



Formerly known as: SS Retail Private Limited & SS Communication & Services Pvt. Ltd. CIN - U51599PN2016PLC164991

REGD Office : 399, 'E' Basant Bahar Road, Ratikamal Complex, Kolhapur, Maharashtra, India- 416003 Mob: +91 8600 666 111. Email - info@ssmobile.com

CODE OF CONDUCT TO REGULATE, MONITOR AND REPORT TRADING BY DESIGNATED PERSONS AND IMMEDIATE RELATIVES OF DESIGNATED PERSONS

Email: compliance@ssmobile.com

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1. PREAMBLE

This Code of Conduct is formulated pursuant to Regulation 8(1) and 9(1) read with Schedule B of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT Regulations") and its subsequent amendments. It aims to regulate, monitor, and report trading by the Company's Designated Persons and their Immediate Relatives, ensuring prevention of misuse of Unpublished Price Sensitive Information ("UPSI").

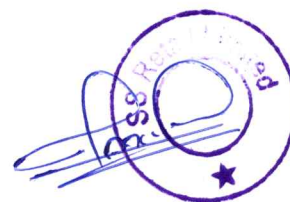
2. SCOPE

This Code applies to:

- **Designated Persons** – including employees, directors, Key Managerial Personnel (KMPs), and others identified by the Company based on their role and access to UPSI.
- **Immediate Relatives** of Designated Persons.
- **Connected Persons** as may be identified in accordance with SEBI PIT Regulations.

3. DEFINITIONS

- **Compliance Officer:** "Compliance Officer" means any senior officer, designated so and reporting to the board of directors or head of the organization in case board is not there, who is financially literate and is capable of appreciating requirements for legal and regulatory compliance under these regulations and who shall be responsible for compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of unpublished price sensitive information, monitoring of trades and the implementation of the codes specified in these regulations under the overall supervision of the board of directors of the listed company or the head of an organization, as the case may be.
- **Connected person:** "Connected Person" means any person who is or has during the six months prior to the concerned act been associated with a company, directly or indirectly, in any capacity including by reason of frequent communication with its officers or by being in any contractual, fiduciary or employment relationship or by being a director, officer or an employee of the company or holds any position including a





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- (i) professional or business relationship between himself and the company whether temporary or permanent, that allows such person, directly or indirectly, access to unpublished price sensitive information or is reasonably expected to allow such access.
- (ii) Without prejudice to the generality of the foregoing, the persons falling within the following categories shall be deemed to be connected persons unless the contrary is established, -
 - a) an immediate relative of connected persons specified in clause (i); or
 - b) a holding company or associate company or subsidiary company; or
 - c) an intermediary as specified in section 12 of the Act or an employee or director thereof; or
 - d) an investment company, trustee company, asset management company or an employee or director thereof; or
 - e) an official of a stock exchange or of clearing house or corporation; or
 - f) a member of board of trustees of a mutual fund or a member of the board of directors of the asset management company of a mutual fund or is an employee thereof; or
 - g) a member of the board of directors or an employee, of a public financial institution as defined in section 2 (72) of the Companies Act, 2013; or
 - h) an official or an employee of a self-regulatory organization recognised or authorized by the Board; or
 - i) a banker of the company; or
 - j) a concern, firm, trust, Hindu undivided family, company or association of persons wherein a director of a company or his immediate relative or banker of the company, has more than ten percent of the holding or interest;

• **Designated Person:** "Designated Person" shall include:

- a. Director of the Company;
- b. Promoter of the Company;
- c. The chief executive officer and employees up to two levels below the chief executive officer of the Company irrespective of their functional role in the Company or their ability to have access to UPSI;
- d. All employees of the Board secretariat;
- e. All employees of the managing director's secretariat;
- f. Any support staff of the Company who have access to UPSI as may be determined by the Compliance Officer from time to time;
- g. Key managerial personnel appointed under Section 2(51) of the Companies Act, 2013, as amended;
- h. All executives of the Company in the cadre of senior vice presidents and above;
- i. All employees of the risk management department;
- j. All employees of the accounts department;

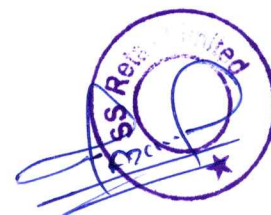




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- k. Allemployeesofthepresidents'secretariat;
 - l. Allemployeesoftheinvestorrelationsandcapitalmanagementdepartment;
 - m. Allemployeesoftheplanning&performancereviewdepartment;
 - n. Allemployeesofthestrategydepartment;and
 - o. SuchotherpersonsasmaybenotifiedbytheBoardfromtimetotime.
- **Director:** "Director" shallmeanandincludeamemberoftheBoardofDirectors of theCompany.
 - **Employee(s):** "Employee(s)" shallmeanandincludeallemployeesoftheCompanyappointedeitheronfull time orpart-time basis.
 - **Generally Available Information:** "Generally Available Information" means information that is accessible to the public on a non-discriminatory basis.
 - **Immediate Relative:** "Immediate Relative" means a spouse of a person, and includes parent, sibling, and child of such person or of the spouse, any of whom is either dependent financially on suchperson, or consults such person in taking decisions relating to trading in securities.
 - **Insider:** "Insider" means anypersonwhois:
 - a. connectedperson;or
 - b. in possession of or has access to UPSI.
 - **Insider Trading Regulations:** "Insider Trading Regulations" means the Securities and Exchange Board of India(ProhibitionofInsiderTrading)Regulations,2015,asamendedfromtimetotime.
 - **Promoter:** "Promoter" means the promoter of the Company. The expression shall have the meaningassignedtoitundertheSecuritiesandExchangeBoardofIndia(IssueofCapitalandDisclosureRequiremen ts)Regulations,2018 asamended("SEBI ICDR")
 - **Promoter Group:** "Promoter Group" shallhavethemeaningassignedtoitundertheSEBIICDR.
 - **Material Financial Relationship:** "Material Financial Relationship"meansarelationshipinwhichonepersonisarecipientof any kind of payment such as by way of a loan or gift during the immediately precedingtwelve months, equivalent to at least 25% of such payer's annual income but shall excluderelationshipsinwhich thepaymentis based onarm'slengthtransactions;
 - **Securities of the Company:** "Securities of the Company" or "Company's Securities" shall include equity shares of theCompany,orany othersecurityoftheCompany.
 - **Trading:** "Trading" means a day on which the recognized stock exchanges are open for trading.





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- **Trading Day:** "Trading Day" means a day on which the recognized stock exchanges are open for trading.
- **Unpublished Price Sensitive Information (UPSI):** "Unpublished Price Sensitive Information" means any information, relating to a company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily including but not restricted to, information relating to the following: –
 - a. financial results;
 - b. dividends;
 - c. change in capital structure;
 - d. mergers, de-mergers, acquisitions, delisting's, disposals and expansion of business and such other transactions;
 - e. changes in key managerial personnel.

All definitions stated and explained above shall be always construed, interpreted and deemed to be laid out in accordance with the SEBI (Prohibition of Insider Trading) Regulations 2015. In the event of the authorities prescribing any changes or modifications to the said definitions from time to time, the same shall apply to this Code irrespective of whether any change has been specifically made herein or not.

- **Trading:** Includes subscribing, buying, selling, dealing, or agreeing to do so, as defined under SEBI PIT Regulations.
- **Immediate Relatives:** Spouse, parents, siblings, and children who are financially dependent or consult in trading decisions.

4. OBJECTIVES OF THE CODE

- Provide a framework to regulate trading in Company securities.
- Monitor trading activities of Designated Persons and Immediate Relatives.
- Prevent misuse of Unpublished Price Sensitive Information (UPSI).
- Ensure compliance with SEBI PIT Regulations.

5. KEY PROVISIONS

A) Trading Window

Trading by Designated Persons shall only occur when the trading window is open. The window shall remain closed during periods when UPSI exists.

B) Pre-clearance of Trades

- **Threshold:** Designated Persons intending to trade (individually or together with their Immediate Relatives) in Company securities exceeding ₹10 lakh during any calendar quarter must obtain prior approval from the Compliance Officer.





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- Procedure:

1. Submit a duly completed Pre-clearance Application Form in the prescribed format to the Compliance Officer.
2. The Compliance Officer shall process the request and may grant or reject approval based on SEBI PIT Regulations and this Code.
3. Approval, once granted, shall be valid for seven trading days. If the trade is not executed within this period, fresh pre-clearance is required.
4. Details of the executed trade must be reported to the Compliance Officer within two trading days of execution.

C) Contra Trades

Contra trades (buy and sell or vice versa) are prohibited within six months of the last transaction for which pre-clearance was obtained.

D) Trading Plan

Insiders may formulate a pre-approved trading plan subject to SEBI guidelines and disclosure to the stock exchanges.

E) Structured Digital Database

The Company will maintain an internal, time-stamped, and non-tamper able digital database to record persons who have access to UPSI.

F) Internal Controls

Adequate internal controls shall be maintained to ensure compliance with SEBI PIT Regulations and this Code.

6. CHINESE WALL PROCEDURES

The Company shall establish strict segregation between “inside areas” (which regularly access UPSI) and “public areas” to prevent misuse of confidential information.

7. REPORTING AND DISCLOSURES

- Designated Persons shall submit **initial, continual, and annual disclosures** as required under SEBI PIT Regulations.
- Trading above the prescribed limits must be disclosed within two trading days of execution.
- All disclosures shall be submitted to the **Compliance Officer**, who will maintain records.
- **Violation Reporting:** Any violation of this Code or SEBI PIT Regulations shall be promptly reported to SEBI, in addition to internal disciplinary action.
- The Compliance Officer shall be responsible for administering and monitoring compliance under this Code.





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8. PENALTY FOR VIOLATION

Violation of this Code may result in disciplinary action including suspension, wage freeze, dismissal, recovery of gains, and reporting to SEBI and stock exchanges.

SEBI may also initiate separate enforcement proceedings under applicable laws.

9. COMPLIANCE REVIEW

In accordance with Regulation 9A(4) of SEBI PIT Regulations, the Audit Committee shall review compliance with this Code at least once every financial year.

10. PRESERVATION OF RECORDS

The Company shall preserve disclosures and compliance records for a minimum period of **eight years** or such other period as prescribed under applicable laws.

11. POLICY REVIEW AND AMENDMENTS

The Board of Directors shall review and, if necessary, amend this Code periodically to align with changes in applicable laws or SEBI regulations.

Date of Approval by the Board:05/09/2025

Effective Date:05/09/2025

