

Principles on Disclosure of Material Information and Price Sensitive Information of Bengal Windsor Thermoplastics PLC.

1. BACKGROUND:

Bangladesh Securities and Exchange Commission vide its notification no: BSEC/CMRRCD/2021-396/52/Admin/140, Dated 28 December, 2022 has issued the Bangladesh Securities and Exchange Commission's (Prohibition of Insider Trading) Rules, 2022.

Bangladesh Securities and Exchange Commission's (Prohibition of Insider Trading) Rules, 2022 requires that all issuers of listed securities to establish a principle for identifying and disclosing Material Information and Price Sensitive Information (PSI).

Accordingly, Bengal Windsor Thermoplastics PLC. (the Company), pursuant to the rule of 3(2) of Bangladesh Securities and Exchange Commission's (Prohibition of Insider Trading) Rules, 2022 needs to frame a principle titled "Principles on Disclosure of Material Information and Price Sensitive Information (PSI)".

This Principle has been framed in compliance with the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022.

2. OBJECTIVE:

The objective of this principle is to determine Material Information and Price Sensitive Information (PSI) based on specified criteria as defined in the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022, so that the Company makes timely disclosures of Material Information and PSI as well as disseminates the information on its website. The principle thus aims at providing equal access to important information or disclosures to regulators or investors or stakeholders that may affect their investment decisions and at formulating the principles of materiality based on which the company shall make disclosures of information.

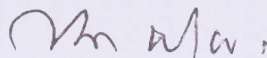
3. DEFINITIONS:

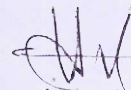
All words/terms in the principles shall have the same meaning as defined under the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022 ("the Rules").

4. GENERAL PRINCIPLES OF DISCLOSURE:

Securities laws, rules and regulations require prompt disclosure of all material information and price sensitive information and in complying with this, the Company commits to the following:-

- 4.1 Assuring that the information given by the Company is correct, up to date, and delivered within the time frame.
- 4.2 Ascertaining that the Company's documents and public statements are correct and don't contain any misrepresentation.
- 4.3 Making sure that the Company meets its disclosure requirements as a publicly traded company, as set out by the Listing Regulations, different securities laws, and any other laws that apply.
- 4.4 Protecting the confidentiality of material/price-sensitive information within the context of the Company's disclosure.
- 4.5 Setting up an opportunity for the stakeholders to know that the information the Company provides them is true and accurate.





MI & PSI Principles 1 of 2

5. MATERIAL INFORMATION/EVENT:

5.1 Determination of Material Information:

The Company shall identify material information as prescribed under "Schedule – Ka" rule no. 3 (2) of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022.

5.2 Procedure for Dissemination/Disclose of Material Information:

The Company shall publish all Material Information on its official website as prescribed under "Schedule – Ka" rule no. 3 (2) of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022.

5.3 Archiving of Material Information:

As prescribed under rule 3(4) of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Regulations, 2022 the Company shall make available for a minimum period of 3 (three) years of all published Material Information/Events on the Company's website.

6. PRICE SENSITIVE INFORMATION:

6.1 Determination of Price Sensitive Information:

The Company shall consider all information as described under rule 3 of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022 to be Price Sensitive Information.

6.2 Procedure for Dissemination/Disclose of Price Sensitive Information:

The Company shall follow the procedure for dissemination/disclosure of Price Sensitive Information as prescribed under rule 6 of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022.

6.3 Prohibition on Dissemination/Disclosure of Price Sensitive Information:

The Company shall follow the prohibition(s) on dissemination/disclosure of Price Sensitive Information as prescribed under rule 4 of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022.

6.4 Archiving of Price Sensitive Information:

As prescribed under rule 3(4) of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022 the Company shall make available for a minimum period of 3 (three) years of all published Price Sensitive Information on the Company's website and thereafter as per the archival process (digital database) followed by the Company.

7. TRADING PERIOD RESTRICTION:

In accordance with the section 12 of the Securities and Exchange Commission of 1969 no sponsor, Director, Employee, Auditor, Person engaged in audit work, Adviser, Legal Counsel or beneficial owner of securities shall purchase, sell, or otherwise receive or dispose of any securities of the Company between May 1 of each fiscal year and the approval of annual financials by the Board of Directors.

8. REVIEW AND AMENDMENTS TO THE PRINCIPLES:

The Board of Directors shall have the power to make review and approve the amendments and authorize the Management to clarify any doubts or rectify any anomalies that may exist in connection with the effective execution of this principle.

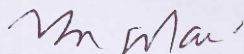
9. PUBLICATION OF PRINCIPLES:


A copy of this principle shall be available on the website of the Company

10. EFFECTIVE DATE:

This principle shall come into effect on its adoption by Board of Directors i.e., from January 28, 2024.

MI & PSI Principles 2 of 2




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