



**THE PERIA KARAMALAI TEA & PRODUCE
CO LTD**

This document intends to sets out the approach
for Determination of Materiality.

POLICY FOR DETERMINATION OF MATERIALITY

Version No.: [●] 6.0

Approved By: [●] Board of Directors

Policy Owner : [●] Company Secretary and CFO

Subject : Policy for Determination of Materiality	Original Issue Date : 30.10.2014	Effective Date : 01.04.2019
	Revision Date: 4.11.2015	Policy No.: 2.0
	Revision Date: 28.03.2019	Policy No.: 3.0
	Review and Revision Date: 04.02.2023	Policy No.: 4.0
	Review and Revision Date: 27.07.2023	Policy No.: 5.0
	Reviewed & Revised Policy Effective date: 14.02.2025	Policy No.: 6.0
Base Document	:	Policy for Determination of Materiality
Initial Document Prepared by	:	Mr. Saurav Singhania
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Governing Guideline/Policy	:	Policy for Determination of Materiality

POLICY FOR DETERMINATION OF MATERIALITY

THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

Policy on Determination of Materiality

SCOPE AND PURPOSE

The Securities and Exchange Board of India, on 2nd September, 2015, has come out with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Regulations, 2015). By virtue of the said Regulations, 2015, The Peria Karamalai Tea & Produce Company Limited (the “Company”) recognizes the need to frame a policy to determine the material events by testing the materiality as required under Regulation 30 for the purpose of proper, sufficient and timely disclosure of the same to the Stock Exchange(s), and assistance to the Relevant Employees in identifying any potential material event or information and reporting the same to the Authorized KMP(s).

This Policy on Determination of Materiality (the ‘Policy’) has been adopted by the Board of Directors of the Company at its Meeting held on 30th October, 2015. Further, in view of amendments made in the Regulations, 2015 from time to time, the policy has been reviewed and revised by the Board of Directors on 4th November, 2015, 28th March, 2019, 4th February, 2023 and 27th July, 2023. Pursuant to the amendments notified by SEBI vide notification dated 12th December, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/185 dated 31st December, 2024, this Policy has been further amended and adopted by the Board in its meeting dated 14th February, 2025.

1. APPLICABILITY

This Policy shall be applicable on all events in the Company, as and when they come under the criteria enumerated in the Policy.

2. DEFINITIONS

2.1. “**Acquisition**” shall mean-

- a. acquiring control, whether directly or indirectly; or
- b. acquiring or agreeing to acquire shares or voting rights in, a company, whether existing or to be incorporated, whether directly or indirectly, such that –
 - i. the Company holds shares or voting rights aggregating to twenty per cent or more of the shares or voting rights in the said company; or

- ii. there has been a change in holding from the last disclosure made under sub-clause (i) of clause (b) above and such change exceeds five per cent of the total shareholding or voting rights in the said company.
- iii. the cost of acquisition or the price at which the shares are acquired exceeds the threshold specified in para 4(c) of this Policy.

However, for the limited purpose of Integrated Filing (Governance) on a quarterly basis, the aforesaid limits of “twenty percent” and “five percent” shall be read as “five percent” and “two percent” respectively.

- 2.2. **“Authorised KMP(s)”** shall mean one or more Key Managerial Personnel as defined under section 2(51) of the Act as may be authorized by the Board of directors for the purpose of determining materiality of an event or information and for the purpose of making disclosures to the Stock Exchange(s) as per Para 6.1. of this Policy.
- 2.3. **“Board”** shall mean the Board of Directors of the Company;
- 2.4. **“Company”** shall mean **The Peria Karamalai Tea & Produce Company Limited;**
- 2.5. **“Compliance Officer”** shall mean the Company Secretary of the Company or such Compliance Officer identified by the Board for the purpose of SEBI Listing Regulations;
- 2.6. **“Convertible Security”** means a security which is convertible into or exchangeable with equity shares of the issuer at a later date, with or without the option of the holder of the security and includes convertible debt instrument and convertible preference shares;
- 2.7. **“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, an entity 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 or key managerial personnel, shall be required to be disclosed only if it is in relation to the Company.

- 2.8. **“Designated securities”** means-
 - a. Specified securities;
 - b. Non-convertible debt securities;

- c. Non-convertible redeemable preference shares;
- d. Perpetual debt instrument;
- e. Perpetual non-cumulative preference shares;
- f. Indian Depository Receipts;
- g. Securitised debt instruments;
- h. Units issued by mutual funds; and
- i. Any other securities as may be specified by the Securities and Exchange Board of India;

2.9. **“Expected Impact in terms of value”** shall mean the monetary impact of an event or information, whether immediate or over a period of time, directly relatable to or occasioned by the event or information, on the basis of the full expected potential of the event or information, whether on turnover, net worth or profit/ loss of the Company as ascertained or expected at the time of occurrence of the event or information.

2.10. 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-appropriation, 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 Company.

2.11. **“Information or Market Sensitive Information”** shall mean information concerning the Company that a reasonable person would expect to have a material effect on the price or value of its securities or information which causes the market to maintain the price of security at or about its current level when it would otherwise be expected to move materially in a particular direction, given price movements in the market generally or in the Company’s sector.

2.12. **“Insolvency Code”** means the Insolvency and Bankruptcy Code, 2016 [No. 31 of 2016];

2.13. **“Key Managerial Personnel/KMP”** means Key Managerial Personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013 and includes the Compliance Officer of the Company.

2.14. **“Officer”** means an officer as defined in clause (59) of Section 2 of the Companies Act, 2013.

2.15. **“Promoter”** means a promoter as defined in clause (oo) of sub-regulation (1) of Regulation 2 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

2.16. **“Promoter group”** means a promoter group as defined in clause (pp) of sub-regulation (1) of Regulation 2 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018

- 2.17. **“Relevant Employees”** means head of the respective departments and shall include KMPs and Senior Management Personnel (SMPs) of the Company. .
- 2.18. **“Significant Market Reaction”/ “SMR” may include** such criteria as may be prescribed by SEBI from time to time, to the extent applicable to the Company;
- 2.19. **“Stock exchange”** means a recognized stock exchange as defined under clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956;
- 2.20. **“Specified securities”** means ‘equity shares’ and ‘convertible securities’ as defined under clause (eee) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- 2.21. **“Subsidiary”** means a subsidiary as defined under sub-section (87) of section 2 of the Companies Act, 2013.

Unless the context requires otherwise, words and expressions not defined herein shall have the meaning ascribed to them under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the SEBI Act, 1992, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Securities Contracts (Regulation) Act, 1956, the Companies Act, 2013, or any other cognate statute.

3. TYPES OF EVENTS TO BE CONSIDERED AS ‘MATERIAL’

- 3.1. An information or an event is considered to be ‘material’ when it is likely to impact the normal price or value of the securities of the Company. Where the price or value of the securities of the Company in the normal course is likely to be affected on the basis of the disclosure or non- disclosure of an event or information, such event or information is to be regarded as material.
- 3.2. Events/information to be considered “Material” are divided into following 3 categories:
- (a) Events specified in Para A, Part A of Schedule III which are deemed material events, and shall be disclosed by the Company without applying any guidelines/criteria (provided in Annexure “I”);
 - (b) Events specified in Para B, Part A of Schedule III, the materiality of which has to be determined based on the application of guidelines for materiality (provided in Annexure “II”)
 - (c) Events which has not been indicated in Para A or B of Part A of Schedule III, but which may have material effect on the Company.

3.3. Apart from the above, the Company shall also disclose the following events/information:

- (a) Any material development with respect to the disclosures referred in Para 3.2. of this Policy above, till the time such event is closed/resolved, with relevant explanation;
- (b) All events or information with respect to subsidiaries which are material for the Company;

4. THE EVENTS AS ENUMERATED IN PARA B OF PART A OF SCHEDULE- III SHALL BE CONSIDERED MATERIAL ONLY ON APPLICATION OF THE FOLLOWING GUIDELINES

- a. The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
- b. The omission of an event or information 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:
 - i. two percent of turnover, as per the last audited consolidated financial statements of the Company;
 - ii. 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;
 - iii. 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;
- d. In cases where the criteria specified in sub-clauses (a), (b) and (c) are not applicable, an event/information may be treated as being material if in the opinion of the Board (which includes the Authorised KMP), the event / information is considered material.

[Note: in terms of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated Nov 11, 2024 (as amended from time to time), the average of absolute value of profit or loss is required to be considered by disregarding the 'sign' (positive or negative) that denotes such value as the said value / figure is required only for determining the threshold for 'materiality' of the event and not for any commercial consideration]

5. ANY OTHER INFORMATION/EVENT VIZ. MAJOR DEVELOPMENT THAT IS LIKELY TO AFFECT BUSINESS:

Events/ Information that may include but are not restricted to-

- a. Emergence of new technologies;
- b. Expiry of patents;
- c. Any change of accounting policy that may have a significant impact on the accounts, etc.;
- d. 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;
- e. Any Market Sensitive Information as may be determined the Board from time to time;
- f. Any event which in the view of the Securities and Exchange Board of India is material.

6. ADMINISTRATIVE MEASURES AND DISCLOSURE REQUIREMENTS

- 6.1. Unless otherwise decided by the Board, the Chief Financial Officer of the Company for the time being shall be designated as the Authorised KMP and shall be authorized for the purpose of determining materiality of an event or information. In the event of his absence, the CEO shall be authorised to determine materiality. The Chief Financial Officer or the Company Secretary of the Company shall be severally authorized for making disclosures to the stock exchange.
- 6.2. The Authorised KMP may also be guided by previous guidance of SEBI or comparable international Regulators about materiality, while expressing a view on whether the information is material/ market sensitive or not.
- 6.3. Events/ information with respect to subsidiaries which are material for the Company shall also be disclosed to the stock exchanges in accordance with SEBI Regulations.
- 6.4. The Relevant Employees shall be responsible for keeping a track of potential material events/information that might originate within or outside the Company and report the same promptly to the Authorised KMP(s) for the purpose of determining materiality of those information/event

- 6.5. This Policy alongwith contact details of the Authorised KMP(s) shall be hosted on the website of the Company and address of such web link thereto shall be provided in the Annual Report of the Company. The contact details of the Authorised KMP(s) shall also be disclosed to the stock exchanges.
- 6.6. The Authorised KMP(s) shall periodically bring to the attention of the Board of Directors of the Company all information, events or materials which in its opinion has to be brought to the attention of the Stock Exchanges.
- 6.7. The Company shall first disclose to the Stock Exchange all events or information which are material in terms of the provisions of Regulations, 2015 as soon as reasonably possible and in any case not later than the following:
- a. thirty minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken; However, in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, the Company shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting;
In case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.
 - b. twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
 - c. twenty four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company.
 - d. seventy-two hours of receipt of the notice by the Company, if all the relevant information, in respect of claims which are made against the Company under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of the Company in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
- 6.8. The disclosure w.r.t. events for which specific timelines have been specified in Part A of Schedule III of the Regulations, 2015, shall be made within such timelines as specified in SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated Nov 11, 2024 (as amended from time to time) [*Refer **Annexure-I** of this Policy*].
- 6.9. In case of information not emanating from within the Company, the timeline as specified in the aforesaid Annexures shall apply from the time the Authorised KMP became aware or may be reasonably expected to become aware about such event or information.

- 6.10. As regards details to be provided while disclosing events specified in Part A of Schedule III, the Company shall follow the instructions and guidance provided by SEBI in SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated Nov 11, 2024 (as amended from time to time).
- 6.11. Disclosure of events made to the stock exchange(s) pursuant to this Policy, shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company.
- 6.12. The Company shall also disclose all the events or information with respect to its Subsidiaries which are material for the Company.
- 6.13. Company shall provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information:
- 6.14. The promoter, director, key managerial personnel or senior management of the Company shall provide adequate, accurate and timely response to queries raised or explanation sought by the Company in order to ensure compliance with the requirements in this Policy and the Company shall disseminate the response received from such individual(s) promptly to the stock exchanges.
- 6.15. In case where an event occurs or an information is available with the Company, which has not been indicated above, but which may have material effect on it, the Company shall make adequate disclosures in regard thereof.
- 6.16. In case an event or information is required to be disclosed by the Company in terms of the provisions of this regulation, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the listed entity shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

7. INTERPRETATION

- 7.1. In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard as may be amended from time to time.

8. GUIDANCE ON WHEN AN EVENT/INFORMATION IS DEEMED TO BE OCCURRED

- 8.1. The events/information shall be said to have occurred upon approval of the Board of Directors of the Company (or a committee thereof);
- 8.2. The events/ information that may be of price sensitive nature such as declaration of dividends etc., on receipt of approval of the event by the Board, pending Shareholder's approval;

8.3. In the events/information such as natural calamities, disruption etc. can be said to have occurred when the Company becomes aware of the events/information, or as soon as, an officer of the entity has, or ought to have reasonably come into possession of the information in the course of the performance of his duties.

9. AUTHORITY TO MAKE ALTERATIONS

The Board is authorized to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall not be inconsistent with the provisions of the Regulations. In the event of any amendment in the Applicable Laws, this Policy shall be read in a manner so as to give effect to the amended provisions, till the time the updated Policy is not adopted by the Board.

Date: 14.02.2025

Place: Kolkata

Annexure-I

The following events, as specified in Paragraph (A) of Part A of Schedule III of the SEBI Regulations, shall be deemed to be material events and shall be disclosed to the Stock Exchanges without any application of the guidelines for materiality within the specified timeline *(as specified by SEBI in the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated Nov 11, 2024 (as amended from time to time))*:

Para / sub-para	Events	Timeline for disclosure
A.	Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of regulation (30):	
1.	Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/restructuring), sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the listed entity, sale of stake in the associate company of the listed entity or any other restructuring.	Within 12 hours *
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.	Within 12 hours *
3.	New Ratings(s) or Revision in Rating(s).	Within 24 hours
4.	Outcome of Meetings of the board of directors	Timeline as specified in sub-para 4 of Para A of Schedule III.
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 listed entity), 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	Within 12 hours * (for agreements where listed entity is a party); Within 24 hours (for agreements

	termination(s) thereof.	where listed entity is not a party).
5A.	<p>Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity 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 listed entity or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements:</p> <p>Provided that such agreements entered into by a listed entity 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 listed entity or they are required to be disclosed in terms of any other provisions of these regulations.</p>	<p>Within 12 hours * (for agreements where listed entity is a party);</p> <p>Within 24 hours (for agreements where listed entity is not a party).</p>
6.	Fraud or defaults by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director whether occurred within India or abroad.	Within 24 hours
7.	Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), senior management, Auditor and Compliance Officer.	<p>Within 12 hours * (except in case resignation);</p> <p>Within 24 hours (in case of resignation)</p>
7A.	In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor.	Timeline as specified in sub-para 7A of Para A of Schedule III.
7B.	Resignation of independent director including reasons	Timeline as

	for resignation.	specified in sub-para 7B of Para A of Schedule III.
7C.	Letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director.	Timeline as specified in sub-para 7C of Para A of Schedule III.
7D.	In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).	Within 12 hours *
8.	Appointment or discontinuation of share transfer agent.	Within 12 hours *
9.	Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions.	Within 24 hours
10.	One time settlement with a bank.	Within 24 hours
11.	Winding-up petition filed by any party / creditors.	Within 24 hours
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 listed entity.	Within 12 hours *
13.	Proceedings of annual and extraordinary general meetings of the listed entity.	Within 12 hours *
14.	Amendments to memorandum and articles of association of listed entity, in brief.	Within 12 hours *
15.	(a) Schedule of analysts or institutional investors meet and presentations made by the listed entity to analysts or institutional investors. (b) Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means.	Timeline as specified in sub-para 15 of Para A of Schedule III.
16.	Events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code.	Within 24 hours
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 listed entities:	Within 12 hours * (if initiated by the listed entity);

	<p>(a) The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available;</p> <p>(b) Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the listed entity along with comments of the management, if any.</p>	Within 24 hours (if initiated by external agency).
18.	Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the listed entity in terms of regulation 30 of these regulations and is not already made available in the public domain by the listed entity.	Within 24 hours
19.	<p>Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:</p> <p>(a) search or seizure; or</p> <p>(b) re-opening of accounts under section 130 of the Companies Act, 2013; or</p> <p>(c) investigation under the provisions of Chapter XIV of the Companies Act, 2013;</p>	Within 24 hours
20.	<p>Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:</p> <p>(a) suspension;</p> <p>(b) Imposition of fine or penalty;</p> <p>(c) settlement of proceedings;</p> <p>(d) debarment;</p> <p>(e) disqualification;</p> <p>(f) closure of operations;</p> <p>(g) sanctions imposed;</p> <p>(h) warning or caution; or</p>	<p>Within 24 hour</p> <p>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</p>

	(i) any other similar action(s) by whatever name called;	judicial body shall be disclosed within twenty four hours Imposition of fine or penalty which are lower than the monetary thresholds specified under Para A(20) of Part A of Schedule III of the SEBI Listing Regulations shall be disclosed quarterly as part of Integrated Filing (Governance).
21.	Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013.	Within 12 hours *

* **Note:** In case the event or information emanates from a decision taken in a meeting of board of directors, the same shall be disclosed within thirty minutes/three hours from the closure of such meeting as against the timeline indicated in the table above.

ANNEXURE-II
EVENTS OR INFORMATION ON WHICH MATERIALITY GUIDELINES SHALL
APPLY

The following events, as specified in Para B of Part A of Schedule III of the SEBI Regulations, shall be disclosed to the Stock Exchanges, upon application of materiality guidelines specified in Para 4 of the Policy, within the specified timeline (*as specified by SEBI in SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated Nov 11, 2024 (as amended from time to time)*):

Sub-para	Events	Timeline for disclosure
1.	Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division	Within 12 hours *
2.	Any of the following events pertaining to the Company: (a) arrangements for strategic, technical, manufacturing, or marketing tie-up; or (b) adoption of new line(s) of business; or (c) closure of operation of any unit, division or subsidiary (in entirety or in piecemeal).	Within 12 hours *
3.	Capacity addition or product launch	Within 12 hours *
4.	Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business.	Within 24 hours
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.	Within 12 hours * (for agreements where the Company is a party); Within 24 hours (for agreements where the Company is not a party).

Sub-para	Events	Timeline for disclosure
6.	Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.	Within 24 hours
7.	Effect(s) arising out of change in the regulatory framework applicable to the Company.	Within 24 hours
8.	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company	Within 24 hours/ 72 hours, as applicable Updates on ongoing tax litigations or disputes shall be disclosed quarterly as part of Integrated Filing (Governance).
9.	Frauds or defaults by employees of the Company which has or may have an impact on the Company	Within 24 hours
10.	Options to purchase securities including any ESOP/ESPS Scheme	Within 12 hours *
11.	Giving of guarantees or indemnity or becoming a surety by whatever name called for any third party.	Within 12 hours *
12.	Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.	Within 24 hours
13.	Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.	Within 12 hours *