Date: November 05, 2026

To, **BSE Limited ("BSE")** Listing Department Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001	To, **National Stock Exchange of India Limited ("NSE")** Listing Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051
BSE Scrip Code**: 545018**	NSE Scrip Symbol**: BCSSL**

Subject: Intimation under Regulation 8(2) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 8(2) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, please find attached herewith the "Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information" framed under Regulation 8 (1) of the SEBI PIT Regulations.

This is for your information and records.

Thanking you,

For **Bombay Coated and Special Steels Limited**

GUPTA SONAM DILIPKUMAR
Digitally signed by GUPTA SONAM DILIPKUMAR
Date: 2026.11.05 15:06:37 +05'30'

Sonam Dilipkumar Gupta
Company Secretary and Compliance Officer
Membership No.: A53881

Encl: *Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information*

Authorised Service Partner

JSW Steel

BOMBAY COATED & SPECIAL STEELS LTD.

A Complete Steel Processing Centre.

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

Introduction

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015 ("Insider Trading Regulations") require all companies listed on stock exchanges to frame and upload on their respective websites a code of practices and procedure for fair disclosure of unpublished price sensitive information.

As per the requirement of the said regulations, Bombay Coated and Special Steels Limited ("the Company)" has adopted this code of practices and procedures for fair disclosure of unpublished price sensitive information in line with the principles set out in Schedule A of the Regulations which shall be effective from the date listing of equity shares of Company on Stock Exchange.

Scope

The Company shall adhere to the practices and procedures detailed in this code in order to ensure fair disclosure of events and occurrence that could potentially impact price of listed securities of the Company in the market.

Terms & Definitions

"**Key Managerial Personnel**" shall have the meaning assigned to it under Section 2(51) of the Act;

"**Promoter Group**" shall have the meaning assigned to it under Regulation 2(1)(pp) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

"S**EBI**" shall mean the Securities and Exchange Board India;

"**Support Staff**" shall include IT staff or secretarial staff who have access to Unpublished Price Sensitive Information;

"Unpublished Price Sensitive information" (UPSI) means any information, relating to a 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 Securities of the Company and includes the following:

i. financial results;
ii. dividends;
iii. change in capital structure;
iv. mergers, de-mergers, acquisitions, delistings, 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;

Explanation:

'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.

'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.

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: For identification of events enumerated above as unpublished price sensitive information, the guidelines for materiality referred at paragraph A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015as may be specified by the Board from time to time and materiality as referred at paragraph B of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall be applicable.

"Legitimate Purposes" shall include sharing of unpublished price sensitive information in the ordinary course of business by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the Insider Trading Regulations or of any other Regulations that may be in force for the time being.

Words and expressions used but not defined in this Code shall have the same meaning assigned to them in the Insider Trading Regulations or the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 2018 or the Companies Act, 2013 and the rules and regulations made thereunder, as the case may be or in any amendment thereto.

Principals of Fair Disclosures

The Company shall follow the Principles of Fair Disclosures detailed hereunder:

1. Prompt public disclosure of unpublished price sensitive information that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.

2. Uniform and universal dissemination of unpublished price sensitive information to avoid selective disclosure.

3. Designation of a senior officer as the Chief Investor Relations Officer to deal with dissemination of information and disclosure of unpublished price sensitive information.

4. Prompt dissemination of unpublished price sensitive information that gets disclosed selectively, inadvertently or otherwise to make such information generally available.

5. Appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities.

6. Ensuring that information shared with analysts and research personnel is not unpublished price sensitive information.

7. Developing best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website to ensure official confirmation and documentation of disclosures made.

8. Handling of all unpublished price sensitive information on a need-to-know basis.

Procedure for responding to any queries/ requests for verification of market rumours by Stock Exchanges

1. The Compliance Officer, in consultation with MD or WTD or in the absence of Compliance Officer, other Authorised Person, shall give an appropriate, fair and prompt response to the queries by regulatory authorities / stock exchanges related to news reports and requests for verification of market rumours.

2. As and when necessary, the Company may on its own initiative, clarify, confirm or deny any reported event or information to stock exchange(s) with respect to any market rumours**.**

Policy for determination of Legitimate Purpose

In determining "Legitimate Purpose" for sharing of UPSI with any person, emphasis shall be given to the need for actions required in the ordinary course of business for the purposes of:

i. performance of duties;
ii. compliance with legal obligations;
iii. pursuance of envisaged corporate actions resulting to UPSI;
iv. meeting regulatory / statutory requirements;
v. evaluation of business opportunities; and
vi. other bonafide purposes, as required.

Amendments

This policy will be reviewed periodically by the Board/ Committee as may be deemed necessary and to comply with any regulatory amendments or statutory modifications and subject to the necessary approvals of the Board of Directors in cases of material changes to the Policy.

Interpretation

In case of any subsequent changes in the provisions of the aforementioned statutes, the statutes would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with prevailing law. Any subsequent amendment/modification in SEBI Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy.

Conflict

In the event of any conflict between this Code and the provisions contained in the applicable laws, the provisions of applicable laws shall prevail.

Disclosure

This Policy will be disclosed on the Company's website at https://www.bcsspl.in/

Version History

Version	Approved By	Approval Date	Effective Date
1st Version	Board of Directors	21.03.2025	21.03.2025