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**CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED  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

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**[Pursuant to Chapter IV of Securities and Exchange Board of India (Prohibition of Insider  
Trading) Regulation 2015 as amended]**

**Oneview Corporate Advisors Private Limited**

**CIN: U74999MH1976PTC407933**

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**Table of Contents**

<b>Sr no.</b>	<b>Contents</b>	<b>Page</b>
1	Introduction	1
2	Objective of the Code	1
3	Definition	1
4	Prevention and Restriction on Communication of UPSI	3
4.1	Protection and Communication of UPSI	3
4.2	Trading while in Possession of UPSI	3
4.3	Need to Know basis	3
4.4	Limitations on access to UPSI	4
4.5	Sharing of UPSI for Legitimate Purpose	4
5	Compliance Responsibility	5
6	Structural Digital Database (SDD)	5
7	Compliance with the Code	5
8	Limitation, Review and Amendment	5
9	Reporting	5

## 1) INTRODUCTION

This Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Conduct (“Code”) is adopted by Oneview Corporate Advisors Private Limited (“OCAPL” / “Company”) in accordance with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time.

The Code aims to regulate, monitor and report trading by Designated Persons (as defined under the SEBI (Prohibition of Insider Trading) Regulations, 2015) and their immediate relatives, and to ensure timely, adequate and uniform disclosure of Unpublished Price Sensitive Information (“UPSI”).

## 2) OBJECTIVE OF THE CODE:

This Code is formulated by the Company to prevent misuse and ensure timely and adequate disclosure of Unpublished Price Sensitive Information (‘UPSI’) and to maintain uniformity, transparency and fairness in dealing with the stakeholders.

## 3) DEFINITION:

“**Act**” means the Securities and Exchange Board of India Act, 1992.

“**Board**” means Securities and Exchange Board of India.

“**Code**” shall mean this Code of Practices and Procedures for Fair Disclosures of Unpublished Price Sensitive Information, as amended from time to time.

“**Connected person**” means –

- i. any person who is or has, during the six months prior to the concerned act, been associated with the Company, directly or indirectly, in any capacity including by reason of frequent communication with its officers or by being in any contractual, fiduciary or employment relationship or by being a director, officer or an employee of the Company or holds any position including a professional or business relationship between himself and the Company, whether temporary or permanent, that allows such person, directly or indirectly, access to unpublished price sensitive information or is reasonably expected to allow such access.
- ii. Without prejudice to the generality of the foregoing, the persons falling within the following categories shall be deemed to be connected persons unless the contrary is established –
  - a) a relative of Connected persons specified in clause (i); or
  - b) a holding company or associate company or subsidiary company; or
  - c) an intermediary as specified in section 12 of the Act or an employee or director thereof; or
  - d) an investment company, trustee company, asset management company or an employee or director thereof; or
  - e) an official of a stock exchange or of clearing house or corporation; or
  - f) a member of board of trustees of a mutual fund or a member of the board of directors of the asset management company of a mutual fund or is an employee thereof; or
  - g) a member of the board of directors or an employee, of a public financial institution as defined in section 2 (72) of the Companies Act, 2013; or
  - h) an official or an employee of a self-regulatory organization recognised or authorized by the Board; or
  - i) a banker of the Company; or

- j) a concern, firm, trust, Hindu undivided family, company or association of persons wherein a director of the Company or his relative or banker of the Company, has more than ten per cent. of the holding or interest.
- k) a firm or its partner or its employee in which a connected person specified in clause (i) above is also a partner.
- l) a person sharing household or residence with a connected person specified in clause (i) above.

**“Designated Persons” or “DP”** shall be specified by the Board of Directors of the Company, in consultation with the Compliance Officer, to be covered under this Code, on the basis of their role and functions in the Company and the access such role and functions would provide them to access of unpublished price sensitive information in addition to their seniority and professional designation

**“Immediate relative”** means a spouse of a person, and includes parent, sibling, and child of such person or of the spouse, any of whom is either dependent financially on such person, or consults such person in taking decisions relating to trading in securities;

**“Insider”** means any person who is:

- i. a Connected person; or
- ii. in possession of or having access to unpublished price sensitive information.

**“Unpublished price sensitive information” or “UPSI”** means 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 including but not restricted to, information relating to the following:

- i. Financial results;
- ii. Dividends;
- iii. Change in capital structure;
- iv. Mergers, de-mergers, acquisitions, de-listings, disposals and expansion of business, award or termination of order/contracts not in the normal course of business and such other transactions;
- v. Changes in key managerial personnel, other than due to superannuation or end of term, and resignation of a Statutory Auditor or Secretarial Auditor;
- vi. change in rating(s), other than ESG rating(s);
- vii. fund raising proposed to be undertaken;
- viii. agreements, by whatever name called, which may impact the management or control of the company;
- ix. 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;
- x. resolution plan/ restructuring or one-time settlement in relation to loans/borrowings from banks/financial institutions;
- xi. 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;
- xii. 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;

- xiii. 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;
- xiv. outcome of any litigation(s) or dispute(s) which may have an impact on the company;
- xv. 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;
- xvi. granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

Explanation 1- For the purpose of sub-clause (ix) above:

- a. 'Fraud' shall have the same meaning as referred to in Regulation 2(1)(c) of Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.
- b. 'Default' shall have the same meaning as referred to in Clause 6 of paragraph A of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

#### **4) PREVENTION AND RESTRICTION ON COMMUNICATION OF UPSI:**

##### **4.1 Protection and Communication of UPSI:**

- a. All UPSI shall be handled within the company on a 'need to know basis'. No person shall communicate, provide or allow access to any UPSI, directly or indirectly, relating to the Clients or any of Client's securities, listed or proposed to be listed on any stock exchange, to any person including other Insider except when such communication is in furtherance of legitimate purposes, performance of such person's duties or discharge of legal obligations.
- b. No person shall procure from or cause the communication by any person possessing or having access to UPSI, relating to the Client, except in furtherance of legitimate purposes, performance of duties or discharge of legal obligations.
- c. Notwithstanding anything contained in these provisions, UPSI may be communicated, provided, allowed access to or procured, in terms of Regulation 3(3) and 3(4) of the PIT Regulations.

##### **4.2 Trading while in possession of UPSI:**

- a) No Insider shall either on his own behalf or on behalf of any other person, trade in securities of Clients which are listed or proposed to be listed, when in possession of UPSI except in accordance with Regulation 4 of the PIT Regulations and trade plan as approved by the Compliance Officer under this Code.
- b) In event, any Designated Person, while in possession of UPSI, has traded in securities of any Client, his Trades shall be deemed to have been persuaded by the knowledge and awareness of such UPSI. The onus to prove otherwise shall on such person.

##### **4.3 Need to know basis:**

UPSI shall be handled by the Company on a 'need to know' basis. Such information should be disclosed only to those within the Company who need the information for a legitimate purpose, performance of duties or discharge of legal obligations.

All non-public information directly received by any employee should be reported to the head of his/her department/Compliance Officer immediately.

#### **4.4 Limitations on access to UPSI:**

All Designated Persons who are in possession of or have access to Unpublished Price Sensitive Information (“UPSI”) shall maintain strict confidentiality of such information and shall take all necessary measures to prevent its unauthorized disclosure, communication, or misuse.

Without prejudice to the generality of the foregoing, such persons shall, inter alia, adopt the following safeguards:

- a) Ensure that all physical records, files, and documents containing UPSI or confidential information are securely stored and adequately protected;
- b) Maintain appropriate access controls for electronic records, including the use of secure login credentials and password protection for systems containing UPSI;
- c) Comply with the Company’s policies and guidelines relating to the maintenance, storage, and security of electronic records and systems, as amended from time to time;
- d) Avoid reviewing or handling confidential documents in public places or in any manner that may result in access to UPSI by unauthorized persons;
- e) Ensure that all confidential documents and materials containing UPSI are promptly removed and secured upon conclusion of meetings, including clearing and sanitizing conference rooms or shared spaces.

#### **4.5 Sharing of UPSI for legitimate purpose:**

- a) **Meaning of legitimate purpose:** The term legitimate purpose includes sharing of UPSI in the ordinary course of business by an Insider with partners, collaborators, lenders, customers, suppliers, merchants, lawyers, legal advisors, auditors, insolvency professionals or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibition of the PIT Regulations.
- b) Recipient of UPSI pursuant to legitimate purpose to be an Insider: Any person in receipt of UPSI pursuant to a legitimate purpose shall be considered as an Insider for purposes of this Code and due notice shall be given to such persons to maintain confidentiality of such unpublished price sensitive information in compliance with this Code by the person sharing such information. Further, such persons to whom UPSI has been provided must be sensitized about the PIT Regulations, Code of Internal Procedures and Conduct for Regulation, Monitoring and Reporting of Trading by Designated Persons and Their Immediate Relatives along with this Code and confidentiality so as to avoid any leakage.
- c) Illustrations of legitimate purpose: In following cases, which are illustrative in nature, sharing of UPSI would be considered as sharing of UPSI for a legitimate purpose:
  - i. Statutory or Government requirement: For investigation, inquiry or request for information by statutory or governmental authorities or any other administrative body recognized by law;
  - ii. Legal requirement: As part of compliance with applicable laws, regulations, rules and requirements or under any proceedings or pursuant to any order of courts or tribunals; Example: Court of Law, National Company Law Tribunal, National Company Law Appellate Tribunal, Quasi-judicial authority, Other Appellate Tribunals, Arbitration Proceedings, etc.
  - iii. Contractual requirement: Arising out of any contractual obligations or arrangement entered by the Company set forth in any contract, agreement, arrangement, settlement, understanding or undertaking. Example: Due diligence

for any kind of restructuring, namely mergers & acquisitions, joint venture agreements, share purchase agreements, franchisee agreement, etc. iv) Auditing purpose: For audit by statutory, internal, concurrent, secretarial or management auditors as per the scope of audit.

**5) COMPLIANCE RESPONSIBILITY:**

Compliance of this Policy shall be the responsibility of the Compliance Officer of the Company who shall have the power to ask for any information or clarifications from the management in this regard.

**6) STRUCTURAL DIGITAL DATABASE (SDD):**

The Compliance officer shall ensure and educate the Designated Employees about UPSI and Structural Digital Database (SDD). Every Designated Employee who is in possession of Unpublished Price Sensitive information shall ensure the following:

- a. Discloses whenever in possession of UPSI containing nature of UPSI and the names of such persons who have shared the information.
- b. Disclose the names of the persons including their PAN number or any other identifier authorised by law where PAN is not available with whom such information is shared for the purpose of maintaining SDD as required by the Company.
- c. Such database shall not be outsourced and shall be maintained internally with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database.
- d. The SDD shall be preserved for a period of not less than eight years after completion of the relevant transactions and in the event of receipt of any information from the SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceeding.

**7) COMPLIANCE WITH THE CODE:**

Once every year or upon reviewing on of this code, every Designated person and Insider must acknowledge an understanding of the code and affirmations that they have complied with the code. New Designated person and Insider will acknowledge and affirm at the time of joining.

**8) LIMITATION, REVIEW AND AMENDMENT:**

In the event of any conflict between the provisions of this Code with the PIT Regulations, the provisions of the PIT Regulations shall prevail over this Code. Any subsequent amendment / modification to the PIT Regulations shall automatically apply to this Code and shall be uploaded on the website of the company.

**9) REPORTING:**

While every Designated Person and Insider have to ensure compliance with this code, any instance of violation or possible violation of this code by the concerned Designated Person and Insider shall be immediately reported to the Board through the compliance officer. In case of any doubt as to the best course of action, the concerned Designated Person and Insider should promptly contact the Compliance Officer.