



October 28, 2026

BSE Limited Phiroze Jeejeebjoy Towers Dalal Street Mumbai 400 001 Scrip Code: 543489	National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 Trading Symbol: GATEWAY
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Subject: Intimation under Regulation 8(2) of the SEBI (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 ("PIT Regulations"), as amended from time to time, this is to inform that the Board of Directors of the Gateway Distriparks Limited ("the Company") at its meeting held today, i.e., Wednesday, October 28, 2026 has considered and approved the revised Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI) ("Code of Fair Disclosure") of the Company, a copy of the aforesaid is enclosed herewith for reference.

In compliance with the Regulation 8(1) of the PIT Regulations, the revised Code of Fair Disclosure is also available on the Company's website at www.gatewaydistriparks.com.

Kindly take the above information on record.

Thanking You
Yours faithfully,

For Gateway Distriparks Limited

Divyang Jain
Digitally signed by
Divyang Jain
Date: 2026.10.28
15:49:16 +05'30'

Divyang Jain
Company Secretary &
Compliance Officer

Encl. As above

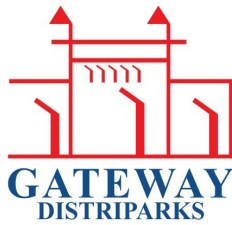
GATEWAY DISTRIPARKS LIMITED

CIN: L60231MH2005PLC344764

Registered Office: Sector 6, Dronagiri, Taluka Uran, District Raigarh, Navi Mumbai, Maharashtra 400707, India

Corporate Office: 4th Floor, Prius Platinum, Saket District Centre, New Delhi – 110017, India

T: +91 11 4055 4400 **F:** +91 11 4055 4413 **E:** investors@gatewaydistriparks.com **W:** www.gatewaydistriparks.com



GATEWAY DISTRI PARKS LIMITED

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION (UPSI)

**(Under Regulation 8 read with Schedule A of the SEBI
(Prohibition of Insider Trading) Regulations, 2015)**

1. PREAMBLE

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT Regulations") require the Board of Directors of every company whose securities are listed on a stock exchange to formulate and publish on its official website a code of practices and procedures for fair disclosure of unpublished price sensitive information ("UPSI"), in accordance with Regulation 8 read with Schedule A to the SEBI PIT Regulations.

The Board of Directors of Gateway Distriparks Limited ("Company"), being a company whose securities are listed on recognised stock exchange(s), has adopted this Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code") in accordance with the aforesaid provisions.

2. OBJECTIVES

The objective of this Code is to ensure fair, timely, adequate and transparent disclosure of unpublished price sensitive information ("UPSI"), to prevent selective disclosure of such information and to maintain confidentiality of UPSI until it is disseminated in accordance with applicable law.

This Code also incorporates the Policy for Determination of Legitimate Purposes for sharing UPSI, as required under Regulation 3(2A) read with Regulation 3(2B) of the SEBI PIT Regulations. The Policy is set out in Annexure I to this Code.

3. DEFINITIONS

Unless the context otherwise requires, the terms used in this Code shall have the meanings assigned to them below:

3.1 "Board" means the Board of Directors of the Company.

3.2 "Chief Investor Relations Officer" or "CIRO" means the senior officer designated by the Company to deal with the dissemination of information and disclosure of UPSI in a fair and uniform manner, in accordance with this Code and applicable law.

3.3 "Company" means Gateway Distriparks Limited

3.4 "Compliance Officer" means the Company Secretary or such other senior officer appointed by the Board of Directors in accordance with the applicable provisions of the SEBI PIT Regulations.

3.5 "Generally Available Information" means information that is accessible to the public on a non-discriminatory basis.

3.6 "Insider" means any person who is:

- i) a connected person; or

- ii) in possession of or having access to UPSI

3.7 “Legitimate Purpose” includes the sharing of Unpublished Price Sensitive Information in the ordinary course of business by an insider with the Company’s partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals, or other advisors/consultants, provided that such sharing is not intended to evade or circumvent the prohibitions under the SEBI PIT Regulations..

“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 the securities. UPSI shall ordinarily include, without limitation, information relating to the events and matters specified in the SEBI PIT Regulations, as amended from time to time, including the following:

- i. Financial results;
- ii. Dividends;
- iii. Change in capital structure;
- iv. Mergers, de-mergers, acquisitions, delisting, 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.
- xvii. such other information as may be prescribed under the SEBI PIT Regulations from time to time.

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

- 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Explanation 2 - For identification of events enumerated in this clause 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, 2015 as 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall be applicable.

The definitions of UPSI and other expressions under the SEBI PIT Regulations shall prevail in the event of any inconsistency with this Code.

4. PRINCIPLES OF FAIR DISCLOSURE

The Company shall adhere to the following principles:

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

The Company shall promptly disclose UPSI that may materially affect price discovery as soon as credible and concrete information comes into being, in order to make such information generally available, in accordance with applicable law.

The said information shall also be promptly uploaded to the Company's official website www.gatewaydistriparks.com in order to be accessed by the investors and members of the Company and the public i.e. to make the information generally available.

4.2 Uniform and universal dissemination of UPSI information to avoid selective disclosure.

The Company shall ensure uniform and universal dissemination of UPSI to avoid selective disclosure.

The UPSI shall be disseminated uniformly, universally to all stakeholders through the Stock Exchange and by posting the same on the official website of the Company i.e. www.gatewaydistriparks.com. The Company shall use its best endeavors to avoid selective disclosure of UPSI.

4.3 Designation of Chief Investor Relations Officer (CIRO)

The Board of Directors of the Company has designated the Company Secretary as the Compliance Officer and Chief Investor Relations Officer ("CIRO") of the Company to deal with dissemination of information and disclosure of UPSI.

The Compliance Officer and CIRO is responsible for dissemination of information and disclosure of UPSI. Further, The Compliance Officer and CIRO is also responsible for ensuring compliance under this code, overseeing and coordinating disclosure of UPSI to the stock exchanges and for educating the Company's employees on disclosure policies and procedure.

4.4 Prompt dissemination of UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available.

Where UPSI is selectively or inadvertently disclosed, or otherwise disclosed to any person before being made generally available, the Company shall promptly take appropriate steps to disseminate the information to the recognised stock exchange(s) and through other appropriate channels, in accordance with applicable law, so as to make the information generally available.

Any employee or officer who becomes aware of an actual or suspected selective or inadvertent disclosure of UPSI shall immediately report the matter to the Compliance Officer/CIRO, who shall assess the circumstances and coordinate the corrective disclosure and other appropriate action.

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

The Company shall provide appropriate and fair responses to queries from regulatory authorities and requests for verification of market rumours, in accordance with applicable regulatory framework.

Responses shall be coordinated by the CIRO and Compliance Officer, with inputs from the relevant departments and management, as appropriate.

The promoter, director, key managerial personnel, or senior management personnel of the Company shall provide adequate, accurate, and timely responses to any queries or explanations sought by the Company to ensure compliance with Regulation 30(11) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company shall promptly disseminate such responses to the stock exchanges.

4.6 Communication with analysts and research personnel

The Company shall share only publicly available information with analysts, media representatives, and research personnel. For any meetings or conference calls arranged, the Company will intimate the stock exchanges in advance and publish the relevant details on its website. Information shared during such interactions shall be limited to information that is generally available or otherwise lawfully disclosable

The Company shall also ensure that discussions with analysts, research personnel and investors do not result in selective disclosure of UPSI

All Unpublished Price Sensitive Information will first be disclosed to the stock exchanges before being shared with analysts, media, or research personnel. The transcript of such meetings or conference calls will be submitted to the stock exchanges, as specified under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and subsequently the same will be uploaded on the Company's website.

4.7 Developing best practices to record meetings with analysts and research persons and other investor relations conferences.

The Company shall develop and follow appropriate procedures for maintaining records of meetings, conference calls and other interactions with analysts, investors and research personnel.

Transcripts, recordings, presentations or other appropriate records of such interactions shall be made available on the Company's official website at www.gatewaydistriparks.com, wherever appropriate and in accordance with applicable law, while ensuring that UPSI is not selectively disclosed.

4.8 Handling of all UPSI on a need-to-know basis.

UPSI shall be handled within the Company on a strict need-to-know basis.

Access to UPSI shall be restricted to persons who require such information for the performance of their duties, discharge of legal obligations or a legitimate purpose permitted under the SEBI PIT Regulations.

No person shall communicate, provide or allow access to UPSI to any person except in furtherance of a legitimate purpose, performance of duties or discharge of legal obligations, as permitted under the SEBI PIT Regulations. No person shall use or share UPSI in contravention of the SEBI PIT Regulations.

5. Policy for Determination of Legitimate Purpose for sharing of UPSI

The Company has adopted a Policy for Determination of Legitimate Purposes for sharing UPSI, in accordance with Regulation 3(2A) read with Regulation 3(2B) of the SEBI PIT Regulations. The Policy, set out in Annexure I to this Code, shall be read together with this Code and the SEBI PIT Regulations, as amended from time to time.

6. AMENDMENTS

The Board of Directors of the Company from time to time, may amend the Code as per applicable laws, rules and regulations. The Code and any subsequent amendment(s) thereto, will be intimated to the Stock Exchanges and will also be hosted on the Company's website at www.gatewaydistriparks.com.

The Code shall be read in conjunction with the SEBI PIT Regulations and other applicable laws, rules, regulations and circulars, as amended from time to time.

In the event of any inconsistency between this Code and applicable law, the provisions of applicable law shall prevail. Any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the terms of the Code, shall be deemed to have been incorporated in the Code.

Annexure I

POLICY FOR DETERMINATION OF LEGITIMATE PURPOSE FOR SHARING OF UPSI ***[Framed under Regulation 3(2A) of SEBI (Prohibition of Insider Trading) Regulations, 2015]***

Introduction:

The Securities and Exchange Board of India ("SEBI") (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time ("PIT Regulations"), mandates every listed company to formulate a framework and policy for determination of legitimate purpose as part of the 'Code of Fair Disclosure and Conduct'.

This Policy for Determination of Legitimate Purposes for Sharing Unpublished Price Sensitive Information ("Policy") is framed by the Board of Directors of the Company pursuant to Regulation 3(2A) read with Regulation 3(2B) of the SEBI PIT Regulations and forms an integral part of the Company's Code of Practices and Procedures for Fair Disclosure of UPSI ("Code").

Applicability:

This policy is applicable to all Insiders as defined in the Code of Conduct for Prevention of Insider Trading ("Insider Code").

The determination of whether the sharing of UPSI in a given instance constitutes a *legitimate purpose* shall depend entirely on the specific facts and circumstances of each case.

Permitted legitimate purposes

UPSI may be shared with any person, including an insider, in furtherance of a legitimate purpose, performance of duties or discharge of legal obligations, subject to compliance with the SEBI PIT Regulations and this Code.

Legitimate purposes may include, depending on the circumstances:

- a. sharing information with auditors, practising company secretaries, legal advisers, consultants, valuers, merchant bankers, lenders, credit rating agencies and other professional advisers engaged by the Company;
- b. sharing information with banks, financial institutions, investors, potential investors, lenders or other counterparties in connection with a financing, investment, restructuring or commercial transaction, subject to appropriate confidentiality and access controls;

- c. sharing information with prospective counterparties in connection with a proposed merger, acquisition, demerger, joint venture, business transfer or other strategic transaction;
- d. sharing information with government authorities, regulators, stock exchanges, courts, tribunals or other statutory authorities where required by law or in connection with regulatory or legal proceedings;
- e. sharing information with employees, officers, directors or other persons who require the information for the performance of their assigned duties; and
- f. any other purpose that is demonstrably legitimate and consistent with the SEBI PIT Regulations.

Conditions for sharing UPSI

Before UPSI is shared with any person, the concerned department or officer shall ensure, to the extent applicable, that:

- a. the disclosure is necessary for a legitimate purpose, performance of duties or discharge of legal obligations;
- b. the information shared is limited to what is reasonably necessary for the relevant purpose;
- c. the recipient is informed of the confidential nature of the information and the obligations applicable to persons receiving UPSI;
- d. appropriate confidentiality agreements, non-disclosure undertakings or contractual safeguards are obtained, wherever appropriate;
- e. the disclosure is authorised by the appropriate officer or authority under the Company's internal procedures; and
- f. the requirements relating to maintenance of the structured digital database under the SEBI PIT Regulations are complied with, wherever applicable.

Process for sharing UPSI

Before sharing UPSI for a legitimate purpose, the concerned department or officer shall follow the process set out below:

1. Identify the recipient and purpose

Identify the person or persons with whom the UPSI is proposed to be shared and document the purpose for which the information is required. The proposed sharing shall be assessed in accordance with this Policy and the SEBI PIT Regulations.

2. Inform the recipient of the applicable obligations

Before sharing UPSI, the proposed recipient shall be informed, through an appropriate written notice, confidentiality agreement or non-disclosure agreement, as applicable, that:

- a. the information being shared constitutes UPSI and is confidential;
- b. upon receipt of UPSI pursuant to a legitimate purpose, the recipient shall be treated as an insider for the purposes of the SEBI PIT Regulations and shall comply with the applicable obligations thereunder;
- c. the UPSI shall be used solely for the legitimate purpose for which it has been disclosed;
- d. the recipient shall maintain the confidentiality of the UPSI and shall not disclose it further except as permitted under applicable law;
- e. the recipient shall not trade in the securities of the Company while in possession of UPSI, except as permitted under the SEBI PIT Regulations; and
- f. the recipient shall provide such information and cooperation as may reasonably be required for compliance with the SEBI PIT Regulations, including the maintenance of the structured digital database, wherever applicable.

3. Maintain records

The concerned department or officer shall ensure that the disclosure is appropriately documented and that the applicable requirements relating to the structured digital database and other records are complied with.

Structured digital database

The Board of Directors, or any person authorised by the Board in this regard, shall be responsible for ensuring that the structured digital database is maintained in accordance with the SEBI PIT Regulations and contains the prescribed details of persons or entities with whom UPSI is shared, together with the other particulars required under applicable law.

The database shall be maintained in a manner that preserves the integrity of the information, contains appropriate time stamps and audit trails, and is protected against unauthorised access or tampering.

The Compliance Officer shall oversee compliance with the applicable requirements relating to the structured digital database, including the adequacy of the Company's internal procedures and controls for recording disclosures of UPSI.