

THE POLICY DISPLAYED WAS APPROVED BY THE ERSTWHILE BOARD OF DIRECTORS OF THE COMPANY IN ITS MEETING HELD ON 5TH DECEMBER 2024, THIS POLICY HAS BEEN PUBLISHED ON THE WEBSITE OF THE COMPANY TO COMPLY WITH REGULATION 46 OF THE SEBI (LODR) REGULATIONS, 2015. THE BOARD OF THE COMPANY MAY MODIFY, ADD, DELETE OR AMEND ANY OF THE PROVISIONS OF THIS POLICY TIME TO TIME.

ICODEX PUBLISHING SOLUTIONS LIMITED

Disclosure Policy

1. Introduction

iCodex Publishing Solutions Limited (“the Company”) is dedicated to maintaining a high standard of transparency in its communications by ensuring accurate and timely disclosure of material events and information. This approach is essential to maintaining stakeholder confidence and trust. This Disclosure Policy is designed to uphold the Company’s commitment to transparency, regulatory compliance, and the timely communication of material information to stakeholders.

2. Objective

The primary objective of this policy is to provide a clear framework regarding the principles and procedures for disclosing material events and information. The policy aims to:

- Ensure compliance with applicable regulatory obligations.
- Uphold integrity and transparency in communication to stakeholders.
- Facilitate informed decision-making by all stakeholders, including investors, analysts, and the general public.

3. Scope of Disclosure

This policy applies to all forms of disclosures related to:

- Business operations and developments.
- Financial performance, including quarterly and annual results.
- Strategic decisions or changes affecting the future of the Company.
- Any other material events that may significantly impact stakeholders as defined under the SEBI LODR regulations.

4. Determination of Materiality

Materiality shall be assessed based on both quantitative and qualitative benchmarks. Specifically:

- Quantitative criteria: Numerical thresholds that, if exceeded, must be disclosed (e.g., revenue changes, profit margins).
- Qualitative criteria: Factors that could influence the perception of stakeholders, even if the numerical thresholds are not met.
- Regulatory criteria: Compliance with SEBI LODR guidelines that stipulate mandatory disclosures for specific events.

An event or information is considered material if its omission or misstatement could potentially influence the economic decisions of stakeholders.

5. Disclosure Process

The Company's Key Managerial Personnel (KMP) bear the responsibility for the identification and timely disclosure of material events. The specific roles are as follows:

- **Managing Director:** Overall accountability for disclosure practices.
- **Chief Financial Officer:** Ensures accuracy in financial disclosures.
- **Compliance Officer:** Responsible for regulatory compliance and liaison with stock exchanges.

All disclosures are to be made promptly, accurately, and within the timelines prescribed under SEBI LODR regulations.

6. Methods of Disclosure

6.1 Stock Exchange Filings

All disclosures of material events and information shall be communicated to the relevant stock exchanges where the Company's securities are listed. The disclosures will be made through authorized channels adhering to regulatory requirements, and updates will be made as necessary.

6.2 Company Website

To reinforce transparency, all material events and information disclosed to the stock exchanges will also be published on the Company's official website. This will provide a comprehensive repository of information for stakeholders and ensure easy access to critical data.

7. Confidentiality

Pending public disclosure, the Company commits to maintaining the confidentiality of sensitive information. The unauthorized use or disclosure of non-public information is prohibited, emphasizing the importance of confidentiality and integrity in the management of proprietary information.

8. Responsibilities

The Board of Directors delegates authority to the following KMP for the effective implementation of this policy:

- **Managing Director:** Overall implementation and compliance oversight.
- **Chief Financial Officer:** Review of financial disclosures.
- **Compliance Officer:** Ensures adherence to regulatory requirements and manages regulatory communications.

9. Review of the Policy

To maintain relevance and effectiveness, this Disclosure Policy shall be reviewed periodically. The Board of Directors will evaluate the policy to ensure alignment with regulatory updates and company strategies. Any amendments or updates will require the Board's approval before implementation.