



POLICY FOR DETERMINATION OF MATERIALITY PURSUANT TO REGULATION 30 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Preamble:

The objective of this Policy for determination of materiality for disclosure of event or information ("Policy") is to fix criteria for determination of materiality of events or information in relation to Technocraft Industries (India) Limited ("Company"), to ensure timely and adequate disclosure of material events or information to the stock exchange(s) and to assist the relevant employees of the Company in identifying any potential material event or information and reporting the same to the authorized personnel, for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchange(s)

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), under its Regulation 30(4)(ii) requires every listed entity to formulate a policy for determination of materiality of an event or information for the purpose of making disclosures to the stock exchange(s) and such policy is required to be disclosed on the Company's website.

Considering the aforesaid requirements, the Company has formulated this Policy for determining materiality of an event or information for the purpose of disclosures to be made by the Company to the stock exchange(s).

Scope:

A. Events/ information specified under Regulation 30 read with Para A of Part A of Schedule III to the Listing Regulations (as applicable to the Company from time to time) shall be disclosed by the Company to Stock Exchange(s) without application of the guidelines for materiality within the timelines as prescribed under the Listing Regulations.

B. Events/ information specified under Regulation 30 read with Para B of Part A of Schedule III of the Listing Regulations (as applicable to the Company from time to time), shall be disclosed to the stock exchange(s) upon application of the guidelines for materiality within the timelines as prescribed under the Listing Regulations.

Materiality and occurrence of the event or information must be determined on a case-to-case basis depending on specific facts and circumstances relating to the events/ information and the Company shall take guidance from the provisions of Listing Regulations (including any subsequent amendments thereto) and circular(s) issued by the SEBI/ stock exchange(s), from time to time. The Company shall consider the following criteria for determination of materiality of an event/ information:

- i. the omission of an event or information, which is likely to result in discontinuity or alteration of an event or information already available publicly; or



- ii. 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;
- iii. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - a) Two percent of turnover, as per the last audited consolidated financial statements of the Company;
 - b) 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;
 - c) 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.
- iv. In case where the criteria specified in above clauses (i) to (iii) above are not applicable, an event or information may be treated as being material if in the opinion of the Board of Directors of the Company or Chairman & Managing Director or Co-Chairman & Managing Director or Whole-time Director & CEO or Whole-time Director & CFO or Company Secretary, the event /information is considered material.

C. Any other information/ event viz. major development that is likely to affect business, e.g. emergence of new technologies, 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 their position and to avoid the establishment of a false market in such securities.

D. Without prejudice to the generality of the above, the Company may make disclosures of event/information as specified by the Board of Directors of the Company, from time to time.

Disclosures to the Stock Exchanges:

Board of Directors, Chairman & Managing Director, Co-Chairman & Managing Director, Whole-time Director & CEO, Whole-time Director & CFO and lastly Company Secretary shall severally be responsible and authorised for ascertaining the materiality of events/information considering its nature and disclosure after taking into account the various provisions of the Listing Regulations and this Policy.

Any transaction, event or information relating to the Company that might fall within the Scope, as specified above, is required to be reported immediately by the employees of the Company to the Company Secretary of the Company at **E-mail** cs@technocraftgroup.com, **Address:** Registered Office Address of the Company, who will then determine the materiality of the event/information and will ensure that adequate disclosures with respect to such material events/information are made to the stock exchanges within the timeline prescribed under the Listing Regulations.

To ensure that this Policy is fully adopted across the Company the Board of Director or the senior management as specified above shall assist the relevant employees of the listed entity in



identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel.

Timelines within which disclosure of events or information to be submitted with the stock exchange(s):

The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of the Listing Regulations as soon as reasonably possible and in any case not later than the following:

- (i) 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;
[Provided that 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 listed entity shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting:
Provided further that 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.]
- (ii) twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
- (iii) twenty-four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company.
[Provided that if all the relevant information, in respect of claims which are made against the listed entity 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 listed entity in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy-two hours of receipt of the notice by the listed entity]

Further, disclosure with respect to events for which timelines have been specified in Part A of Schedule III of the Listing Regulations shall be made within such timelines.

The format of disclosure shall be as prescribed by SEBI under Listing Regulations from time to time. The disclosure requirement(s) under this Policy shall be effective from the date(s) specified under the Listing Regulations or any other date, as may be extended by SEBI from time to time.

Amendments/ Modifications

Any subsequent amendments/ modifications in the Listing Regulations and/ or applicable laws in this regard shall automatically apply to this Policy without any further act by the Board of Directors of the Company and the Managing Director(s), Whole-time Director(s) and Chief Financial Officer or Company Secretary and Compliance Officer of the Company shall be severally authorized to give effect to such changes in the Policy, from time to time



Details of amendment:

Amended on	06.11.2015 (Pursuant to the requirement of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)
Amended on	11.08.2023 (Pursuant to the requirement of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)
Amended on	13.12.2024(Pursuant to the requirement of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024)
