

LAFARGEHOLCIM BANGLADESH LIMITED
PRINCIPLES ON DISCLOSURE OF
PRICE SENSITIVE INFORMATION (PSI) &
MATERIAL INFORMATION (MI)
July 19, 2023



SUMMARY

Related Policy or Directives	Principles on Disclosure of Price Sensitive Information and Material Information
Sponsor/Owner	Company Secretary
Approved by the Board of Directors	July 19, 2023
Date of Version/Effect	July 19, 2023

1. BACKGROUND

Regulation 3(2) of the Bangladesh Securities and Exchange Commission Rules, 2022 requires all issuer of listed securities to frame a policy for determination and disclosure of Material Information and Price Sensitive Information. Accordingly, LafargeHolcim Bangladesh Limited (the “Company”) needs to frame a policy titled The Principles on Disclosure of Material Information and Price Sensitive Information for this purpose.

2. PURPOSE

The purpose of this Policy is to determine Material Information and Price Sensitive Information based on specified criteria as defined in the Bangladesh Securities and Exchange Commission Rules, 2022, so that the Company makes timely disclosure of Material Information and Price Sensitive Information as well as disseminates the information on its website.

In spite of the purpose outlined above, the plan of action also includes the following:

- 2.1 Assuring that the information given by the company is correct, up to date, and delivered on time frame.
- 2.2 Ascertaining that the company’s documents and public statements are correct and don't contain any misrepresentation.
- 2.3 Making sure that the Company meets its disclosure requirements as a publicly traded company, as set out by the Listing Regulations, different securities laws, and any other laws that apply.
- 2.4 Protecting the confidentiality of material/price-sensitive information within the context of the Company’s disclosure.
- 2.5 Setting up an opportunity for the stakeholders to know that the information the company provides them is true and accurate.

3. TRADING PERIOD RESTRICTION

In accordance with Section 12 of the Securities and Exchange Ordinance of 1969, no Sponsor, Director, Employee, Auditor, person engaged in audit work, advisor, legal counsel, or beneficial owner of securities shall purchase, sell, or otherwise receive or dispose of any securities of the Company between November 01 of each fiscal year and the approval of annual financial statements by the Board of Directors.

4. AUTHORIZED PERSONS TO DISSEMINATION AND DISCLOSE PRICE SENSITIVE INFORMATION AND MATERIAL INFORMATION

In order to ensure the accuracy and consistency of the Company's disclosures to relevant stakeholders the Chairman of the Board, the Chairman of the Audit Committee, the Chief Executive Officer (CEO) and the Company Secretary shall be responsible for communications on behalf of the Company;

CEO may, from time to time, designate others to speak on behalf of the Company and respond to specific inquiries from the investment community or media.

Employees who are not authorized as spokespersons are not to respond to inquiries from the investment community or media unless specifically asked to do so by an Authorized Spokesperson and as such all queries must be immediately forwarded to the Company Secretary.

5. APPLICABILITY

The Principles on Disclosure of Material Information and Price Sensitive Information shall be applicable and binding in respect of all material information and price sensitive information of the Company.

6. DISCLOSURE MODALITY

Information with sensitivity to the share price shall be disclosed to the relevant regulators in the following manner:

- 6.1 According to requirements by Rule No. 6(1) of the BSEC Prohibition of Insider Trading Rules 2022, in case of seeking permission, approval, consent of the BSEC or other regulator on any issue related to the movement of share price, the Company shall disclose it to the BSEC, DSE, and CSE within two (02) hours of the decision taken by the Board or the conclusion of the meeting, or on the day on which the matter came into its cognizance with the signature of the Chairman or CEO or the Company Secretary and also shall publish the PSI in one (1) online news portal and two (02) daily newspaper (Bangla and English) without delay. The PSI can be send through E-mail, Fax, Digital Submission Platform, specially assigned messenger/personnel, or by courier services in some cases.
- 6.2 The Company shall not disclose, publish, or provide any false or untrue PSI or provoke anyone to disclose the PSI that may influence the share price of the Company according to requirements by Rule No. 6(2) of the BSEC Prohibition of Insider Trading Rules 2022.
- 6.3 All PSI shall carry the date, time or the date on which the matter came into the cognizance of the Company.



- 6.4 Stock Exchanges shall upload the received information on its website, trading monitor or other authorized systems.
- 6.5 The Price Sensitive Information shall be expressed in simple and fluent language to avoid any kind of exaggeration.
- 6.6 The Company shall develop a digital database for storing all PSI and related information.
- 6.7 The Company shall comply with all the provisions of Notification of BSEC published on January 30, 2023 (dated December 28, 2022) and any amendment, modification issued by BSEC thereof, as may be applicable.

7. DISCLOSURES ON THE WEBSITE

The Policy will be available on the Company's website: <https://www.lafargeholcim.com.bd>. The Company shall upload on its website all Material Information and Price Sensitive Information and host for a minimum period of 03 (three) years according to requirements by Rule No. 3(4) of the BSEC Prohibition of Insider Trading Rules 2022.

8. REVIEW OF THE POLICY

The Policy may be modified as may, in the opinion of the Board, be deemed necessary.

Role	Name	Designation	Signature
Prepared By	Kazi Mizanur Rahman	Company Secretary	
Approved By	Mohammad Iqbal Chowdhury	Chief Executive Officer (CEO)	

Annexure I

List of Price Sensitive Information (PSI)

SL	Particulars
1	Information related to the financial position, financial results, financial statements, and other basic information related to the Financial performance.
2	Information related to dividend and corporate declarations.
3	Information related to the change of corporate structure (i.e. amalgamation, merger, de-merger, re-structuring, acquisition, winding up, transfer, and transformation, etc.)
4	Information related to the change of capital structure
5	Information related to the business extension, change, etc. if required.
6	Information related to the fund management, and structural change of the fund.
7	Any other information as defined by the BSEC as PSI through various rules, regulations, circulars and directives
8	Any information published by the BSEC in official gazette defining as PSI

List of Material Information (MI)

SL	Particulars
1	<p>Factors related to the change of financial status/statements:</p> <ul style="list-style-type: none"> a. Change in financial statements. i.e.: Any significant changes in revenue, expenses, profits or losses, cash flow, receivables, significant change of assets and liabilities, significant changes of revaluation of assets or related information or statement or comments; b. Comparative statements of the following information: <ul style="list-style-type: none"> i. Earnings per share ii. Net operating cash flow per share iii. Net asset value per share; c. Significant/Material change of asset value or composition of assets; d. Any change related to the reservation of provision that is/were required (specially directed/changed) by the regulatory authority; e. Any change related to the change of accounting policies, etc.
2	<p>Information related to the Corporate Declaration:</p> <ul style="list-style-type: none"> a. Any decision/resolution related to the dividend; b. Any decision/resolution related to the rights of the security-holder, declaration or issue of bonus, or similar benefits; c. Information related to the benefits receivables by the investors against any corporate declaration or any other information; d. Change of dividend declaration policy, etc.
3	<p>Information related to the change of Corporate Structure:</p> <ul style="list-style-type: none"> a. Acquisition or Liquidation of existing assets of the Company at least of 5% (five percent) or higher; b. Amalgamation or merger or acquiring substantial amount of shares of other companies c. Demerger of any associates/subsidiaries of the Company d. Restructuring or liquidation of any associates/subsidiaries of the Company e. Change in the corporate activities by re-organization of capital or merger or demerger; f. Proposal of acquiring control (take-over) of other company, or the proposal of acquiring internal services of the other company g. Change in ownership structure that may affect the controlling ownership. h. Change of name and address, etc
4	<p>Information related to the change of Capital Structure:</p> <ul style="list-style-type: none"> a. Any decision/resolution related to the change of Capital Structure of the Company including the offer of security as private offer or public offer or rights offer b. Planned buyback or redemption of securities. c. Decision/resolution related to the consolidation of any shares, exchange/transfer of shares, conversion of any security into equity security, or conversion of debt-instrument into shares; d. Substantial changes of rights of security-holders.
5	<p>Information related to the expansion of business activities and the change of business:</p> <ul style="list-style-type: none"> a. Significant development or change of technology, production or establishment; b. Substantial investment of capital or change of objectives; c. Significant agreement (new), production, patent, services, or changes of business; d. Recovery of the substantial amount of long-term bad debt;

	<ul style="list-style-type: none"> e. Change/ resignation/ termination of the Board of Directors, MD & CEO, Chief Financial Officer (CFO), Company Secretary (CS); f. Change of Statutory Auditor or Corporate Governance Compliance Auditor, Credit Rating Company; g. Any material verdict or order, initiation of legal proceedings, development of regulatory affairs issues, etc.; h. Change of category of listed security; i. Management Contract, Investors Relation Agreement, Service Agreement, or any agreement related to the Related Party Transaction that may affect the financial statement significantly. j. Decision/ resolution related to the purchase or sale of any fixed asset, or BMRE or establishment of new unit; k. Advance or loan to and from intra-company or subsidiary or associated company or director
6	<p>Loans and Advance management:</p> <ul style="list-style-type: none"> a. Information related to the loan received or payment of advance (25% or higher) on the basis of Paid-up capital or net asset value (whichever is higher); b. Giving/releasing of guarantees of any substantial assets; c. Failure of payment of loan/liability of any Company or lender or debt-instrument, for more than six (06) months; d. Notable loan-agreement and e. Foreign investment agreement, etc
7	<p>Information on fund management and structure changes</p> <ul style="list-style-type: none"> a. Fund Maturity Deduction b. Termination of Funds c. Transformation of funds d. Investment of 10% or more of the Fund in any single security e. Gain or loss on financing any significant investment f. Constitution of Trustees of Funds, any changes in Trust Deeds
8	<p>Others:</p> <ul style="list-style-type: none"> a. Signing of any important agreement/ amendment or cancellation of agreement (s) that is/are signed in previous years; b. Any information that hampers the reputation, loss/damage of any notable assets of the Company; c. Cancellation of any project or any material change/amendment of the project; d. Qualified Opinion submitted by the auditor, etc.