



## aramit PLC

### Principles on Disclosure of Material Information and Price Sensitive Information

#### 1.00 Preamble

This policy is being formulated and adopted in compliance with the Rule 3 (2) of Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading), Rules 2022 and Regulation 33 of the Stock Exchanges Listing Regulations, 2015 read with definitions 2(1) (hereinafter referred to as "Listing Regulations") which inter-alia, requires every Listed Company to disclose material events or information to the Stock Exchanges (hereinafter referred to as "Exchange") wherein its securities are listed. This Policy shall be called "Principles on Disclosure of Material Information and Price Sensitive Information" (hereinafter referred to as "the Policy") of aramit PLC (APLC).

#### 2.00 Objective of the Policy

- a) The objective of this policy is to ensure continuous, transparent, adequate, accurate and timely disclosure of material and price sensitive information by aramit PLC to the Stock Exchanges on an ongoing basis to enable the investors to make them informed about investment decisions;
- b) Regulation 33 of the Listing Regulations requires listed entities to promptly inform the Stock Exchanges of all the material events as well as price sensitive information which will have a bearing on the performance / operations of the Company by applying the following factors to ensure fairness and efficiency in the market:
  - a) Timely disclosure of relevant information to investors; and
  - b) Adequacy and accuracy of the information disclosed.
- c) aramit PLC shall make timely disclosures of the material event / price sensitive information to the Exchange(s), at the time of occurrence of the material even /price sensitive information and where applicable, make periodic disclosures on the associated material developments till such time the event is resolved/closed.

#### 3.00 Definition

- 3.1 "Affected Person" means any Director, Board Member, CEO, Company Secretary, senior Manager, and officers of the company and/or insiders.
- 3.2 "Board of Directors" shall mean the Directors on the Board of aramit PLC so appointed.
- 3.3 "Chairman" means the Chairman of the Board of Directors of aramit PLC, so appointed.
- 3.4 "Compliance Officer" means the Company Secretary of the Company.



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- 3.5 **"Immediate Family"** means parents, spouse, children or such type of person who is financially dependable to another person or who takes advice regarding the transaction of securities from that person.
- 3.6 **"insider"** is a person who has inside information through
- a) being a director, a beneficial owner, an employee or a shareholder of an issuer of securities listed on a regulated market or an issuer of derivative instruments related to such securities to which the inside information relates; or
  - b) having access to such information by virtue of employment, office or profession; or
  - c) Where such person knows that the direct or indirect source of the information was a person contemplated in paragraph 3.6(a) or 3.6(b).
- 3.7 **"Inside information"** is specific or precise information, which has not been made public and which-
- a) is obtained or learned as an insider; and
  - b) if it were made public, would be likely to have a material effect on the price or value of any security listed on a regulated market or of any derivative instrument related to such a security.
- 3.8 **"Insider Trading"** Insider trading is the trading of a public company's stock or other securities based on material nonpublic information about the company that could substantially impact an investor's decision to buy or sell a security that has not been made available to the public.
- 3.9 **"Investors"** means existing and potential shareholders and investors in listed equity and debt instruments issued by aramit PLC.
- 3.10 **"Material"** term wherever appears in the policy shall mean any individual transaction or arrangement which is significant to the operations or performance of the Company.
- 3.11 **"Price Sensitive Information"** shall mean any information which relates directly or indirectly to aramit PLC and which if published is likely to materially affect the price of securities of aramit PLC.
- 3.12 **"Secretary"** means the Company Secretary of aramit PLC so appointed.
- 3.13 **"Securities"** shall mean Securities as defined in the Securities and Exchange Ordinance, 1969 and shall include shares, scripts, stocks, bonds, debentures, debenture stock or other marketable securities of like nature issued by aramit PLC from time to time.
- 3.14 **"Senior Management Personnel"** shall mean personnel of the Company who are members of the core management team excluding the Board of Directors and would comprise of all members of management one level below the Whole Time Directors, including head of departments directly reporting to Whole Time Directors.





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**3.15 "Stock Exchange"** means the Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC of Bangladesh on which the securities of aramit PLC are listed.

**3.16 "Unpublished Price Sensitive Information"** means any unpublished information that is not generally available, which, if disclosed, may affect the market price of APLC's security on any trading board of a stock exchange or APLC's net assets value may be materially affected. In this context, the expression "materially affected" shall mean the possibility of the valuation of the existing net assets of APLC being affected by at least 10% (Ten Percent) or at such rate as may be determined by the commission from time to time.

## 4.00 Scope

This Principles on Disclosure of Material Information and Price Sensitive Information have been prepared pursuant to the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022, other guideline of BSEC, DSE, & CSE and Category of the Company (Manufacturing), which shall have immediate effects.

## 5.00 Price Sensitive Information

**5.1 "Price Sensitive Information"** means such undisclosed information of the company, disclosure of which may influence the market price of shares of the company.

### List of Price Sensitive Information (PSI):

[As per rule 3(1) of Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022]

- Information relating to financial position, financial result, financial statements, and other fundamental information related to the financial performance;
- Information related to dividends and corporate declarations;
- Information relating to change in corporate structure i.e. Amalgamation, merger, demerger, re-structure, acquisition, winding up, transfer, transformation, etc.;
- Information relating to the change of capital structure;
- Information relating to the business extension, change, etc.;
- Information regarding fund management and change in fund structures;
- Information stipulated in any rules or regulation or order or directive or circular as Price Sensitive Information made or approved by the Bangladesh Securities and Commission (BSEC);
- Any information that are defined as PSI by the BSEC through publication in the official gazette from time to time.

## 5.2 Procedure for dissemination /Disclosure of Price Sensitive Information

APLC will follow the procedure for dissemination/ disclosure of Price Sensitive Information as prescribed under rule 6 of the Bangladesh Securities and Commission (Prohibition of Insider Trading) Rules 2022. Information with sensitivity to the share price shall be disclosed to the relevant regulators in the following manner:

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SL	Particulars
a	According to Rule No. 6(1) of BSEC Prohibition of Insider Trading Rules 2022, in case of any decision, decision to submit application seeking permission for approval of the primary regulator, approval/consent of the BSEC or other regulator on any PSI, the Company shall simultaneously submit it to the BSEC, DSE, and CSE within two (02) hours of the decision taken by the Board or the conclusion of the meeting, or on the day on which the matter came into its cognizance, with the signature of the Chairman or Managing Director or the Company Secretary and also shall publish the PSI in the company's website and in one (1) online news portal and two (02) daily newspapers (Bangla and English) without delay. The PSI can be sent through E-mail, Fax, Digital Submission Platform, specially assigned messenger/personnel, or by courier service, as the case may be. If any matter related to a PSI is submitted to the relevant regulatory authority for approval by the Company, the PSI declaration must mention that such proposal for approval has been sent to the regulator and a separate PSI shall be disclosed within two hours of being informed of the approval/decision of the regulator.
b	The Company shall not disclose, publish, or provide any false or untrue PSI or provoke anyone to disclose the PSI that may influence the share price of the Company according to requirements by Rule No. 6(2) of the BSEC Prohibition of Insider Trading Rules 2022.
c	All PSI shall carry the date, time or the date on which the matter came into the cognizance of the Company.
d	Stock Exchanges shall upload the received information on their website, trading monitor or other authorized systems as soon as the PSI is received.
e	The Price Sensitive Information shall be expressed in simple and fluent language to avoid any kind of exaggeration.
f	The Company shall maintain a digital database for preserving all PSI and related information.
g	The Company shall comply with all the provisions of the Notification of BSEC published on January 30, 2023 (dated December 28, 2022) and any amendment, modification issued by BSEC thereof, as may be applicable.

### 5.3 Prohibition on Dissemination/Disclosure of Price Sensitive Information

APLC will follow the prohibition(s) on dissemination/disclosure of Price Sensitive Information prescribed under Rule 4 of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022.

### 5.4 Recording of Price Sensitive Information

As prescribed under Rule 3(4) of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022 APLC will make available all Published Price Sensitive Information of more than 3 (three) preceding years on the Company's website.

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## 6.00 MATERIAL INFORMATION/EVENT

### 6.1 Determination of Material Information/Event

APLC will deem material information/event as prescribed under "Schedule - Ka" of Rule No. 3 (2) of the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022.

Particulars of the Information	
<b>Factors regarding changing of financial conditions</b>	<ul style="list-style-type: none"> <li>a) Changes in financial statements, such as significant reductions or increases in income, expenses, cash flows, receivables, liabilities or assets, and any information or statement or comment on the revaluation or significant decrease/increase of significant assets;</li> <li>b) The following comparative information in the financial statements: <ul style="list-style-type: none"> <li>i. Earnings Per Share (EPS);</li> <li>ii. Net Operating Cash Flow Per Share (NOCFPS);</li> <li>iii. Net Asset Value Per Share (NAVPS);</li> </ul> </li> <li>c) Material Changes in the value or composition of assets;</li> <li>d) Any special instructions or any modification of any special instructions previously given by the regulatory authority regarding the reservation of provisions; and</li> <li>e) Any change in the accounting policies.</li> </ul>
<b>Information related to corporate announcements</b>	<ul style="list-style-type: none"> <li>a) Any decision relating to dividends;</li> <li>b) Decision to declare or issue rights, bonus issues, or similar benefits to security holders;</li> <li>c) Corporate announcements or other information relating to the availability of investors; and</li> <li>d) Change in the dividend distribution policy.</li> </ul>
<b>Information regarding changes in the corporate structure</b>	<ul style="list-style-type: none"> <li>a) Acquisition or disposal of any assets of 5% or more of the existing assets;</li> <li>b) Merger of the Company with another company or acquisition of substantial shares of any company or takeover of any company;</li> <li>c) Demerger of any unit of the Company;</li> <li>d) Conversion/ transformation or winding up of any unit of the Company;</li> <li>e) Changes in corporate operations by way of capital reorganization or merger or demerger;</li> <li>f) A proposal to takeover or acquire (whether fully or partially) the shares, assets or business of any Company;</li> <li>g) Change of ownership that may affect control of the Company; and</li> <li>h) Change of name or address of the Company.</li> </ul>





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<b>Information regarding changes in the capital structure</b>	<ul style="list-style-type: none"> <li>a) Any decision regarding private or public or rights offer of securities or changes in its capital structure;</li> <li>b) Planned repurchase or redemption of securities of the Company;</li> <li>c) Any decision regarding consolidation of shares, exchange of shares, conversion of any security into equity security, or conversion of debentures into shares; and</li> <li>d) Significant changes in the rights of security holders.</li> </ul>
<b>Information regarding changes to the business operations</b>	<ul style="list-style-type: none"> <li>a) Any significant development or change in the Company's technology, production, or facilities;</li> <li>b) Substantial capital investment or significant change in the purpose of the establishment;</li> <li>c) Significant new contracts, products, patents, services, or business changes;</li> <li>d) Significant realization of long-term unpaid debts or claims;</li> <li>e) Change or resignation or dismissal of the Managing Director/ CEO, CFO, and Company Secretary and the members of the Board of Directors;</li> <li>f) Change of the statutory auditor, corporate governance compliance auditor, or credit rating company;</li> <li>g) Credit Rating results;</li> <li>h) Initiation of legal proceedings or development of significant regulatory matters or any significant judgment or order;</li> <li>i) Delisting of APLC's security from a stock exchange or change from one category to another;</li> <li>j) Any significant management contract, inventor's relationship agreement, service agreement, or related party transaction that could materially affect the financial statements;</li> <li>k) Information relating to the significant decision to purchase and sell of any fixed asset or renovation or development or expansion or Balancing Modernization Replacement and Expansion (BMRE) of plant or machinery or establishment of new units; and</li> <li>l) Grant or acceptance of significant advances or loans between affiliated companies or subsidiary or associate companies or loans from or to directors.</li> </ul>
<b>Information related to debt management</b>	<ul style="list-style-type: none"> <li>a) Borrowing and repayment of 25% or more of paid-up capital or net asset value, whichever is higher;</li> <li>b) The encumbrance or discharge of significant assets;</li> <li>c) Failure to pay any bank or creditor or debt obligation or debt for a consecutive period exceeding 6 (six) months;</li> <li>d) Significant new debt agreements; and;</li> <li>e) Foreign loan or investment agreements.</li> </ul>







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<b>Other significant information</b>	<ul style="list-style-type: none"><li>a) Signing of any material agreement or cancellation or substantial amendment of previously announced/ Signed agreement;</li><li>b) Loss of any substantial assets of the Company or any event materially affecting its reputation;</li><li>c) Cancellation or substantial modification of any scheme previously announced; and</li><li>d) Submission of qualified report by the auditor of the Company.</li></ul>
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## 7.00 REVIEW AND AMENDMENT OF THE POLICY

The Principles on Disclosure of Material Information and Price Sensitive Information may be reviewed by the Board if and where necessary and will be notified. Any subsequent amendments or modification in the regulations and/or applicable in this regards shall automatically apply to these principles.

## 8.00 POLICY APPROVAL AND EFFECTIVE DATE

This policy was approved by the Board of Directors of the Company in the meeting held on 30<sup>th</sup> April 2024 and became effective from the same date. A copy of the Policy shall be made available on the Company's official website.

**Syed Kamruzzaman, FCMA**  
Company Secretary

**S. M. Alamgir Chowdhury**  
Chairman

