



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CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

Email: compliance@ssmobile.com

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1. PREAMBLE

In accordance with **Regulation 8(1)** of the **Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015** ("SEBI PIT Regulations"), SS Retail Limited ("the Company") has formulated this Code of Fair Disclosure to ensure timely and fair disclosure of **Unpublished Price Sensitive Information (UPSI)**.

This Code is intended to prevent misuse of UPSI so that connected persons do not derive any benefit or assist others in deriving any benefit from access to such UPSI about the Company which is not in the public domain.

The Code shall be applicable and binding on all **Connected Persons** and **immediate relatives** of **Designated Persons** as defined under the SEBI PIT Regulations.

2. DEFINITIONS

For the purpose of this Code, unless the context otherwise requires:

- **Board of Directors (the Board)** refers to the Board of SS Retail Limited.
- **Chief Investor Relations Officer** means the Company Secretary & Compliance Officer shall act as the Chief Investor Relations Officer responsible for dissemination and disclosure of UPSI.
- **Company** refers to SS Retail Limited.
- **Connected Person** defined as per the Regulation 2(d) of the SEBI PIT Regulations.
- **Insider** as defined under the SEBI PIT Regulations, "Insider" means any person who is:
 - i) a Connected Person; or
 - ii) in possession of or having access to UPSI.
- **Other Individuals** defined as per Regulation 9(1) of the SEBI PIT Regulations, refers to employees or persons associated with the Company or its intermediaries, fiduciaries, or professional service providers, who are identified by the Company based on their access to UPSI or involvement in sensitive functions, and are covered under the Code of Conduct for insider trading compliance.
- **Unpublished Price Sensitive Information (UPSI)** means any information relating to a company or its securities, directly or indirectly, that is not generally available and which upon becoming generally available, is likely to materially affect the price of the securities. UPSI shall ordinarily include, but not be restricted to, information relating to the following:
 - i) Financial results;
 - ii) Dividends;
 - iii) Change in capital structure;





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- iv) Mergers, de-mergers, acquisitions, delisting's, disposals, expansion of business and such other transactions;
- v) Changes in key managerial personnel.

- **Legitimate Purpose** refers to the sharing of UPSI in the ordinary course of business with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals, or other advisors/consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions of these Regulations.

3. PURPOSE OF THIS CODE

The objectives of this Code are to:

- Ensure timely and fair disclosure of UPSI.
- Maintain confidentiality and prevent misuse of UPSI.
- Ensure uniformity and transparency in dealing with stakeholders.
- Comply with the SEBI PIT Regulations.

4. PRINCIPLES OF FAIR DISCLOSURE

The Company shall adhere to the following principles for fair disclosure of UPSI:

- Prompt public disclosure of UPSI as soon as credible information is available, through fair and equitable means.
- Uniform dissemination of UPSI to avoid selective disclosure.
- Appointment of a senior officer as Chief Investor Relations Officer to manage disclosures.
- Immediate dissemination of accidentally disclosed UPSI to ensure fairness.
- Proper response to market rumours and regulatory inquiries.
- Ensuring no UPSI is shared with analysts or during investor meetings.
- Publishing records or transcripts of analyst and investor meetings on the Company's website.
- Handling all UPSI strictly on a need-to-know basis by creating suitable safeguards.



5. POLICY FOR DETERMINATION OF LEGITIMATE PURPOSES

- No Insider shall share UPSI except for legitimate purposes, performance of duties, or discharge of legal obligations.
- UPSI may be shared in connection with transactions that are in the best interest of the Company and in compliance with SEBI regulations.
- All recipients of UPSI shall be treated as Insiders and shall be required to maintain confidentiality.



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- Confidentiality agreements shall be executed wherever UPSI is shared.
- The Company shall maintain a structured digital database to record all UPSI sharing with appropriate controls, audit trails, and time stamping.
- Adequate measures shall be taken to ensure that all relevant information is preserved.
- In accordance with Regulation 9A(4) of the SEBI PIT Regulations, the Audit Committee shall review compliance with the provisions of this Policy and SEBI PIT Regulations at least once every financial year.

6. AMENDMENTS

This Code may be amended from time to time by the Board of Directors. It shall also be reviewed by the **Audit Committee** at least once in a financial year, which shall verify that the systems for internal control are adequate and are operating effectively. Any changes in SEBI Regulations shall automatically be incorporated in this Code.

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

Effective Date:05/09/2025

