Policy for Determination of Materiality of Events/Information (Pursuant to Regulation 30 (4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Amended with effect from 8th May, 2026

The Policy is being framed in compliance with Regulation 30(4) (iii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Regulations).

Disclosure of events:

(1) The Company shall make disclosures of any events or information which, in the opinion of the board of directors of the company, is material.

(2) Events specified in Para A of Part A of Schedule III of LODR are deemed to be material events and the company shall make disclosure of such events.

(3) The Company shall make disclosure of events specified in Para B of Part A of Schedule III of LODR, based on application of the guidelines for materiality, as specified in Regulation 30 (4) of LODR.

The determination of materially of events/information is framed, based on the following criteria:

The omission of an event or information, which is likely to result in

a) discontinuity or alteration of an event or information already available in the publicly; or

b) significant market reaction, if the said omission came to light at a later date. or

c) the value or the expected impact exceeds the lower of the following:

- 2% of turnover, as per the last audited consolidated financial statement of the Company;
- 2% of the net worth, as per the last audited consolidated financial statement of the Company, except in case the arithmetic value of the net worth is negative;
- 5% of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statement of the Company.

In cases where the Criteria laid down under the Policy are not directly applicable, an event/information shall be treated as being material, if, in the opinion of the Board of Directors, the said event/information is considered material.

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Timelines for Disclosure of Material Events

The disclosure of all events and information which are material in terms of Regulation 30(4) shall be intimated as specified in Regulation 30(6) of the Regulations and modified from time to time.

Authorisation for determination of Materiality of events or transaction or information

Board shall be the authority entitled to take a view on the materiality of an event that qualifies for disclosure of material events or transaction or information and the Key Managerial Personnel (KMP) shall disclose the said information to the Stock Exchange.

Amendment to the Policy

Managing Director subject to the approval of Board of Directors reserves the right to amend or modify this Policy from time to time.

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