

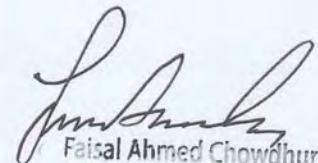


Baraka Power Limited

Lighting Bangladesh, We Promise...



PRINCIPLES ON DISCLOSURE OF MATERIAL INFORMATION AND PRICE SENSITIVE INFORMATION OF BARAKA POWER LIMITED


Faisal Ahmed Chowdhury
Chairman
Baraka Power Limited

baraka
GROUP
Improving Lives, We Promise...

Corporate Office

6/A/1 (1st & 2nd floor), Segunbagicha
Dhaka-1000, Bangladesh
Tel: +88 02 223357074, Fax: +88 02 223383117
E-mail: info@barakapower.com

www.barakapower.com

Sylhet Office

Khairun Bhaban (6th Floor), Mirboxtola
Sylhet-3100, Tel: +8802996632815

Plant Office

Voraut, Fenchuganj, Sylhet
E-mail: info@barakapower.com



Baraka Power Limited

Lighting Bangladesh, We Promise...

In compliance with the provisions of rule 3(2) of বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (সুবিধাভোগী ব্যবসা নিষিদ্ধকরণ) বিধিমালা, ২০২২ [the Bangladesh Securities and Exchange Commission (Prohibition of Insider Trading) Rules, 2022], Baraka Power Limited makes the following Principles, namely :-

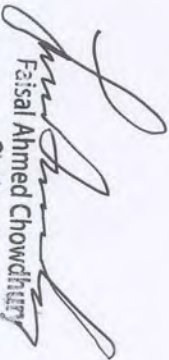
1. **Short title :-** These Principles may be called the Principles on Disclosure of Material Information and Price Sensitive Information of Baraka Power Limited.

2. **Definitions :-**

(1) In these Principles, unless there is anything repugnant in the subject or context -

- (a) “Commission” means the Securities and Exchange Commission as defined in section 2 (cc) of the Ordinance;
- (b) “Company” means Baraka Power Limited;
- (c) “Ordinance” means the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969);
- (d) “Principles” means the Principles on Disclosure of Material Information and Price Sensitive Information of Baraka Power Limited;
- (e) “Rule” means any rule of the বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (সুবিধাভোগী ব্যবসা নিষিদ্ধকরণ) বিধিমালা, ২০২২; and
- (f) “Rules” means বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (সুবিধাভোগী ব্যবসা নিষিদ্ধকরণ) বিধিমালা, ২০২২.

(2) Words and expressions used herein and not defined, but defined in the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of


Faisal Ahmed Chowdhury
Chairman
Baraka Power Limited

Corporate Office

6/A/1 (1st & 2nd floor), Segunbagicha
Dhaka-1000, Bangladesh
Tel: +88 02 223357074, Fax: +88 02 223383117
E-mail: info@barakapower.com

Sylhet Office

Khairun Bhaban (6th Floor), Mirboxtola
Sylhet-3100, Tel: +8802996632815

Plant Office

Voraut, Fenchuganj, Sylhet
E-mail: info@barakapower.com



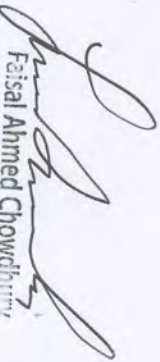
Baraka Power Limited

Lighting Bangladesh, We Promise...

1969), ব্যাংক কোম্পানি আইন, ১৯৯১ (১৯৯১ সনের ১৪ নং আইন), বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন আইন, ১৯৯৩ (১৯৯৩ সনের ১৫ নং আইন), কোম্পানি আইন, ১৯৯৪ (১৯৯৪ সনের ১৮ নং আইন), ডিপজিটরি আইন, ১৯৯৯ (১৯৯৯ সনের ৬ নং আইন), এক্সচেঞ্জ ডিমিউচুয়ালাইজেশন আইন, ২০১৩ (২০১৩ সনের ১৫ নং আইন) and rules or regulations made thereunder, and in the বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (সুবিধাভোগী ব্যবসা নিষিদ্ধকরণ) বিধিমালা, ২০২২ shall have the same meaning respectively assigned to them in the said Acts, Ordinances, the Rules and Regulations made thereunder, and the Rules.

3. Price sensitive information, material information, insider's information and publication of the same, etc. :-

- (1) The following information amongst others shall be deemed as price sensitive information by the Company -
 - (a) Report on the financial status, financial performance or any basic information in respect thereof;
 - (b) Information relating to dividend and corporate declarations;
 - (c) Information relating to the changes of corporate structure, i.e., merger, demerger, acquisition, winding up, transformation and transfer;
 - (d) Information relating to the change of capital structure;
 - (e) Information relating to the business expansion, change etc.;
 - (f) Any information determined by the Commission as price sensitive information through any rules or regulations or order or direction or notification made or approved or notified by the Commission;and


Faisal Ahmed Chowdhury
Chairman
Baraka Power Limited



Improving Lives, We Promise...

Corporate Office

6/A/1 (1st & 2nd floor), Segunbagicha
Dhaka-1000, Bangladesh
Tel: +88 02 223357074, Fax: +88 02 223383117
E-mail: info@barakapower.com

www.barakapower.com

Sylhet Office

Khairun Bhaban (6th Floor), Mirboxtola
Sylhet-3100, Tel: +8802996632815

Plant Office

Voraut, Fenchuganj, Sylhet
E-mail: info@barakapower.com



Baraka Power Limited

Lighting Bangladesh, We Promise...

(g) Any other information specified by the Commission by notification in the official Gazette time to time.

(2) The Company shall publish in its official website all material information stated in principles 4 to 10 of these Principles and shall publish as per rule 6, the information amongst the material information which is deemed as price sensitive information under rule 3 (1).

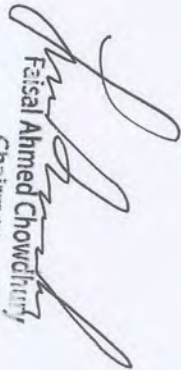
(3) The Company shall preserve in its official website, all price sensitive information and material information published at least during the last 3 (three) years.

(4) Any other information determined by the Commission as a price sensitive information or material information through its order published in the official Gazette.

(5) The Company shall preserve information relating to all insiders in the manner prescribed by the Commission and shall supply the information to the concerned Stock Exchange and the Commission.

4. Factors relating to financial condition :- Factors relating to change of financial condition of the Company, such as -

(a) Changes in financial statements, such as, significant reductions or increases in income, expenses, cash flows, receivables, liabilities or assets etc., and any information or statement or remark relating to revaluation of most or significant portion of assets or significant decrease or increase of assets;


Faisal Ahmed Chowdhury
Chairman
Baraka Power Limited



Improving Lives, We Promise...

Corporate Office

6/A/1 (1st & 2nd floor), Segunbagicha
Dhaka-1000, Bangladesh
Tel: +88 02 223357074, Fax: +88 02 223383117
E-mail: info@barakapower.com

www.barakapower.com

Sylhet Office

Khairun Bhaban (6th Floor), Mirboxtola
Sylhet-3100, Tel: +8802996632815

Plant Office

Voraut, Fenchuganj, Sylhet
E-mail: info@barakapower.com



Baraka Power Limited

Lighting Bangladesh, We Promise...

(b) The following comparative information in the financial statements:

- (i) Earnings per share;
- (ii) Net operating cash flow per share;
- (iii) Net asset value per share;

(c) Material changes in the asset value or asset composition;

(d) Any special instructions or any modification of any special instructions previously given by the regulatory authority of the Company relating to maintaining of provisions; and

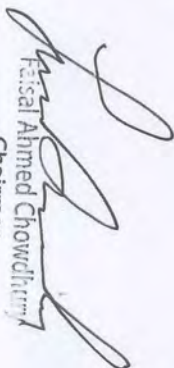
(e) Any changes in the accounting policy, etc.

5. Information relating to corporate declaration :- Information relating to the corporate declaration of the Company, such as -

- (a) Any decision relating to dividend;
- (b) Decision on issuing or declaring right share or bonus share or providing similar benefit to the security holders;
- (c) Corporate declaration or other information relating to the receivables of investors; and
- (d) Changes in dividend distribution policy, etc.

6. Information regarding changes in corporate structure :- Information regarding changes in the corporate structure of the Company, such as -

- (a) Acquisition or de-acquisition of 5% or more of the existing asset;
- (b) Merger of any other company with the Company or obtaining or acquisition of significant shares by the Company etc.;


Raisul Ahmed Chowdhury
Chairman
Baraka Power Limited

Corporate Office

6/A/1 (1st & 2nd floor), Segunbagicha
Dhaka-1000, Bangladesh
Tel: +88 02 223357074, Fax: +88 02 223383117
E-mail: info@barakapower.com

Sylhet Office

Khairun Bhaban (6th Floor), Mirboxtola
Sylhet-3100, Tel: +8802996632815

Plant Office

Voraut, Fenchuganj, Sylhet
E-mail: info@barakapower.com



Baraka Power Limited

Lighting Bangladesh, We Promise...

- (c) Demerger of any unit of the Company;
- (d) Transformation or winding up of any unit of the Company;
- (e) Change of the corporate activities of the Company by capital reorganization or merger of demerger;
- (f) Proposal of taking over the management or internal service of any other company;
- (g) Changes in the ownership of the Company that may influence in the control of the Company; and
- (h) Change of name or address, etc.

7. Information relating to capital structure :- Information relating to the capital structure of the Company, such as -

- (a) Any decision regarding private or public or rights offer of the security or change of its capital structure;
- (b) Planed repurchase or redemption of the securities;
- (c) Decision on consolidation of any share, share exchange, transformation of any security into equity security or transformation of any debenture into a share; and
- (d) Remarkable change regarding the right of the security holders.

8. Information relating to business expansion, change etc. :- Information relating to business expansion, change etc. of the Company, such as -

Faisal Ahmed Chowdhury
Chairman
Baraka Power Limited



Improving Lives, We Promise...

Corporate Office

6/A/1 (1st & 2nd floor), Segunbagicha
Dhaka-1000, Bangladesh
Tel: +88 02 223357074, Fax: +88 02 223383117
E-mail: info@barakapower.com

www.barakapower.com

Sylhet Office

Khairun Bhaban (6th Floor), Mirboxtola
Sylhet-3100, Tel: +8802996632815

Plant Office

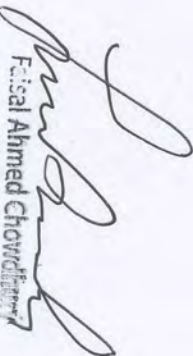
Voraut, Fenchuganj, Sylhet
E-mail: info@barakapower.com



Baraka Power Limited

Lighting Bangladesh, We Promise...

- (a) Any significant development or change regarding Company technology, production or establishment;
- (b) Significant capital investment or significant change in the objective of the Company;
- (c) Significant new contracts, product, patent, service or business changes;
- (d) Changes or resignation or dismissal or removal of the Chief Executive, CEO, CFO, Company Secretary including the Board of Directors;
- (e) Changes of Statutory Auditor or Corporate Governance Compliance Auditor, Credit Rating Company;
- (f) Initiation of legal proceedings or progress of regulatory matters or any significant judgment or order;
- (g) Delisting of securities from stock exchange or changing from one category to another;
- (h) Significant management contract, investors relation agreement, service agreement, or any contract regarding related party transaction that may affect the financial statement substantially;
- (i) Decision of purchase or sale of any fixed asset or information on balancing, modernization, renovation or expansion (BMRE) of plant or machinery or establishment of new unit of the Company; and
- (j) Significant advance or loan to or from inter-company or subsidiary or associate entities or Directors, etc.


Faris Ahmed Chowdhury
Chairman
Baraka Power Limited



Improving Lives, We Promise...

Corporate Office

6/A/1 (1st & 2nd floor), Segunbagicha
Dhaka-1000, Bangladesh
Tel: +88 02 223357074, Fax: +88 02 223383117
E-mail: info@barakapower.com

www.barakapower.com

Sylhet Office

Khairun Bhaban (6th Floor), Mirboxtola
Sylhet-3100, Tel: +8802996632815

Plant Office

Voraut, Fenchuganj, Sylhet
E-mail: info@barakapower.com



Baraka Power Limited

Lighting Bangladesh, We Promise...

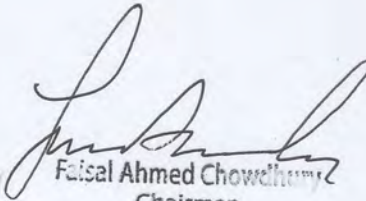
9. Information relating to loan management :- Information relating to loan management, such as -

- (a) Borrowing and repayment of loan amounting to 25% or more of the paid-up capital or net asset value, whichever is higher;
- (b) Mortgage or release of significant assets;
- (c) Failure to repay any bank or creditor or letter of credit obligation or debt for a period exceeding 06 (six) months;
- (d) Significant new loan agreement; and
- (e) Foreign loan or investment agreement, etc.

10. Other Information :- Other information of the Company, such as -

- (a) Signing of any significant agreement or cancellation or substantial amendment of previously declared/signed agreement;
- (b) Loss of any substantial assets of the Company or any occurrence diminishing its goodwill;
- (c) Cancellation or substantial modification of any previously declared project of the Company; and
- (d) Submission of qualified report by the auditor of the Company, etc.

11. Amendment :- The Board of Directors of the Company may amend these Principles time to time and any amendment of the Ordinance and the Rules shall be automatically applicable to these Principles.


Faisal Ahmed Chowdhury
Chairman
Baraka Power Limited

Page 8 of 8