoD as and when required. Any subsequent amendment or modification in the Regulations and/or applicable laws in this regard shall automatically apply to these Principles and the guidelines issued by the Bangladesh Securities and Exchange Commission from time to time in this regard.

