

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OF UNPUBLISHED PRICE SENSITIVE INFORMATION**

M/s. SRESTHA FINVEST LIMITED

1. Introduction:

The Securities and Exchange Board of India (“SEBI”) notified the SEBI (Prohibition of Insider Trading) Listing Regulations, 2015 (“Listing Regulations”) on January 15, 2015, which is effective from May 15, 2015.

Pursuant to Regulation 8 of the Listing Regulations, Srestha Finvest Limited (“the Company”) is required to formulate a code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (“Fair Disclosure Code”).

Accordingly the Fair Disclosure Code has been formulated.

2. Scope:

Company endeavors to preserve the confidentiality of unpublished price sensitive information (UPSI) and to prevent its misuse. To achieve these objectives, and in compliance with the aforesaid Listing Regulations, Company has adopted this Fair Disclosure Code.

This Code ensures timely and adequate disclosure of UPSI which would impact the price of its securities and to maintain uniformity, transparency and fairness in dealing with all its stakeholders.

Company is committed to timely and accurate disclosure based on applicable legal and regulatory requirements.

3. Terms and Definition:

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

4. Principles of Fair Disclosure:

To adhere to the principles as mentioned in Schedule A to the Listing Regulations, Company shall ensure the following:

Promptly disclose publicly any UPSI that would impact price discovery no sooner than credible and concrete information comes into being so that such information is generally available.

(a) Uniformly and universally disseminate in a timely manner UPSI to avoid selective disclosure by communicating the same to the stock exchange(s) and disclosing the same on its website;

(Note: Under certain circumstances, the Company may keep material information as stipulated under the Listing Agreement confidential for a limited period of time because immediate disclosure may compromise certain strategic business opportunities of the Company or may not be disclosable due to third party confidentiality restrictions or uncertainty of event. The BOD of the Company shall determine when to disclose such material information).

(b) Disclose press releases issued by it from time to time which are considered to be important for the general public besides putting the same on Company’s website;

(c) Put on Company’s website quarterly and annual financial results and all investor presentations pertaining to such financial results for reference of the general public.

Employees of the Company shall not respond under any circumstances to enquiries from the Stock Exchanges, the media or others unless authorized to do so by the Chief Investor Relations Officer (CIRO) being Compliance Officer of the Company.

