

Policy for Determination of Materiality of Events or Information

I. Legal Framework and Background

Tega Industries Limited (the “Company”) is committed to being open and transparent with all stakeholders and believes in disseminating information in a fair and timely manner. This Policy for Determination of Materiality of Events or Information (“Policy”) is aimed at providing guidelines to the management of Company, to determine the materiality of events or information, which could affect investment decisions and to ensure timely and adequate dissemination of information to the Stock Exchange(s) (as hereinafter defined).

This Policy has been formulated in accordance with the guidelines laid down by Securities Exchange Board of India under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), with respect to disclosure of events and information.

II. Objective

The objective of this Policy is as follows –

- (a) To serve as a guiding charter to the management of the Company to ensure that timely and adequate disclosure of events or information that are material in nature and could affect investment decisions, is made to the investor community timely and appropriately as mandated under the SEBI Listing Regulations read with the Industry Standards notified by SEBI.
- (b) To ensure that to the best of the knowledge of the Management, the corporate documents and public statements are accurate and do not contain any misrepresentation.
- (c) To assist the relevant employees of the Company in identifying any potential material event or information and reporting the same to the “Authorized Person” under this Policy, for determining the materiality of the said event or information and for making the necessary disclosures to the Stock Exchange.
- (d) To protect the confidentiality of Material / Price sensitive information within the context of the Company’s disclosure obligations.
- (e) To ensure uniformity in the Company’s approach to disclosures, raise awareness and reduce the risk of selective disclosures.

III. Definitions

- (a) “**Act**” means the Companies Act, 2013 and as amended, modified or replaced from time to time and includes any statutory replacement or re-enactment thereof, and to the extent that any provisions of the Companies Act, 2013, including any rules made thereunder.
- (b) “**Board of Directors**” means the Board of Directors of the Company.

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- (c) **“Company”** means Tega Industries Limited.
- (d) **“Key Managerial Personnel”** means key managerial personnel as defined under sub-section (51) of Section 2 of the Companies Act, 2013.
- (e) **“Officer”** includes any Director, Manager or Key Managerial Personnel or any person in accordance with whose directions or instructions the Board of Directors or any one or more of the Directors is or are accustomed to act and includes Promoter of the Company.
- (f) **“SEBI Listing Regulations / SEBI (LODR)”** means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- (g) **“Industry Standards”** means Industry Standards on Regulation 30 of the SEBI LODR, as notified by SEBI vide its Circular No. SEBI/ HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025.
- (h) **“Policy”** means this policy, as amended from time to time.
- (i) **“SEBI”** means the Securities and Exchange Board of India.
- (j) **“Rules”** means the Rules made under the Act.
- (k) **“Stock Exchange”** means such stock exchange where the equity shares of the Company are listed.

All other words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992, the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, as amended, and/or the Rules and Regulations made thereunder shall have the same meaning as respectively assigned to them in such Acts or Rules or Regulations or any statutory modification or re-enactment thereto, as the case may be.

IV. Events or information which are dependent on application of guidelines for materiality: Annexure 1

Materiality will be determined on a case to case basis depending on the facts and the circumstances pertaining to the event or information.

The Company shall, disclose all such events pertaining to itself and/or its material subsidiary(ies), which are specified in **Para B of Part A of Schedule III of the Listing Regulations** based on application of guidelines for materiality, as specified in sub-regulation (4) of Regulation 30 of SEBI Listing Regulations read with Industry Standards and the circulars issued by SEBI in this regard.

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The Criteria for determining materiality of events or information are set out below.

- (a) the omission of any disclosure which is likely to result in alteration (including but not limited to discontinuation) of information that was previously made publicly available by the Company;
- (b) the omission of any disclosure is likely to result in significant market reaction if the said omission came to light at a later date; or
- (c) the omission of an event or information whose value or the expected impact in terms of value, exceeds the lower of the following:
 - (1) Two percent of turnover, as per the last audited consolidated financial statements of the company
 - (2) Two percent of net worth, as per the last audited consolidated financial statements of the company, except in case the arithmetic value of the net worth is negative
 - (3) Five percent of the average of absolute value of profit or loss after tax as per the last three audited consolidated financial statements of the company

While computing the expected impact in terms of value of an event, the Company shall refer to the Industry Standards notified by SEBI.

- (d) In case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the Board of Directors, the event or information is considered material.

V. Events or information which are deemed to be material events: Annexure 2

The Company shall disclose all such events pertaining to itself and/or its material subsidiary(ies), which are specified in **Para A of Part A of Schedule III of the Listing Regulations** (as may be applicable / amended from time to time). Notwithstanding anything contained in this Policy, the Company shall at all times be required to disclose all such events as are specified under sub-regulation (2) of Regulation 30 of the Listing Regulations read with Industry Standards and the circulars issued by SEBI in this regard.

VI. Any other information or event which is to be disclosed by the Company

Events of the Company to which neither Para A nor B of Schedule III apply, should be disclosed if such events are considered as material by the Company.

The Company shall disclose major developments that are likely to affect its 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 any other information which is exclusively

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available with the Company and which may be necessary to enable the holders of securities to review their position and to avoid creation of a false market for equity shares of the Company.

VII. Guidelines for Rumour Verification

The Company shall confirm, deny or clarify any reported event or information in the mainstream media, which is not general in nature and indicates that rumours of an impending specific material event or information that are circulating amongst the investing public and also provide the current stage of such event or information. Such disclosure will be as per the timelines prescribed under SEBI Listing Regulations, with effect from October 1, 2023 or such other extended date as may be applicable to the company depending on its position in the Stock Exchanges on the basis of market capitalization.

VIII. Disclosure requirements for certain types of agreements binding the Company

The Company shall adhere to Regulation 30A of LODR in connection with the disclosure of certain types of agreements as mentioned therein as and when such information is received by the Company.

IX. Person(s) Responsible for Disclosure

The Board of the Company has authorized Managing Director & Group CEO, Chief Financial Officer, and the Company Secretary & Compliance Officer (“Authorized Person”) for the purpose of determining Materiality of an event or information and for the purpose of making appropriate disclosures to the Stock Exchanges on a timely basis.

The Authorized Person is empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as he/she may deem fit.

The aforementioned Key Managerial Personnel, authorized for the purpose, will be responsible for administering this Policy, determining the materiality of events or information in relation to the Company, determine the appropriate time at which the disclosures are to be made to the stock exchanges based on an assessment of actual time of occurrence of an event or information, disclose developments that are material in nature on a regular basis, till such time the event or information is resolved/closed, with relevant explanations, consider such other events or information that may require disclosure to be made to the stock exchanges which are not explicitly defined in the Listing Regulations and determine the materiality, appropriate time and contents of disclosure for such matters and disclose all events or information with respect to the subsidiaries which are material for the Company.

The contact details of the Key Managerial Personnel, so authorized, will be disclosed to the Stock Exchanges and will be placed on the website of the Company.

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X. Disclosure Process

- (a) Any event purported to be reported under Regulation 30 of SEBI Listing Regulations shall be informed to the Authorised Person by the Officer of the Company, on an immediate basis upon occurrence, with adequate supporting data/information to facilitate a prompt and appropriate disclosure. Any other Event, even if not covered under the SEBI Listing Regulations but is potentially of price sensitive nature or non-disclosure of which would result in discontinuity or alteration of publicly available information or is likely to result in a significant market reaction if disclosed at a later date, must also be informed, for further evaluation to the Authorised Person.
- (b) The Authorised Person will be responsible for ascertaining whether an event is to be reported on the basis of nature of information, applicability of deeming provisions, relevant impact in terms of discontinuity of market information and materiality. The secretarial, finance and compliance teams shall assist the Authorised Person in such assessment.
- (c) After evaluation, the Authorised Person shall issue a suitable disclosure notification to the stock exchanges, in consultation with the MD & CEO. The secretarial team shall assist Authorised Person in such issuance.
- (d) The Company shall use the electronic facilities provided by the stock exchanges for dissemination in the first instance. Information may subsequently also be disclosed via other media, including the press, website and direct email.

The Company will disclose to the stock exchanges all events or information which are material in terms of the provisions of Regulation 30 of SEBI Listing Regulations read with the Industry Standards within the time limits as specified, from time to time, delay, if any, should be sufficiently explained along with the disclosure.

The Company may be confronted with the question as to when an event/information can be said to have occurred. In certain instances, the answer to above question would depend upon the stage of discussion, negotiation or approval and in other instances where there is no such discussion, negotiation or approval required viz. in case of natural calamities, disruptions etc., the answer to the above question would depend upon the timing when the Company became aware of the event/information. In the former, the events/information (based on the facts and circumstances), can probably be said to have occurred upon receipt of approval of Board of Directors.

I. Amendments

The Board may 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 with or without changes in applicable laws. Any subsequent amendment/modification in the Act or the rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

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II. Scope and limitation

In the event of any conflict between the provisions of this Policy and the Act or Listing Regulations or any other statutory enactments, modification or rules, the provisions of Listing Regulations / Act or statutory modification, enactments, rules shall prevail over this Policy and the part(s) so repugnant shall be deemed to be severed from the Policy and the rest of the Policy shall remain in force.

III. Dissemination of policy

This Policy shall be hosted on the website of the Company for such minimum period as mandated by the provisions of Listing Regulations and thereafter as per the archival policy of the Company.

IV. Retention of Documents

The Company will disclose on its website all such events or information which have been disclosed to Stock Exchanges and such disclosures will be available on the website for a minimum period of five years, and thereafter as per the archival policy of the Company.

V. Communication and Training

The Company shall ensure that the relevant stakeholders of the Company i.e. Officers and employees working in the core areas of the Company are informed and sensitized about the following matters –

- (a) Meaning and interpretation of the Policy.
- (b) Events/ information in Para A & Para B of Part A of Schedule III of the Listing Regulations on their obligations.
- (c) Industry Standards notified by SEBI
- (d) Their obligations and the proper procedures for ensuring compliance.

Modes of Communication

- (a) In - person trainings for employees of the Company
- (b) Presentations to the Board of Directors and Senior Management of the Company
- (c) Awareness through necessary updates/amendments through circulation electronic emails within the Company.

VI. Contact details

Any questions or clarification about the policy or disclosures made by the company should be referred to the Company Secretary, who is in charge of administering, enforcing and updating this policy.

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Email ID: compliance.officer@tegaindustries.com

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Annexure – 1**Events or Information that are to be disclosed based on Materiality Guidelines listed in the Policy**

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
2. Any of the following events pertaining to the Company:
 - a. arrangements for strategic, technical, manufacturing, or marketing tie-up
 - b. adoption of new lines of business or
 - c. closure of operations of any unit/division or subsidiary (in entirety or in piecemeal).
3. Capacity addition or product launch.
4. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/ contracts not in the normal course of business.
5. Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or termination(s) thereof.
6. Disruption of operations of any one or more units or division of the Company due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.
7. Significant impact on financial, operational, strategic or reputation arising out of change in the regulatory framework applicable to the Company.
8. Pendency of any Litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company.
9. Fraud or defaults by employees of the Company which has or may have an impact on the Company.
10. Options to purchase securities including any ESOP/ESPS Scheme.
11. Giving of guarantees or indemnity or becoming a surety by whatever name called, for any third party.
12. Granting, withdrawal, surrender, cancellation or suspension of key/material licenses or material regulatory approvals.
13. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.

Any other information/event viz. 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 other 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.

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Annexure – 2**Events or Information that are to be disclosed WITHOUT application of Materiality Guidelines listed in the Policy**

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/restructuring), or sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the Company, sale of stake in associate company or any other restructuring.

Explanation 1: For the purpose of this sub-para, the word 'acquisition' shall mean

- (i) acquiring control, whether directly or indirectly; or,
- (ii) acquiring or agreement to acquire shares or voting rights in a company, whether existing or to be incorporated, whether directly or indirectly, such that –
 - a) the Company holds shares or voting rights aggregating to 20% or more of the shares or voting rights in the said company, or;
 - b) there has been a change in holding from the last disclosure made under sub- clause(a) of clause (ii) of the Explanation to this sub-para and such change exceeds 5% of the total shareholding or voting rights in the said company; or
 - c) the cost of acquisition or the price at which the shares are acquired exceeds the threshold of materiality of an event as specified in this Policy as well as specified under Regulation 30(4)(i)(c) of the Listing Regulations.

Provided that acquisition of shares or voting rights aggregating to 5% or more of the shares or voting in an unlisted company or any change in holding from the last disclosure made under this proviso exceeding 2% of the total shareholding or voting rights in the said unlisted company shall be disclosed on a quarterly basis in accordance with format specified by SEBI in this regard.

Explanation 2: “sale or disposal of subsidiary” and “sale of stake in associate company” shall include (i) an agreement to sell or sale of shares or voting rights in a company such that the company ceases to be a wholly owned subsidiary, a subsidiary or an associate company of the Company; or (ii) an agreement to sell or sale of shares or voting rights in a subsidiary or associate company such that the amount of the sale exceeds the threshold specified in Regulation 30(4)(i)(c) of the Listing Regulation.

Explanation 3: For the purpose of this sub-paragraph, “undertaking” and “substantially the whole of the undertaking” shall have the same meaning as given under Section 180 of the Companies Act, 2013.

2. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.

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3. New Rating(s) or Revision in Rating(s).
4. Outcome of Meetings of the board of directors: The Company shall disclose to the Exchange(s), the outcome of meetings of the Board of Directors held to consider the following:
 - a) dividends recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched;
 - b) any cancellation of dividend with reasons thereof;
 - c) the decision on buyback of securities;
 - d) the decision with respect to fund raising proposed to be undertaken including by way of issue of securities (excluding security receipts, securitized debt instruments or money market instruments regulated by the Reserve Bank of India), through further public offer, rights issue, American Depository Receipts/ global Depository Receipts/ Foreign Currency Convertible Bonds, qualified Institutions Placement, Debt issue, Preferential issue or any other method.
 - e) increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/ dispatched.
 - f) reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to;
 - g) short particulars of any other alterations of capital, including calls
 - h) financial results;
 - i) decision on voluntary delisting by the Company from stock exchange(s).
5. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the Company), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.
- 5A. Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the Company or of the holding, subsidiary or associate company, among themselves or with the Company s or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the Company is a party to such agreements:

Provided that such agreements entered into by the Company in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or they are required to be disclosed in terms of any other provisions of the Listing Regulations.

Explanation: For the purpose of this clause, the term “directly or indirectly” includes agreements creating obligation on the parties to such agreements to ensure that the

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Company shall or shall not act in a particular manner.

6. Fraud or defaults by the Company, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the Company, whether occurred within India or abroad:

For the purpose of this sub-paragraph:

(i) 'Fraud' shall include fraud as defined under Regulation 2(1)(c) of Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.

(ii) 'Default' shall mean non-payment of the interest or principal amount in full on the date when the debt has become due and payable.

Explanation 1- In case of revolving facilities like cash credit, the Company would be considered to be in 'default' if the outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than thirty days.

Explanation 2- Default by a promoter, director, key managerial personnel, senior management, subsidiary shall mean default which has or may have an impact on the Company.

Explanation 3- Fraud by senior management other than who is promoter, director, key managerial personnel, shall be required to be disclosed only if it is in relation to the Company.

7. Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Senior Management, Auditor, and Compliance Officer.
- 7A. In case of resignation of the auditor, the detailed reasons for resignation of auditor, as given by the said auditor, to be disclosed by the Company to the Stock Exchanges as soon as possible but not later than 24 hours from receipt of such reasons from the auditor
- 7B. In case of resignation of Independent Director, the following disclosures shall be made by the Company to the Stock Exchanges within 7 days from date of the resignation:
- (i) Letter of resignation along with detailed reasons for the resignation as given by the said director
 - (ii) Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any
 - (iii) The Independent Director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided
 - (iv) The confirmation provided by the independent director above shall also be disclosed by the Company to Stock Exchanges along with disclosures and detailed reasons as specified above.

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- 7C. In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the Company within seven days from the date that such resignation comes into effect.
- 7D. In case the Managing Director or Chief Executive Officer of the Company was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than 45 days in any rolling period of 90 days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).
8. Appointment or discontinuation of share transfer agent.
9. Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions including the following details:
- Decision to initiate resolution of loans/borrowings;
 - Signing of Inter-Creditors Agreement (ICA) by lenders;
 - Finalization of Resolution Plan;
 - Implementation of Resolution Plan;
 - Salient features, not involving commercial secrets, of the resolution/restructuring plan as decided by lenders
10. One time settlement with a bank.
11. Winding-up petition filed by any party / creditors.
12. Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the Company.
13. Proceedings of Annual and extraordinary general meetings of the Company.
14. Amendments to memorandum and articles of association of Company, in brief.
15. (a) Schedule of Analyst or institutional investor meet at least two working days in advance (excluding the date of the intimation and the date of the meet) and presentations made by the Company to analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the Stock Exchanges prior to the beginning of such events.

Explanation I: For the purpose of this clause 'meet' shall mean group meetings or group conference calls conducted physically or through digital means.

Explanation II: Disclosure of names in the schedule of analyst or institutional investors meet shall be optional for the Company.

(b) Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means, simultaneously with

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submission to the recognized stock exchange(s), in the following manner:

- i. the presentation and the audio recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;
 - ii. the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
 - iii. the transcripts of such calls shall be made available on the website along with simultaneous submission to stock exchanges within five working days of the conclusion of such calls:
16. The following events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code:
- a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;
 - b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
 - c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable;
 - d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;
 - e) List of creditors as required to be displayed by the corporate debtor under regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
 - f) Appointment/ Replacement of the Resolution Professional;
 - g) Prior or post-facto intimation of the meetings of Committee of Creditors;
 - h) Brief particulars of invitation of resolution plans under section 25(2)(h) of Insolvency Code in the Form specified under regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
 - i) Number of resolution plans received by Resolution Professional;
 - j) Filing of resolution plan with the Tribunal;
 - k) Approval of resolution plan by the Tribunal or rejection, if applicable;
 - l) Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as:
 - i. Pre and Post net-worth of the company;
 - ii. Details of assets of the company post CIRP;
 - iii. Details of securities continuing to be imposed on the companies' assets;
 - iv. Other material liabilities imposed on the company;
 - v. Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
 - vi. Details of funds infused in the company, creditors paid-off;

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- vii. Additional liability on the incoming investors due to the transaction, source of such funding etc.
 - viii. Impact on the investor – revised P/E, RONW ratios etc.;
 - ix. Names of the new promoters, key managerial personnel, if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control;
 - x. Brief description of business strategy.
- m) Any other material information not involving commercial secrets.}
 - n) Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS;
 - o) Quarterly disclosure of the status of achieving the MPS;
 - p) The details as to the delisting plans, if any approved in the resolution plan.
17. Initiation of Forensic audit: In case of initiation of forensic audit, (by whatever name called), the following disclosures shall be made to the stock exchanges by the Company:
- a) The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available;
 - b) Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the Company along with comments of the management, if any.

Explanation – For the purpose of this sub-paragraph, forensic audit refers to the audits, by whatever name called, which are initiated with the objective of detecting any mis-statement in financial statements, mis-appropriations, siphoning or diversion of funds and does not include audit of matters such as product quality control practices, manufacturing practices, recruitment practices, supply chain process including procurement or other similar matters that would not require any revision to the financial statements disclosed by the listed entity.

18. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of the Company, in relation to any event or information which is material for the Company in terms of Regulation 30 of the Listing Regulations and is not already made available in the public domain by the Company.

Explanation – “social media intermediaries” shall have the same meaning as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.

19. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the Company or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the Company, in respect of the following:

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- a) search or seizure; or
 - b) re-opening of accounts under section 130 of the Companies Act, 2013; or
 - c) investigation under the provisions of Chapter XIV of the Companies Act, 2013;
 - d) along with the following details pertaining to the action(s) initiated, taken or orders passed:
 - (i) name of the authority;
 - (ii) nature and details of the action(s) taken, initiated or order(s) passed;
 - (iii) date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
 - (iv) details of the violation(s)/contravention(s) committed or alleged to be committed;
 - (v) impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible.
20. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the Company or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the Company, in respect of the following:
- a) suspension;
 - b) imposition of fine or penalty;
 - c) settlement of proceedings;
 - d) debarment;
 - e) disqualification;
 - f) closure of operations;
 - g) sanctions imposed;
 - h) warning or caution; or
 - i) any other similar action(s) by whatever name called;
- along with the following details pertaining to the action(s), taken or orders passed:
- i. name of the authority;
 - ii. nature and details of the action(s) taken, or order(s) passed;
 - iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
 - iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
 - v. impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible.

Explanation: Imposition of fine or penalty shall be disclosed in the following manner along with the details pertaining to the action(s) taken or orders passed as mentioned in the sub-paragraph:

- a. disclosure of fine or penalty of rupees one lakh or more imposed by sectoral regulator or enforcement agency and fine or penalty of rupees ten lakhs or more imposed by other authority or judicial body shall be disclosed within twenty four hours.
- b. disclosure of fine or penalty imposed which are lower than the monetary thresholds specified in the clause (i) above on a quarterly basis in the format as may be specified by SEBI.

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21. Voluntary revision of financial statements or the report of the board of directors of the Company under section 131 of the Companies Act, 2013

Without prejudice to the generality of provisions mentioned in Annexure 1 and 2 to this Policy, the Company may make disclosures of event/information as specified by the Board of Directors of the Company from time to time.

Version 1: Updated on November 11, 2021

Version 2: Updated on November 09, 2023

Version 3: Updated on May 15, 2025

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