



**JK INDIA
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JK INDIA eAGRITECH LIMITED

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

Detailed Corporate Compliance Policy

JK India eAgriTech Limited

(Formerly known as JK Sugars & Commodities Pvt. Ltd.) | CIN: U51909PN2020PLC191361

Registered Office : 311, Elixia Park, 3rd Floor, Shahupuri, Near Hotel Sayaji, **Kolhapur** - 416 001 (Mah.)

Corporate Office : 1911, One World, Near N.L.High School, S.V.Road, Malad (West), **Mumbai** - 400 064 (Mah.)

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1. PURPOSE AND OBJECTIVES

1.1 Purpose: This Code establishes a comprehensive framework to prevent misuse of unpublished price sensitive information (UPSI), promote fair dealing, protect confidential corporate information and support transparent and ethical conduct in relation to securities and other confidential information of the Company.

1.2 Objectives: The objectives are to prohibit trading while in possession of UPSI; restrict unlawful communication or procurement of UPSI; establish trading-window and pre-clearance controls where applicable; define responsibilities; maintain appropriate records; provide investigation and disciplinary mechanisms; and prepare the Company for robust compliance if its securities become subject to the SEBI insider-trading regime.

2. REGULATORY AND GOVERNANCE FRAMEWORK

2.1 Applicable framework: This Code is intended to operate with the Companies Act, 2013 and applicable rules, the SEBI (Prohibition of Insider Trading) Regulations, 2015 (as amended), and other applicable securities, corporate, employment, contractual and data-protection requirements.

2.2 Unlisted-company position: The Company is an unlisted public company. Accordingly, the Company shall apply provisions that legally attach to it and shall not represent that every SEBI PIT requirement automatically applies to an unlisted company. Nevertheless, the Company adopts this Code as a strong governance standard and as a readiness framework for any future listing or other event that brings the relevant provisions into operation.

2.3 Conflict rule: If a mandatory legal requirement is more stringent than this Code, the law shall prevail. If this Code imposes a higher internal standard and that standard is legally permissible, the higher internal standard may be followed.

3. DEFINITIONS

3.1 Insider: A person who is an insider under applicable law, including a connected person or a person in possession of or having access to UPSI.

3.2 UPSI: Information relating to the 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 or value of securities.

3.3 Connected Person: A person connected with the Company in any manner that allows, or is reasonably expected to allow, access to UPSI, including categories covered by applicable law.

3.4 Designated Person: Persons identified by the Company as having access to UPSI or being subject to this Code, including directors, key managerial personnel, senior finance/legal/secretarial personnel, transaction teams, and other persons designated by the Compliance Officer.

3.5 Trading: Dealing in securities, directly or indirectly, as interpreted under applicable law. This includes purchase, sale, subscription or other dealing where the relevant legal definition applies.

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3.6 Trading Window: The period during which designated persons may undertake permitted trades subject to this Code and applicable law. The Company may close the window whenever persons are reasonably expected to possess UPSI.

3.7 Generally Available Information: Information that is accessible to the public on a non-discriminatory basis, as recognised under applicable law.

4. IDENTIFICATION OF UPSI

4.1 General principle: Information shall be treated conservatively where there is reasonable doubt about whether it is UPSI. The Compliance Officer may classify information as UPSI after consultation with the relevant functional head, legal adviser or senior management.

4.2 Illustrative UPSI: Examples include financial results; changes in capital structure; material financing; mergers, acquisitions, demergers or restructuring; significant contracts; major business expansion or discontinuation; material litigation; significant defaults; changes in key management; material investments/divestments; business plans and forecasts; significant regulatory actions; major customer or supplier arrangements; and other information likely to materially affect the value of securities.

4.3 Confidentiality period: UPSI remains confidential until it is legitimately made generally available. The mere expectation that information will become public does not permit trading before lawful public dissemination and completion of any applicable cooling-off period.

5. PROHIBITED CONDUCT

5.1 Trading while in possession of UPSI: No Insider shall trade in securities while in possession of UPSI, except where a legally recognised exception applies.

5.2 Communication: No person shall communicate, provide, disclose or allow access to UPSI to any person except for a legitimate purpose, performance of duties, discharge of legal obligations or other purpose permitted under applicable law.

5.3 Procurement: No person shall procure another person to trade while in possession of UPSI or encourage trading based on UPSI.

5.4 Tipping: Direct or indirect tipping, whether verbal, written, electronic or through conduct, is prohibited unless the disclosure is authorised and made for a legitimate purpose.

5.5 Circumvention: Use of relatives, nominees, trusts, entities, accounts, intermediaries or third parties to circumvent this Code is prohibited.

6. LEGITIMATE PURPOSE & NEED-TO-KNOW

6.1 Permitted sharing: UPSI may be shared where reasonably necessary for employment duties, legal/tax/accounting advice, audit, due diligence, financing, M&A, regulatory compliance, professional advice or another legitimate corporate purpose.

6.2 Need-to-know: Access shall be limited to persons who genuinely require the information. Transaction teams shall maintain controlled distribution lists and access permissions.

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6.3 Confidentiality undertaking: External advisers, consultants, lenders, vendors and other recipients shall, where appropriate, be subject to confidentiality and non-use obligations before receiving UPSI.

7. DESIGNATED PERSONS

7.1 Identification: The Compliance Officer shall maintain and periodically update the list of Designated Persons based on role, access to UPSI and applicable legal requirements.

7.2 Indicative categories: Directors; KMPs; Company Secretary; CFO/finance personnel; internal audit; legal/secretarial personnel; employees involved in financial reporting; employees involved in strategic transactions; senior management; persons working on fundraising, acquisitions or restructuring; and advisers or other persons who have access to UPSI.

7.3 Immediate relatives: Where required by applicable law or internal controls, relevant information concerning immediate relatives and their transactions shall be collected and monitored.

8. TRADING WINDOW

8.1 Closure: The Compliance Officer may close the Trading Window before financial results and around any transaction or event involving UPSI. The window may also be closed on a case-by-case basis.

8.2 Reopening: The window shall reopen only after the relevant UPSI has become generally available and sufficient time has elapsed for dissemination, as determined by the Compliance Officer and applicable law.

8.3 Personal responsibility: A person must not trade merely because the Trading Window is open. The prohibition on trading while in possession of UPSI applies independently.

9. PRE-CLEARANCE OF TRADES

9.1 Requirement: Where the Company applies pre-clearance, a Designated Person shall obtain written approval before undertaking a trade above the threshold prescribed by the Company.

9.2 Application: The applicant shall disclose current holdings, proposed transaction, quantity, nature of transaction and confirm that they are not in possession of UPSI.

9.3 Validity: Approval shall be valid only for the period specified in the approval. If circumstances change or UPSI is received after approval, the trade shall not be undertaken without reassessment.

9.4 Post-trade confirmation: The Designated Person shall provide confirmation of the completed trade within the prescribed internal period.

10. CONTRA TRADE RESTRICTIONS

10.1 General: Where applicable, Designated Persons shall not enter into opposite transactions within the prescribed period after a prior trade, except where a permitted exception or written approval exists.

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10.2 Exceptional circumstances: Any exception shall be documented with reasons and approved by the authorised compliance authority, subject to applicable law.

11. DISCLOSURES AND RECORDS

11.1 Initial disclosures: Designated Persons shall provide declarations and holdings information required by applicable law and this Code.

11.2 Continual disclosures: Changes in relevant holdings, relationships or other prescribed information shall be reported within the applicable timeline.

11.3 Records: The Company shall retain approvals, declarations, disclosures, trade confirmations, UPSI records, training records and investigation records for the period required by law or internal policy.

12. STRUCTURED DIGITAL DATABASE

12.1 Establishment: Where legally applicable, the Company shall maintain a structured digital database recording the nature of UPSI, persons with whom it is shared, identification details, date/time and purpose of sharing, with appropriate controls.

12.2 Security: The database shall have access restrictions, audit trails, backup and safeguards against alteration or unauthorised access.

13. DIGITAL INFORMATION SECURITY

13.1 Prohibited channels: UPSI shall not be sent through personal email, unauthorised messaging groups, public social media, unsecured cloud storage or other unauthorised channels.

13.2 Accidental disclosure: Any accidental or suspected disclosure shall be reported immediately to the Compliance Officer and Information Security/IT function.

13.3 Physical records: Hard-copy UPSI shall be securely stored, access-controlled and destroyed in accordance with the records-retention policy.

14. ROLE OF COMPLIANCE OFFICER

14.1 Core responsibilities: Administer the Code; identify Designated Persons; maintain records; manage the Trading Window; process pre-clearance; coordinate UPSI controls; oversee training; monitor compliance; investigate suspected breaches; and report material matters to the Board/appropriate committee.

14.2 Independence: The Compliance Officer should have sufficient authority, access and resources to perform the role effectively and should be able to escalate material matters to senior management and the Board.

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15. TRAINING AND CERTIFICATION

15.1 Training: The Company shall provide induction and periodic training to Designated Persons and employees likely to receive UPSI.

15.2 Certification: The Company may require annual written certification confirming understanding and compliance with this Code.

15.3 Awareness: Training should include examples of UPSI, tipping risks, social-media risks, pre-clearance, trading-window controls, reporting channels and consequences.

16. REPORTING AND WHISTLE-BLOWER PROTECTION

16.1 Reporting: Suspected insider trading, unauthorised disclosure or circumvention shall be reported promptly to the Compliance Officer or through the Company's whistle-blower mechanism.

16.2 Confidentiality: Reports shall be handled confidentially to the extent legally and practically possible.

16.3 No retaliation: No person acting in good faith shall suffer retaliation for raising a genuine concern. Knowingly false or malicious complaints may constitute misconduct.

17. INVESTIGATION PROCEDURE

17.1 Preliminary review: The Compliance Officer shall conduct or arrange an initial assessment of the allegation.

17.2 Evidence preservation: Relevant emails, access logs, documents, communications and transaction records shall be preserved where appropriate.

17.3 Investigation: The Company may interview personnel, review trading information, obtain legal/professional advice and determine whether a breach occurred.

17.4 Outcome: The investigation shall be documented and appropriate corrective, disciplinary or regulatory action shall be taken.

18. VIOLATIONS AND DISCIPLINARY ACTION

18.1 Internal action: A breach may result in warning, reprimand, suspension, withholding of benefits, termination, restriction on access, recovery where legally permissible, or other disciplinary action.

18.2 Regulatory consequences: Internal action is without prejudice to civil, criminal or regulatory consequences under applicable law.

18.3 Cooperation: Failure to cooperate with an authorised investigation may itself constitute misconduct.

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19. CONFLICTS, GIFTS AND OTHER ETHICAL RISKS

19.1 Conflicts: Persons with access to UPSI shall disclose actual or potential conflicts of interest and avoid decisions where personal interests may affect objectivity.

19.2 Gifts and inducements: No person shall offer or accept benefits intended to obtain confidential information or influence securities-related decisions improperly.

19.3 Market rumours: Employees shall not confirm, deny or comment publicly on confidential corporate matters unless authorised.

20. GOVERNANCE, REVIEW AND AMENDMENT

20.1 Review: The Code shall be reviewed at least annually and whenever there is a material change in law, Company structure, securities status or governance requirements.

20.2 Amendment: Amendments shall be approved by the Board or authorised committee/person as permitted under the Company's governance framework.

20.3 Training after amendment: Material amendments shall be communicated to affected persons and included in subsequent training.

21. INTERPRETATION

21.1 Interpretation authority: Questions concerning interpretation shall be referred to the Compliance Officer, with legal advice obtained where appropriate.

21.2 Prevailing law: Applicable law shall prevail in the event of inconsistency.

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