

Blue Horizon Investments Limited
Code of Practices and Procedure for Fair Disclosure
of Unpublished Price Sensitive Information
2024-25 & onward

SUMMARY OF POLICY

Policy Name	Code of Practices and Procedure for Fair Disclosure of Unpublished Price Sensitive Information
Regulations	Regulation 8(1) SEBI (Prohibition of Insider Trading) Regulations, 2015
Latest Review Date	May 2024 and onwards
Review Cycle	Annually or in the event of any regulatory/ statutory changes
Approver	Board of Directors of Blue Horizon Investments Limited
Version	1.0

1. PREAMBLE

Blue Horizon Investments Limited ("the Company") endeavors to preserve the confidentiality of unpublished price sensitive information and to prevent misuse of such information.

To achieve these objectives and in compliance with the aforesaid SEBI regulations, the Company hereby notifies this Code.

2. APPLICABILITY

This Code shall be applicable to Promoters, Directors, Officers, Employees, Connected persons of the Company.

Any subsequent modification and/or amendments brought about by SEBI in the SEBI (Prohibition of Insider Trading) Regulations, 2015 shall automatically apply to this Code.

3. PRINCIPLES OF THE CODE

1. The Company will make prompt public disclosure of unpublished price sensitive information that would impact price discovery no sooner than credible and concrete information comes into being in order to make such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. The Company will make, uniform and universal dissemination of unpublished price sensitive unpublished price sensitive information to avoid selective disclosure.
3. The Compliance Officer of the Company will be Chief Investor Relations Officer to deal with dissemination of information and disclosure of unpublished price sensitive information.
4. The Company shall make prompt dissemination of unpublished price sensitive information that gets disclosed selectively, inadvertently or otherwise to make such information generally available.
5. The Company will provide appropriate and fair response to queries on news reports and requests for verification of market rumors by regulatory authorities.
6. The Company will ensure that information, if shared, with analysts and research personnel are not unpublished price sensitive information.
7. The Company will 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.
8. The Company will handle all unpublished price sensitive information on a need-to-know basis.
9. 'Policy for determination of Legitimate Purpose: No Person shall procure from or cause the communication by any insider of unpublished price sensitive information, relating to the company except in furtherance of legitimate purposes, performances of duties or discharge of legal obligations.

The term "legitimate purposes" shall include 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, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the SEBI (Prohibition of Insider Trading) Regulations as amended from time to time.

Any person in receipt of unpublished price sensitive information pursuant to a "legitimate purpose" will be considered an "insider" for the purposes of the Regulations and due notice shall be given to such person to maintain the confidentiality of UPI.