



December 15, 2025

To,
Listing Operation Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
(BSE Scrip Code: 544644)

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E), Mumbai- 400051
(NSE Script Code: CORONA)

Dear Sir / Madam,

Sub.: Intimation pursuant to Regulation 8(2) of the SEBI (Prohibition of Insider Trading) Regulations, 2015

Pursuant to Regulation 8(2) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, please find enclosed herewith the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI) adopted by the Board of Directors of the Company under Regulation 8(1) of the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI) is available on the website of the Company at web address <https://www.coronaremedies.com/code-and-policies/>.

You are requested to take note of the above.

Thanking you.

Yours faithfully,

For **CORONA Remedies Limited**

Chetna Dharajiya
Company Secretary and Compliance Officer

Encl.: A/a



CORONA REMEDIES LIMITED

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

1. INTRODUCTION

The Securities and Exchange Board of India (SEBI) in its endeavour to protect the interest of the Investors in general has formulated and notified the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("the Regulations") on 15th January, 2015 which came into effect from 15th May, 2015 and has repealed the SEBI (Prohibition of Insider Trading) Regulations, 1992. The Regulations are applicable to all the companies whose securities are listed on the Indian Stock Exchanges.

Accordingly, pursuant to Regulation 8(1) of the Regulations, it is required that the Board of Directors of every listed Company shall formulate a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code").

This Code embodies the Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information to be followed by the Company effective from the commencement of listing and trading of the equity shares of the Company on the stock exchange(s), i.e. Bombay Stock Exchange (BSE) Limited or the National Stock Exchange(NSE) of India Limited, in accordance with applicable laws, provided however that the relevant provisions of the Regulations which are applicable to the companies 'proposed to be listed' shall become applicable with immediate effect.

All terms used but not defined herein shall have the meaning ascribed to such term under the Regulations. In case of any discrepancy between the Regulations and the terms defined herein, the meaning as ascribed under the Regulations, shall prevail.

In this regard, the Board of Directors of CORONA Remedies Limited, at its meeting held on, 25th April, 2025 has formulated and adopted the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code") which was further amended by the Board at its meeting held on 11th November, 2025 and the Code shall be effective from such date, to the extent applicable.

2. SCOPE

CORONA Remedies Limited ('CORONA') endeavours to prevent the confidentiality of Unpublished Price Sensitive Information (UPSI) and to prevent its misuse. This Code ensures timely and adequate disclosure of UPSI which would impact the price of its securities and to

maintain uniformity, fairness and transparency in dealing with all its stakeholders. The Company endeavours to preserve the confidentiality of unpublished price sensitive information and to prevent misuse of such information.

3. TERMS AND DEFINITIONS

Words and expression used but not defined in this Code shall have the same meaning assigned in the SEBI (Prohibition of Insider Trading) Regulations, 2015 or the Securities and Exchange Board of India, 1992, Securities Contracts Regulation Act, 1956, the Depository Act, 1996 or the Companies Act, 2013 and the rules and regulations made thereunder, as may be or in any amendment thereto.

4. PRINCIPLES OF FAIR DISCLOSURE

- a) The Company shall handle all UPSI on a need-to-know basis. UPSI, may however be disclosed, to persons who need such information for Legitimate Purposes. The policy on 'Legitimate Purposes' is as per '**Annexure A**'.

"need to know basis" means that Unpublished Price Sensitive Information should be disclosed only to those within the Company who need the information in furtherance of Legitimate purposes and to discharge their duties and legal obligations and whose possession of such information will not give rise to a conflict of interest or appearance of misuse of the information.

"Unpublished Price Sensitive Information (UPSI)" means and includes any information, relating to the Company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall ordinarily include, but not restricted to, information relating to the following:

- financial results of the Company;
- dividends;
- Change in capital structure;
- Amalgamation, mergers, de-mergers, acquisitions, takeovers, de-listings, disposals and expansion of business, , like award or termination of order/contracts not in normal course of business and such other transactions;
- Changes in Key Managerial Personnel other than due to superannuation or end of term, and resignation of a Statutory Auditor or Secretarial Auditor;
- Change in rating(s), other than ESG rating(s);
- Fund raising proposed to be undertaken;
- Agreements, by whatever name called, which may impact the management or control of the Company;
- Fraud or defaults by the Company, its promoter, Director, key managerial personnel, or subsidiary or arrest of key managerial personnel, promoter or Director of the Company, whether occurred within India or abroad

- Resolution plan/ restructuring or one-time settlement in relation to loans/borrowings from banks/financial institutions
 - Admission of winding-up petition filed by any party /creditors and admission of application by the Tribunal filed by the corporate applicant or financial creditors for initiation of corporate insolvency resolution process against the Company as a corporate debtor, approval of resolution plan or rejection thereof under the Insolvency and Bankruptcy Code, 2016
 - Initiation of forensic audit, by whatever name called, by the Company or any other entity for detecting mis-statement in financials, misappropriation/ siphoning or diversion of funds and receipt of final forensic audit report;
 - Action(s) initiated or orders passed within India or abroad, by any regulatory, statutory, enforcement authority or judicial body against the Company or its Directors, Key Managerial personnel, promoter or subsidiary, in relation to the Company
 - Outcome of any litigation(s) or dispute(s) which may have an impact on the Company
 - Giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party, by the Company not in the normal course of business
 - Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.
 - Other matters as may be prescribed by SEBI/considered by the Board or Compliance Officer of the Company to be considered as price sensitive information from time to time.
- b) The Company shall disclose promptly any UPSI that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.
- c) Designate a Chief Investor Relations Officer' ("CIRO") to deal with dissemination of information and disclosure of UPSI.
- d) The Company shall also consider ways of supplementing information released to Stock Exchanges by improving investor access to their public announcements.
- e) The UPSI shall be uniform and universally disseminated and due care will be taken to avoid selective disclosure.
- f) The Company has formulated policies and procedures for inquiry in case of leak or suspected leak of UPSI.
- g) In the event UPSI information gets disclosed selectively, inadvertently or otherwise, the Company shall ensure to promptly disseminate the same to Stock Exchanges.

Chief Investor Relations Officer' ("CIRO") is any senior employee of the Company designated by the Managing Director & CEO of the Company and in absence of CIRO, Compliance Officer of the Company. CIRO shall be responsible for ensuring that the Company complies with

continuous disclosure requirements, overseeing and coordinating disclosure of unpublished price sensitive information to analysts, shareholders and media.

- h) Employees of the Company shall not respond under any circumstances to enquiries from Stock Exchanges, media, unless authorised to do so by Chief Investor Relations Officer' ("CIRO").
- i) Ensure that information shared with analysts and research personnel is not UPSI.

5. PRESERVATION AND MEDIUM OF DISCLOSURE / DISSEMINATION

- a) All UPSI shall be handled on a need-to-know basis and in accordance with the provisions of the Insider Trading Regulations and any other applicable codes, policies and procedures of the Company.
- b) It is clarified that information to be termed UPSI should be specific and intended to be generally made available at a point of time to ensure it does not lead to creation of a false market in securities. For the purpose of disclosure, the CIRO may consult such officials within the Company to ensure the correctness and credibility of the UPSI. The CIRO shall authorise disclosure or dissemination of UPSI (1) by way of intimation to the stock exchanges, such that further disclosure can be made from the stock exchange websites; (2) on the official website to ensure official confirmation and documentation; and (3) in any other manner as may be decided by the CIRO to facilitate uniform and universal dissemination of UPSI.
- c) All communications of UPSI with the stock exchange shall be approved by the CIRO and communicated through appropriate personnel under his/her direction.
- d) The CIRO shall also be responsible for overseeing the contents of UPSI to be posted on the website of Company for the purposes of this Code and shall give appropriate directions for the publication of the same. No other person shall be authorised to post any UPSI in the absence of any directions from the CIRO.
- e) Disclosure / dissemination of information may be done through various media so as to achieve maximum reach and quick dissemination.
- f) The Company shall ensure that disclosure to Stock Exchanges is made promptly.
- g) The Company website shall provide a means of giving investors a direct access to analyst briefing material, significant background information and questions and answers.

6. OVERSEEING AND COORDINATING DISCLOSURE

- a) The CIRO shall oversee the dissemination of information and disclosure of Unpublished Price Sensitive Information.

- b) Information disclosure / dissemination may normally be approved in advance by the CIRO for the purpose.

If information is accidentally disclosed without prior approval, the person responsible may inform the CIRO immediately, even if the information is not considered price sensitive; the CIRO shall take all reasonable steps to rectify the same.

7. RESPONDING TO MARKET RUMORS

The CIRO shall be responsible for deciding whether a public announcement is necessary for verifying or denying rumors and then making the disclosure.

Appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities. In case a query/request has been received from any stock exchange, a copy of such reply shall be sent to other stock exchange(s) also where securities of the Company are listed, if any. Further the Company shall not respond to market rumours or speculations unless required by the regulatory authorities.

8. DISCLOSURE / DISSEMINATION OF PRICE SENSITIVE INFORMATION WITH SPECIAL REFERENCE TO ANALYSTS, INSTITUTIONAL INVESTORS

The Company shall follow the guidelines given hereunder while dealing with analysts and institutional investors:

a) Only public information to be provided

The Company shall provide only public information to the analyst / research persons / large investors like institutions. Alternatively, the information given to the analyst may be simultaneously made public at the earliest.

b) Recording of discussion

In order to avoid misquoting or misrepresentation, it is desirable that at least two Company representatives be present at meetings with Analysts, brokers or Institutional Investors and discussions post quarterly results should preferably be recorded.

c) Handling of unanticipated questions

The Company should be careful when dealing with Analysts' questions that raise issues outside the intended scope of discussion. Unanticipated questions may be taken on notice and a considered response given later. If the answer includes price sensitive information, a public announcement should be made before responding.

9. SIMULTANEOUS RELEASE OF INFORMATION

When the Company organizes meetings with Analysts, it shall make a press release or post relevant information on its website. The Company may also consider live web casting of Analyst meets.

10. REVIEW OF THE CODE

The Code shall be reviewed by the Board of Directors of the Company on periodical basis in accordance with the regulatory requirements from time to time. If any rules made under this Code are in conflict with or inconsistent with the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time, the Regulations shall prevail and shall deemed to have been included in the Code.

11. AMENDMENTS

All provisions of this Code would be subject to revision / amendment in accordance with applicable laws as may be issued by relevant statutory, governmental and regulatory authorities, from time to time. The Company Secretary is authorised to amend this Code consequent to changes in the applicable laws and regulations for procedural clarity. Any such change will be placed before the Board meeting held after such change. Other than above, the changes in the Code shall be approved by the Board of Directors of the Company.

12. CONFLICT IN THE CODE

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant statutory, governmental and regulatory authorities are not consistent with the provisions/ rules laid down under this Policy, then such amendment(s), clarification(s), circular(s), etc. shall prevail upon the provisions/ rules hereunder. The terms not defined herein shall have the meaning as per the SEBI PIT Regulations.

13. DISSEMINATION OF POLICY

This Policy shall be hosted on the website of the Company i.e. <https://www.coronaremedies.com/code-and-policies/>.

Annexure A**Policy for Determination of Legitimate Purposes****Introduction**

This “Policy for Determination of Legitimate Purposes” hereinafter referred to as the “Policy” is prepared in accordance with Regulation 3(2A) of the Insider Trading Regulations.

Objective

The objective of this Policy is to identify ‘Legitimate Purposes’ for performance of duties or discharge of legal obligations, which will be considered as exception for procuring UPSI relating to the Company. The assessment of whether sharing of UPSI for a particular instance would tantamount to ‘legitimate purpose’ would depend on the specific facts and circumstances of each case. Accordingly, this Policy only sets out the principles that should be considered while assessing if the purpose for which UPSI is proposed to be shared is “legitimate”. Primarily, the following factors should be considered to determine the legitimate purpose:

- a. whether sharing of such information is in the ordinary course of business of the Company;
- b. whether information is sought to be shared to evade or circumvent the prohibitions of the Insider Trading Regulations;
- c. whether sharing the information is in the best interests of the Company or in furtherance of a genuine commercial purpose;
- d. whether the information is required to be shared for enabling the Company to discharge its legal and/or contractual obligations;
- e. whether the nature of information being shared is commensurate to the purpose for which access is sought to be provided to the recipient.

It is clarified that in the event there exist multiple purposes for sharing UPSI, each purpose will be evaluated on its own merits, in line with the aforementioned principles.

Digital Database

A structured digital database shall be maintained containing the nature of UPSI and the names of such persons or entities with whom information is shared or who has shared such information along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Such databases shall be

maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database. This digital database should be preserved for a period of not less than eight years after completion of the relevant transactions.

Restrictions on Communication and Trading by Insiders

Any other person with whom UPSI is shared pursuant to a “legitimate purpose” shall be considered as an “insider” for purpose of the Insider Trading Regulations and due notice shall be given to such persons to maintain confidentiality of such UPSI in compliance with the regulations. The Company shall inform the recipient of UPSI, by way of written intimation and/or contractual agreement, such as confidentiality agreement, that (i) the information being shared is UPSI and that the Company is the exclusive owner of such UPSI; (ii) upon receipt of UPSI, the recipient would be deemed to be an Insider and subject to the provisions of the Insider Trading Regulations, (iii) the recipient must maintain confidentiality of the UPSI at all times, (iv) the recipient may use the UPSI only for the approved purposes for which it was disclosed; (v) the recipient should provide a written undertaking that he/she/it shall not undertake trades in the securities of the Company while in possession of the UPSI, subject to applicable law; and (vi) the recipient must extend all co-operation to the Company, as may be required in this regard.

Definitions

In accordance with this Code, “**Legitimate Purposes**” means sharing of UPSI in the ordinary course of business by an Insider with the following, provided that such sharing has not been carried out to evade or circumvent the prohibitions of these regulations:

- i. Company’s partners
- ii. Auditors, Accountancy firms, Legal advisors, Merchant Bankers, Consultants
- iii. Collaborators
- iv. Lenders
- v. Customers
- vi. Suppliers
- vii. Insolvency professionals
- viii. Any other advisors/consultants/partners

The Board may review or modify the above definition of legitimate purposes, subject to applicable laws.
