



## Principals on disclosure of Price Sensitive Information (PSI) and Material Information (MI) of Anwar Galvanizing Limited

The Board of Directors of Anwar Galvanizing Limited (the Company) has laid down this Principles on Disclosure of Price Sensitive Information (PSI) and Material Information (MI) in compliance with Regulation 3(2) of Bangladesh Securities and Exchange Commission’s Notification No. BSEC/CMRRCD/2021-396/52/ADMIN/140 dated December 28, 2022 published on January 30, 2023.

### Objective

The purpose of this Policy is to determine Price Sensitive Information (PSI) and Material Information (MI) based on specified criteria as defined in the Bangladesh Securities and Exchange Commission Rules, 2022, so that the Company makes timely disclosure of Material Information and Price Sensitive Information as well as disseminates the information on its website.

In spite of the purpose outlined above, the plan of action also includes the following:

1. Assuring that the information disclosed by the Company is correct, up to date, and delivered on time.
2. To ensure that the company’s documents and public statements are correct and don't contain any misrepresentation.
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. Protecting the confidentiality of material/ price-sensitive information within the context of the Company’s disclosure.
5. To ensure uniformity in the Company’s approach to disclosures, raise awareness and reduce the risk of selective disclosures.

### Key Principles in Determining Materiality

An information or an event is material when it is likely to impact the normal price or value of the securities of the Company. Where the price or value of the securities of the Company in the normal course is likely to be affected based on the disclosure of an event or information, such event or information is to be regarded as ‘Material’. Accordingly, the following events and guidelines shall be considered while testing materiality for disclosure of an event/information:

Sl.	Particulars
1.	<p>Influential elements related to changes in financial conditions, such as:</p> <ol style="list-style-type: none"> <li>i. Changes in financial statements, such as significant increases-decreases in income, expenditure, cash flow, receivables, liabilities, or assets, and information, comments, or statements related to significant increase or decrease for revaluation of most or significant assets.</li> <li>ii. The following financial statement comparable information:               <ol style="list-style-type: none"> <li>a) Earnings per share.</li> <li>b) Net operational cash flow per share</li> <li>c) Net asset value per share</li> </ol> </li> <li>iii. Substantial changes in asset value or asset mix.</li> <li>iv. Changes in accounting policies</li> </ol>



2	Information regarding corporate announcements, such as: <ul style="list-style-type: none"> <li>i. Any decision regarding dividend.</li> <li>ii. Decision to announce or issue bonus issue or similar benefits to security holders.</li> <li>iii. Corporate announcements or other information regarding entitlement of the investors;</li> <li>iv. Change in dividend distribution policy etc.</li> </ul>
3	Information regarding changes in corporate structure, such as: <ul style="list-style-type: none"> <li>i. Acquisition or disposal of any assets valuing 5% or more of the existing assets.</li> <li>ii. Merger, substantial acquisition of significant shares etc.</li> <li>iii. Demerger.</li> <li>iv. Conversion or liquidation.</li> <li>v. Change of operations due to capital reorganization or merger or demerger.</li> <li>vi. Proposal for takeover of control of management or service or products of other company.</li> <li>vii. Change in ownership that may affect control of the Company.</li> <li>viii. Change of name or address.</li> </ul>
4	Information regarding changes in capital structure, such as: <ul style="list-style-type: none"> <li>i. Any decision regarding private or public or rights offer of securities or changes in its capital structure.</li> <li>ii. Planned repurchase or redemption of securities.</li> <li>iii. Decision regarding consolidation of shares, exchange of shares, conversion of any security into equity security or conversion of debentures into shares;</li> <li>iv. Significant changes in rights of security holders, etc.</li> </ul>
5	Information regarding expansion, change etc. of business activities, such as: <ul style="list-style-type: none"> <li>i. Any significant development or change in company's technology, production or structure.</li> <li>ii. Substantial capital investment or significant change in the organization's objectives.</li> <li>iii. Significant new contracts, production, patent, service or change of business.</li> <li>iv. Significant collection of long pending receivables.</li> <li>v. Appointment, resignation, separation of the Board of Directors, Managing Director, Chief Executive Officer, CFO, Company Secretary.</li> <li>vi. Change of statutory auditor or corporate governance code compliance auditor, Credit Rating Company, etc.</li> <li>vii. Initiation of legal proceedings or progress in regulatory matters or any significant court order or verdict.</li> <li>viii. Delisting of securities from stock exchange or change in category.</li> <li>ix. Significant management contracts, investor relations agreements, service agreements, or related party transactions that may affect the financial statements.</li> <li>x. Decisions regarding sale or purchase of any fixed assets and information relating to repair/maintenance or improvement or expansion (BMRE) or establishments of new plant and machinery.</li> <li>xi. Substantial advances or loans provided or received between intra company/ subsidiary / associate companies or directors etc.</li> </ul>
6	Information related to debt management, such as: <ul style="list-style-type: none"> <li>i. Borrowing or repayment valuing 25% or more of paid-up capital or net assets value whichever is</li> </ul>



	<p>higher.</p> <p>ii. Mortgage or releasing mortgage of any significant assets.</p> <p>iii. Failure of repayment of debt to any bank or creditor or letter of credit for more than 06 (six) months.</p> <p>iv. Significant new loan agreements and</p> <p>v. Foreign loan agreement or investment agreement, etc.</p>
7	<p>Information on fund management and structure changes</p> <p>i. Fund Maturity Deduction</p> <p>ii. Termination of Funds</p> <p>iii. Transformation of funds</p> <p>iv. Investment of 10% or more of the Fund in any single security</p> <p>v. Gain or loss on financing any significant investment</p> <p>vi. Constitution of Trustees of Funds, any changes in Trust Deeds</p>
8	<p>Others, such as:</p> <p>i. Signing of any material agreement or cancellation or substantial amendment of previously declared/signed agreement.</p> <p>ii. Loss of any substantial assets of the Company or any event damaging its reputation.</p> <p>iii. Cancellation or substantial amendment of any previously declared project.</p> <p>iv. Qualified report submitted by the auditor, etc.</p>

**Disclosure Procedure:**

Decisions relating to any price sensitive issue shall be communicated to the Securities and Exchange Commission and Stock Exchanges within 2 (two) hours of taking the decision by email, fax, digital submission platform or special messenger or, where appropriate, by courier service; and ensure immediate publication of the said statement in two widely circulated daily newspapers (one Bengali and one English) and an online newspaper and shall also publish on the website.

Price sensitive information shall be expressed in simple and clear language to avoid any kind of exaggeration.

The Company shall upload on its website all Material Information and Price Sensitive Information and host for a minimum period of 03 (three) years according to requirements by Rule No. 3(4) of the BSEC Prohibition of Insider Trading Rules 2022.

**Authorized persons to disclose Price Sensitive Information and Material Information:**

In order to ensure the accuracy and consistency of the Company's disclosures to relevant stakeholders the Chairman of the Board, the Chairman of the Audit Committee, the Chief Executive Officer (CEO) and the Company Secretary shall be responsible for communications on behalf of the Company;

CEO may, from time to time, designate others to speak on behalf of the Company and respond to specific inquiries from the investment community or media.

Employees who are not authorized as spokespersons are not to respond to inquiries from the investment community or media unless specifically asked to do so by an Authorized Spokesperson and as such all queries must be immediately forwarded to the Company Secretary.

[www.anwargroup.com](http://www.anwargroup.com)

Page 3 of 4





ANWAR GALVANIZING LTD.

# Anwar Galvanizing Ltd.

Annexure-A


to agenda no-4 of the minutes of the BODs meeting dated January 30, 2024 regarding Principals on disclosure of PSI and MI

## Restricted Trading Period

In accordance with Section 12 of the Securities and Exchange Ordinance of 1969.

## Amendment or Review

These Principles shall be reviewed by the Board of Directors as and when required. Any subsequent amendment or modification in the Regulations and/or applicable laws in this regard shall automatically apply to these Principles.

  
31/1/2024  
Tauhidul Islam LLM, FCS  
Company Secretary  
Anwar Galvanizing Limited  
Baitul Hossain Building (14th Floor)  
27 Dilkusha C/A, Dhaka-1000

[www.anwargroup.com](http://www.anwargroup.com)

Page 4 of 4



Since 1834

Corporate Office

Baitul Hossain Building(14th floor), 27 Dilkusha C/A, Dhaka – 1000, Bangladesh  
E-mail: mail@anwargroup.net, Phone: +88 02 9564033, Fax: 88-2-9564020