Date: November 13, 2026

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: 544979
Trading Symbol: EIMS
ISIN: INE0YUW01020

Subject: Codes under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

Dear Sir/Madam,

In terms of the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations") read with SEBI Master Circular No. HO/43/15/12(3)2025-ISD-POD2/I/11734/2026 dated May 15, 2026, as amended, we confirm that:

The Company has amended on November 13, 2026, the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("**Code**") as required under Regulation 8(1) of the PIT Regulations. The details of the amendments are provided as footnotes to the Code.

Copy of the amended Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information is enclosed and will also be updated on the website of the Company at https://everestims.com/investor-relationship.html .

This is for your information and records.

Yours faithfully,
For EverestIMS Technologies Limited
SRIDHARAN S YADAV
Digitally signed by SRIDHARAN S YADAV
Date: 2026.11.13 17:25:35 +05'30'
Sridharan S Yadav
Company Secretary and Compliance Officer
Mem. No.: A74095

Encl: as above

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

Attribute		Details
Document ID	:	EIMS-COPPFDD_UPSI
Effective Date	:	November 13, 2026
Owner	:	CS, CFO and MD
Approval	:	Board of Directors

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION

1. Preface

Regulation 8 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("The Regulations"), mandate every Listed Company to formulate and publish on its official Website, code of practices and procedures for fair disclosure of unpublished price sensitive information that it would follow in order to adhere to each of the principles set out in Schedule A to the regulations. This Code has been reviewed, [1]**[**amended**]** and approved by the Board of Directors of the EverestIMS Technologies Limited ("the Company") [2]***[****Omitted****]*****.**

2. Applicability

This Code shall be applicable and binding on all the employees, officers, directors, [3]**[**any person with Unpublished Price Sensitive Information**]** and those persons authorized to speak on behalf of the Company.

3. Coverage

3.1 Unpublished Price Sensitive Information:

"Unpublished Price Sensitive Information" means any information, relating to the 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 and shall generally include, but not restricted to, information relating to the following:

a) Financial results;
b) Dividends;
c) Change in capital structure;
d) Mergers, de-mergers, acquisitions, delisting, disposals and expansion of business and such
e) other transactions;
f) Changes in key managerial personnel; and
g) Material events in accordance with the SEBI (Listing Obligations and Disclosure
h) Requirements) Regulations, 2015 ("The Listing Regulations")

4. Material Information as specified under the Listing Regulations

Material information means any information relating to the business or affairs of the Company that results in or would reasonably be expected to result in a significant change in the market price or value of the securities of the Company or that would reasonably be expected to have a significant influence on any reasonable investor's

[1] **Inserted vide Board Resolution: November 13, 2026**
[2] **Omitted vide Board Resolution: November 13, 2026. Original content:** "and shall come into effect from the date of listing of Equity Shares of the company"
[3] **Inserted vide Board Resolution: November 13, 2026**

investment decisions. Material Information inter alia, includes all the information as provided in the **Annexure II-A, Annexure II-B** and further also includes other events specified in **Annexure-III** of Policy for Disclosure of Material Events or Information and Disclosure & Determination of Materiality of Events or Information, as approved by the Board of Directors of the Company, uploaded on the website of the Company.

For the purpose of this Code, all the above information including unpublished price sensitive information would be referred to as "Material Information."

5. Basic Principles of Disclosures

[4][In order to adhere to the principles as mentioned in Schedule A to the SEBI (Prohibition of Insider Trading) Regulations, 2015, JPL shall:

A. 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.
B. 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.
C. 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 the Company's website.
D. Put on the Company's website half-yearly and annual financial results and all investor presentations pertaining to such financial results for reference of the general public.
E. Promptly disseminate UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available.
F. Ensure that appropriate and fair response is provided to queries on news reports and requests for verification of market rumours by regulatory authorities such as stock exchanges, etc. (Note: The Company shall not comment on every market rumour unless it is required to do so in terms of the SEBI Regulations).
G. Ensure that information shared with analysts and research personnel is not UPSI.
H. Develop best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences, wherever required as per law, available on the Company's website to ensure official confirmation and documentation of disclosures made.
I. Handle all price sensitive information on a need-to-know basis by creating suitable safeguards to avoid UPSI becoming available to any person who is not required to have access to such information. UPSI may however be disclosed to persons who need such information for furtherance of legitimate purposes, performance of duties or discharge of legal obligations in relation to the Company. The "Policy for determination of legitimate purposes" is set out in **Annexure I** hereto.]

[4] **Inserted vide Board Resolution: November 13, 2026**

[5]*[Omitted]*

6. Disclosure of Material Information

The Company shall disclose Material Information concerning its business and affairs to the public immediately, except when otherwise required for the purpose of maintaining the confidentiality of the information. This Code is to enable all persons investing in the securities of the Company to have the opportunity for equal and timely access to information that may affect their investment decisions regarding those securities. This Code further provides that, once there is credibility to the information and once the information is reached to a level of concretization, the information would be disclosed by the Company in a timely manner.

7. Process of Disclosures of Material Information

In case any Functional Head becomes aware of some Material Information about the Company, the said Functional Head would contact the [6]**[**Chief Investor Relations Officer (CIRO). The Company shall designate a senior officer as a CIRO, who will be reporting to the Managing Director of the Company, to deal with dissemination of information and disclosure of UPSI. The CIRO may be contacted by email at cs@everestims.com**.**

The CIRO**]** would then determine whether the information requires disclosure to the stock exchanges or not in accordance with the Listing Agreements. Thereafter, concerned functional head will prepare the content of the disclosure and determine the timing of the disclosures. Thereafter, the company will disclose the said information to the stock exchanges.

8. Delay in Disclosing Material Information:

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[5] **Omitted vide Board Resolution: November 13, 2026. Original content:**
"Procedures governing the disclosure of Material Information required to be disclosed shall provide that such disclosure shall be made in accordance with the following principles:

A. Information should be disclosed immediately through the stock exchanges.
B. Under certain circumstances, the Company may determine that such disclosure would be unduly detrimental to the Company (for example if release of the information would cause prejudice to negotiations in a corporate transaction), in which case, the information shall be kept confidential until the Company determines it may be publicly disclosed. Information should be disclosed only after there is credibility to the information and the information has concretized.
C. Disclosures should be made in a timely manner.
D. Disclosure must be complete in all material respects and should not be misleading.
E. Unfavorable Material Information must be disclosed as promptly and completely as favorable information.
F. Disclosure must be corrected immediately if the Company is subsequently made aware that its earlier disclosure contained a material error or omission at the time it was given."

[6] **Modified vide Board Resolution: November 13, 2026. Original content:** Compliance Officer or Managing Director of the Company

Under certain circumstances, the Company may keep Material Information 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 events. The determination of when not to disclose Material Information immediately shall be made by the [7]**[**CIRO**]** and/or Managing Director of the Company.

9. Information to be shared on a Need-to-Know basis:

The directors/ employees of the Company shall not discuss the matters or developments regarding the Company which in any way relate to Material Information with any other persons, except that are required to be disclosed in performance of his or her duties or under applicable laws or regulation so in legal proceedings. To protect Material Information from disclosure, the directors/ employees of the Company:

A. Should not discuss Material Information in public places where Material Information may be overheard (e.g., elevators, restaurants, airplanes, taxicabs) or participate in, host or link to Internet chat rooms, online social networking sites, news group discussions or bulletin boards which discuss matters pertaining to the Company's activities or its securities;
B. Should not carry, read or discard Material Information in an exposed manner in public places;
C. Should not discuss Material Information with any other persons, except as required in performance of his or her duties;
D. Shall advise the other persons with whom they are meeting where Material Information may be disclosed, before the meeting, that they must not divulge the Material Information; and
E. Should not deal in the securities of the Company until the Material Information is publicly disclosed.

10. Unintentional/ Inadvertent Disclosure:

In the event the Company makes an unintentional disclosure of Material Information, it shall forthwith take steps to ensure that the same is disclosed to the stock exchanges immediately. Further, if the Company becomes aware that there has been an inadvertent disclosure of Material Information, it should immediately contact the [8]**[**CIRO**]**, who in consultation with the Managing Director, shall consider the matter and take appropriate steps.

11. Contacts with Analysts and other Investors:

The Company communicates with its institutional shareholders through meetings with analysts and discussions between fund managers and management. The Company also

[7] **Modified vide Board Resolution: November 13, 2026. Original content:** Compliance Officer
[8] **Modified vide Board Resolution: November 13, 2026. Original content:** Chief Financial Officer

participates at investor conferences from time to time. All interactions with institutional shareholders, fund managers and analysts are based on generally available information that is accessible to the public on a non- discriminatory basis. The presentations made to analysts and fund managers are placed on the Company's website. The official news releases are also displayed on the said website.

The main channel of communication to the shareholders is through the annual report. Details relating to quarterly performance and financial results are disseminated to the shareholders through press releases and uploaded on the Company's website.

12. Market Rumors

The company shall not comment, affirmatively or negatively, on market rumors. Should a stock exchange request that the Company make a definitive statement in response to a market rumor that is causing significant volatility in the securities of the Company, the [9]**[**CIRO**]** and/or Managing Director shall consider the matter and content of the Company's response. [10]***[****Omitted****]***

13. Review of Analyst Reports:

The Company may at the request of the Analysts, review their research reports for the limited purpose of pointing errors based on previously disclosed information.

14. Maintenance of Disclosure Records:

The Company shall maintain and store records in respect of disclosures made by it through any means under the relevant provisions of the Companies Act, 2013, Rules made thereunder, SEBI Act, 1992, Rules, Regulations and Guidelines issued there under and the Listing Agreements, for audit and future reference.

15. Share Dealing Code:

No Employee including his/her Immediate Relatives shall either on his/ her own behalf or own behalf of any other person, trade or undertake to trade or cause to trade in the Securities of the Company;

A. When he/she is in possession of any Unpublished Price Sensitive Information and
B. During the Restricted Trading Period.

16. Amendments and Modification:

This Code shall be reviewed from time to time and any amendments or modifications thereto shall be subject to review and approval of the Board of Directors of the Company.

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[9] **Modified vide Board Resolution: November 13, 2026. Original content:** Compliance Officer

[10] **Omitted vide Board Resolution: November 13, 2026. Original content:** , such as confirming "no corporate development at this time".

17. Disclosure

The Code will be placed on the Website of the Company.

18. Amendment

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy.

19. [11][Document Control]

Item		Details
Version History	:	Version 2.0 : This version Version 1.0 : Approved by board on October 21, 2024
Storage Location	:	Internal Document Repository / Policy Folder and website of the Company at : https://everestims.com/investor-relationship.html

[11] **Inserted vide Board Resolution: November 13, 2026**

[12][Annexure I]

A. This policy is being formulated and adopted pursuant to Regulations 3(2A) and 3(2B) of the Regulations which require the Company to make this policy for determination of 'legitimate purposes' for sharing of UPSI. This policy forms an integral part of the Code of Practices and Procedures for fair disclosure of Unpublished Price Sensitive Information.
B. UPSI can be shared only on a need-to-know basis and for legitimate purposes and not to evade or circumvent the prohibitions of the Regulations.
C. UPSI can be shared in the ordinary course of business only if the same is necessary to be shared in order to complete any task/ activity/ deal including any other assignment for furtherance of the business interests of the Company. The term "ordinary course of business" includes usual transactions, customs and practices undertaken by the Company to conduct its lawful business operations and activities and includes all such activities which the Company can undertake as per its Memorandum & Articles of Association.
D. In following cases (which are illustrative in nature), sharing of UPSI will be considered as legitimate purpose:
    a. As part of compliance with applicable laws, regulations, rules and requirements; or under any proceedings or pursuant to any order of courts or tribunals; or for investigation, inquiry or request for information by statutory or governmental authorities or any other administrative body recognized by law.
    b. Sharing the relevant UPSI with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants, etc. in respect of proposed assignment or in order to avail professional services from them or for other business strategies and purposes, as the case may be. UPSI can also be shared in case the same is mandatory for performance of duties or discharge of legal obligations.
    c. Sharing the relevant UPSI with promoters and natural persons forming part of the promoter group and their advisors and consultants, for business requirements including for the purposes of promoting the business and strategies of the business.
    d. Arising out of any contractual obligations or arrangements entered by the Company set forth in any contract, agreement, arrangement, settlement, understanding or undertaking.
E. Any person in receipt of UPSI pursuant to a legitimate purpose shall be considered an "insider" for purposes of the Regulations.

[12] **Inserted vide Board Resolution: November 13, 2026**