

**PRINCIPLES OF
DISCLOSURE OF
MATERIAL
INFORMATION AND
PRICE SENSITIVE INFORMATION POLICY**

FOR

CONFIDENCE POWER AND ENERGY PLC.

Company Secretariat

CONFIDENCE POWER AND ENERGY PLC.

Awal Center

17th Floor, 34, Kemal Ataturk Avenue, Banani, Dhaka.

Date: 28 October, 2025

CPEPLC. PSI Policy:



age 1 of 6

PRINCIPAL OF DISCLOSURE OF MATERIAL INFORMATION AND PRICE SENSITIVE INFORMATION POLICY

1. PREAMBLE

- 1.1 This Policy shall be called the “**Principles of Disclosure of Material Information and Price Sensitive Information Policy**” (hereinafter referred to as the “*Policy*”) of **Confidence Power and Energy PLC** (hereinafter referred to as the “*Company*” or “*CPEPLC*”).
- 1.2 This Policy has been formulated by the **Board of Directors** of the Company in accordance with the requirements of **Regulation 3(2)** of the *Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022* (hereinafter referred to as the “*Rules*”), which require every listed company to properly disseminate and disclose all **Price Sensitive Information (PSI)** and **Material Information/Events** to the **Bangladesh Securities and Exchange Commission (BSEC)** and the **Stock Exchanges** where the company’s securities are listed.
- 1.3 This Policy is based on the **BSEC Prohibition of Insider Trading Rules, 2022**, including any amendments or circulars issued from time to time. In case of any inconsistency between this Policy and the Rules, the provisions of the Rules shall prevail.

2. OBJECTIVES OF THE POLICY

- 2.1 To ensure full compliance with all disclosure obligations applicable to a listed company under the BSEC, DSE, and CSE Listing Regulations and other relevant laws.
- 2.2 To ensure that all disclosures of material or price-sensitive information are **accurate, adequate, transparent, and timely**, and are made equally accessible to all investors.
- 2.3 To protect the **confidentiality of unpublished price-sensitive information (UPSI)** within the Company until proper disclosure is made.



- 2.4 To provide a clear **framework for determining, handling, and disseminating** material information and price-sensitive information.
- 2.5 To establish internal authority and procedures for managing PSI and ensuring regulatory compliance.

3. DEFINITIONS

Unless otherwise stated, all terms used herein shall carry the same meaning as defined in the **BSEC (Prohibition of Insider Trading) Rules, 2022**. Key definitions include:

- **Material Information:** Any transaction, event, or circumstance that is significant to the business operations, performance, or financial position of the Company.
- **Price Sensitive Information (PSI):** Any information relating to the Company, disclosure of which is likely to materially influence the market price of its securities.
- **Unpublished Price Sensitive Information (UPSI):** Any information that is not public and which, if disclosed, could materially affect the Company's market value or investors' decisions.
- **Insider:** Any person who has access to UPSI, including directors, sponsors, employees, auditors, consultants, and other connected persons.
- **Stock Exchanges:** Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE).

4. MANAGEMENT OF UNPUBLISHED PRICE SENSITIVE INFORMATION (UPSI)

- 4.1 UPSI shall be handled strictly on a **"need-to-know"** basis.
- 4.2 No insider shall communicate or disclose UPSI to any person except for legitimate purposes or in compliance with legal obligations.
- 4.3 Access to files containing UPSI shall be restricted with adequate security measures, including password-protected systems.
- 4.4 The Company shall maintain a **digital record of all PSI and related disclosures** for internal audit and BSEC inspection purposes.

5. PRICE SENSITIVE INFORMATION (PSI)

5.1 Determination of PSI

CPEPLC shall treat all information specified under **Rule 3(1)** of the *BSEC Prohibition of Insider Trading Rules, 2022* as **Price Sensitive Information**, including but not limited to:

- Financial results, statements, or any significant financial performance data.
- Declaration of dividends, rights, bonus, or similar corporate actions.
- Changes in capital structure, mergers, acquisitions, or reorganizations.
- Significant business expansion, contracts, or operational changes.
- Any information defined as PSI by the BSEC through notifications or circulars.

5.2 Procedure for Disclosure of PSI

CPEPLC shall disclose PSI as per **Rule 6** of the Rules:

- The Company shall submit PSI to the **BSEC, DSE, and CSE** within **two (2) hours** of the Board's decision or occurrence of the event.
- The disclosure shall be signed by the **Chairman, Managing Director, or Company Secretary**.
- The Company shall also publish the PSI on its **official website**, in **one online news portal**, and in **two daily newspapers (one English, one Bangla)** without delay.
- All PSI shall clearly mention the **date and time** of the event and shall be drafted in **clear and non-exaggerated language**.
- The Company shall not publish any **false or misleading information** that could influence the market.

5.3 Archiving

All PSI disclosed shall be archived and available on the Company's website for a period of **at least three (3) years**, in accordance with **Rule 3(4)** of the Rules.

6. MATERIAL INFORMATION / MATERIAL EVENTS

6.1 Determination

The Company shall identify and disclose **Material Information or Events** as specified under **Schedule-Ka** of the *BSEC (Prohibition of Insider*



Trading) Rules, 2022. These include:

- Significant changes in financial position or results.
- Corporate announcements (dividends, rights, bonus issues).
- Major changes in corporate structure, ownership, or control.
- Capital structure changes.
- Significant operational or management changes.
- Major borrowing, loan agreements, or debt defaults.
- Other events that materially affect the Company's assets, reputation, or investor decisions.

6.2 Procedure for Disclosure

All Material Information or Events shall be published on the Company's official website and, where required, notified to the **BSEC, DSE, and CSE** promptly. Confidential information that, if disclosed, could harm the Company's business interests may be disclosed in a **qualified manner**, consistent with regulatory obligations.

6.3 Archiving

All Material Information or Events disclosed shall remain available on the Company's website for a minimum of **three (3) preceding years**.

7. PROHIBITION OF INSIDER TRADING

- Insiders shall not buy, sell, or otherwise deal in the Company's securities based on UPSI.
- No trading shall be carried out during the **closed period** (from two months before the financial year-end until the Board's approval of financial statements).
- This prohibition extends to directors, sponsors, employees with access to PSI, auditors, appraisers, legal and advisory service providers, and any other persons as specified by the BSEC.

8. AUTHORITY FOR DISCLOSURE AND DETERMINATION OF MATERIALITY

The following officers shall be responsible for determining materiality and for the dissemination of PSI and Material Information:

- **Managing Director**
- **Group Chief Financial Officer (CFO)**
- **Company Secretary**

These officers shall ensure that all disclosures are made in compliance with the Rules and are properly recorded.

9. **POLICY REVIEW AND AMENDMENT**

The **Board of Directors** reserves the right to amend, modify, or replace this Policy at any time. In the event of any regulatory changes by the **BSEC**, the **Company Secretary**, with approval of the **Managing Director**, shall incorporate necessary updates to ensure continued compliance.

10. **EFFECTIVE DATE**

This Policy has been **approved by the Board of Directors** of Confidence Power and Energy PLC in its meeting held on **[Insert Date]** and shall be effective from the same date.

A copy of this Policy shall be made available on the Company's **official website** and at the **registered office** for public inspection.


Imran Karim
Chairman
 Confidence Power and Energy PLC.



