Best Engineering Aids & Consultancies Limited

ARCHIVAL POLICY

ARCHIVAL POLICY

BACKGROUND

The Securities and Exchange Board of India *("SEBI")*, vide its Notification dated September 2, 2015, has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulations")*. The Regulations come into force from December 1, 2015. The Regulations mandate listed entities to formulate an archival policy.

OBJECTIVE OF THE POLICY

In terms of Regulation 30(8) Listing Regulations, **Best Engineering Aids & Consultancies Limited** *("Company")* is required to discloses on its website all such events or information which has been disclosed to stock exchange where the securities of the Company are listed under Regulation 30 of Listing Regulations. Further, such disclosures shall be hosted on the website of the Company for a minimum period of 5 years and thereafter as per the archival policy of the Company, as disclosed on its website. Accordingly, the Company has framed this policy duly adopted by the Board of Directors of the Company.

The objective of this Policy is to disseminate equal, adequate and timely information to the shareholders through the website of the Company and to enable them to track the performance of the Company over regular intervals of time and provide sufficient information to enable investors to assess the current status of the Company.

SCOPE

The documents, information, disclosures, notices, policies as provided under the Listing Regulations and the Companies Act, 2013 ("Act"), which is required to be disclosed on the website, shall be uploaded on the website of the Company. The website of the Company shall be reviewed on regular intervals for ensuring that all the above-mentioned disclosures are available on the website of the Company as required. These disclosures, unless otherwise mentioned in the Act itself, shall be hosted on the website for the five years period and thereafter shall be moved/ transferred to Archives folders under the respective heads/ sub-folders, in a way so that these can be searched easily as and when required by any person. The documents/ disclosure shall be kept in the archive folders till such time as may be required by law.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

CODE OF CONDUCT OF BOARD
&
SENIOR MANAGEMENT

CODE OF CONDUCT OF BOARD & SENIOR MANAGEMENT

PREAMBLE

Company's Philosophy on Code of Governance "*Good Corporate Governance is the adoption of best business practices which ensure that the Company operates not only within the regulatory frame-work, but is also guided by ethics. The adoption of such corporate practices ensures accountability of the persons in charge of the Company on one hand and brings benefits to investors, customers, suppliers, creditors, employees and the society at large on the other."*

BACKGROUND

Regulation 46(2)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulations")* requires every listed company to publish a code of conduct for its Board of Directors *("Board")* and Senior Management Personnel on its website.

This Code of Conduct *("Code")* has been framed in accordance with the Regulation 17(5) of the Listing Regulations, which shall apply to the Board of Directors of **Best Engineering Aids & Consultancies Limited** *("the Company")* and Senior Management Personnel of the company.

APPLICABILITY

The Code applies to Board and Senior Management Personnel of the Company. The Code has been formulated and approved by the Board and is to be strictly observed by the Directors and Senior Management of the Company for the governance of good corporate practices. Any issue relating to the interpretation of the Code will be handled by the Board. The Company Secretary of the Company is appointed as the Compliance Officer under the Code and will be available to answer any questions, provide clarification and to help in ensuring compliance with the Code.

Senior Management shall mean officers/ personnel of the company who are members of its core management team excluding Board and normally this shall comprise all members of management one level below the Chief Executive Officer/ Managing Director/ Whole-time Director/ Manager (including Chief Executive Officer/ Manager, in case they are not part of the board) and shall specifically include Company Secretary and Chief Financial Officer.

PURPOSE OF THE CODE

Company is committed to conducting its business in accordance with the applicable laws, rules and regulations and with highest standards of business ethics. This code is intended to deter wrong doing and provide guidance and help in recognizing and dealing with ethical issues, provide mechanisms to report unethical conduct, and to help foster a culture of honesty and accountability. The matters covered in this Code of Business Conduct and Ethics are of utmost importance to the Company, its shareholders, consumers, business partners, and are essential to the Company's ability to conduct its business in accordance with its stated values. Each Director, officer and senior management employee is expected to comply with the letter and spirit of this Code.

The directors, officers and senior management employees of the Company must not only comply with applicable laws, rules and regulations but should also promote honest and ethical conduct of the business. They must abide by the policies and procedures that govern the conduct of the Company's business. Their responsibilities include helping to create and maintain a culture of high ethical standards and commitment to compliance, and to maintain a work environment that encourages the stakeholders to raise concerns to the attention of the management.

CODE OF BUSINESS CONDUCT AND ETHICS

i)Equal-Opportunities by Employer

The Company shall provide equal opportunities to all its employees and applicants for employment without regard to their race, cast, religion, color, ancestry, marital status, sex, age, nationality, disability and veteran status. Employees of the company shall be treated with dignity and in accordance with Company's policy to maintain a work environment free of sexual harassment, whether physical, verbal or psychological. Employee policies and practices shall be administered in a manner that would ensure that in all matters equal opportunity is provided to those eligible and the decisions are merit-based.

ii) Gifts and Donations

The Company and its employees shall neither receive nor offer or make, directly or indirectly, any illegal payments, remuneration, gifts, entertainment, donations, or comparable benefits which are intended to or perceived to obtain business or uncompetitive favors for the conduct of its business. However, the Company and its employees may accept and offer nominal gifts, which are customarily given and are of commemorative nature for special events.

iii) Health, Safety and Environment

The Company shall strive to provide a safe and healthy working environment and comply, in the conduct of its business affairs, with all regulations regarding the preservation of the environment of the territory in which it operates. The Company shall be committed to prevent the wasteful use of natural resources and minimize any hazardous impact of the development, production, use and disposal of any of its products and services on the ecological environment.

iv) Shareholders/ Stakeholders

The Company shall be committed to enhance shareholders value and comply with all regulations and laws that govern shareholders/ stakeholders rights. The Board the company shall duly and fairly inform its shareholders/ stakeholders about all relevant aspects of the Company's business and disclose such information in accordance with the respective regulations and agreements.

v) Honest and Ethical Conduct

Each person to whom this code is applied shall act in accordance with the highest standards of personal and professional integrity, honesty and ethical conduct not only on Company's premises and offsite but also at company sponsored business, social events as well as any places. They shall act and conduct themselves free from fraud and deception. Their conduct shall conform to the best-accepted professional standards of conduct.

vi) Corporate Opportunities

Each person to whom this code is applied owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises. The Directors, officers, and employees are expressly prohibited from:

a) Taking for themselves personally, opportunities that are discovered through the use of Company's property, information, or position,

b) Competing directly with the business of the Company or with any business that the Company is considering.

c) Using Company's property, information, or position for personal gain. If the Company has finally decided not to pursue an opportunity that relates to the Company's business activity, he/she may pursue such activity only after disclosing the same to the Board of directors or the nominated person/ committee.

vii) Fair Dealing

In carrying out their duties and responsibilities, directors should endeavor to deal fairly, and should promote fair dealing by the Company, its employees and agents, with customers, suppliers and employees. Directors should not seek to take unfair advantage of the Company through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing.

viii) Conflicts of Interest

Each person to whom this code is applied should be conscientious in avoiding 'conflicts of interest' with the Company. A situation of conflict of interest, actual or potential, can arise:

a) When an employee, officer, or director takes action or has interests that may make it difficult to perform his or her work objectively and effectively;
b) The receipt of improper personal benefits by a member of his or her family as a result of one's position in the Company;
c) Any outside business activity that detracts an individual's ability to devote appropriate time and attention to his or her responsibilities with the Company;
d) The receipt of non-nominal gifts or excessive entertainment from any person/ company with which the Company has current or prospective business dealings;
e) Any significant ownership interest in any supplier, customer, development partner or competitor of the Company; and
f) Any consulting or employment relationship with any supplier, customer, business associate or competitor of the Company.

In case there is likely to be a conflict of interest, he/ she should make full disclosure of all facts and circumstances thereof to the Board of directors or any Committee/ officer nominated for this purpose by the Board and a prior written approval should be obtained.

ix) Confidential Information

Directors should maintain the confidentiality of information entrusted to them in carrying out their duties and responsibilities, except where disclosure is approved by the Company or legally mandated or if such information is in the public domain. The Company’s confidential and proprietary information shall not be inappropriately disclosed or used for the personal gain or advantage of any director or anyone other than the Company. These obligations apply not only during a Director’s term, but thereafter as well.

x) Protection and Proper Use of Company's Assets

Each person to whom this code is applied should protect Company's assets and property and ensure its efficient use. Theft, carelessness, and waste of the Company's assets and property have a direct impact on the Company's profitability. Company's assets should be used only for legitimate business purposes.

xi) Compliance with Laws and Regulations

In carrying out their duties and responsibilities, directors should comply, and endeavor to ensure that the management is causing the Company to comply, with applicable laws, rules and regulations. In addition, if any director becomes aware of any information that he or she believes constitutes evidence of a material violation of any securities or other laws, rules or regulations applicable to the Company or the operation of its business, by the Company, any employee or another director, then such director should bring such information to the attention of the Board of Directors of the Company.

xii) Compliance with Code of Conduct & Reporting concerns

If any person to whom this code is applied who knows of or suspects of a violation of applicable laws, rules or regulations or this Code, such person must immediately report the same to the Board or any designated person/ committee thereof. Such person should as far as possible provide the details of suspected violations with all known particulars relating to the issue. The Company recognizes that resolving such problems or concerns will advance the overall interests of the Company, which will help to safeguard the Company's assets, financial integrity and reputation.

In the event of non-compliance with the Code, it is left to the discretion of the Board to take appropriate action against the person who has violated this Code. This discretion, however, will not be exercised arbitrarily and regard will be had to various factors such as the nature and circumstances of each case, these verity and impact of the non-compliance, whether the intention of the accused was malafide, etc.

Disciplinary actions may include termination of employment. Where the Company has suffered a loss, it may pursue its remedies against the individuals or entities responsible. Where laws have been violated, the Company will cooperate fully with the appropriate authorities.

xiii) Insider Trading

Directors should observe all applicable laws and with respect to the purchase and sale of the Company's securities. It is the responsibility of each director to become familiar with and understand these laws and regulations. Insider Trading generally involves the act of subscribing or buying or selling of the Company's securities, when in the possession of any Unpublished Price Sensitive Information ("UPSI") about the Company. It also involves disclosing any UPSI about the Company to others who could subscribe or buy or sell the Company's securities. Insider Trading invokes severe civil and criminal penalties not only on the Insider but also on the Company in certain circumstances under the Regulations issued in India under the Securities and Exchange Board of India (SEBI) Act, 1992.

"Sensitive Information" is information which relates directly or indirectly to a Company and which if published is likely to materially affect the price of Securities of a Company. It is important to note that both positive and negative information could be price sensitive.

xiv) Declaration for Compliance with the Code

The members of the Board and Senior Management Personnel shall affirm the compliance with the Code on an annual basis and shall sign a confirmation to that effect as per the format set out in Annexure I. The annual report of the Company shall carry a declaration signed by the CEO/ Managing Director of the Company stating that the members of Board and Senior Management have affirmed compliance with the Code

xv) Duties of Independent Directors

The independent directors shall-

a) undertake appropriate induction and regularly update and refresh their skills, knowledge and familiarity with the company;
b) seek appropriate clarification or amplification of information and, where necessary, take and follow appropriate professional advice and opinion of outside experts at the expense of the company;
c) strive to attend all meetings of the Board of Directors and of the Board committees of which he is a member;
d) participate constructively and actively in the committees of the Board in which they are chairperson or members;
e) strive to attend the general meetings of the company;

f) where they have concerns about the running of the company or a proposed action, ensure that these are addressed by the Board and, to the extent that they are not resolved, insist that their concerns are recorded in the minutes of the Board meeting;

g) keep themselves well informed about the company and the external environment in which it operates;

h) not to unfairly obstruct the functioning of an otherwise proper Board or committee of the Board;

i) pay sufficient attention and ensure that adequate deliberations are held before approving related party transactions and assure themselves that the same are in the interest of the company;

j) ascertain and ensure that the company has an adequate and functional vigil mechanism and to ensure that the interests of a person who uses such mechanism are not prejudicially affected on account of such use;

k) report concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy;

l) acting within his authority, assist in protecting the legitimate interests of the company, shareholders and its employees;

m) not disclose confidential information, including commercial secrets, technologies, advertising and sales promotion plans, unpublished price sensitive information, unless such disclosure is expressly approved by the Board or required by law.

INTERPRETATION OF CODE

The Board or designated person will handle any question or interpretation under code of conduct or any person authorized by the Board of the Company. The Board or any designated person has the authority to waive compliance with this code of business conduct for any Director, or senior Managerial Personnel of the Company. The person-seeking waiver of this code shall make full disclosure of the particular circumstances to the Board or the designated person/ committee.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Annexure - I

Affirmation by Director/ Senior Management with Code of Conduct

As a Director/ Senior Management Personnel, I hereby acknowledge that I have received and read the Code of Conduct of the Company. I understand that it is my responsibility to consult the Compliance Officer if I have any questions regarding the provisions of the Code of Conduct and I shall comply with the Code of Conduct in true spirit.

I understand and agree that as a Director/ Senior Management Personnel it is my responsibility to promote the application of the Code of Conduct.

Name:

Date:

Best Engineering Aids & Consultancies Limited

FAMILIARISATION PROGRAMME

FOR INDEPENDENT DIRECTORS

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

BACKGROUND

Pursuant to regulation 25(7) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulation")* stipulates that the Company shall familiarise the Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through various programmes.

PURPOSE

The Program aims to provide insights into the Company to enable the Independent Directors to understand its business in depth and contribute significantly to the Company.

FAMILIARISATION PROCESS

At the time of appointing new Independent Director, a formal letter of appointment is given to him/ her, which inter alia explains the role, function, duties and responsibilities expected of him/ her as an Independent Director of the Company. Periodic presentations are made at the Board's and Committee meetings, on business performance, strategy and competition. Such programmes/ presentations will provide an opportunity to the Independent Directors to have an overview of;

a) Criteria of independence applicable to Independent Directors;
b) Time allocation by the Independent Directors on financial controls, overseeing systems of risk management, financial management compliance, Corporate Social Responsibility, Stakeholders conflicts, Board effectiveness, strategic direction, Meetings and performance assessment;
c) Roles, functions, Duties, Responsibilities and liabilities of Independent Directors;
d) Directors Responsibility Statement forming part of Boards' Report;
e) Code for Independent Directors as per Schedule IV of Companies Act, 2013
f) Vigil Mechanism including policy formulation, disclosures, code for Independent Directors;
g) Risk Management Systems & framework;
h) Board Evaluation Process and Procedures;

Such programs/ presentations will provide an opportunity to the Independent Directors to interact with the senior leadership team of the Company and help them to understand the Company's strategy, business model, operations, service and product offerings, markets, organization structure, finance, human resources, technology, quality, facilities and risk management and such other areas as may arise from time to time.

The Independent Director is also explained in detail the compliances required from him/ her under the Companies Act, 2013, Listing Regulations and other relevant regulations and his/her affirmation taken with respect to the same. With a view to familiarize him/ her with the Company's operations, the Chairperson/ Managing Director provides a one-to-one interaction on the organisational set up, the functioning of various divisions/ departments, the Company's market share and the markets in which it operates, governance and internal control processes and other relevant information pertaining to the Company's business. The above initiatives help the Director to understand the Company, its business and the regulatory framework in which the Company operates and equips him to effectively fulfil his role as Independent Director of the Company.

CONTINUAL FAMILIARISATION MODULES

The Company will follow a structured orientation programme for the Independent Directors to understand and get updated on the business and operations of the Company on a continuous basis. The familiarisation module shall

inter-alia, include regular inputs on strategy and business model of the Company, budgeting and planning, performance of various business verticals, statutory reporting including Internal Audit Reports, SEBI Audit Reports and compliance related certifications and overview of business of subsidiaries on an on-going basis through the Chairperson/ Managing Director/ Chief Financial Officer and the Senior Managerial Personnel. The Company will also provide an opportunity to the Independent Directors to interact with the senior leadership team of the Company and help them to understand the Company's strategy, business model, operations, service and product offerings, markets, organisation structure, facilities and risk management and such other areas. Presentations are made to the Board of Directors/ Audit Committee (minutes of Audit Committee and other Board Committees are circulated to the Board), where Directors get an opportunity to interact with Executive Committee members and Business Heads. The Board of Directors has complete access to the information within the Company. Independent Directors have the freedom to interact with the Company's management. Apart from this, they also have independent interactions with the Statutory Auditors, the Internal Auditors and external advisors appointed from time to time. Further, they meet regularly without the presence of any management personnel and their meetings are conducted informally to enable the Independent Directors to discuss matters pertaining to the Company's affairs and put forth their combined views to the Board of Directors of the Company.

REVIEW AND AMENDMENT

The Board will review the programme and make necessary amendments as and when required.

DISSEMINATION OF THE PROGRAMME

This programme shall be uploaded on the website of the Company i.e. www.beacon-india.com for public information and a web link for the same shall also be provided in the Annual Report of the Company.

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Criteria of Making Payments to

Non-Executive Directors

Criteria of Making Payments to Non-Executive Directors

BACKGROUND

With changes in the corporate governance norms brought by the Companies Act, 2013 *("the Act")* as well as Equity Listing Agreement, the role of Non-Executive Directors *("NED")* and the degree and quality of their engagement with the Board of Directors *("the Board")* and the Company has undergone significant changes over a period of time. The Company is being hugely benefited from the expertise, advice and inputs provided by the NEDs. They devote their valuable time in deliberating on the strategic and critical issues in the course of the Board and Committee meetings of the Company and give their valuable advice, suggestion and guidance to the management of the Company from time to time. Levels of remuneration to the NEDs are determined such that they attract, retain and motivate directors of the quality and ability required to run the Company successfully.

As per Regulation 46(2) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 *("Listing Regulations")*, listed entity shall disseminate following information on the website of the Company:

CRITERIA OF MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS

In keeping with the above, any fee/ remuneration payable to the NEDs of the Company shall abide by the following:

- **Sitting Fee:**

Such director(s) may receive remuneration by way of fee for attending meetings of the Board or Committee thereof or any other meeting as required by Companies Act, 2013, Equity Listing Agreement or other applicable law or for any other purpose whatsoever as may be decided by the Board;

- **Remuneration:**

Section 197 of the Act, allows a Company to pay remuneration (excluding sitting fees) to its NEDs either by monthly payment or at a specified percentage of net profits of the Company, or partly by one way or partly by other subject to the prior approval of the shareholders of the Company.

Remuneration referred to above, may be paid to NEDs as may be decided by the Board of the Company from time to time, depending on the extra time that may be devoted and contributions made by the NEDs to the Company.

- **Professional Fees:**

Section 197 of the Act allows a Company to pay remuneration to its NEDs for services rendered by any such Director if:

a) The services rendered are of professional nature;

b) In the opinion of Nomination and Remuneration Committee the Director possess the requisite qualification for the practice of the profession.

As per the provision of Section 188 of the Act, the Audit Committee and the Board of the Company shall approve the Professional fees to be paid to NEDs, and with the approval of the members of the company where ever required.

- **Reimbursement of actual expenses incurred:**

NEDs may also be paid/ reimbursed such sums either as fixed allowance and /or actual as fair compensation for travel, boarding and lodging and incidental and /or actual out of pocket expenses incurred by such member for attending Board/ Committee Meetings or for Company's work.

The Nomination and Remuneration Committee is entrusted with the role of reviewing the compensation of NEDs.

- **Refund of excess remuneration paid:**

If any director draws or receives, directly or indirectly, by way of remuneration any such sums in excess of the prescribed limit or without the prior sanction of the Central Government, *where it is required*, such person shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive the recovery of any sum refundable to it unless permitted by the Central Government.

- **Stock Options:**

As per the Regulation 17 of the Listing Regulations, the member's resolution shall specify the limits for the maximum number of stock options that can be granted to NEDs, in any financial year and in aggregate. Provided that an independent director shall not be entitled to any stock option and may receive remuneration by way of fees and reimbursement of expenses for participation in meetings of the Board and other meetings and profit related commission as may be approved by the members.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

NOMINATION AND REMUNEERATION POLICY

NOMINATION AND REMUNEERATION POLICY

(TERM OF REFERENCE, PROCEDURE AND POLICIES)

BACKGROUND

Nomination and Remuneration Policy ("Policy") of **Best Engineering Aids & Consultancies Limited** is being formulated in terms of Section 178 of the Companies Act, 2013 *("the Act")* read with Part D of Schedule II of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulation")*, as amended from time to time.

This Policy on nomination and remuneration of Directors, Key Managerial Personnel (KMP) and Senior Management Personnel and other employees has been formulated by the Nomination and Remuneration Committee ("the Committee") which shall act as a guideline for determining, inter alia, qualifications, positive attributes and independence of a Director, matters relating to the remuneration, appointment, removal and evaluation of performance of the Directors, Key Managerial Personnel, Senior Management and other employees.

OBJECTIVE

The objective of the policy is as under:

a. To formulate the criteria for determining qualifications, competencies, positive attributes and independence for recommendation of appointment of a director (executive/ non-executive/ independent) to the Board; and

b. To specify the manner for effective evaluation of performance of Board, its Committees, Individual Directors, to be carried out either by the Board, the Committee, or by an Independent external agency and review its implementation and compliance.

c. To recommend policy relating to the remuneration of the Directors, KMP and other employees to the Board of Directors of the Company *("Board")*.

This includes reviewing and approving corporate goals and objectives relevant to the compensation of the Executive Directors, evaluating their performance in light of those goals and objectives and either as a committee or together with the other Independent Directors (as directed by the Board), determine and approve Executive Directors' compensation based on such evaluation; making recommendations to the Board with respect to KMPs and Senior Management Personnel compensation and recommending incentive- compensation and equity-based plans to the Board.

DEFINITIONS

a. "Remuneration" means any money or its equivalent paid or passed on to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961;

b. "Key Managerial Personnel" means:

i. Managing Director, or Chief Executive Officer or Manager and in their absence, a Whole-time Director;

ii. Chief Financial Officer;

iii. Company Secretary;

iv. Such other officers as may be prescribed.

c. "Senior Managerial Personnel" means the personnel of the company who are members of its core management team excluding Board of Directors comprising all members of the management one level below the executive director including the functional heads.

NOMINATION AND REMUNERATION COMMITTEE

Term of Reference:

a. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance;

b. Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees;

c. Specify the manner for effective evaluation of performance of Independent Directors, the Board and its committees and other individual directors and further review its implementation and compliance;

d. Devising a policy on Board diversity;

e. Ensuring that the Board comprises of a balanced combination of Executive Directors and Non-Executive Directors;

f. All information about the Directors / Managing Directors / Whole time Directors / Key Managerial Personnel i.e., background details, past remuneration, recognition or awards, job profile shall be considered and disclosed to shareholders, where required;

g. The Committee shall take into consideration and ensure the compliance of provisions under Schedule V of the Companies Act, 2013 for appointing and fixing remuneration of Managing Directors / Whole-time Directors;

h. While approving the remuneration, the Committee shall take into account financial position of the Company, trend in the industry, qualification, experience and past performance of the appointee;

i. The Committee shall be in a position to bring about objectivity in determining the remuneration package while striking the balance between the interest of the Company and the shareholders;

Membership:

a. The Committee shall comprise of at least (3) Directors, all of whom shall be non-executive Directors and at least half shall be Independent Directors.

b. The Board shall reconstitute the Committee as and when required to comply with the provisions of the Act and the SEBI Listing Regulations.

c. The quorum for the Meeting of the Committee shall either be two members or one third of the total strength of the Committee, whichever is higher (including at least one independent director in attendance).

d. Membership of the Committee shall be disclosed in the Annual Report.

e. Term of the Committee shall be continued unless terminated by the Board of Directors.

Chairperson:

a. Chairperson of the Committee shall be an Independent Director.

b. Chairperson of the Company may be appointed as a member of the Committee but shall not be a Chairperson of the Committee.

c. In the absence of the Chairperson, the members of the Committee present at the meeting shall choose

one amongst them to act as Chairperson.

d. Chairperson of the Committee meeting could be present at the annual general meeting or may nominate some other member to answer the shareholders' queries.

Frequency of Meetings:

The meeting of the Committee shall be held at such regular intervals as may be required but not less than one meeting in a year.

Agenda, Minutes & Reports:

Meeting of the Committee can be held whenever required. The Chairperson of the Committee shall be responsible for establishing the agenda for meetings of the Committee. Minutes of all meetings of the Committee shall be prepared to document the discharge of responsibilities by the Committee. The minutes shall be approved at a subsequent meeting of the Committee and shall be distributed periodically to the full Board of Directors. The Company Secretary of the Company shall act as the Secretary/ Convener of the Committee and ensure that the Committee receives information and papers in a timely manner to enable full and proper consideration to be given to the issues.

Committee Members' Interests:

a. A member of the Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.

b. The Committee may invite such executives, as it considers appropriate, to be present at the meetings of the Committee

Secretary:

The Company Secretary of the Company shall act as Secretary of the Committee.

(APPOINTMENT AND REMOVAL OF DIRECTOR, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT PERSONNEL)

a. The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or Senior Management Personnel and make recommendations to the Board about his/her appointment.

b. A person should possess adequate qualification, expertise and experience for the position he/ she is considered for appointment. The Committee has authority to decide whether qualification, expertise and experience possessed by a person is sufficient /satisfactory for the position.

c. The Company shall not appoint or continue to have any person as Whole-time Director who has attained the age of seventy years and shall not appoint or continue any person as Independent Director who has attained the age of seventy-five years, provided that the term of the person holding such position may be extended beyond the age of seventy years/ seventy-five years with the approval of shareholders by passing a special resolution.

d. Basis the performance evaluation report of an Independent Director, the committee shall recommend to the Board, whether to extend or continue the term of appointment of the Independent Director.

Term/ Tenure:

a. Executive Chairperson/ Managing Director/ Whole-time Director:

The Company shall appoint or re-appoint any person as its Executive Chairperson or Managing Director or Whole-time Director or Executive Director for a term not exceeding five years at a time. No

re-appointment shall be made earlier than one year before the expiry of term.

b. Independent Director:

An Independent Director shall hold office for a term up to five consecutive years and will be eligible for re-appointment upon passing of a Special Resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms of maximum 5 years each, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves, is restricted to the maximum number prescribed under the Act or the Listing Regulation.

Evaluation:

The Committee shall carry out evaluation of performance of every Direct KMP and Senior Management at regular intervals (yearly). The evaluation of performance of the Board, its Committees and Individual Directors to be carried out either by the Board, by the Committee or by an independent external agency and review its implementation and compliance.

Removal:

Due to reasons for any disqualification mentioned in the Act, rules and regulations made thereunder, or under any other applicable law, or for any other compelling reasons, the Committee may recommend with reasons to be recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to compliance of the provisions the Act, rules and regulations and the Policy of the Company.

Retirement:

The Director, Key Managerial Personnel and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing Policy of the Company. The Board will have the discretion to retain the Director, Key Managerial Personnel, and Senior Management Personnel in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

POLICY FOR REMUNERATION TO DIRECTORS/ KEY MANAGERIAL PERSONNEL/ OTHER EMPLOYEES

a. **Remuneration to Managing Director/ Whole-time Directors:**

The remuneration/ commission, etc. to be paid to Managing Director/ Whole-time Directors, etc. shall be governed as per provisions of the Act and rules made there under or any other enactment for the time being in force and within the overall limits approved by the shareholders of the Company.

b. **Remuneration to Non- Executive/ Independent Directors:**

Overall remuneration should be reflective of the size of the Company, complexity of the sector/ industry/ Company's operations and the Company's capacity to pay the remuneration.

Independent Directors may be paid sitting fees *(for attending the meetings of the Board and of committees of which they may be members)*. Quantum of sitting fees may be subject to review on a periodic basis, as required.

Overall remuneration (sitting fees) practices should be consistent with the recognized best practices. In

addition to the sitting fees, the Company may pay/ reimburse to any Director such fair and reasonable expenditure, as may have been incurred by the Director while performing his/ her role as a Director of the Company.

c. **Remuneration to Key Managerial Personnel and Other Employees:**

The remuneration to Key Managerial Personnel and Other Employees shall consist of fixed pay and incentive pay, in compliance with the provisions of the Companies Act, 2013, other legislative enactments, if any, and in accordance with the Company's Policy.

The fixed pay shall include monthly remuneration, employer's contribution to provident fund, contribution to pension fund, pension schemes, etc. as decided from time to time. The compensation to Senior Management Personnel should be recommended to the Board by the Committee.

POLICY ON BOARD DIVERSITY

The Committee should ensure that the Board of the Company comprises of individuals having appropriate qualification & experience in accordance with Board Diversity Policy as set out in Policy on Diversity of Board of Directors.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

POLICY FOR PRESERVATION OF DOCUMENTS

Policy for Preservation of Documents

BACKGROUND

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulation")* require every Listed Company to frame a policy for providing framework for adequate protection and preservation of the documents of the Company as per the applicable statutory requirements re-produced as under:

"Regulation 9: Preservation of Documents

The listed entity shall have a Policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-

a. Documents whose preservation shall be permanent in nature;
b. Documents with preservation period of not less than eight years after completion of the relevant transactions: Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode."

PURPOSE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

OBJECTIVES

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Listing Regulation and as per Policy framed in compliance with the listing Regulation and to ensure that the records which are no longer needed or which are of no value are discarded after following due process for the same.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained either for a period of eight years or permanently.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.

DEFINITIONS

"Current" means running matter or whatever is at present in course of passage.

"Electronic Form" means any contemporaneous electronic device such as computer, laptop, compact disc, Floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

"Maintenance" means keeping documents, either physically or in electronic form.

"Preservation" means to keep the documents preventing them from being altered, damaged or destroyed.

"Register" means a register maintained under the Companies Act, 2013 or the SEBI Act, 1992.

POLICY STATEMENT

The policy contains guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

CLASSIFICATION OF DOCUMENTS

a. Documents shall be classified in the following categories:
   i. Mandatory under governing laws
   ii. Non-Mandatory
b. Documents which are required to be mandatorily preserved for a stipulated minimum period of time under governing laws shall be preserved accordingly. Documents in respect of which no minimum maintenance timeline is stipulated under any of the laws shall be preserved in accordance with this policy.
c. All records and documents as provided herein shall be preserved for such time and period as may be provided herein.
d. Any change in the governing laws affecting the change in period of preservation of documents shall prevail over this policy.

PRESERVATION OF DOCUMENTS/ RECORDS

Subject to clause 4 above, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as any other pertinent factors as the overseeing authorities deem fit.

a. Tax & Accounting Records: Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of deductions, business costs, accounting procedures, and other documents concerning the Company's revenues and expenses including capital expenditure. Tax records should be retained for at least eight years from the date of filing the applicable return or such period of time as prescribed under Tax laws whichever is later.

b. Employment Records/ Personnel Records: Labour laws require the Company to maintain certain recruitment, employment and personnel information. The Company should also maintain personnel files that reflect performance reviews if any and any complaints brought against the Company or individual employees under applicable labour laws. The Company should also keep all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel in the employee's personnel file.

- Employment and personnel records shall be preserved for a minimum period of eight years irrespective of whether such employee continues to be employed with the Company or not.
- Individual employee files need to be maintained as long as the concerned individual remains an employee of the Company as also for a minimum period of 5 years thereafter or such period of time as prescribed under respective laws for time being in force whichever is later.
- Returns under various labour laws, governmental and statutory filings etc. need to be retained in accordance with the related stature as may be specified therein or for a minimum period of 8 years whichever may be later.

c. **Financial Statements, Minutes, Statutory Registers & other Documents:** Financial Statements including Audit Reports, Minutes of Meetings of Board, Members and other Committees Meeting along with statutory registers as prescribed under governing laws for time being in force shall be preserved for such period as provided in respective laws. Any document where preservation period is not prescribed under governing laws shall be preserved for a minimum period of eight years.

d. **Press Releases/ Public Filings:** The Company should retain copies of all press releases and documents filed with Stock Exchanges, Registrar of Companies and other regulatory authorities on a permanent basis.

e. **Legal Files/ documents:** All legal documents / copies of notices / summons / orders / judgments and all other legal documents shall be preserved permanently. Documents like leases, Leave & License agreements and other agreements shall be preserved for at-least 5 years beyond the life of the said documents.

f. **Development/ Intellectual Property and Trade Secrets:** Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the Company and are protected as a trade secret where the Company:

   i. Derives independent economic value from the secrecy of the information; and
   ii. The Company has taken affirmative steps to keep the information confidential.

   The Company should keep all documents designated as containing trade secret information for at least the life of the trade secret.

g. **Contracts:** Final, execution copies of all contracts entered into by the Company should be retained. The Company should retain copies of the final contracts for at least five years beyond the life of the agreement, and longer in the case of publicly filed contracts.

h. **Electronic Mail:** E-mail that needs to be saved should be either:

   i. Printed in hard copy and kept in the appropriate file; or

   ii. Downloaded to a computer file and kept electronically or on disk as a separate file so as to ensure its timely retrieval.

MODES OF PRESERVATION

The Documents may be preserved in

a. Physical form; or
b. Electronic Form

The official of the Company who is required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and to prohibit unauthorized access.

ROLES & RESPONSIBILITIES

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms of this Policy.

DESTRUCTION OF DOCUMENTS

a. After the expiry of the preservation period specified in the annexed Documents Preservation Schedule, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of Managing Director of the Company. The records of the documents destroyed shall be maintained by the concerned department and shall be produced whenever required by the concerned authority/ auditors.

b. In case any specific procedure is prescribed under applicable Act/ Rules/ Regulation for destruction of the documents, the same shall be followed by the Company.

c. Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.

PERIODICAL REVIEW

The Policy should be flexible and easy to understand and comply with by all levels of employees. The policy should be reviewed periodically by the Board as and when practical difficulties are encountered. The Top management may also review the policy on document retention to comply with any local, state, central legislations that may be promulgated from time to time.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations (“Statutory Provisions”), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

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

BACKGROUND

Regulation 8 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 *("PIT 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 *("Code")* that it would follow in order to adhere to each of the principles set out in Schedule A to the PIT regulations.

Further, SEBI (Prohibition of Insider Trading) (Amendment) Regulation 2018 notified on December 31, 2018 and subsequent amendment to PIT Regulations notified on January 21, 2019 requires every listed company, inter alia, to formulate a policy for determination of 'Legitimate purpose' as a part of this code formulated under regulation 8 of PIT Regulations.

DEFINITIONS

- **"Compliance Officer"** means any senior officer, designated so and reporting to the Board of Directors, who is financially literate and is capable of appreciating requirements for legal and regulatory compliance under the SEBI (Prohibition of Insider Trading) Regulations, 2015 and who shall be responsible for compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of Unpublished Price Sensitive Information, monitoring of trades and the implementation of the codes specified in the SEBI (Prohibition of Insider Trading) Regulations, 2015, under the overall supervision of the Board of Directors of the Company.

  Explanation – For the purpose of this regulation, "financially literate" shall mean a person who has the ability to read and understand basic financial statements i.e. balance sheet, profit and loss account, and statement of cash flows.

- **"Connected Person"** shall have the meaning given to it under Regulation 2(d) of the Regulations (as mentioned below) and shall also include the promoters and their directors and key managerial personnel:

  "Connected person" means:

  a. any person who is or has during the six months prior to the concerned act been associated with a company, directly or indirectly, in any capacity including by reason of frequent communication with its officers or by being in any contractual, fiduciary or employment relationship or by being a director, officer or an employee of the company or holds any position including a professional or business relationship between himself and the company whether temporary or permanent, that allows such person, directly or indirectly, access to unpublished price sensitive information or is reasonably expected to allow such access.

  b. Without prejudice to the generality of the foregoing, the persons falling within the following categories shall be deemed to be connected persons unless the contrary is established:

     i. an immediate relative of connected persons specified in clause (i); or
     ii. a holding company or associate company or subsidiary company; or
     iii. an intermediary as specified in section 12 of the Act or an employee or director thereof; or
     iv. an investment company, trustee company, asset management company or an employee or

director thereof; or

v. an official of a stock exchange or of clearing house or corporation; or

vi. a member of board of trustees of a mutual fund or a member of the board of directors of the asset management company of a mutual fund or is an employee thereof; or

vii. a member of the board of directors or an employee, of a public financial institution as defined in section 2 (72) of the Companies Act, 2013; or

viii. an official or an employee of a self-regulatory organization recognized or authorized by the Board; or

ix. a banker of the company; or

x. a concern, firm, trust, Hindu undivided family, company or association of persons wherein a director of a company or his immediate relative or banker of the company, has more than ten per cent of the holding or interest.

- **"Contra Trade"** means a trade or transaction which involves buying or selling any number of shares of the Company and within 6 months trading or transacting in an opposite transaction involving sell or buy following the prior transaction

- **"Designated Persons"** means:

  a. Directors and KMPs;

  b. All Employees and such other persons of the listed company and its material subsidiaries, intermediary or fiduciary designated by Compliance officer in consultation with the Managing Director, on the basis of their functional role or access to unpublished price sensitive information in the organization;

  c. Chief Executive Officer and Employees comprising the top two tiers of the Company's Management and material subsidiary as per their respective organization structure viz: President, Executive Vice President (s) and Vice President(s);

  d. All promoters of the company and promoters who are individuals or investment companies for intermediaries or fiduciaries;

  e. Any support staff of the company, intermediary or fiduciary such as IT staff or secretarial staff who have access to unpublished price sensitive information as may be identified by the Compliance Officer in consultation with the Managing Director;

  f. Immediate Relatives of aforesaid persons.

  Whereas fiduciary relation means relationship with accountancy firms, partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals, Analyst, banks, professionals or other advisors or consultants.

- **"Director"** means a member of the Board of Directors of the Company.

- **"Employee"** means every employee of the Company (whether working in India or abroad) including the Directors in the employment of the Company.

- **"Generally Available Information"** means information that is accessible to the public on a non-discriminatory basis, such as information published on websites of stock exchanges.

- **"Immediate Relative"** means the spouse of the Designated Person, and includes parent, sibling and

child of such Designated Person or of the spouse, who are either financially dependent on the Designated Person or consults the Designated Person in taking decisions relating to trading in securities.

- **"Insider"** means any person who is a Connected Person or in possession of or having access to UPSI. "Promoter" shall have the meaning assigned to it under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 or any modification thereof.

- **"Key Managerial Personnel"** shall have the meaning assigned to it under the Companies Act, 2013.

- **"Legitimate purpose"** shall include sharing of UPIS 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 these regulations.

  Words and expressions used and not defined in these Rules but defined in the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and rules and regulations made there under shall have the meanings respectively assigned to them in those legislations.

- **"Leak of UPSI"** shall refer to such act/ circumstance(s) by virtue of which an UPSI is made or becomes generally available before its official publication or announcement or formal circulation in public domain and which shall also include any attempt thereof.

- **"Material financial relationship**" shall mean a relationship in which one person is a recipient of any kind of payment such as by way of a loan or gift from a designated person during the immediately preceding twelve months, equivalent to at least 25% of the annual income of such designated person, but shall exclude relationships in which the payment is based on arm's length transactions.

- **"Officer"** shall have the meaning assigned to it under the Companies Act, 2013.

- **"Promoter"** shall have the meaning assigned to it under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2[2018] or any modification thereof;

- **"Promoter group"** shall have the meaning assigned to it under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any modification thereof;

- **"Securities"** shall have the meaning assigned to it under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or any modification thereof except units of a mutual fund.

- **"Specified Persons"** means all Directors, Employees and Connected Persons of the Company (including all Designated Persons).

- **"Trading"** means and includes subscribing, buying, selling, dealing, or agreeing to subscribe, buy, sell, pledge, unpledge, deal in the Company's securities either directly or through portfolio management services, and "trade" shall be construed accordingly

- **"Trading Day"** means a day on which the recognized stock exchanges are open for trading.

- **"Trading in Securities"** means and includes an act of subscribing to, buying, selling, dealing or agreeing to subscribe to, buy, sell or deal in any Securities of the Company and "trade" shall be construed accordingly.

- **"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 shall, ordinarily include but not be restricted to, information relating to the following:

a. Financial results;
b. Dividends;
c. Change in capital structure;
d. Mergers, de-mergers, acquisitions, delistings, disposals and expansion of business and such other transactions;
e. Changes in key managerial personnel;

- **"Whistle Blower"** means an employee who reports instance of leak of Unpublished Price Sensitive Information in terms of this Code.

- **"Whistle Blower Policy"** to means a policy adopted by the Company in terms of Section 177(9) of the Companies Act, 2013 & Regulation 22 of SEBI Listing Regulations, 2015.

All terms used in this Code but not defined hereinabove shall have the meanings ascribed to them under the Regulations.

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

Compliance officer:

The Board of the Company shall appoint the Company Secretary as the Compliance Officer to ensure compliance and for effective implementation of the Regulations and also this Code across the Company.

The Company Secretary shall ensure that this Code including amendments thereof, shall be formulated by Chief Executive Officer or the Managing Director and approved by the Board of Directors of the Company.

The Compliance Officer shall report to the Board of the Company.

The Company Secretary shall hold the position of the Compliance Officer so long as he/ she remains the Company Secretary of the company. In the event of the office of the Company Secretary falling vacant till such time a successor is appointed, the Managing Director shall, in the interim period act as the Compliance Officer.

In order to discharge his/ her functions effectively, the Compliance Officer shall be adequately empowered and provided with adequate manpower and infrastructure to effectively discharge his/ her function. In the performance of his/ her duties, the Compliance Officer shall have access to all information and documents relating to the Securities of the Company.

The Compliance Officer shall act as the focal point for dealings with SEBI in connection with all matters relating to the compliance and effective implementation of the Regulations and this Code.

Duties of the Compliance Officer:

The Compliance Officer shall be responsible for:

- setting forth policies in relation to the implementation of the Code and the Regulations in consultation with the Board/ Audit Committee;
- prescribing procedures for various activities referred to in the Code;
- compliance with the policies and procedures referred hereinabove;
- monitoring adherence to the rules for the preservation of UPSI;

- grant of pre-trading approvals to the Designated Persons for trading in the Company‘s Securities by them/ their Immediate Relatives and monitoring of such trading.
- implementation of this Code under the general supervision of the Audit Committee and the overall supervision of the Board of the Company.

The Compliance Officer shall maintain a record (either manual or in electronic form) of the Designated Persons and their Immediate Relatives and changes thereto from time-to-time.

The Compliance Officer shall assist all the Designated Persons in addressing any clarifications regarding the Regulations and this Code. The Compliance Officer shall place status reports before the Chairman of the Audit Committee, detailing Trading in the Securities by the Designated Persons along with the documents that such persons had executed in accordance with the pre-trading procedure prescribed under the Code once in a financial year.

HANDLING OF UNPUBLISHED PRICE SENSITIVE INFORMATION

Preservation of Unpublished Price Sensitive Information:

Specified Persons shall maintain the confidentiality of all UPSI coming into their possession or control.

To comply with this confidentiality obligation, the Specified Persons shall not:

a. communicate, provide or allow access of UPSI to any person directly or indirectly, including by way of making a recommendation for the purchase or sale of Securities of the Company unless such communication is in furtherance of legitimate purposes, performance of duties or discharge of legal obligations; or

b. discuss UPSI in public places; or

c. disclose UPSI to any Employee who does not need to know the information for discharging his or her duties; or

d. recommend to anyone that they may undertake Trading in Securities of the Company while being in possession, control or knowledge of UPSI; or

e. be seen or perceived to be Trading in Securities of the Company while in possession of UPSI.

Need to Know

The Specified Persons who are privy to UPSI, shall handle the same strictly on a “Need to Know” basis. This means the UPSI shall be disclosed only to those persons who need to know the same in furtherance of a legitimate purpose, the course of performance or discharge of their duty and whose possession of UPSI will not in any manner give rise to a conflict of interest or likelihood of misuse of the information.

Limited access to confidential information

Specified Persons privy to confidential information shall, in preserving the confidentiality of information, and to prevent its wrongful dissemination, adopt among others, the following safeguards:

- files containing confidential information shall be kept secure;
- computer files must have adequate security of login through a password;
- follow the guidelines for maintenance of electronic records and systems as may be prescribed by the Compliance Officer from time-to-time in consultation with the person in charge of the information technology function.

Chinese Wall

To prevent the misuse of UPSI, the Company has adopted a 'Chinese Wall' policy which separates those departments which routinely have access to UPSI, considered "inside areas" from those departments which deal with sale/ marketing or other departments providing support services, considered "public areas".

As per the said policy:

- The Employees in the inside areas are not allowed to communicate any UPSI to anyone in the public areas;
- The Employees in inside area may be physically separated from the Employees in public area;
- The demarcation of various departments as inside area shall be determined by the Compliance Officer in consultation with the Board;
- Only in exceptional circumstances, Employees from the public areas are brought 'over the wall' and given UPSI on the basis of "need to know" criteria, under intimation to the Compliance Officer.

Trading Window

Other than the period(s) for which the Trading Window is closed as prescribed hereunder, the same shall remain open for Trading in the Securities of the Company. Unless otherwise specified by the Compliance Officer, the Trading Window for Trading in Securities of the Company shall be closed for the Designated Persons when the Compliance Officer determines that a Designated Person or class of Designated Persons are reasonably expected to have UPSI, including for the following purposes:

a. declaration of financial results;
b. declaration of dividends;
c. change in capital structure;
d. Mergers, de-mergers, acquisitions, delisting, disposals and expansion of business and such other transactions;
e. changes in key managerial personnel; and
f. For Board meetings to be held for consideration of quarterly/ annual financial results: Starting from end of the relevant quarter and till 48 hours after the declaration of financial results.
g. For any other Board meeting in which confidential matter(s) having impact on the price of the securities of the Company, is discussed: 15 days or such other day in consultation with the Managing Director of the Company preceding the date of Board Meeting or any other event date, till 48 (Forty-Eight) hours after the information referred to above becomes generally available.

All the Designated Persons shall strictly conduct all their Trading in the Securities of the Company only when the Trading Window is open and no Designated Persons shall trade in the Securities of the Company during the period the Trading Window is closed or during any other similar period as may be specified by the Compliance Officer from time-to-time.

The gap between clearance of accounts by Audit Committee and Board Meeting should be as narrow as possible preferably on the same day to avoid leakage of material information.

PRE-CLEARANCE OF DEALING IN SECURITIES

Applicability:

Every Designated Person shall obtain a pre-trading approval as per the procedure prescribed hereunder for any Trading in the Securities of the Company proposed to be undertaken by such Designated Person/ his/ her Immediate Relatives. Such pre-trading approval would be necessary, only if the cumulative *trading (including trading in derivatives of Securities, if permitted by law)* whether in one transaction or a series of transactions exceeds Rs. 10 Lakhs (market value).

Pre-Trading Procedure:

a. For the purpose of obtaining a pre-trading approval, the concerned Designated Person shall make an application indicating the estimated number of units of securities that the Designated Person intends to trade to the Compliance Officer. *(The Board of directors of the Company shall be the approving authority for approving the pre-clearance application of Compliance Officer and Executive Director).* Such application should be complete and correct in all respects and should be accompanied by such undertakings and declaration, indemnity bonds and other documents/ papers as may be prescribed by the Compliance Officer from time-to-time.

b. Such application for pre-trading approval with enclosures may preferably be sent through electronic mail followed by hard copies of all the documents. The e-mail for this purpose should be sent to the address specifically dedicated for this purpose i.e. e-mail of the Compliance Officer.

c. The Compliance Officer shall not approve any application made by Designated Person if the Compliance Officer determines that such Designated Person is in possession of UPSI even though the trading window is open,

Approval:

a. The Compliance Officer shall consider the application made as above and shall approve it forthwith preferably on the same Trading Day but not later than the next Trading Day unless he is of the opinion that grant of such an approval would result in a breach of the provisions of this Code, or the Regulations. Such approval/ rejection may preferably be conveyed through electronic mail. While considering the application, the Compliance Officer shall have due regard to whether the declaration provided is reasonably capable of being rendered inaccurate.

b. Every approval letter shall be issued in such format as may be prescribed by the Company from time-to-time. Every approval shall be dated and shall be valid for a period of 7 (seven) Trading Days from the date of approval.

c. In the absence of the Compliance Officer due to leave etc., the Employee designated by him/ her from time-to-time, not being below the level of General Manager and part of the Compliance Department shall discharge the function referred to in (a) above.

Completion of Pre-Cleared Trading:

a. All the Designated Persons shall ensure that they complete execution of every pre-cleared deal in the Company‘s Securities as prescribed above no later than 7 (seven) Trading Days from the date of the approval. The Designated Person shall file within 2 (two) Trading Days of the execution of the deal, the details of such deal, with the Compliance Officer in the prescribed form. In case the transaction is not undertaken, a report to that effect shall be filed.

b. If a deal is not executed by the concerned Designated Person pursuant to the approval granted by the Compliance Officer within 7 (seven) Trading Days, the Designated Person shall apply once again to the Compliance Officer for pre clearance of the transaction covered under the said approval.

Trading Plans:

The Regulations recognize the concept of Trading Plans. Any Designated Person intending to formulate a Trading Plan shall consult the Compliance Officer to discuss the applicable rules and procedure. The Compliance Officer

shall only approve a Trading Plan in accordance with the applicable provisions of the Regulations.

Opposite Transactions in the Securities:

The Designated Persons shall not, within six months of buying or selling any number of Securities of the Company, enter into an opposite transaction i.e. sell or buy, as the case may be, any number of the Securities of the Company.

The Compliance Officer can grant relaxation from strict application of the above restriction after recording the reasons in this regard provided that such relaxation does not violate the Regulations. It may however, be noted that in terms of the Regulations, no such purchase/ sale will be permitted when the Trading Window is closed.

Notwithstanding the above, should the Designated Persons execute an opposite transaction, inadvertently or otherwise, in violation of the restrictions set out above, the profits from such trade shall be liable to be disgorged for remittance to SEBI for credit to the Investor Protection and Education Fund administered by SEBI under the SEBI Act, 1992.

Advice Regarding Pre-Clearance:

In case of doubt, the Designated Person shall check with the Compliance Officer or the Officer designated by him/ her from time-to-time whether the provisions relating to pre-clearance are applicable to any proposed transaction in the Company‘s Securities.

Reporting Requirements for Transactions in Securities:

a. Every Promoter, member(s) of the promoter group, Key Managerial Personnel, Director and Designated Person *(as and when identified by the Board)* of the Company shall disclose their holding, and the holding of their Immediate Relatives and of any other person for whom such person takes trading decisions, of the Company‘s Securities *(including derivatives)* to the Compliance Officer within 30 (thirty) days of the Regulations taking effect or forthwith on being identified as a Designated Person, as the case may be, in prescribed formats [Form A as prescribed by SEBI on May 11, 2015].

b. Every person on appointment as a Key Managerial Personnel or a Director of the Company or upon becoming a Promoter/ Member of the promoter group of the Company or on being identified as a Designated Person shall disclose their holding, and the holding of their Immediate Relatives and of any other person for whom such person takes trading decisions, of the Company‘s Securities *(including derivatives)* as on the date of appointment or becoming a Promoter/ member of the promoter group, to the Company within 7 (seven) days of such appointment or becoming a Promoter or member of the promoter group or on being identified as a Designated Person, as the case may be, in prescribed formats [Form B as prescribed by SEBI on May 11,2015].;

c. Every Promoter, member of the promoter group, Key Managerial Personnel, Director and Designated Person of the Company shall disclose annual statements of their holding, and the holding of their Immediate Relatives and of any other person for whom such person takes trading decisions, of the Company‘s Securities (including derivatives) to the Compliance Officer as on March 31 every year in such form and manner as may be prescribed by the Compliance Officer from time-to-time. Such statement shall be submitted by April 15 every year;

d. Every Promoter, Member of the Promoter Group, Director and Designated Persons of the Company shall disclose in prescribed formats [Form C as prescribed by SEBI on May 11, 2015] to the Compliance Officer the number of such Securities (including derivatives) of the Company acquired or disposed by them or their Immediate Relatives and by any other person for whom such person takes trading decisions, within 2 (two) Trading Days of such transaction if the value of the Securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of Rs. 10 lakhs or such other

value as may be specified by SEBI. The Company shall notify the particulars of such trading to the stock exchange on which its Securities are listed within 2 (two) Trading Days of receipt of disclosure or from becoming aware of such information;

e. All Designated Persons must make an annual disclosure of the number of Securities of the company held as on March 31 each year by them including details of purchase/ sale of Securities of the Company during the financial year to the Compliance Officer. This disclosure must be made within 30 (thirty) days from the close of each financial year;

f. Any off-market trade done as per regulation 5(6) of this policy shall be reported by the insiders to the company within two working days;

g. The disclosure shall be made within two working days of:

   i. The receipt of intimation of allotment of shares, or
   ii. The acquisition or sale of shares or voting rights, as the case maybe.

The Compliance Officer shall maintain records of all the above declarations in an appropriate form for a minimum period of 5 (five) years from the date of the filing thereof. The Company may, at its discretion, prescribe additional obligations for any other Connected Persons or a class of Connected Persons to make disclosures of holdings and trading in Securities (including the form and frequency).

MECHANISM FOR PREVENTION OF INSIDER TRADING

a. The Company Secretary shall be responsible to have adequate and effective system of internal controls including identification of employees who have access to unpublished price sensitive information and list of all the employees and other persons with whom unpublished price sensitive information is shared by the Company.

b. The Company Secretary shall be responsible for:

   i. Identification of all the unpublished price sensitive information and maintenance of its confidentiality,

   ii. Adequate restrictions are placed on communication or procurement of unpublished price sensitive information,

   iii. Maintenance of database of names of such persons or entities as the case may be with whom unpublished price sensitive information is shared and confidentiality agreements is signed and notice is served to all such employees and persons;

   iv. Shall review compliance under these regulations on periodical basis and update the Audit Committee at least once in a financial year.

PROHIBITION ON INSIDER TRADING

An Insider shall not, directly or indirectly:

i. Trade in securities of the Company that are listed or proposed to be listed when in possession of UPSI;

ii. Trade in securities of the Company except when the Trading Window is open and the Insider is not in possession of UPSI;

iii. Provide advise/ tips to any third party on trading in Company’s securities while in possession of UPSI; and

iv. An insider who has ceased to be associated with the Company shall not, for a period of six months from date of such cessation, directly or indirectly trade in the Company's Securities while in possession of UPSI.

Trading in Securities of other companies: No Insider may, while in possession of UPSI about any other public company gained in the course of employment with the Company,

i. trade in the securities of the other public company,

ii. tip or disclose such material non-public information concerning that company to anyone, or

iii. give trading advice of any kind to anyone concerning the other public company.

No Insider may take positions in derivative transactions in the securities of the Company at anytime.

The restriction specified above may not apply to:

a. A transaction that is an off-market inter-se transfer between Insiders who were in possession of the same UPSI without being in breach of these Rules and both parties had made a conscious and informed trade decision; and

b. Trades pursuant to a Trading Plan setup in accordance with these Rules and SEBI Regulations.

When a person has traded in securities while in possession of unpublished price sensitive information, his trades would be presumed to have been motivated by the knowledge and awareness of such information in his possession.

POLICY FOR INQUIRY IN CASE OF LEAK OF UPSI

The Board of Directors of the Company have adopted the Policy on Whistle Blower so that the employees of the company have a secure mechanism to report any concerns which inter-alia includes actual, suspected or planned leakage of any UPSI involving a Designated/ connected persons/ intermediaries of the Company.

Any employee of the Company has a right to report any such concerns through this policy, knowing fully well that such an act of whistle blowing on his/ her part would not lead to any discrimination against him/ her.

Inquiry into an instance of leak or suspected instance of Leak of UPSI shall be initiated, in accordance with the Investigation process provided under the Whistleblower Policy of the Company, by the Compliance Officer. The details of the leaks, inquiries and the results of the enquiries shall be informed to the Board promptly as required under the law.

PROTECTION TO EMPLOYEES

The Company shall not retaliate, in any form, including by way of discharge, termination, demotion, suspension, threats, harassment, directly or indirectly or discrimination against any Employee who reports in good faith any alleged insider trading violations to Securities Exchange Board of India *("the Informant")*, in accordance with the Informant mechanism introduced vide SEBI (Prohibition of Insider Trading) (Third Amendment) Regulations, 2019 dated September 17, 2019.

PENALTY FOR CONTRAVENTION

Every Employee, Director, Promoter and Specified Persons shall be individually responsible for complying with the applicable provisions of this Code (including to the extent the provisions hereof are applicable to their Immediate Relatives).

The persons who violate this Code shall, in addition to any other penal action that may be taken by the Company

pursuant to law, also be subject to disciplinary action which in respect of an Employee may include wage freeze, suspension or termination of employment.

Action taken by the Company for violation of the Regulations and the Code against any person will not preclude SEBI from taking any action for violation of the Regulations or any other applicable laws/ rules/ regulations.

Under Section 15G of the SEBI Act, any Insider who indulges in insider trading in contravention of Regulation 3 is liable to a penalty which shall not be less than Rs. 10 lakhs but which may extend to Rs. 25 Crore or three times the amount of profits made out of insider trading, whichever is higher.

Under Section 24 of the SEBI Act, anyone who contravenes the Regulations is punishable with imprisonment for a term which may extend to ten years, or with fine, which may extend to twenty-five crore rupees or with both. Further, in case any person fails to pay the penalty imposed by the adjudicating officer or fails to comply with any of his directions or orders, he shall be punishable with imprisonment for a term which shall not be less than one month but which may extend to ten years, or with fine, which may extend to twenty-five Crore rupees or with both.

In case it is observed by the Compliance Officer that there has been a violation of the Regulations by any person, he/ she shall forthwith inform the Audit Committee of the Company about the violation. The penal action will be initiated on obtaining suitable directions from the Audit Committee.

The Compliance Officer shall simultaneously inform SEBI about such violation. The person, against whom information has been furnished by the Company/ Compliance Officer to SEBI for violations of the Regulations/ Code, shall provide all information and render necessary cooperation as may be required by the Company/ Compliance Officer or SEBI in this connection.

CLARIFICATIONS

For all queries concerning this Code, please contact the Compliance Officer.

AMENDMENT

Managing Director is authorized to make minor modifications to this Code which may be required to bring the Code in line with any regulatory/ statutory changes and which to remove ambiguities, enhance clarity on the provisions of the Code etc. Any major modification to the Code will require authorization of the Audit Committee and the Board. Statutory amendments in PIT Regulations shall be implemented by the Compliance Officer with immediate effect.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Annexure 1

APPLICATION FOR PRE-TRADING APPROVAL

To,
The Compliance Officer,
Best Engineering Aids & Consultancies Limited

Pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Company's Insider Trading Policy, I seek approval to purchase/ sell/ subscribe Equity Shares of the Company as per details given below:

1.	Name of the applicant	
2.	Designation	
2A	Relationship with the Applicant (Self/Immediate	
3.	Number of securities held as on date	
4.	Folio No. / DPID/ Client ID No.	
5.	The proposal is for	(a) Purchase of securities (b) Subscription to securities (c) Sale of securities (d) Pledge
6.	Proposed date of trading in securities	
7.	Estimated number of securities proposed to be purchased/ subscribed/ sold/ pledge	
8.	Current market price (as on date of application)	
9.	Whether the proposed transaction will be through stock exchange or off-market trade	
10	Folio No./ DPID/ Client ID No. where the securities will be credited/ debited	

I enclose herewith the Undertaking signed by me.

Signature:

_____

Name:

Date:

Annexure 2

UNDERTAKING TO BE ACCOMPANIED WITH THE APPLICATION FOR PRE-CLEARANCE

To,
The Compliance Officer,
Best Engineering Aids & Consultancies Limited

I, _____ being a Designated Person of the company as per the Rules for Trading in the securities of _____ Limited residing at _____, am desirous of trading in _____ shares of the Company as mentioned in my application dated _____
for pre-clearance of the transaction.

I further declare that I am not in possession of any unpublished price sensitive information up to the time of signing this Undertaking.

In the event that I have access to or receive any unpublished price sensitive information after the signing of this undertaking but before executing the transaction for which approval is sought, I shall inform the Compliance Officer of the same and shall completely refrain from trading in the securities of the Company until such information becomes public.

I declare that I have not contravened the provisions of the Rules as notified by the Company from time to time.

In the event of this transaction being in violation of the Rules or the applicable laws, (a) I will, unconditionally, release, hold harmless and indemnify to the fullest extent, the Company and its directors and officers, *(the "indemnified persons")* for all losses, damages, fines, expenses, suffered by the indemnified persons, (b) I will compensate the indemnified persons for all expenses incurred in any investigation, defense, crisis management or public relations activity in relation to this transaction, and (c) I authorize the Company to recover from me, the profits arising from this transaction and remit the same to the SEBI for credit of the Investor Education and Protection Fund administered by the SEBI.

I undertake to submit the necessary report within two days of execution of the transaction/ a 'Nil' report if the transaction is not undertaken.

If approval is granted, I shall execute the trade within seven days of the receipt of approval failing which I shall seek pre-clearance afresh.

I declare that I have made full and true disclosure in the matter.

Signature:_____

Name:

Date:

Annexure 3

DISCLOSURE OF TRANSACTIONS

(To be submitted within 2 days of transaction/ trading in securities of the Company)

To,
The Compliance Officer,
Best Engineering Aids & Consultancies Limited
I hereby inform that I

- Have not bought/ sold/ subscribed any securities of the Company
- Have bought/ sold/ subscribed to _____securities as mentioned below on _____
- (date)

(strike out whichever is not applicable)

Name of holder	No. of securities traded	Bought/ sold/ subscribed	DP ID/ Client ID/ Folio No.	Price (Rs.)

I declare that the above information is correct and that no provisions of the Company's Rules and/ or applicable laws/ regulations have been contravened for effecting the above said transactions(s).

Signature:

_____

Name:

Date:

Annexure 4

FORM A

SEBI (Prohibition of Insider Trading) Regulations, 2015

[Regulation 7(1)(a) read with Regulation 6(2)– Initial disclosure to the Company]

Name of the Company: _____

ISIN of the Company: _____

Details of Securities held by Promoter, Key Managerial Personnel (KMP), Director and other such persons as mentioned in Regulation 6(2)

Name, PAN, CIN / DIN & Address with contact nos.	Category of Person (Promoters/ KMP/Directors / immediate relative to/ others etc.)	Securities held as on the date of regulation coming into force		% of Shareholding
		Type of security (Foreign Shares, Warrants, Convertible Debentures etc.)	No.	

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations,2015.*

Details of Open Interest (OI) in derivatives of the company held by Promoter, Key Managerial Personnel (KMP), Director and other such persons as mentioned in Regulation 6(2)

Open Interest of the Future contracts held as on the date of regulation coming into force			Open Interest of the Option Contracts held as on the date of regulation coming into force		
Contract Specifications	Number of units (contracts* lot size)	Notional value in Rupee terms	Contract Specifications	Number of units (contracts* lot size)	Notional value in Rupee terms

Note: *In case of Options, notional value shall be calculated based on premium plus strike price of options*

Name & Signature:

Designation:

Date:

Place:

Annexure 5

FORM B

SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 7 (1)(b) read with Regulation 6 (2)– Disclosure on becoming a director/ KMP/ Promoter]

Name of the Company:_____

ISIN of the Company:_____

Details of Securities held on appointment of Key Managerial Personnel (KMP) or Director or upon becoming a Promoter of a listed company and other such persons as mentioned in Regulation 6(2).

Name, PAN, CIN/ DIN & Address with contact nos.	Category of Person (Promoters/ KMP/ Directors/ immediate relative to/ others etc.)	Date of Appointment of Director/ KMP OR Date of Becoming Promoter	Securities held at the time of becoming Promoter/ appointment of Director/ KMP		% of Shareholding
			Type of security (For e.g.-Shares, Warrants, Convertible Debentures etc.)	No.	

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations,2015.*

Details of Open Interest (OI) in derivatives of the company held on appointment of Key Managerial Personnel (KMP) or Director or upon becoming a Promoter of a listed company and other such persons as mentioned in Regulation6(2).

Open Interest of the Future contracts held at the time of becoming Promoter/ appointment of Director/ KMP			Open Interest of the Option contracts held at the time of becoming Promoter/ appointment of Director/ KMP		
Contract specifications	Number of units (contracts* lot size)	Notional value in Rupee terms	Contract specifications	Number of Units (contracts * lot size)	Notional value in Rupee terms

Note: *In case of Options, notional value shall be calculated based on premium plus strike price of options*

Name & Signature:

Designation:

Date:

Place:

Annexure 6

FORM C

SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 7(2) read with Regulation 6(2) Continual disclosure]

Name of the Company:

ISIN of the Company:_____

Details of change in holding of Securities of Promoter, Employee or Director of a listed company and other such persons as mentioned in Regulation 6(2).

Name, PAN, CIN/ DIN, & Address with contact nos.	Category of Person (Promoters / KMP/ Directors/ immediate relative to/ others etc.)	Securities held prior to acquisition/ disposal		Securities acquired/ Disposed				Securities held post acquisition/ disposal		Date of allotment advice/ acquisition of shares/ sale of Shares specify		Date of intimation to company	Mode of acquisition/ disposal (on market/ public/ rights/ preferential offer/ off-market/ Inter- se transfer, ESOPs etc.)
		Type of security (For eg.- Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	Type of security (For eg. Shares, Warrants, Convertible Debentures etc.)	No.	Value	Transaction Type (Buy/ Sale/ Pledge / Revoke/ Invoke)	Type of security (For eg. Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	From	To		

Note: *"Securities" shall have them meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations,2015.*

Details of trading in derivatives of the company by Promoter, Employee or Director of a listed company and other such persons as mentioned in Regulation 6(2).

Trading in derivatives (Specify type of contract, Futures or Options etc.)						Exchange on which the trade was executed
Type of contract	Contract specifications	Buy		Sell		
		Notional Value	Number of units (contracts* lot size)	Notional Value	Number of units (contracts* lot size)	

Note: *In case of Options, notional value shall be calculated based on Premium plus strike price of options.*

Name & Signature: Designation:

Date: Place:

Annexure 7

FORM D

(Indicative format)

SEBI (Prohibition of Insider Trading) Regulations, 2015 Regulation 7(3)–Transactions by Other connected persons as identified by the company

Details of trading in securities by other connected persons as identified by the company

Name, PAN, CIN/ DIN, & Address with contact nos. of other connected persons as identified By the company	Connection With company	Securities held prior to acquisition/ disposal		Securities acquired/ Disposed				Securities held post acquisition/ disposal		Date of allotment advice/ acquisition of shares/ sale of shares specify		Date of intimation to company	Mode of acquisition/ disposal (on market/ public/ rights/ Preferential offer/ off market/ Inter se transfer, ESOPs etc.)
		Type of security (For eg.- Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	Type Of security (For eg. Shares, Warrants, Convertible Debentures etc.)	No.	Value	Transaction Type (Buy/ Sale/ Pledge / Revoke / Invoke)	Type of security (For eg. – Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	From	To		

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.*

Details of trading in derivatives by other connected persons as identified by the Company

Trading in derivatives (Specify type of contract, Futures or Options etc.)						Exchange on which the trade was executed
Type of Contract	Contract specifications	Buy		Sell		
		Notional Value	Number of units (contracts*lot size)	Notional Value	Number of units (contracts * lot size)	

Note: *In case of Options, notional value shall be calculated based on premium plus strike price of options.*

Name:

Signature:

Place

Best Engineering Aids & Consultancies Limited

Policy for Determination of Materiality of Events or Information

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

BACKGROUND

With a view to enable investors to make well informed decisions, Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulation")* requires every listed entity to make timely, adequate and accurate disclosure of any event or information which, in the opinion of its Board of Directors *("Board")* is material. Further, the Regulation 30(4) of listing regulation also provides for framing a policy for Determination of Materiality of events or information, based on the criteria specified therein.

Hence in view of the above, this Policy for Determination of Materiality of events or information *("Policy")* has been framed to provide necessary guidelines to the Board for determination of the materiality of events and information and to make timely, adequate and accurate disclosures of information or events which could affect the investment decisions of the investors

This Policy has been formulated in accordance with Clause (ii) of sub-regulation (4) of Regulation 30 of the Listing Regulations.

MATERIAL DISCLOSURES

The Company shall within the prescribed time disclose all such material events to the Stock Exchanges where **the Securities of the Company are listed as:**

a. Specified in Para A of Part A of Schedule III of the Listing Regulations without any application of guidelines for materiality as specified in sub regulation (4) of Regulation 30 of Listing Regulations;

b. Specified in Para B of Part A of Schedule III of the Listing Regulations subject to application of guidelines for materiality as specified in sub regulation (4) of Regulation 30 of Listing Regulations;

c. any other events/ information viz. any major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities; and

d. any other information as may be determined by the Board from time to time.

CRITERIA FOR DETERMINING MATERIALITY:

Materiality shall be determined on case to case basis depending on the specific facts and circumstances relating to the event/ information relevant to the Company. A particular event/ information will be considered as material in nature, if it substantially alters/ impacts the existing composition of revenue/ profits of the Company. The board shall determine the materiality of event/ information in Para B of part A of Schedule III on the basis of criteria specified in sub regulation (4) of Regulation 30 of Listing Regulations.

GUIDELINES FOR DETERMINING WHEN THE MATERIAL EVENT/ INFORMATION HAS OCCURRED

The determination of the time when material event/information can be said to have occurred would depend either upon the stage of negotiation/discussion or approval and the events where no such negotiation/ discussion or approval is required, the event/ information can be said to have occurred as and when the management become aware of the same.

AUTHORISED KEY MANAGERIAL PERSONNEL (KMP) FOR DETERMINING THE MATERIALITY

The following KMP's are hereby jointly and/or severally authorized by the Board of Directors for determining materiality of an event or information for the purpose of making disclosures to the Stock Exchanges:

Name	**Designation**	Contact Details	**Email-Id**
Varakumar Siddavatam	Managing Director	+91 8026080800	info@beacon-india.com
Kunnathur Krishnan Rajan	Chief Financial Officer	+91 8026080800	
Suvarna Sukale	Company Secretary and Compliance Officer	+91 8026080800	

DISCLOSURES

a. The Managing Director, Executive Director and Company Secretary of the Company are authorized for ascertaining the materiality of events/ information considering its nature and to disclose it to the Stock Exchanges after taking into consideration various provisions of Listing Regulation and this Policy.

b. The Company shall use the electronic facilities provided by the Stock Exchanges for dissemination of the said event/ information.

c. Statutory timeframes for disclosure shall be adhered to delay, if any, should be sufficiently explained along with the disclosure.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Policy on Diversity of Board of Directors

POLICY ON DIVERSITY OF BOARD OF DIRECTORS

BACKGROUND

In terms of regulation 19(4) read with sub para 3, Para A, Part D of Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 *("Listing Regulations")*, the Board of Directors *("the Board")* of **Best Engineering Aids & Consultancies Limited** *("the Company")* has approved and adopted Policy on diversity of Board of Directors *("the policy")* on recommendations of Nomination & Remuneration Committee *(the "NRC")* of the Company.

The Policy sets out the approach to have a diversity on the Board of the Company in terms of thought, experience, knowledge, perspective, gender, race, ethnicity or cultural background in the Board, in compliance with the applicable laws, rules and regulations applicable to the Company.

PURPOSE

This policy is largely framed to address the importance of a diverse Board in harnessing the unique and individual skills and experiences of the members in a way that collectively benefits the organization and the business as a whole. The basic essence of the Policy is to provide a framework for leveraging on the differences within the expertise of the Board, offering a broad range of perspectives that are directly relevant to the business.

INTERPRETATION

Any words used in this policy but not defined herein shall have the same meaning ascribed to it in the Articles of Association of the Company and/ or the Companies Act, 2013 or Rules made thereunder. In case of any dispute or difference upon the meaning/ interpretation of any word or provision in this Policy, the same shall be referred to the Committee and the decision of the Committee in such a case shall be final.

POLICY

The Company believes that a diverse Board will-

a. Enhance the quality of decision making and ensure better business performance.
b. Encourage diversity of perspectives thereby fuelling creativity and innovation.
c. Complement and expand the skills, knowledge and experience of the Board as a whole.
d. Provide for better Corporate Governance.

A diverse Board will include and make good use of the differences in the skills, knowledge, industry experience, background, gender, race, ethnicity, cultural background and other qualities of the individual members as a whole. All Board appointments will be done on merit, in the context of skills as required for the areas of our business operations, management and also expertise in the fields of regulatory, legal, business development, human capital management, strategic planning, marketing and general administration.

NOMINATION AND APPOINTMENT

The Committee of the Board shall:

a. Review and assess the composition of the Board.
b. Identify appropriate qualified personnel to occupy Board position.
c. Suggest appropriate expertise and diversity requirements.
d. Manage the process of recruiting new members to the Board and defining requisite skills.
e. Ensure that selection process is formal and thorough and non-discriminatory.

f. Review and report any changes in relation to the diversity of the Board. The Committee shall also review the Board composition in terms of the size of the Board, the composition of executive and non-executive directors and the composition of independent directors, each of which shall being accordance with the requirements of the Articles of Association of the Company, the Companies Act, 2013, the Listing Agreements and other statutory/ regulatory requirements.

MONITORING, TRACKING AND REPORTING

The Committee shall support laying down a succession plan and drive the understanding of talent across the organization and support development programme for the Board. As part of the exercise, it will also review and suggest training for directors. Amongst the key requirements is to also plan for the evolution of non-executive directors over the medium term to maintain appropriate mix of skills, age and gender diversity on the Board. The Company shall provide sufficient information about this policy to its shareholders, and provide information regarding the composition of the Board, the areas of expertise of each director and their qualification/ characteristics etc. The necessary disclosures about the policy and other details should be made as per the requirements of the Listing Regulations and Companies Act, 2013.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Policy on Identification of Group Companies, Identification of Material Outstanding Creditors And Identification of Material Outstanding Litigations

POLICY ON IDENTIFICATION OF GROUP COMPANIES, IDENTIFICATION OF MATERIAL OUTSTANDING CREDITORS AND IDENTIFICATION OF MATERIAL OUTSTANDING LITIGATIONS

INTRODUCTION

Securities Exchange Board of India, *vide* its notification dated August 14, 2015, notified the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations (Fourth Amendment) Regulations, 2015 ("4 Amendment Regulations") whereby SEBI

i. modified the definition of the 'group companies';
ii. modified the disclosure requirements pertaining to litigation involving the issuer company, its directors, its subsidiaries (if any), its promoters and its group companies; and
iii. modified the disclosure requirement pertaining to the outstanding dues to creditors.

Accordingly, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended *("SEBI Regulation")* stands amended to this extent.

OBJECTIVE

In view of the 4 Amendment Regulations, the Board of Directors *("Board")* **Best Engineering Aids & Consultancies Limited** *("Company")* has adopted this policy and procedures for determination of:

i. Companies which are considered to be material as a Group company of the Company within the meaning of 'Group Company' defined under the SEBI Regulations;

ii. Material Creditors; and

iii. Material Litigation.

This policy shall be called the 'Policy on Identification of Group Companies, Material Creditors and Material Litigations' *("Policy").*

INTERPRETATION

In this Policy, unless the context otherwise requires:

a. Words denoting the singular shall include the plural and vice versa.

b. References to the words "include" or "including" shall be construed without limitation.

IDENTIFICATION OF THE GROUP COMPANIES

As per schedule VI of the SEBI Regulation, the Company is required to define materiality policy, for identification and disclosure of **"Group Companies"** in its draft prospectus/prospectus as:

"The words "group companies", wherever they occur, shall include such companies as covered under applicable accounting standards and also other companies as considered material by the board of the issuer."

For the purpose of identification of **"Group Companies"**, our Company has considered those companies as our Group Companies which is covered under the applicable accounting standard (AS-18) issued by the Institute of Chartered Accountants of India as per Restated Financial Statements and also other companies as considered material by the Board of the issuer pursuant to the SEBI Regulation. The materiality Policy framed by the Board covers such Companies as Our Group Companies which fulfils both (i) and (ii) conditions as mentioned below:-

i. Such company that forms part of the Promoter Group of our Company in terms of Regulation 2(1)(pp)(iv) of the SEBI Regulations; and

ii. Our Company has entered into one or more transactions with such company in preceding fiscal or audit period as the case may be exceeding ten percent (10.00%) of total revenue of the company as per Restated Financial Statements.

IDENTIFICATION OF MATERIAL OUTSTANDING CREDITORS

Our Company is required to disclose pursuant to Para 12(A)(2) of Part A of Schedule VI of the SEBI Regulation in the Draft Prospectus/ Prospectus, the details of the outstanding dues to creditors: (i) based on the policy on materiality of our Board, complete disclosure for such creditors; and (ii) consolidated information on outstanding dues to small scale undertakings and other creditors, separately giving details of number of cases and amount involved. Additionally, our Company is required to provide complete details about outstanding dues to creditors as per (i) and (ii) above on the webpage of our Company with a web link thereto in the Draft Prospectus/ Prospectus which is as follows:-

For identification of material creditors, any creditor of the Company shall be considered to be material, if the amount due to any one of them exceeds five percent (5.00%) of trade payables as per the last audited financial statements of the Company.

IDENTIFICATION OF MATERIAL OUTSTANDING LITIGATION

Our Company is required to disclose in the Draft Prospectus/ Prospectus all outstanding: (i) criminal proceedings; (ii) actions by statutory or regulatory authorities; (iii) taxation matters (indirect and direct taxes); and (iv) other pending material litigation, involving our Company, our directors, our promoters and our Group Companies.

1) For the purposes of disclosure pursuant to Para 12(A)(1) of Part A of Schedule VI of the SEBI Regulations and the Materiality Policy, following litigation are considered material for disclosure in Draft Prospectus/ Prospectus of our Company:-

All pending litigation involving our Company, holding, Directors, Promoters and Group Companies, other than criminal proceedings and statutory or regulatory actions, would be considered 'material' if the monetary amount of claim by or against the entity or person in any such pending proceeding is in excess of one percent (1.00%) of the profit after tax of our Company as per the last audited financial statement.

2) For the purposes of determining material litigation(s) involving our Directors in (iv) above, our Board shall consider all outstanding litigation involving each Director and it believes that if any such litigation has an adverse outcome and therefore, would materially and adversely affect the reputation, operations or financial position of our Company, it shall be considered as material litigation and accordingly, each of our directors shall identify and provide information relating to such outstanding litigation involving themselves.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and SEBI Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Policy on Materiality of Related Party Transactions

POLICY ON MATERIALITY OF RELATED PARTY TRANSACTIONS

BACKGROUND

In terms of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements*)* Regulations, 2015 *("Listing Regulations")* every listed entity shall formulate a Policy on materiality of Related Party Transactions and dealing with the related party transactions. So, considering the requirements, the Company has enacted a Policy on Materiality of Related Party Transactions and dealing with the Related Party Transactions *("Policy")* in line with Listing Regulations and Companies Act, 2013 *("Act").*

OBJECTIVE

This policy has been framed to deal with various related party transactions which includes but not limited to material Related Party Transactions or Transaction which are not in the ordinary course of business or on an Arm's Length basis.

This policy aims to ensure proper approval, disclosure and reporting of transactions as applicable, between the Company and any of its related parties in the best interest of the Company and its stakeholders. This policy deals with identification of the Related Parties, materiality threshold for related party transactions and the manner of dealing with the transactions with Related Parties by the Company keeping in view the provisions of the Act and Listing Regulations.

DEFINITIONS

"Materiality of Related Party Transactions" means a transaction with a Related Party if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the company

'Related Party' will have the same meaning as defined under Section 2(76) of the Act or under the applicable Accounting Standards, as may be amended from time to time.

"Relative" in relation to the related party shall have the same meaning as defined in Section 2(77) of the Companies Act, 2013 read with Rule 4 of The Companies (Specification of definition details) Rules, 2014

"Related Party Transaction" means

- for the purpose of the Act, specific transactions mentioned in clause (a) to (g) of subsection 1 of Section 188;
- for the purpose of Listing Regulations, transfer of resources, services or obligations between a listed entity Related Party, regardless of whether price is charged and a transaction with the related party shall be construed to include a single transaction or a group of transaction in a Contract.

Any other term not specifically defined hereinabove shall have the same meaning as defined under the Act, SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the Listing Agreement, Securities Contracts (Regulation) Act, 1956 or any other applicable law or regulation.

IDENTIFICATION OF RELATED PARTIES

The company has devised a proper mechanism for the identification and updating the list of related parties. Each director and Key Managerial Personal is responsible for providing relevant disclosures to the Board or Audit Committee relating to the concern or interest in any company/ companies or bodies corporate, firms or the other association of individuals which shall include shareholding. Such notice shall be provided to the company at the

time of appointment and also at the time of first board meeting in every financial year and whenever there is any change in the disclosures already made.

MANNER OF DEALING WITH RELATED PARTY TRANSACTIONS

Review and approval of Audit Committee:

In terms of Regulation 23 of Listing Regulation, prior approval of the Audit Committee is required for entering into transactions with related parties. Any member of the Committee who is in any way concerned or interested in any Related Party Transaction, shall remain abstain from discussion and voting on any such resolution. Further on regular basis the transactions entered by the Company with the related parties which are in the ordinary course of business and on Arm's Length basis shall be placed before the committee on quarterly basis for its ratification.

However, the Audit committee may grant omnibus approval in case of frequent/ regular/ repetitive transactions with related parties which are in the normal/ ordinary course of business of the Company. While granting such approval the Audit Committee shall satisfy itself regarding the need for the omnibus approval and that same is in the interest of the Company.

The omnibus approval shall specify the following:

a. Name of the related party
b. Nature of the transaction
c. Period of the transaction
d. Maximum amount of the transactions that can be entered into
e. Indicative base price / current contracted price and formula for variation in price, if any
f. Such other conditions as the Audit Committee may deem fit.

Such transactions will be deemed to be pre-approved and may not require any further approval of the Audit Committee for each specific transaction unless the price, value or material terms of the contract or arrangement have been varied/ amended. Any proposed variations/ amendments to these factors shall require a prior approval of the Committee.

Further, where the need of the related party transactions cannot be foreseen and all prescribed details are not available, Committee may grant omnibus approval subject to the limits as envisaged in the Listing Regulation, from time to time. Further, the Committee shall on quarterly basis review and assess such transactions including the limits to ensure that they are in compliance with this Policy. The omnibus approval shall be valid for a period of one year and fresh approval shall be obtained after the expiry of one year.

Approval by the Board:

The Related Party transactions as specified under Section (1) of the Section 188 of Act, which are not in the ordinary course of business and on an Arm's Length basis, shall require approval of the Board. Further If the Committee is of the view that certain Related Party Transaction(s) should be brought before the Board or if the Board in any case elects to review any such matter or it is specifically provided under any other provision of the Act to be passed by the Board, then the Board shall consider and approve such Related Party Transactions.

Where any Director is interested in any Contract or Arrangement with a related party, such Director shall not be present at the meeting during the discussions on the subject matter of the resolution relating to such contract or arrangement.

Approval of Shareholders:

a) All Material Related Party Transactions shall require approval of the shareholders through a resolution and the Related Parties shall abstain from voting on such resolution (for the purpose of Listing Regulations).

b) All the related party transaction(s) to be entered into in terms clauses (a) to (e) of sub-section 1 of Section 188 of the Act, the value/ consideration of which is in excess of their respective limits specified under Rule 15(3) of the Companies (Meetings of Board and its Powers) Rule, 2014 other than transactions specified in the Para (a) above and the transactions which are in ordinary course of business and on Arm's Length basis shall require approval of the shareholders. No member of the Company shall vote on any resolution involving a transaction if such member is a related party.

Related Party Transactions not previously approved:

If at any instance, the Company becomes aware of a Related Party Transaction that has not been approved or ratified, the transaction shall be placed as promptly as practicable before the Committee or Board or the Shareholders as may be required in accordance with this Policy for review and ratification/approval.

The Committee or the Board or the Shareholders shall consider all relevant facts and circumstances in respect of any such transaction(s) and shall evaluate all options available to the Company, including but not limited to ratification, revision, or termination of such transaction, and the Company shall take such action as the Committee/ Board deems appropriate under the circumstances.

DISCLOSURE AND REPORTING OF RELATED PARTY TRANSACTIONS

The Company shall make appropriate disclosures/ reporting with respect to related party transactions, as per the applicable provisions of the Act and Listing Regulations.

The Company shall also maintain relevant register(s) for recording particulars of all such transactions, contracts or arrangements with the related parties as per the relevant provisions of the Act.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

POLICY ON IDENTIFICATION OF GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

POLICY ON IDENTIFICATION OF GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

A. INTRODUCTION

This policy ("**Policy**") has been formulated to set out the thresholds of materiality of **Best Engineering Aids & Consultancies Limited** ("**Company**"), pursuant to the disclosure requirements under Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended from time to time) ("**SEBI ICDR Regulations**"), in respect of the following:

A. Identification of companies to be disclosed as Group Companies;
B. Identification of 'material' litigation (excluding disciplinary actions against the promoters, criminal proceedings, statutory/regulatory actions and taxation matters); and
C. Identification of 'material' creditors.

B. APPLICABILITY AND OBJECTIVE

This policy shall be called the '**Policy on Identification of Group Companies, Material Creditors and Material Litigations**' ("**Materiality Policy**")

The board of directors of the Company ("**Board**") at their board meeting discussed and approved this Materiality Policy. This Materiality Policy shall be effective from the date of approval of the Materiality Policy by the Board.

The Company has adopted this Materiality Policy for identification of: (i) Group Companies; (ii) material creditors; and (ii) material litigations pursuant to the provisions of SEBI ICDR Regulations, details of which shall be disclosed in the Issue Documents.

In this Materiality Policy, the term "Issue Documents" shall mean the draft red herring prospectus, the red herring prospectus and the prospectus to be filed by the Company in connection with the proposed initial public offering of its Equity Shares with the Securities and Exchange Board of India, Registrar of Companies, Mumbai, Maharashtra and stock exchanges where the equity shares of the Company are proposed to be listed, as applicable.

All other capitalised terms not specifically defined in this Materiality Policy shall have the same meanings ascribed to such terms in the Issue Documents.

In this Materiality Policy, unless the context otherwise requires:

a. Words denoting the singular shall include the plural and vice versa; and

b. References to the words "include" or "including" shall be construed without limitation.

C. POLICY PERTAINING TO THE IDENTIFICATION OF GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

The Materiality Policy with respect to the identification of the group companies, material creditors and material litigation shall be as follows:

Identification of Group Companies:

Requirement:

As per Regulation 2(1)(t) of the SEBI ICDR Regulations, Group Companies shall include *"such companies (other than promoter(s) and subsidiary(ies)) with which there were related party transactions, during the period for which financial information is disclosed, as covered under the applicable accounting standards, and also other companies as considered*

material by the board of the issuer".

Policy on Materiality:

For the purpose of disclosure in the Issue Documents, a company shall be considered and disclosed as a Group Company if:

a. the companies with which there were related party transactions (in accordance with Ind AS 24), as disclosed in the Restated Consolidated Financial Statements ("**Restated Consolidated Financial Statements**"); or

b. if such company fulfils both the below mentioned conditions: -

   i. such company that forms part of the Promoter Group of the Company in terms of Regulation 2(1)(pp) of the SEBI(ICDR) Regulations; and

   ii. the Company has entered into one or more transactions with such company in preceding fiscal or audit period as the case may be exceeding 10.00% of total revenue of the Company as per Restated Consolidated Financial Statements.

   Accordingly, based on the Restated Financial Statements of the Company for Fiscals 2026, 2025 and 2024, we have identified Designsense Software Technologies Private Limited

For avoidance of doubt, it is hereby clarified that the subsidiary of the Company, shall not be considered as 'Group Companies' for the purpose of disclosure in the Issue Documents.

Identification of Material Creditors

Requirement:

As per the requirements of SEBI ICDR Regulations, the Company shall make relevant disclosures in the Issue Documents for outstanding dues to creditors:

i. Based on the policy on materiality defined by the Board, details of the creditors which include the consolidated number of creditors and the aggregate amount involved, will be disclosed in the Issue Documents;

ii. Consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, separately giving details of number of cases and amount involved will be disclosed in the Issue Documents; and

iii. Complete details about outstanding dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link thereto in the Issue Documents.

Policy on materiality

For identification of material creditors (except banks and financial institutions from whom the Company has availed financing facilities), in terms of point (i) above, a creditor of the Company shall be considered to be material for the purpose of disclosure in the Issue Documents, if amounts due to such creditor exceed 5% of the total trade payables of the Company as per the most recently completed fiscal as per the Restated Consolidated Financial Statements ("**Restated Consolidated Financial Statements**") of the Company, as disclosed in the Issue Documents.

Disclosure in the Issue Documents regarding material creditors and MSMEs

a. For creditors identified as 'material' based on the abovementioned Policy, information on outstanding dues to such material creditors shall be disclosed in the Issue Documents along with the details of the material creditors, which include the consolidated number of creditors and amount involved on an aggregate basis, as on March 31, 2026, based on the Restated Consolidated Financial Statements of the Company included in the Issue Documents.

b. For outstanding dues to micro, small and medium enterprises ("**MSMEs**"), the disclosure will be based on information available with the Company regarding the status of the creditors as MSMEs as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report. Information for such identified MSMEs creditors shall be provided in the Issue Documents in the following manner:

I. aggregate amounts due to such MSME creditors; and
II. aggregate number of such MSME creditors

as on March 31, 2026, based on the Restated Consolidated Financial Statements of the Company included in the Issue Documents.

c. Complete details about outstanding over dues to the material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link in the Issue Documents.

The Company shall make relevant disclosures before the Audit Committee/ Board of Directors as required by applicable law from time to time.

Identification of Material Litigations (excluding disciplinary actions against the promoters, criminal proceedings, statutory/regulatory actions and taxation matters)

Requirement:

As per the requirements of SEBI ICDR Regulations, the Company shall disclose the following pending litigation involving the Company, Subsidiary, its Promoters and Directors (collectively, "**Relevant Parties**"):

1) All criminal proceedings;
2) All actions taken by statutory and regulatory authorities including outstanding action(s) or penalty imposed by SEBI or stock exchanges against the Promoters in the last five financial years ; and
3) Other pending civil litigations - as per policy of materiality defined by the Board and disclosed in the Issue Documents.

Further, as per the requirements of SEBI ICDR Regulations, the Company shall also disclose such outstanding litigation involving the group companies which has a material impact (as determined by the Board) on the Company.

Policy on materiality

For the purpose of point no (5) above, any other pending civil litigation or arbitration involving the Company, its Promoters and its Directors and its Group Companies ("**Relevant Parties**") shall be considered "material" for the purpose of disclosure in the Issue Documents if:

(i) the aggregate amount involved in such individual litigation exceeds 1.00% of profit after tax of the Company, as per the last audited financial statements of the Company or such litigations outcome could have a material impact on the business, operations, prospects or reputations of the Company;

Or

(ii) Litigation where the value or expected impact in terms of value, exceeds the lower of the following:

a) two percent of turnover, as per the latest annual restated financial statements of the issuer being ₹ 320.20 lakhs; or
b) two percent of net worth, as per the latest annual restated financial statements of the issuer, except in case the arithmetic value of the net worth is negative being ₹124.29 lakhs; or
c) five percent of the average of absolute value of profit or loss after tax, as per the last three annual restated financial statements of the issuer being ₹ 66.05 lakhs.

Further, pre-litigation notices received/sent by the Relevant Parties from/to third parties (excluding sthose notices issued by statutory/regulatory/tax authorities or notices threatening criminal action) have not and shall not, be considered as material litigation until such time that the Relevant Parties, as the case may be, are impleaded as a party in proceedings before any judicial /arbitral forum.

The above policy on materiality shall be without prejudice to any disclosure requirements, which may be prescribed under the Companies Act, 2013 and the rules thereunder with respect to disclosure of litigation, notices, disputes and other proceedings in the Issue Documents or by SEBI and/or such other applicable authority with respect to listed companies or disclosure requirements as may be prescribed by SEBI through its observations on the Issue Documents, or disclosures that may arise from any investor or other complaints. In this regard, it is clarified that the above policy on materiality is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the Issue Documents and should not be applied towards any other purpose.

D. AMENDMENT

The Board (including its duly constituted committee wherever permissible), shall have the power to amend any of the provisions of this Materiality Policy, substitute any of the provisions with a new provision or replace this Materiality Policy entirely with a new Policy. This Materiality Policy shall be subject to review / changes as may be deemed necessary and in accordance with regulatory amendments from time to time.

E. DISCLOSURES

The Company shall disclose the Policy on its website i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Policy for Determining Material Subsidiary(ies)

POLICY FOR DETERMINING MATERIAL SUBSIDIARY (IES)

BACKGROUND

The Policy for determining 'material' subsidiary companies has been framed in accordance with the provisions of Regulation 16(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulations")*. The Policy will be used to determine the Material Subsidiaries of the Company and to provide the governance framework for such subsidiaries. All the words and expressions used in this Policy, unless defined hereafter, shall have meaning respectively assigned to them under the Listing Regulations and in the absence of its definition or explanation therein, as per the Companies Act, 2013 *("Act")* and the Rules, Notifications and Circulars made/ issued thereunder, as amended, from time to time.

OBJECTIVE

The objective of the policy is to define the Material Subsidiary of **Best Engineering Aids & Consultancies Limited** and to provide good corporate governance framework of such subsidiaries in compliance with the applicable regulatory requirements.

DEFINITIONS

The terms and expressions not defined hereunder shall have the same meaning as defined under the Companies Act, 2013, SEBI Act, 1992 and the Listing Regulations.

"Audit Committee" means Committee constituted pursuant to Section 177 of the Companies Act, 2013 read with Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment(s) thereof.

"Control" shall have the same meaning as assigned to the term in SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

"Independent Director" shall have the meaning as ascribed to the term under Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section 149 of the Companies Act, 2013, including any modifications, amendments, clarifications, circulars or re-enactments thereof.

"Subsidiary Company" shall mean a subsidiary as defined under Section 2(87) of the Companies Act, 2013 and rules related thereto.

PROCEDURE & POLICY

a. A subsidiary shall be a Material Subsidiary, if any of the following conditions are satisfied:

   i. Whose net worth exceeds 10% of the net worth of the Company and its Subsidiaries in the immediately preceding accounting year; or

   ii. which have generated 10% of the consolidated income of the Company and its Subsidiaries in the immediately preceding accounting year

b. One Independent Director of the Company shall be a Director on the Board of the material unlisted subsidiary company.

   For the purposes of this requirement, "material subsidiary" shall mean a subsidiary, whose income or net worth

exceeds twenty percent of the consolidated income or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year."

c. The Audit Committee of the Board of the Company shall review the financial statements, in particular, the investments made by the unlisted subsidiary company.

d. The minutes of the unlisted subsidiary companies shall be placed before the Board of the Company.

e. The Management shall periodically bring to the attention of the Board of Directors of the Company, a statement of all Significant Transactions and Arrangements entered into by the unlisted subsidiary company.

f. The Company shall not dispose of the shares in Material Subsidiary resulting in reduction of its shareholding (either on its own or together with other subsidiaries) to less than or equal to 50% or cease the exercise of control over the Subsidiary without passing a special resolution in its General Meeting except in cases where such disinvestment is made under a scheme of arrangement duly approved by a Court / Tribunal, or under a resolution plan duly approved under section 31 of the Insolvency Code and such an event is disclosed to the recognized stock exchanges within one day of the resolution plan being approved.

g. Selling, disposing and leasing of assets amounting to more than twenty percent of the assets of the material subsidiary on an aggregate basis during a financial year shall require prior approval of shareholders by way of special resolution, unless the sale/disposal/lease is made under a scheme of arrangement duly approved by a Court/Tribunal, or under a resolution plan duly approved under section 31 of the Insolvency Code and such an event is disclosed to the recognized stock exchanges within one day of the resolution plan being approved.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case, any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Policy on Prevention of Sexual Harassment at Workplace

POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

BACKGROUND

In accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 *("Act")*, **Best Engineering Aids & Consultancies Limited** *("the Company")* is committed to provide and promote work environment that is conducive to the professional growth of its employees and encourages equality of opportunity with dignity and respect. We will not tolerate any form of sexual harassment and is committed to take all necessary steps to ensure that our women employees are not subjected to any form of harassment.

DEFINITION

a. **"Employee"** Employee means a person employed at the workplace for any work on regular, temporary, ad hoc, or daily wage basis, either directly, or through an agent, including a contractor, whether for remuneration or not, or working on a voluntary basis or otherwise, whether the terms of employment are express or implied, and includes a co-worker, contract worker, probationer, trainee, intern or called by any other such name. It also includes any visitor who visits Company premises; or any person who is a temporary resident of any of the accommodations or premises allotted by Company.

b. **"Employer"** means any person responsible for the management, supervision, and control of the workplace.

c. **"Management"** includes a person, or board of directors, or a committee, responsible for formulation and administration of policies of the Organization.

d. "**Internal Complaints Committee (ICC)"** means an Internal Complaint Committee constituted under Section 4.

e. **"Sexual Harassment"** maybe one or a series of incidents involving unsolicited and unwelcome sexual advances, requests for sexual favors, or any other verbal or physical conduct of sexual nature.

SCOPE

Sexual Harassment at the workplace includes:

a. Unwelcome sexual advances (verbal, written or physical);
b. Demand or request for sexual favors;
c. Showing and/or sharing pornography or other offensive or derogatory pictures, cartoons, pamphlets or sayings,
d. Verbal abuse or 'joking' that is sex-oriented, any conduct that has the purpose or the effect of interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment and/or submission to such conduct is either an explicit or implicit term or condition of employment and/ or submission or rejection of the conduct is used as a basis for making employment decisions;
e. Eve-teasing, gender-based insults or sexist remarks;

f. Unwelcome sexual overtone in any manner such as over telephone (obnoxious telephone calls), text message, e-mails or on social media;
g. Intentionally touching or brushing against the body, forcible physical touch or molestation;
h. Physical to confinement against one's will and any other act likely to violate one's privacy; or
i. Any action (either individually or coupled with any of the above) which may include, but not limited to may also amount to sexual harassment:
    a. Implied or explicit promise of preferential treatment in employment; or
    b. Implied or explicit threat of detrimental treatment in employment; or
    c. Implied or explicit threat about the present or future employment status; or
    d. Conduct which interferes with work or creates an intimidating or offensive or hostile work environment; or
    e. Humiliating conduct likely to affect health or safety.

RESPONSIBILITIES REGARDING SEXUAL HARASSMENT

All employees have a personal responsibility to ensure that their behavior is not contrary to this policy. All employees are encouraged to reinforce the maintenance of a work environment free from sexual harassment.

COMPLAINT MECHANISM

An appropriate complaint mechanism in the form of ICC has been created in the Company for time-bound redressal of the complaint made by the victim.

FORMATION OF INTERNAL COMPLAINT COMMITTEE

a. A Presiding Officer who shall be an employee employed at a senior level at workplace from amongst the employees.

b. Not less than two Members from amongst employees preferably committed to the cause of women or who have had experience in social work or have legal knowledge;

c. One member from amongst non-governmental organizations or associations committed to the cause of women or a person familiar with the issues relating to sexual harassment.

The Presiding Officer and every Member of the ICC shall hold office for 3 years.

For conducting the inquiry, a minimum of three Members of the ICC including the Presiding Officer or the Chairperson should be present.

PROCEDURES FOR RESOLUTION, SETTLEMENT OR PROSECUTION OF ACTS OF SEXUAL HARASSMENT

The Company is committed to provide a supportive environment to resolve concerns of sexual harassment as under:

a. **Informal Resolution Options**

When an incident of sexual harassment occurs, the victim of such conduct can communicate their disapproval and objections immediately to the harasser and request the harasser to behave decently. If the harassment does not stop or if victim is not comfortable with addressing the harasser directly, the victim can bring their concern to the attention of the ICC for redressal of their grievances. ICC will provide advice or extend support as requested and will undertake

prompt investigation to resolve the matter.

b. **Complaints**

i. An employee with a harassment concern, who is not comfortable with the informal resolution options or has exhausted such options, may make a formal complaint to the Chairperson or any member of the ICC constituted by the Management. The complaint should be made by an aggrieved employee within a period of three months from the date of occurrence of incident and in case of a series of incidents, within a period of three months from the date of last incident. Alternately, the employee can send complaint through an email. The employee is required to disclose their name, department, division and location they are working in, to enable the Committee to contact them and take the matter forward.

ii. Where the aggrieved employee is unable to make a complaint on account of physical or mental incapacity or death or otherwise, legal heir or such other person as may be prescribed may make a complaint.

iii. ICC shall commence an inquiry within 7 working days from the date of receipt of the complaint and will meet the complainant within 3 (three) working days from commencement of inquiry.

iv. Chairperson of the ICC will proceed to determine whether the allegations (assuming them to be true only for the purpose of this determination) made in the complaint fall under the purview of Sexual Harassment, preferably within 30 days from receipt of the complaint.

v. In the event, the allegation does not fall under the purview of Sexual Harassment or the allegation does not constitute an offence of Sexual Harassment, ICC will record this finding with reasons and communicate the same to the complainant.

vi. If the ICC determines that the allegations constitute an act of sexual harassment, they will proceed to investigate.

vii. Where such conduct, on the part of the accused, amounts to a specific offence under the law, the Company shall initiate appropriate action in accordance with law by making a complaint with the appropriate authority.

viii. The ICC shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations, if any, to the Managing Director/ Executive Director as soon as practically possible and in any case, not later than 90 days from the date of receipt of the complaint. Managing Director / Executive Director will ensure corrective action/ disciplinary action on the recommendations of the ICC and keep the complainant informed of the same.

CORRECTIVE ACTION/ DISCIPLINARY ACTION

The corrective action/ disciplinary action may include any of the following:

a. Formal apology
b. Counseling
c. Written warning to the perpetrator and a copy of it maintained in the employee's file.
d. Change of work assignment/ transfer for either the perpetrator or the victim.
e. Withholding or stoppage of Increment/ Promotions.
f. Negative impact on performance appraisal.
g. Fine
h. Compensation to the victim through deduction from the salary of the person found guilty.
i. Termination of services of the employee found guilty of the offence without notice or any compensation in

lieu of notice.

In case the complaint is found to be false, the Complainant shall, if deemed fit, be liable for appropriate disciplinary action by the Management.

a. **Conciliation**

i. The ICC may, at the request of the aggrieved woman take steps to settle the matter between her and the respondent through conciliation: Provided that no monetary settlement shall be made as a basis of conciliation.

ii. Where a settlement has been arrived at as in (a) above, the ICC, shall record the settlement so arrived and forward the same to the employer to take action as specified in the recommendation.

iii. The ICC shall provide the copies of the settlement as recorded as in (b) above to the aggrieved woman and the respondent.

iv. Where a settlement is arrived at (a) above, no further inquiry shall be conducted by the ICC.

b. **Compensation**

Where the ICC, arrives at the conclusion that the allegation against the respondent has been proved, it shall recommend to the employer to deduct, notwithstanding anything in the service rules applicable to the respondent, from the salary or wages of the respondent such sum as it may consider appropriate to be paid to the aggrieved woman or to her legal heir.

For the purpose of determining the sums to be paid to the aggrieved woman, the ICC, shall have regard to:

i. The mental trauma, pain, suffering, and emotional distress caused to the aggrieved woman.

ii. The loss in the career opportunity due to the incident of sexual harassment.

iii. Medical expenses incurred by the victim for physical or psychiatric treatment.

iv. The income and financial status of the respondent.

v. Feasibility of such payment in lump sum or in installments.

In case the employer is unable to make such deduction from the salary of the respondent due to his being absent from duty or cessation of employment it may direct to the respondent to pay such sum to the aggrieved woman:

Further, in case the respondent fails to pay the sum referred to above, the ICC may forward the order for recovery of the sum as an arrear of land revenue to the concerned District Officer.

The employer or the District Officer shall act upon the recommendation within sixty days of its receipt by him.

c. **Appeal**

Any person aggrieved from the recommendations made by the ICC, may prefer an appeal to the court or tribunal in accordance with the provisions of the service rules applicable to the said person. The appeal shall be preferred within a period of ninety days of the recommendations.

CONFIDENTIALITY

To protect the interests of the victim, the accused person and others who may report incidents of sexual harassment,

confidentiality will be maintained throughout the investigatory process to the extent practicable and appropriate under the circumstances.

ACCESS TO REPORTS AND DOCUMENTS

All records of complaints, including contents of meetings, results of investigations and other relevant material will be kept confidential except where disclosure is required under relevant law.

PROTECTION TO COMPLAINANT/ VICTIM/ WITNESSES

The Company is committed to ensuring that no employee who brings forward a harassment concern is subject to any form of reprisal. Any reprisal will be subject to disciplinary action.

The Company will ensure that the victim or witnesses are not victimized or discriminated against while dealing with complaints of sexual harassment.

However, anyone who abuses the procedure (for example, by maliciously putting an allegation knowing it to be untrue) will be subject to disciplinary action.

PENALTY AND PUNISHMENT

a. **Punishment for false or malicious complaint and false evidence:**

i. Where the ICC, arrives at a conclusion that the allegation against the respondent is malicious or the aggrieved woman or any other person making the complaint has made the complaint knowing it to be false or the aggrieved woman or any other person making the complaint has produced any forged or misleading document, it may recommend to the employer, to take action against the woman or the person who has made the complaint in accordance with the provisions of the service rules applicable to her or him.

ii. Where the ICC, arrives at a conclusion that during the inquiry any witness has given false evidence or produced any forged or misleading document, it may recommend to the employer of the witness, to take action in accordance with the provisions of the service rules applicable to the said witness.

b. **Penalty for publication or making known contents of complaint and inquiry proceedings:**

i. The contents of the complaint, the identity and addresses of the aggrieved woman, respondent and witnesses, any information relating to conciliation and inquiry proceedings, recommendations of the ICC, and the action taken by the employer shall not be published, communicated or made known to the public, press and media in any manner, provided that information may be disseminated regarding the justice secured to any victim of sexual harassment without disclosing the name, address, identity or any other particulars calculated to lead to the identification of the aggrieved woman and witnesses.

ii. Where any person entrusted with the duty to handle or deal with the complaint, inquiry or any recommendations or action to be taken in that regard, contravenes the provisions of B(i) above, he/she shall be liable for penalty in accordance with the provisions of the service rules applicable to the said person.

c. **Penalty for non-compliance with provisions of Act, where the employer fails to:**

i. Constitute an ICC;

ii. Take action pertaining to enquiry, punishment for false or malicious complaint and false evidence or inclusion of information in annual report (or where no such report is required to be prepared, intimate such number of cases, if any, to the District Officer).

iii. Contravenes or attempts to contravene or abets contravention of other provisions of the Act or any rules made thereunder, he shall be punishable with fine or other punishment as per the provisions of the Act/ Rules.

DUTIES OF EMPLOYER

Employer shall:

i. Provide a safe working environment at the workplace which shall include safety from the persons coming into contact at the workplace.

ii. Display at any conspicuous place in the workplace, the penal consequences of sexual harassments; and the order constituting, the ICC.

iii. Organize workshops and awareness programme at regular intervals for sensitizing the employees with the provisions of the Act and orientation programs for the members of the ICC.

iv. Conduct capacity building and skill building programs for the Members of ICC.

v. Declare the names and contact details of all the Members of the ICC.

vi. Provide necessary facilities to the ICC for dealing with the complaint and conducting an inquiry.

vii. Assist in securing the attendance of respondent and witnesses before the ICC.

viii. Make available such information to the ICC as it may require having regard to the complaint.

ix. Provide assistance to the woman if she so chooses to file a complaint in relation to the offence under the Indian Penal Code (45 of 1860) or any other law for the time being in force.

x. Cause to initiate action, under the Indian Penal Code (45 of 1860) or any other law for the time being in force, against the perpetrator, or if the aggrieved woman so desires, where the perpetrator is not an employee, in the workplace at which the incident of sexual harassment took place.

xi. Treat sexual harassment as a misconduct under the service rules and initiate action for such misconduct.

xii. Monitor the timely submission of reports by the ICC.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case, any provisions of the Policy are contrary to or inconsistent with the provisions of the Act and Companies Act, 2013, rules framed thereunder ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Terms and Conditions of

Appointment of Independent Directors

TERMS AND CONDITIONS OF APPOINTMENT OF INDEPENDENT DIRECTORS

BACKGROUND

The terms and conditions of appointment of the Independent Directors are subject to the extant provisions of the:

a. applicable laws, including the Companies Act, 2013 *("Act")* and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulations")*, and
b. Articles of Association of the Company.

The broad terms and conditions of their appointments as Independent Directors ("ID's") of the Company are set forth hereunder:

APPOINTMENT:

a. The appointment will be for the period mentioned against the irrespective names ("Term"). The Company may remove Independent Directors prior to completion of the Term subject to compliance of relevant provisions of the Act and Articles of Association of the Company.

b. In compliance with provision Section 149(13) of the Act, Independent Directors are not liable to retire by rotation.

c. Re-appointment at the end of the Term shall be based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the Board and the shareholders. The re-appointment would be considered by the Board based on the outcome of the performance evaluation process and the directors continuing to meet the independence criteria.

d. The directors may be requested to be a member/ Chairman of any one or more Committees of the Board which may be constituted from time to time.

e. The appointment may be terminated in accordance with the provisions of the Articles of Association of the Company or on failure to meet the parameters of independence as defined in Section 149(6) or Listing Regulations or on the occurrence of any event as defined in section 167 of the Companies Act, 2013. Upon termination or upon resignation for any reason, duly intimated to the Company, Independent Directors will not be entitled to any compensation for loss of office.

TRAINING OF THE BOARD

Every new Independent Director of the Board will attend an orientation program. Presentations will be made by senior managerial personnel to the newly appointed Independent Director. The presentations will inter alia cover an overview of the strategy and operations to familiarize the new inductees about the vision, ideology, strategy, operations and functions of Company.

ROLE, DUTIES AND RESPONSIBILITIES

Your role and duties will be those normally required of a Non-Executive Independent Director under the Act and the Listing Agreement. There are certain duties prescribed for all Directors, both executive and Non-Executive, which are fiduciary in nature and the same are specified under Section 166 of the Act.

In addition to the above requirements, you are also required to discharge the duties, roles and functions as applicable to Independent Directors as stated under Schedule IV to the Act, as in force and as may be amended from time to time. While performing such duties, roles and functions, you will be required to abide by the 'Guidelines of Professional Conduct as stated under the said Schedule.

DIRECTORS' FEES/ REMUNERATION

A sitting fee will be paid to the Independent Director for attending each meeting of the Board as well as the Committee meetings, as may be decided by the Board from time to time in accordance with the limits prescribed under the Act and rules made thereunder.

In addition to the sitting fees, the Company may pay/ reimburse to any Director such fair and actual reasonable expenditure, as may have been incurred by the Director while performing his/ her role as a Director of the Company.

DISCLOSURES, OTHER DIRECTORSHIPS AND BUSINESS INTERESTS

During the Term, you agree to promptly notify the Company of any change in your Directorships and provide such other disclosures and information as may be required under the applicable laws. You also agree that upon becoming aware of any potential conflict of interest with your position as Independent Director of the Company, you shall promptly disclose the same to the Company. Please confirm that as on date of this letter, you have no such conflict-of-interest issues with your existing Directorships, if any.

During your Term, you agree to promptly provide a declaration under Section 149(7) of the Act, upon any change in circumstances which may affect your status as an Independent Director.

PERFORMANCE APPRAISAL/ EVALUATION PROCESS

As a member of the Board, your performance shall be evaluated annually.

Evaluation shall be done by all the other Directors. The criteria for evaluation shall be determined by the Nomination & Remuneration Committee and disclosed in the Company's Annual Report.

However, the actual evaluation process shall remain confidential and shall be a constructive mechanism to improve the effectiveness of the Board/Committee.

CODE OF CONDUCT/ EXCLUDED ACTIONS

You will follow the Code of Conduct of the Company and furnish annual affirmation of the same.

You will apply the highest standards of confidentiality and not disclose to any person or company (whether during the course of the tenure as Independent Director or at any time after its cessation) any confidential information concerning the Company including any subsidiary or associate thereof with which you come into contact by virtue of your position as a Director, except as permitted by law or with prior clearance from the Chairman of the Board.

We would also like to draw your attention to the applicability of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 1992, which inter-alia prohibits disclosure or use of unpublished price sensitive information. You should not make any statement(s) that might risk a breach of the requirements specified under the said statute unless the same is required under any law or the same is required for the purpose of compliance of any direction, order, etc. issued/ given by any judicial authority. Additionally, you shall not participate in any business activity which might impede the application of your independent judgment in the best interest of the Company.

CHANGES OF PERSONAL DETAILS

During the term, the Independent Director shall promptly intimate the Company Secretary and the Registrar of Companies in the prescribed manner, of any change in address or other contact and personal details provided to the

Company.

TERMINATION

Your Directorship on the Board of the Company shall terminate or cease in accordance with law. Apart from the grounds of termination as specified in the Act, your Directorship may be terminated for violation of any provision of the Code of Conduct of the Company.

You may resign from the Directorship of the Company by giving a notice in writing to the Company stating the reasons for resignation. The resignation shall take effect from the date on which the notice is received by the Company or the date, if any, specified by you in the notice, whichever is later.

If, at any stage during the Term, there is a change that may affect your status as an Independent Director as envisaged in Section 149(6) of the Act, or if applicable, you fail to meet the criteria for "independence" under the provisions of Regulation 16(b) of Listing Regulation you agree to promptly submit your resignation to the Company with effect from the date of such change.

COOPERATION

In the event of any claim or litigation against the Company, based upon any alleged conduct, act or omission on your part during your Term, you agree to render all reasonable assistance and cooperation to the Company and provide such information and documents as are necessary and reasonably requested by the Company or its counsel.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Vigil Mechanism & Whistle Blower Policy

VIGIL MECHANISM & WHISTLE BLOWER POLICY

PREFACE

As per Section 177(9) of the Companies Act, 2013 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 *("Listing Regulations")*, the Company is required to establish a vigil mechanism for Directors and employees to report concerns about unethical, actual or suspected fraud in violation of the Company's code of conduct or ethical policy.

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, Corporate Governance, honesty, integrity and ethical behavior.

Accordingly, this Whistle Blower Policy *("the policy")* has been formulated with a view to provide an effective mechanism in the Company for all employees and Directors of the Company.

The policy neither releases directors/ employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

POLICY

The Policy is for the directors and employees as defined hereinafter.

The Policy has been drawn up so that the directors and employees can be confident about raising a concern in the organization.

DEFINITIONS

"Audit Committee" means the Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act, 2013 read with Regulations 18 of Listing Regulations.

"Disciplinary Action" means any action that can be taken during and/or after the completion of investigation proceedings including but not limiting to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.

"Employee" means every employee of the Company and Subsidiaries (Direct or Indirect) whether working in India or abroad including Directors whether or not in employment of the Company.

"Protected Disclosure" means a concern raised by an employee or group of employees through written communication/ email made in good faith which discloses or demonstrates information that may evidence unethical or improper activity. The disclosure should have the name and other details of the person making the disclosure.

"Subject" means a person against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

"Whistle Blower" is a director or employee who makes a Protected Disclosure under this Policy.

"Ethics Counsellor" means an officer or Committee of the persons who is nominated/ appointed to conduct detailed investigation.

"Investigators" means a person or persons authorized, appointed, consulted or approached by the Chairman of the Audit Committee/ Ethics Counsellor and includes the auditors of the Company and/ or an outside agency appointed for the purpose of investigation.

SCOPE OF THE POLICY

The Policy covers all malpractices and events which have taken place/ expected to take place involving:

a. Abuse of authority
b. Breach of contract
c. Negligence causing substantial and specific danger to public health and safety
d. Manipulation of Company's data/ records
e. Financial irregularities, including any suspected fraud, which includes, in accordance with the explanation to Section 447 of Companies Act, 2013, any act, omission, concealment of fact, abuse of position, with or without the involvement of any other person, with an intention to achieve any unjust advantage or to harm the interests of the Company or its shareholders/ creditors/ other persons, immaterial of the fact whether or not there is any wrongful gain to the person committing or suspected to have committed the alleged fraud;
f. Criminal offence
g. Pilferation of confidential / propriety information
h. Deliberate violation of law/regulation
i. Wastage/misappropriation of Company's funds/ assets
j. Breach of employee Code of Conduct or Rules
k. Any other unethical, biased, imprudent event
l. Instances of leak of unpublished price sensitive information

This Policy should not be used in place of the Company's grievance procedures or be a route for raising malicious or unfounded allegations against colleagues.

THE GUIDING PRINCIPLES

To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company will:

-Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is not victimized for doing so;

-Treat victimization as a serious matter including initiating disciplinary action on such person/(s);

-Ensure complete confidentiality.

-Not attempt to conceal evidence of the Protected Disclosure;

-Take disciplinary action, if anyone destroys or conceals evidence of the Protected Disclosure made/to be made;

-Provide an opportunity of being heard to the persons involved especially to the Subject;

DISQUALIFICATIONS

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

Protection under this Policy would not mean protection from disciplinary action arising out of false or counterfeit allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention.

Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be mala fide, frivolous or malicious, shall be liable to be prosecuted under the Company's Code of Conduct.

MANNER IN WHICH CONCERN CAN BE RAISED

All Protected Disclosures concerning financial/ accounting matters should be addressed to the Chairman of the Audit Committee of the Company for investigation.

In respect of all other Protected Disclosures, employees at the levels of Vice President and above should address to

the Chairman of the Audit Committee of the Company and in case of other employees, should address to any of the Ethics Counsellor of the Company.

(i) The contact details of the Chairman of the Audit Committee are as under:

Chairman-Audit Committee
Best Engineering Aids & Consultancies Limited
Brigade Deccan Heights #42, 14th Floor, 5th Mile,
Tumkur Road, Yeshwanthpur Industrial Area,
Phase-1, Yeshwanthpur, Bengaluru- 560022
Contact Number: +91 7406663589 / +91 80 26080800
Email Id: info@beacon-india.com

(ii) The contact details of Ethics Counsellor:

Company Secretary & Compliance Officer
Best Engineering Aids & Consultancies Limited
Brigade Deccan Heights #42, 14th Floor, 5th Mile,
Tumkur Road, Yeshwanthpur Industrial Area,
Phase-1, Yeshwanthpur, Bengaluru- 560022
Contact Number: +91 7406663589 / +91 80 26080800

Email Id: compliance@beacon-india.com

If a protected disclosure is received by any executive of the Company other than Chairman of Audit Committee or the Ethics Counsellor, the same should be forwarded to the Company's Ethics Counsellor or the Chairman of the Audit Committee for further appropriate action. Appropriate care must be taken to keep the identity of the Whistle Blower confidential.

Protected Disclosures should be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English or Hindi.

The Protected Disclosure should be forwarded under a covering letter which shall bear the identity of the Whistle Blower. The Chairman of the Audit Committee/ Ethics Counsellor, as the case may be shall detach the covering letter and forward only the Protected Disclosure to the Investigators for investigation.

Protected Disclosures should be factual not speculative and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.

For the purpose of providing protection to the Whistle Blower, the Whistle Blower should disclose his/ her identity in the covering letter forwarding such Protected Disclosure.

PROCESS OF INVESTIGATION

a. The Chairman of the Audit Committee/ Ethics Counsellor may on his discretion, consider involving any Investigators for the purpose of investigation.

b. (i) The investigator appointed under this policy, investigate/ oversee the protected disclosures under the authorization of the Audit Committee/ Ethics Counsellor. All protected disclosures will be thoroughly investigated and necessary proceedings and evidence be recorded.

   (ii) Investigations will be carried out on the basis of the information and evidences provided by the Whistle Blower in an unbiased and professional manner observing the principle of natural justice and legal standards.

c. The identity of a Subject and the Whistle Blower will be kept confidential to the extent possible given the

legitimate needs of law and the investigation.

d. Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

e. Subjects shall have a duty to co-operate with the Ethics Counsellor/ Chairman of the Audit Committee or any of the Investigators during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.

f. Subjects have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.

g. Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

h. In case of involvement of any member of the Audit Committee or Ethics Counsellor in all these violations, such person shall not form part of the investigation proceedings.

i. Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

j. The investigation shall be completed normally within 60 days of the reporting of the Protected Disclosure and a detailed report shall be submitted to the Ethics Counsellor or the Chairman of the Audit Committee as the case may be. The time period may be extended by the written prior approval of the Chairman of the Audit Committee or the Ethics Counsellor as the case may be.

k. On submission of report, the Ethics Counsellor or the Chairman of the Audit Committee as the case may be, shall:

   i. In case the Protected Disclosure is proved, accept the findings of the Investigator and take such Disciplinary or other Action as he may deem fit and take preventive measures to avoid re- occurrence of the matter;

   ii. In case the Protected Disclosure is not proved, extinguish the matter or take appropriate measures to protect the interest of the Company;

PROTECTION

a. No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. When the Company condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blower, complete protection will, therefore, be given to Whistle Blower against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behavior or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties/functions including making further Protected Disclosure. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.

b. The identity of the Whistle Blower shall be kept confidential.

c. Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the

same extent as the Whistle Blower.

d. No action will be taken against the Whistle - Blower who makes an allegation in good faith, reasonably believing it to be true, even if the allegation is not subsequently confirmed in the investigation proceedings conducted by the Audit Committee or the Nominated Director, as the case may be.

SECRECY/ CONFIDENTIALITY

The Whistle Blower, the Subject, Investigator, The Ethics Counsellor, the Chairman of the Audit Committee and everyone involved in the process shall:

a. maintain complete confidentiality/ secrecy of the matter.
b. not discuss the matter in any informal/social gatherings/ meetings.
c. discuss only to the extent or with the persons required for the purpose of completing the process and investigations.
d. not keep the papers unattended anywhere at any time.
e. keep the electronic mails/ files under password.

If anyone is found not complying with the above, he/ she shall be held liable for such disciplinary action as is considered fit.

REPORTING

A quarterly report with number of complaints received under the Policy and their outcome shall be placed before the Audit Committee and the Board.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case, any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

Policy on Orderly Succession Planning for the Board of Directors and Senior Management

POLICY ON ORDERLY SUCCESSION PLANNING FOR THE BOARD OF DIRECTORS AND SENIOR MANAGEMENT

BACKGROUND

In terms of the provisions of regulation 17(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulations")*, the Board of Directors *("the Board")* of the listed entity shall satisfy itself that plans are in place for orderly succession for appointment to the Board of Directors and Senior Management.

The term "Senior Management" means officers/ personnel of the listed entity who are members of its core management team excluding board of directors and normally this shall comprise all members of management one level below the executive directors, including all functional heads.

OBJECTIVE

The succession planning is an essential component to the survival and growth of any business. Succession planning is a tool for an organization to ensure its continued effective performance though leadership continuity. The objective of this policy to ensure the orderly identification and selection of new directors or senior management in the event of any vacancy, whether such vacancy exists by reason of an anticipated retirement, an unanticipated departure, the expansion of the size of the Company or otherwise.

INTERPRETATION

The words and expressions used and not defined in this policy but defined in the Companies Act, 2013 or rules made there under or the Securities and Exchange Board of India Act, 1992 or regulation made there under or Depositories Act, 1996 shall have the same meanings respectively assigned to them in those acts, rules and regulations.

APPLICABILITY

This policy shall be applicable on the following:

a. Whole Time Directors and the Board.
b. Senior Management including Key Managerial Personnel (KMPs).
c. Any other position in the Company at the discretion of the Managing Director in consultation with the Board.

POLICY

a. Succession Plan for the Board

The Nomination & Remuneration Committee (NRC) shall identify the suitable person from among the existing top management or from the outside to fill up the vacancy at the Board Level. The NRC shall apply a due diligence process to determine suitability of the person who is being considered for appointment or reappointment as Director of the Company based on his/her education qualification, experience and track record. The Board framed a Nomination & Remuneration Policy in relation to appointment/ reappointment of Directors & Senior Management in accordance with the provision of Companies Act, 2013 and Listing Regulations. Hence, the appointment/ reappointment of Directors shall be governed by the provisions of Nomination & Remuneration Policy of the Company.

b. **Succession Plan for the Senior Management**

i. The NRC shall periodically review and consider the list of Senior Management personnel due for retirement within the year. The NRC shall also consider the new vacancies that may arise because of expansion of business and up-gradation of department(s).

ii. For the above purpose, the NRC shall consider all relevant criteria like experience, qualification, age and leadership quality and recommend the appointment of incumbent to the Management.

iii. The NRC may consider appointing other suitable external candidates at senior management level based on job roles and competency, in order to provide a continuous flow of talented people to meet the organizational needs.

iv. Where it is decided to appoint an external candidate, timely and planned steps shall be taken for selection of a suitable candidate so that the appointment is made well before the retirement/ relieving of the concerned officer to ensure the smooth transition.

v. HR Head shall from time to time identify high potential employees who merit faster career progression to the position of higher responsibility and formulate, administer, monitor and review the process of skill development and identify the training requirements.

vi. In case of any unexpected occurrence in respect of any member in the core management team, the next person as per the organization chart of the Company shall take interim charge of the position, pending a regular appointment in terms of the succession plan.

vii. The appointment of Key Managerial Personnel such as Chief Financial Officer (CFO), Company Secretary (CS) and other Compliance Professionals like Internal Auditor (if employee) shall be made in the accordance with the provisions of the Companies Act, 2013 read with the Listing Regulations.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Best Engineering Aids & Consultancies Limited

PROHIBITION OF INSIDER TRADING POLICY

PROHIBITION OF INSIDER TRADING POLICY

Best Engineering Aids & Consultancies Limited (the "Company") is a public limited company whose Equity Shares are listed on NSE and subject to the rules and regulations issued by the Securities and Exchange Board of India (SEBI).

The Board of Directors of the Company has adopted this "Prohibition of Insider Trading Policy" (the "Policy") to comply with the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("SEBI Regulations") as amended from time to time.

This policy shall be applicable to all Insiders (as defined herein) of the Company including designated persons and immediate relatives of designated persons as defined in this policy. The SEBI Regulations prohibit an Insider from Trading in the securities of a company listed on any stock exchange when in possession of any unpublished price sensitive information.

Unpublished Price Sensitive Information ("UPSI") means any information, which relates, directly or indirectly, to the Company or its securities, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities of the Company.

"Generally available" information means information that is accessible to the public on a non-discriminatory basis. Information which is published on the website of stock exchange(s) where the securities of the Company are listed or published by way of a press release by the Company, would ordinarily be considered generally available.

UPSI includes, without limitation, information relating to the following:

- Financial results, financial condition, projections or forecasts;
- Dividends (both interim and final);
- Change in capital structure;
- Mergers, de-mergers, acquisitions, delisting, disposals and expansion of business and such other transactions;
- Known but unannounced future earnings or losses;
- Significant corporate events, such as a pending or proposed acquisition or joint venture;
- Plans to launch new products or product defects that have a significant impact;
- Significant developments involving business relationships with customers, suppliers or other business partners;
- Changes in auditors as per statutory requirement or otherwise or auditor notification that the issuer may no longer rely on an audit report;
- Events regarding the Company's securities (such as repurchase plans, stock splits or changes in dividends, changes to the rights of security holders, public or private sales of additional securities or information related to any additional funding);
- Bankruptcies, receiverships or financial liquidity problems;
- Positive or negative developments in outstanding litigation, investigations or regulatory matters with significant impact on financial results; or
- Any changes to the Company's Board of Directors or the Company's key managerial personnel and key agreements with them;
- Any significant changes to the Company's capital structure.

The SEBI Regulations prohibit the communication of UPSI to any person except in compliance with applicable law. Further, procuring any person to Trade in the securities of any company when in possession UPSI is also prohibited under the SEBI Regulations and the securities laws. Violations of the SEBI Regulations and the securities laws subject Insiders to severe penalties including disgorgement proceedings, fines and imprisonment as per the applicable law.

1. Rules

The rules shall be called **'Rules for Trading in the securities of Best Engineering Aids & Consultancies Limited** by an Insider'
("Rules"). These Rules shall come into force with immediate effect.

2. Definitions

1) "Act" shall mean the Securities and Exchange Board of India Act, 1992 (15 of 1992).

2) 'Audit Committee' shall mean Committee of the Board of the Company constituted pursuant to Section 177 of the Companies Act, 2013 read with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

3) 'Board' shall mean the Board of Directors of Best Engineering Aids & Consultancies Limited.

4) 'Company' means Best Engineering Aids & Consultancies Limited.

5) Compliance Officer

"Compliance Officer" means the General Counsel and Chief Compliance Officer of the Company or the Company Secretary who is financially literate and is capable of appreciating requirements for legal and regulatory compliance under the Regulations and who shall be responsible for compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of unpublished price sensitive information, monitoring of trades and implementation of the codes specified under the SEBI Regulations under the overall supervision of the Board.

6) Connected Person

"Connected Person," includes–

i. A director of the Company;
ii. A Key Managerial Personnel of the Company;
iii. An Officer of the Company;
iv. Any person who is or has been in a contractual, fiduciary or employment relationship at any time in the six month period prior to the date of determining whether that person, as a result of such relationship, was, directly or indirectly, allowed access to UPSI or reasonably expected to be allowed access to UPSI;
v. Any person who is or has been in frequent communication with an Officer of the Company at anytime in the six-month period prior to the date of determining whether that person, as a result of such frequent communication, was, directly or indirectly, allowed access to UPSI or reasonably expected to be allowed access to UPSI;
vi. An employee of the Company who has access to UPSI or is reasonably expected to have access to UPSI; and
vii. Any person who has a professional or business relationship with the Company and that relationship directly or indirectly, allows access to UPSI or is reasonably expected to allow access to UPSI;

The persons enumerated below shall be deemed to be Connected Persons if such person has access to UPSI or is reasonably expected to have access to UPSI-

a. An Immediate Relative of Connected Persons;
b. A holding company, associate company or subsidiary company;
c. An intermediary as specified in section12 of the SEBI Act or an employee or Director thereof;
d. An investment company, trustee company, asset management company or an employee or director thereof;
e. An official of a stock exchange or of clearing house or corporation;
f. A member of the board of trustees of a mutual fund, a member of the board of directors of the asset management company of a mutual fund or in each case, an employee thereof;
g. A member of the board of directors or an employee, of a public financial institution as defined in section 2 (72) of the Companies Act, 2013;

h. An official or an employee of a self-regulatory organization recognized or authorized by the SEBI;
i. A banker of the Company; and
j. A concern, firm, trust, Hindu undivided family, company or association of persons wherein a director of the Company or his Immediate Relative or banker of the Company, has more than ten percent of the holding or interest.

7) Contra trade

"Contra Trade'' means a trade or transaction which involves buying or selling any number of shares of the Company and within 6 months trading or transacting in an opposite transaction involving sell or buy following the prior transaction."

8) Designated Person

The term "Designated Person" shall consist of:

i. Promoters of the Company
ii. Directors of the Company and its subsidiaries;
iii. All employees in the Finance and Accounts Department, Corporate Planning Department, Legal Department, Enterprise Risk Management Department, Corporate Strategy, Information Security and any other departments of the company and its material subsidiaries, if any on the basis of their functional role or access to unpublished price sensitive information
iv. Managing Director and employees upto two levels below Managing Director of the Company and material subsidiaries.
v. Executive Secretaries of Directors and Executive Officers of the Company, any support staff of the Company, such as IT staff or secretarial staff who have access to unpublished price sensitive information;
vi. Immediate Relatives of persons specified in (I) to (V) above
vii. Any other Person designated by the Company on the basis of their functional role and such function would provide access to UPSI;

9) Director

"Director" shall have the meaning assigned to it under the Companies Act, 2013.

10) Immediate Relative

"Immediate Relative" means a spouse of a person, and includes parent, sibling, and child of that person or of the spouse, if they are either dependent financially on such person, or consult such person in taking decisions relating to Trading in securities.

11) Insider

An "Insider" means any person who is:
i. a Connected Person or
ii. in possession of or having access to UPSI.

12) Key Managerial Personnel

"Key Managerial Personnel" shall have the meaning assigned to it under the Companies Act, 2013.

13) 'Leak of UPSI' shall refer to such act/circumstance(s) by virtue of which an UPSI is made available or becomes available, by any means or mode to any person, association, body, firm, agency, society, entity or to a group thereof, whether registered or otherwise before its official publication or announcement or formal circulation in public domain and which shall also include any purported attempt thereof.

Explanation: It covers the instances where the UPSI has been shared by a person to any person, association, body, firm, agency, society, entity or to a group thereof except in compliance with applicable law.

14) "Material financial relationship" shall mean a relationship in which one person is a recipient of any kind of payment such as by way of a loan or gift from a designated person during the immediately preceding twelve months, equivalent to at least 25% of the annual income of such designated person, but shall exclude relationships in which the payment is based on arm's length transactions.

15) Officer

"Officer" shall have the meaning assigned to it under the Companies Act, 2013.

16) Promoter and Promoter Group

"Promoter" shall have the meaning assigned to it under the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any modification thereof.

"Promoter Group" shall have the meaning assigned to it under the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any modification thereof.

17) Securities

"Securities" shall have the meaning assigned to it under the Securities Contracts (Regulations) Act, 1956 or any modification thereof except units of a mutual fund.

18) Trading

"Trading" means and includes subscribing, buying, selling, dealing, or agreeing to subscribe, buy, sell, pledge, unpledge, deal in the Company's securities either directly or through portfolio management services, and "trade" shall be construed accordingly.

19) Legitimate purpose

"Legitimate purpose" 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 these regulations

Words and expressions used and not defined in these Rules but defined in the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and rules and regulations made there under shall have the meanings respectively assigned to them in those legislations.

3. Prohibition on communicating or procuring UPSI

An Insider shall not–

i. communicate, provide, or allow access to any UPSI, relating to the Company or its securities, to any person including other Insiders, except to the extent allowed by these Rules or SEBI Regulations; or

ii. procure from or cause the communication by an Insider of UPSI, relating to the Company or its securities.

Provided that nothing contained above shall be applicable when an UPSI is communicated, provided, allowed access to or procured:

i. in furtherance of legitimate purposes, performance of duties or discharge of legal obligations pursuant to appropriate

notice, confidentiality and non-disclosure agreements being executed; or

ii. in the event the Board of Directors directs or causes the public disclosure of UPSI in the best interest of the Company; or

iii. withinagroupofpersonsifsuchpersonshavebeenidentifiedandsecludedwithin a "Chinese wall" or information barrier by the Compliance Officer from the rest of the Company for a particular purpose or for a specified period of time in furtherance of legitimate purposes, performance of duties or discharge of legal obligations, and are subjected to, among other conditions, additional confidentiality obligations, information barriers designed to prevent exchanges of UPSI outside the "Chinese wall", and the execution of an undertaking by such persons to abstain and/or forego Trading during such seclusion or till the UPSI no longer constitutes UPSI and has become generally available.

4. Prohibition on Insider Trading

An Insider shall not, directly or indirectly,–

i. Trade in securities of the Company that are listed or proposed to be listed when in possession of UPSI;

ii. Trade in securities of the Company except when the Trading Window is open and the Insider is not in possession of UPSI.

iii. Provide advise/tips to any third party on trading in Company's securities while in possession of UPSI and

An insider who has ceased to be associated with the Company shall not, for a period of six months from date of such cessation, directly or indirectly trade in the Company's Securities while in possession of UPSI.

Trading in Securities of other companies. No Insider may, while in possession of unpublished price sensitive information about any other public company gained in the course of employment with the Company, (a) trade in the securities of the other public company, (b) "tip" or disclose such material non-public information concerning that company to anyone, or (c) give trading advice of any kind to anyone concerning the other public company.

No Insider may take positions in derivative transactions in the securities of the Company at anytime.

The restriction in 4(i) above may not apply to:

a) A transaction that is an off-market inter-se transfer between Insiders who were in possession of the same UPSI without being in breach of these Rules and both parties had made a conscious and informed trade decision; and
b) Trades pursuant to a Trading Plan setup in accordance with these Rules and SEBI Regulations.

When a person has traded in securities while in possession of unpublished price sensitive information, his trades would be presumed to have been motivated by the knowledge and awareness of such information in his possession.

5. Trading Window

1) The Compliance Officer shall notify a 'trading window' during which the Designated Persons may Trade in the Company's securities after securing pre-clearance from the Compliance Officer in accordance with these Rules. The competent authority for pre-clearing the Trade of Compliance Officer shall be Board.

2) Designated Persons shall not Trade in the Company's securities when the trading window is closed.

3) The trading window shall generally be closed for all Insiders between the sixteenth day prior to the last day of any financial period for which results are required to be announced by the Company and the second trading day after disclosure of such financial results.

4) Additionally, the trading window shall be closed in particular for a Designated Person or class of Designated Persons when the Compliance Officer determines that a Designated Person or class of Designated Persons can reasonably be expected to have possession of UPSI, for such periods as determined by the Compliance Officer. Designated Person or class of Designated Persons will receive a notification on such special blackout periods.

5) The trading window may be re-opened after closure, not earlier than 48 hours after the UPSI in question becomes generally available.

6) The trading window restriction shall not apply for below cases;

i. off-market, *inter-se* transfer between insiders who were in possession of the same UPSI without violating the policy and both parties had made a conscious and informed trade decision.

ii. transaction carried out through the block deal window mechanism between persons who were in possession of the UPSI without violating the policy and both parties had made a conscious and informed trade decision

iii. transaction carried out pursuant to a statutory or regulatory obligation to carry out a bona fide transaction.

iv. Transaction undertaken pursuant to the exercise of stock options in respect of which the exercise price was pre-determined in compliance with applicable regulations.

v. Tradesexecutedasperthetradingplansetupinaccordancewiththepolicy.

vi. Pledge of shares for a bona fide purpose such as raising of funds, subject to pre-clearance by the compliance officer.

vii. Transactions undertaken in accordance to respective regulations made by SEBI, such as acquisition by conversion of warrants or debentures, subscribing to rights issue, further public issue, preferential allotment or tendering of shares in a buy-back offer, open offer, delisting offer.

6. Pre-clearance of Trading

1) All Designated Persons who intend to trade in the securities of Best Engineering Aids & Consultancies Limited (either in their own name or in any immediate relative's name) i.e. buy or sell securities during the trading window open period and if the value of the securities likely to be traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess ofRs.10,00,000/- (Rupees Ten Lakhs Only), should pre-clear the transactions by making an application in the format set out in Annexure 1 to the Compliance Officer indicating the estimated number of units of securities that the designated person or immediate relative(s) intends to trade and such other details as specified in the form and also declare that the applicant is not in possession of unpublished price sensitive information as per Annexure2.

2) The Compliance Officer shall not approve any proposed Trade by Designated Person if the Compliance Officer determines that such Designated Person is in possession of UPSI even though the trading window is open.

3) The Compliance Officer may, after being satisfied that the application and undertaking are true and accurate, approve Trading by a Designated Person, on the condition that the Trade so approved shall be executed within seven trading days following the date of approval.

4) The Board of directors of the Company shall be the approving authority for approving the pre-clearance application of Compliance Officer and Executive Director.

5) The Designated Person shall, within two days of the execution of the trade, submit the details of such Trade to the Compliance Officer as per Annexure 3. In case the transaction is not undertaken, are port to that effect shall be filed in the said form.

6) If the pre-cleared Trade is not executed within seven trading days after the approval is given, the Designated Person must secure pre-clearance of the transaction again.

7) Pre-clearance of trades shall not be required for a trade executed as per an approved trading plan.

8) A Designated Person who Trades in securities of the Company without complying with the pre-clearance procedure as envisaged in these Rules or gives false undertakings and/or makes misrepresentations in the undertakings executed by him/her while complying with the pre-clearance procedure shall be subjected to the penalties as envisaged in these Rules.

7. Additional trading restrictions on Designated Persons

1) No Insiders shall enter into derivative transactions in respect of the securities of the Company.

2) All Designated Persons who Trade in the securities of the company shall not enter into a contra trade during the next six months following the prior transaction. In case of any contra trade be executed, inadvertently or otherwise, in violation of such a restriction, the profits from such trade shall be liable to be disgorged for remittance to SEBI for credit to the Investor Education and Protection Fund administered by SEBI.

3) The above restriction on contra trade shall not apply in case of exercise/sale of ESOP shares provided the Designated Persons do not possess UPSI and the sale is executed when the trading window is open and after obtaining pre- clearance.

8. Trading Plan

1) A Designated Person shall be entitled to formulate a Trading Plan that complies with the SEBI Regulations (a "Trading Plan") and present it to the Compliance Officer for approval and public disclosure. The trading plan may be executed only after the plan is approved by the Compliance officer and disclosed to the stock exchanges on which the securities of the Company are listed.

2) Designated person shall not exercise any influence over the amount of Securities to be traded, the price at which they are to be traded, or the date of the trade. Designated person may delegate discretionary authority to his/her broker, but in no event Designated person may consult with the broker regarding executing transactions, or otherwise disclose information to the broker concerning the Company that might influence the execution of transactions, under the Trading Plan after it commences.

3) The Trading Plan once approved shall be irrevocable and the Designated Person shall mandatorily have to implement the plan, without being entitled to either deviate from it or to execute any trade in the securities outside the scope of the Trading Plan. However, the implementation of the Trading Plan shall not be commenced, if at the time of formulation of the plan, the Designated Person is in possession of UPSI and the said information has not become generally available at the time of the commencement of implementation. The commencement of the Trading Plan shall be deferred until such UPSI becomes generally available information.

9. Penalty for Insider Trading

1) An Insider who acts in contravention of these Rules shall be liable to have his services or relationship with the Company, as the case may be, terminated.

2) Directors, Officers and employees of the Company who violate these rules shall be subject to disciplinary action by the Company, which may include wage freeze, suspension, recovery, claw back etc. and ineligibility for future participation in the Company's stock option plans or termination.

3) The SEBI or any other appropriate regulatory authority may also be informed of the violation of these Rules so that appropriate action may be taken.

10. Disclosure requirements

1. Initial Disclosure:

    a. Every Promoter, member of the promoter group, Key Managerial Personnel, director of the Company and each of their Immediate Relatives shall disclose his holding of securities of the Company within thirty days of these Rules taking effect as per Form Aset out in Annexure-4.

    b. Every person, on appointment as a Key Managerial Personnel or a director of the Company or upon becoming a Promoter or member of the promoter group, shall disclose his/her and Immediate Relatives' holding of securities of the Company as on the date of appointment or becoming a promoter, to the Company within seven days of such appointment or becoming a promoter, as per Form B set out in Annexure5.

    c. Every Designated person shall disclose details like Permanent Account Number, names of educational institutions from which they have graduated and names of their past employers.

2. Continual Disclosure:

a. Every Designated person shall disclose names and Permanent Account Number or any other identifier authorized by law of the following persons to the company on an annual basis and as and when the information changes:
    i. Immediate relatives
    ii. Persons with whom such designated person(s) shares a material financial relationship
    iii. Phone and mobile numbers which are used by them

b. Every Promoter, member of the promoter group, designated person, director of the Company and each of their Immediate Relatives shall disclose as per Form C set out in Annexure 6 to the Company the number of such securities acquiredordisposedofwithintwotradingdaysofsuchtransactionifthevalue of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of Rs.10,00,000/- (Rupees Ten Lakhs Only).

c. Any off-market trade done as per regulation5(6) of this policy shall be reported by the insiders to the company within two working days.

d. The disclosure shall be made within two working days of:

    a. The receipt of intimation of allotment of shares, or
    b. The acquisition or sale of shares or voting rights, as the case maybe.

3. Disclosure to the Stock Exchange:

    The Compliance Officer shall notify the stock exchanges, particulars of the Trades, within two trading days of the receipt of the Continual Disclosure or from becoming aware of such information.

4. Disclosures by other Connected Persons.

    The Compliance Officer may, require any other Connected Person to disclose the holdings and trading in securities of the Company as per Form D set out in Annexure 7 at such frequency as he may determine.

5. All Designated Persons must make an annual disclosure of the number of Securities of the company held as on 31st March each year by them including details of purchase/sale of Securities of the Company during the financial year to the Compliance Officer. This disclosure must be made within 30 (thirty) days from the close of each financial year.

11. Miscellaneous

1) The Board of Directors shall be empowered to amend, modify, and interpret these Rules and such Rules shall be effective from such date that the Board may notify in this behalf.

2) The Compliance Officer shall provide the Audit Committee of the Board, on a quarterly basis, all the details of Trading in securities by the Designated Persons including any violations of the Rules.

3) The Compliance Officer shall maintain

   i. an updated list of Designated Persons,
   ii. records of disclosures and pre-clearance applications and undertakings for a period of five years and
   iii. a confidential list of any 'restricted securities' to which the Compliance Officer may require Designated Persons to seek pre-clearance before Trading in such 'restricted securities'.

4) The Company shall require all Connected Persons to formulate and adhere to a code of conduct to achieve compliance with these Rules. In case such persons observe that there has been a violation of these Rules, then they shall inform the Board of Directors of the Company promptly.

5) Any suspected violation of leak of unpublished price sensitive information or violation of this policy can be reported under whistle blower policy.

The Company is committed to continuously reviewing and updating its policies, and the Company therefore reserves the right to amend this Policy at any time, for any reason, subject to applicable law.

These Rules are subject to the applicable prevailing law in relation to prevention of Insider Trading and if there is any inconsistency between any of the provisions of these Rules and applicable law, the applicable law shall prevail.

Effective Date

This Policy is effective from the date of approval of the same by the Board of Directors of the Company.

Policy Review

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.

Disclosures

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

Annexure 1

APPLICATION FOR PRE-TRADING APPROVAL

To,
The Compliance Officer,
Best Engineering Aids & Consultancies Limited

Pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Company's Insider Trading Policy, I seek approval to purchase/sell/subscribe Equity Shares of the Company as per details given below:

1.	Name of the applicant	
2.	Designation	
2A	Relationship with the Applicant (Self/Immediate)	
3.	Number of securities held as on date	
4.	Folio No. / DPID/Client ID No.	
5.	The proposal is for	(a) Purchase of securities (b) Subscription to securities (c) Sale of securities (d) Pledge
6.	Proposed date of trading in securities	
7.	Estimated number of securities proposed to be purchased/subscribed/sold/pledge	
8.	Current market price (as on date of application)	
9.	Whether the proposed transaction will be through stock exchange or off-market trade	
10	Folio No./ DPID/ Client ID No. where the securities will be credited/ debited	

I enclose herewith the Undertaking signed by me.

Signature:

_____

Name:
Date:

Annexure 2

UNDERTAKING TO BE ACCOMPANIED WITH THE APPLICATION FOR PRE- CLEARANCE

To,
The Compliance Officer,
Best Engineering Aids & Consultancies Limited

I,_____ being a Designated Person of the company as per the Rules for Trading in the securities of _____Limited residing at_____, am desirous of trading in__ shares of the Company as mentioned in my application dated_____for pre-clearance of the transaction.

I further declare that I am not in possession of any unpublished price sensitive information up to the time of signing this Undertaking.

In the event that I have access to or receive any unpublished price sensitive information after the signing of this undertaking but before executing the transaction for which approval is sought, I shall inform the Compliance Officer of the same and shall completely refrain from trading in the securities of the Company until such information becomes public.

I declare that I have not contravened the provisions of the Rules as notified by the Company from time to time.

In the event of this transaction being in violation of the Rules or the applicable laws,(a) I will, unconditionally, release, hold harmless and indemnify to the fullest extent, the Company and its directors and officers, (the 'indemnified persons') for all losses, damages, fines, expenses, suffered by the indemnified persons,(b)I will compensate the indemnified persons for all expenses incurred in any investigation, defense, crisis management or public relations activity in relation to this transaction and (c) I authorize the Company to recover from me, the profits arising from this transaction and remit the same to the SEBI for credit of the Investor Education and Protection Fund administered by the SEBI.

I undertake to submit the necessary report within two days of execution of the transaction/ a 'Nil' report if the transaction is not undertaken.

If approval is granted, I shall execute the trade within seven days of the receipt of approval failing which I shall seek pre-clearance afresh.

I declare that I have made full and trued is closure in the matter.

Signature:_____
Name:
Date:

Annexure 3

DISCLOSURE OF TRANSACTIONS

(To be submitted within 2 days of transaction/trading in securities of the Company)

To,
The Compliance Officer,
Best Engineering Aids & Consultancies Limited

I hereby inform that I

- Have not bought / sold/subscribed any securities of the Company
- Have bought/sold/subscribed to_____securities as mentioned below on_____ (date)

(strike out whichever is not applicable)

Name of holder	No. of securities traded	Bought /sold / subscribed	DP ID/Client ID/Folio No.	Price (Rs.)

I declare that the above information is correct and that no provisions of the Company's Rules and/or applicable laws/regulations have been contravened for effecting the above said transactions(s).

Signature:

_____

Name:
Date:

Annexure 4 FORM A

SEBI (Prohibition of Insider Trading) Regulations, 2015
[Regulation 7(1)(a) read with Regulation 6(2)– Initial disclosure to the Company]

Name of the Company:_____

ISIN of the Company:_____

Details of Securities held by Promoter, Key Managerial Personnel (KMP), Director and other such person as mentioned in Regulation6(2)

Name, PAN, CIN / DIN & Address with contact nos.	Category of Person (Promoters/ KMP/Direct ors / immediate relative to/ others etc.)	Securities held as on the date of regulation coming into force		% of Shareholding
		Type of security (For e.g.– Shares, Warrants, Convertible Debentures etc.)	No.	

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.*

Details of Open Interest (OI) in derivatives of the company held by Promoter, Key Managerial Personnel (KMP), Director and other such persons as mentioned in Regulation 6(2)

Open Interest of the Future contracts held as on the date of regulation coming into force			Open Interest of the Option Contracts held as on the date of regulation coming into force		
Contract Specifications	Number of units (contracts* lot size)	Notional value in Rupee terms	Contract Specifications	Number of units (contracts* lot size)	Notional value in Rupee terms

Note: *In case of Options, notional value shall be calculated based on premium plus strike price of options*

Name &
Signature:
Designation:
Date:
Place:

Annexure 5 FORM B

SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 7 (1)(b) read with Regulation 6(2)– Disclosure on becoming a director/ KMP/ Promoter]

Name of the Company:_____

ISIN of the Company:_____

Details of Securities held on appointment of Key Managerial Personnel (KMP) or Director or upon becoming a Promoter of a listed company and other such persons as mentioned in Regulation 6(2).

Name, PAN, CIN/ DIN & Address with contact nos.	Category of Person (Promoters/ KMP/ Directors/ immediate relative to/ others etc.)	Date of Appointment of Director /KMP OR Date of Becoming Promoter	Securities held at the time of becoming Promoter/ appointment of Director/ KMP		% of Shareholding
			Type of security (For eg. – Shares, Warrants, Convertible Debentures etc.)	No.	

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.*

Details of Open Interest (OI) in derivatives of the company held on appointment of Key Managerial Personnel (KMP) or Director or upon becoming a Promoter of a listed company and other such persons as mentioned in Regulation 6(2).

Open Interest of the Future contracts held at the time of becoming Promoter/ appointment of Director/ KMP			Open Interest of the Option contracts held at the time of becoming Promoter/ appointment of Director/KMP		
Contract specifications	Number of units (contracts* lot size)	Notional value in Rupee terms	Contract specifications	Number of Units (contracts * lot size)	Notional value in Rupee terms

Note: *In case of Options, notional value shall be calculated based on premium plus strike price of options*

Name &

Signature:

Designation:

Date:

Place:

Annexure 6 FORM C

SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation7(2) read with Regulation 6(2)–Continual disclosure] Name of the Company: _____ ISIN of the Company:

Details of change in holding of Securities of Promoter, Employee or Director of a listed company and other such persons as mentioned in Regulation6(2).

Name, PAN, CIN/ DIN, & Address with contact nos.	Category of Person (Promoters/ KMP / Director s/ immediate relative to/ others etc.)	Securities held prior to acquisition/ disposal		Securities acquired/ Disposed				Securities held post-acquisition/ disposal		Date of allotment advice/ acquisition of shares/ sale of Shares specify		Date of intimation to company	Mode of acquisition/ disposal (on market/ public/ rights/ preferential offer/ off-market/ Inter- se transfer, ESOPs etc.)
		Type of security (For e.g.– Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	Type of security (For e.g. Shares, Warrants, Convertible Debentures etc.)	No.	Value	Transact ion Type (Buy/ Sale/ Pledge / Revoke/ Invoke)	Type of security (For e.g. Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	From	To		

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.*

Details of trading in derivatives of the company by Promoter, Employee or Director of a listed company and other such persons as mentioned in Regulation 6(2).

Trading in derivatives (Specify type of contract, Futures or Options etc)	Exchange on which the trade was executed

Type of contract	Contract specifications	Buy		Sell		
		Notional Value	Number of units (contracts* lot size)	Notional Value	Number of units (contracts* lot size)	

Note: *In case of Options, notional value shall be calculated based on Premium plus strike price of options.*

Name & Signature: Designation:
Date: Place:

Annexure 7 FORM D (Indicative format)

SEBI(ProhibitionofInsiderTrading)Regulations,2015Regulation7(3)–Transactions by other connected persons as identified by the company

Details of trading in securities by other connected persons as identified by the company

Name, PAN, CIN/ DIN, & Address with contact nos. of other connect ed persons as identified by the company	Connec tion With compan y	Securities held prior to acquisition/ disposal		Securities acquired/ Disposed				Securities held post-acquisition/ disposal		Date of allotment advice/ acquisition of shares/ sale of shares specify		Date of intimation to company	Mode of acquisition/ disposal (on market/ public/ rights/ Preferential offer/ off market/ Inter se transfer, ESOPs etc.)
		Type of security (For e.g.– Shares, Warrants, Convert Ible Debentures etc.)	No. and % of shareholding	Type Of security (For e.g.– Share s, Warrants, Convertible Debentures etc.)	No.	Valu e	Transaction Type (Buy/ Sale/ Pledge / Revoke / Invoke)	Type of security (For e.g. – Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	From	To		

Note: *"Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.*

Details of trading in derivatives by other connected persons as identified by the Company

Trading in derivatives (Specify type of contract, Futures or Options etc)						Exchange on which the trade was executed
Type of Contract	Contract specifications	Buy		Sell		
		Notional Value	Number of units (contracts*lot size)	Notional Value	Number of units (contracts * lot size)	

Note: *In case of Options, notional value shall be calculated based on premium plus strike price of options.*

Name:

Signature:

Place:

Annexure –8

POLICY AND PROCEDURE FOR INQUIRY IN CASE OF LEAK OF UNPUBLISHED PRICE SENSITIVE INFORMATION OR SUSPECTED LEAK OF UNPUBLISHED PRICE SENSITIVE INFORMATION

Preamble

This Policy is framed with an aim to implement a structured procedure for investigation in case of leak or suspected leak of UPSI.

Applicability

This policy shall apply to all Insiders and any other persons as assigned by law from time to time.

Process of inquiry in case of leak of UPSI or suspected leak of UPSI

1. Complaint (written or oral or electronic) regarding a leak or suspected leak of UPSI may be received by the Company from the following sources:

   a. Internal:

      i. Whistle blower vide the whistle blower process as illustrated in the Company's Whistle Blower Policy;

      ii. Any leak or suspected leak of UPSI detected through the internal controls implemented by the Company.

   b. External: Registrar and Share Transfer Agent, Depository, Stock Exchange, Regional Director, Registrar of Companies, regulatory /statutory authority or any other department of Central or State Government based on the complaint received from a whistle blower (above shall be collectively referred to as "Complaint(s)"

2. The Chief Compliance Officer shall report the Complaint to the Audit Committee within a reasonable time from the date of receipt of the Complaint;

3. The Audit Committee shall review the Complaint and shall discuss with the Chief Compliance Officer and Company Secretary on potential next steps including but not limited to seek additional information to consider an investigation, disclosure requirements to the regulatory authorities, appointment of an investigation panel consisting of internal employeesorexternalagencies.IftheComplaintimplicatestheChiefComplianceOfficerand/orCompanySecretary then they shall excuse themselves from the said inquiry process;

4. If the Audit Committee mandates an investigation, then the identified panel of investigators shall conduct the investigationintotheComplaint(s)andpresenttheirfindingstotheChiefComplianceOfficer.Theexecutivesummary of the investigation shall be reported to the Audit Committee by the Chief Compliance Officer;

5. Based on the update provided by the Chief Compliance Officer, the Audit Committee shall put forward its recommendation to the Board. The Board, on receipt of such recommendation and after due review/ deliberations, shall decide on the next steps;

6. The Board shall have the power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision and also replace this Policy entirely with a new Policy;

7. Any words used in this Policy but not defined herein shall have the same meaning as described to it in the Companies Act, 2013 or Rules made there under, Securities & Exchange Board of India Act or Rules and Regulations made there under, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI (ProhibitionofInsiderTrading)(Amendment)Regulations,2018oranyotherrelevantlegislation/lawapplicabletothe Company, as amended from time to time.

Best Engineering Aids & Consultancies Limited

CORPORATE SOCIAL RESPONSIBILITY POLICY

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

PREAMBLE

A socially responsible organisation cannot, and does not, limit itself to merely increasing its own profits. Neither does it treat corporate social responsibility as a burden to be borne, but instead, believes it to be one of the fundamental duties of an organisation towards society. CSR is a way of conducting business, by which a corporate entity visibly contributes to the social good.

At Best Engineering Aids & Consultancies Limited, we are constantly aware of our role in society, as that of a mentor and a builder of the lives of the children of our society, and therefore, its future. Hence, as a corporate entity, we at IMS strive at every stage to integrate the larger economic, environmental and social objectives with our core operations and growth. We endeavour to evolve our relationship with all our stakeholders for the common good, and validate our commitment in this regard by adopting appropriate business processes and strategies.

The provisions related to CSR are incorporated under Section 135 of Companies Act, 2013 (the Act) read with Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the Rules) and further amendments thereto along with General Circular No. 21/2014 w.r.t. Clarification with regard to provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013. The Ministry of Corporate Affairs (MCA) has, vide its Notification dated 27th February 2014, implemented provisions related to CSR which will be effective from 1st April, 2014.

SCOPE & APPLICABILITY

The provisions related to CSR are incorporated under Section 135 of Companies Act, 2013 (the Act) read with Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the Rules) and amendments thereunder time to time along with General Circular No. 21/2014 w.r.t. Clarification with regard to provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013.

This Policy has been formulated under the above provisions of the Act and shall be applicable to all CSR initiatives and activities undertaken by the Company, for the benefit of different segments of society.

OBJECTIVE

The objective of this Policy is threefold.

a. Establish a guideline for compliance with the provisions of the Act and Rules related to CSR,
b. Implement CSR initiatives in both letter and spirit through appropriate procedures and reporting, and
c. Initiate projects that benefit the community at large.

DEFINITIONS

In this Policy, unless the context requires otherwise,

a. 'Act' means Companies Act, 2013 and the Rules made thereunder, as amended from time to time,
b. 'Company' means Best Engineering Aids & Consultancies Limited,
c. 'Corporate Social Responsibility' (CSR) means Corporate Social Responsibility as prescribed under section 135 of the Act and Rules made thereunder and further amendments thereto,
d. 'Net Profit' means net profit as defined under section 135 Act and the Rules made thereunder, as set out below:

   Net Profit as per financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:

i. any profit arising from any overseas branch or branches of the Company, whether operated as a separate company or otherwise; and
ii. any dividend received from other companies in India, which are covered under and complying with the provisions of Section 135 of the Act.

e. Words and expressions used in this CSR Policy and not defined herein but defined under the Act shall have the meaning respectively assigned to them in the Act.

CSR COMMITTEE:

Constitution of CSR Committee:

The CSR Committee shall consist of two or more Directors, as may be deemed fit by the Board. The Committee shall meet, whenever required, to discuss and review CSR activities and Policy. Quorum for the CSR Committee Meeting shall be one-third of its total strength (any fraction contained in that one-third be rounded off as one) or two members, whichever is higher.

The Committee members may attend the meeting physically or via such audio visual means as permitted under the Act. The Committee shall have the authority to invite such employee(s), senior official(s) and or externals experts, as it may deem fit, to attend the CSR Committee Meeting(s). The Company Secretary, if any, shall act as Secretary to the Committee.

Scope & Functions of CSR Committee:

The functions / terms of reference of CSR Committee shall, inter-alia, include the following:

a. To formulate and recommend to the Board, a CSR Policy which shall indicate the activities to be undertaken by the Company as per the Act;
b. To recommend CSR activity / programme / project to the Board for its approval;
c. To review and recommend the amount of expenditure to be incurred on the activities to be undertaken by the Company;
d. To monitor the CSR Policy of the Company from time to time;
e. To review the CSR activities of the Company and provide progress update to the Board of Directors at such interval as may be deemed fit.
f. Any other matter as the CSR Committee may deem appropriate after approval of the Board of Directors or as may be directed by the Board of Directors, from time to time.

CSR ACTIVITIES / PROGRAMMES / PROJECTS:

The Policy recognizes that corporate social responsibility is not merely compliance; it is a commitment to support initiatives that measurably improve the lives of under privileged section of the society by one or more of the focus areas as outlined in Annexure-I to this Policy.

The CSR Committee shall consider and approve (in line with the guidelines given below), CSR activities / programmes / projects to be undertaken during the year.

a. To ensure that the CSR activity / programmes / project is not discriminatory in nature;
b. The CSR activities be implemented within India and preferably in the areas where the Company has its presence;
c. Programmes / projects that integrate business models with social and environmental priorities and process in order to create shared value shall be encouraged;
d. CSR activity/ programme /project should not exclusively for the benefit of employees of the Company or their family members or those that are conducted /undertaken exclusively in pursuance to the normal course of business of the Company;
e. Any surplus generated from CSR activity of the Company, will be plough back to the CSR initiavities of the Company.

This Policy will serve as guiding document to help identify, execute and monitor CSR projects in keeping with the spirit of the Policy.

Implementation:

The Company shall undertake CSR Projects which are closely linked with the principles of sustainable development and shared value, with involvement of local institutions and the community at large.

The CSR Core Team would assist in implementation and monitoring of the CSR projects / initiatives. The actual implementation of various initiatives would be broad-based with the involvement of various employees/units or through implementing agencies like NGOs, Trusts, Societies, Section 8 / Section 25 companies or through collaborative projects with other corporate.

Disbursement:

The disbursement of funds for CSR activity / programme / project will be in one or more tranche depending upon the nature and requirement of project. The terms, conditions and timing of disbursement will be with the approval of CSR Committee after due discussion with the CSR Core Team.

AMENDMENTS / MODIFICATION TO THE POLICY:

The Board of Directors on its own and/or as per the recommendations of CSR Committee can amend this Policy, as and when required or deemed fit. The provisions of this CSR Policy would be subject to revision/amendment in accordance with the provisions of the Act, as may be issued from relevant statutory authorities, from time to time.

Amendment

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever.

DISCLOSURES:

The policy shall be hosted on the website of the Company i.e. www.beacon-india.com

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Date of Approval by Board of Directors: September 19, 2026

ANNEXURE-I

CSR ACTIVITIES / PROGRAMMES / PROJECTS

1. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the central government for the promotion of sanitation and making available safe drinking water;
2. Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
3. Promoting gender equality, empowering women, setting up homes and hotels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
4. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;
5. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
6. Measures for the benefit of armed forces veterans, war widows and their dependents;
7. Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports;
8. Contribution to Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Schedule Castes, the Scheduled Tribes, other backward classes, minorities and women;
9. Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
10. Rural development projects;
11. Slum area development: 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.