POOJAA PRECISION ENGG. LIMITED
(Formerly known as Pooja Castings Pvt. Ltd.)
CIN: U27310MH1992PLC068151

POLICY FOR DETERMINATION & DISCLOSURE OF MATERIALITY OF EVENTS OR INFORMATION

Policy for Determination & Disclosure of Materiality of Events or Information

1. Preface:

The Board of Directors (the "**Board**") of **POOJAA PRECISION ENGG. LIMITED (Formerly known as Pooja Castings Pvt. Ltd.)** (the "**Company**") has adopted the following policy (the "**Policy**") and procedures, with regard to "Disclosure of Material Events or Information and Disclosure & Determination of Materiality of Events or Information" which are required to be disclosed to the Stock Exchanges in terms of Regulation 30 and Regulation 30A of Securities and Exchange Board of India (**Listing Obligations and Disclosure Requirements**) Regulations, 2015 (the "**Listing Regulations**").

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

2. Objective:

This Policy has been formulated with objective to follow the following principles;

a. Timeliness:

Disclosure of material information as soon as reasonably possible and but 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;

(ii) 12 (twelve) hours from the occurrence of the event or information, in case the event or information is emanating from within the listed entity;

(iii) 24 (twenty-four) hours from the occurrence of the event or information, in case the event or information is not emanating from within the listed entity

(iv) or such other shorter timeline as may be specified by the SEBI from time to time.

Provided that the guidance on when an event/information has occurred given by SEBI is given in **Annexure I.**

b. Transparency:

Disclosure of material information with sufficient details that foster investor's confidence.

c. Fairness:

Ensure wide dissemination of material information and avoiding the selective disclosure.

d. Confidentiality:

Maintaining the confidentiality of price sensitive information having regard to the disclosure obligations and prohibiting the misuse of unpublished price sensitive information.

e. Need to know basis:

Ensure that all the price sensitive information is made available only on a need-to-know basis and provide guidance to the persons on the means to handle such information.

3. Definitions

a. "**Audit Committee**" means Audit Committee constituted by the Board of Directors of the Company, from time to time, under the provisions of the Listing Regulations and the Companies Act,2013.

b. "**Board of Directors or Board**" means the Board of Directors of **POOJAA PRECISION ENGG. LIMITED (Formerly known as Pooja Castings Pvt. Ltd.),** as constituted from time to time.

c. "**Company**" means **POOJAA PRECISION ENGG. LIMITED (Formerly known as Pooja Castings**

Pvt. Ltd.).

d. "**Independent Director**" means a Director of the Company within the meaning of Section 149 (6) of the Companies Act, 2013 and Regulation 16(1)(b) of Listing Regulations.

e. "**Policy**" means Policy for Disclosure of Material Events or Information and Disclosure & Determination of Materiality of Events or Information.

f. "**Material Events**" are those that are specified in **Annexure II-A** &**Annexure II-B** and provided in Para A of Part A of Schedule III to the Listing Regulations.

g. "**Other Events**" are those events or information are those that are specified in Annexure III and which is material, based on the application of criteria for determining materiality of events or information as provided in Point No. 6 of this policy and provided in Para B of Part A of Schedule III to the Listing Regulations.

h. "**Listing Regulations**" means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015.

i. "**Key Managerial Personnel or KMP**" means Key Managerial Personnel of the Company and includes Executive Chairman, Managing Director, Whole-Time Director, Chief Executive Officer, Manager Chief Financial Officer and the Company Secretary, who may be authorized individually or collectively to determine materiality of events or information and disclose to Stock Exchange(s).

4. Disclosure of Events or Information:

a. Disclosure of Material Events or Information enumerated in Para A of Part A of Schedule III:

The Company shall make Disclosure, first to the Stock Exchange, of material information, as provided in **Annexure II-A**, as soon as reasonably possible and but 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;

(ii) 12 (twelve) hours from the occurrence of the event or information, in case the event or information is emanating from within the listed entity;

(iii) 24 (twenty-four) hours from the occurrence of the event or information, in case the event or information is not emanating from within the listed entity

(iv) or such other shorter timeline as may be specified by the SEBI from time to time.

*Provided that disclosure with respect to events specified in **Annexure II-B** shall be made within thirty minutes of the conclusion of the Board Meeting.*

b. Disclosure of Other Events enumerated in Para B of Part A of Schedule III:

The Company shall make Disclosure, first to the Stock Exchange, of Other Events, as provided in **Annexure III** and which is material, based on the application of criteria for determining materiality of events or information, as provided in point No. 6 of this policy as soon as reasonably possible and but 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;

(ii) 12 (twelve) hours from the occurrence of the event or information, in case the event or information is emanating from within the listed entity;

(iii) 24 (twenty-four) hours from the occurrence of the event or information, in case the event or information is not emanating from within the listed entity

(iv) or such other shorter timeline as may be specified by the SEBI from time to time.

c. Disclosure of Material Events or Information enumerated in sub-para 5A of Para A of Part A of Schedule III:

Disclosure of the events enumerated in sub-para 5A of Para- A of Part- A of Schedule III of the Listing Regulations 2015 shall be made within 2 working days to the Company by the parties to such agreements and the Company shall in turn disclose such event to the Stock Exchange and on its website within the timeline as follows:

(i) Within 12 hours where the Company is a party;

(ii) Within 24 hours where the Company is not a party.

Notes:

(i) In terms of SEBI Circular dated July 13, 2023 on "Disclosure of material events/information by listed entities under Regulation 30 and 30A of SEBI (LODR) Regulations, 2015, in case the event or information as emanates from a decision taken in a meeting of Board of Directors, the same shall be disclosed within thirty minutes from the closure of such meeting as against the timeline indicated in the said circular.

(ii) The Company shall, with respect to disclosures made in terms of this Policy and/or Listing Regulation 2015, make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.

5. Authority for determination of materiality of events /information:

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are jointly and/or severally authorized by the Board of Directors of the Company to determine the materiality of an event or information, as provided in **Annexure III**, based on the application of criteria for determining materiality of events or information, as provided in Point No. 6 of this policy and to make disclosures to Stock Exchange(s) under the Listing Regulations, subject to such information being placed prior to or at the immediate Board Meeting held after the said information being made public.

Further, the Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are jointly and/or severally authorized to make disclosure of events or information available with the Company and which has not been provided in the **Annexure II** or **Annexure III**, but which may have material effect on the Company.

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company shall be guided by the following principles while approving the disclosures.

a) They should be reasonably satisfied that the disclosures did not contain any misrepresentation and is not misleading or untrue.

b) If any part of the disclosure includes quotes from a report statement or opinion made by an expert.

c) They should ensure that written consent of the expert to the use of the report statement or opinion in the disclosure has been obtained.

d) If the Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are of the opinion that an issue of an announcement is unduly detrimental to the company's interest, they may determine the period for which the confidentiality shall be maintained and shall issue directions regarding the following:

i. To ensure that all the connected persons who are aware of the information know that it is confidential and they are obligated to keep the material facts confidential.

ii. To ensure that there is no selective disclosure of confidential material information to third parties.

iii. To ensure that no one with the knowledge of material information has traded in the securities of the Company and in the securities of other company affected by material information and causing connected person to refrain from the trading in the securities till the information is made public.

6. Criteria for determination of Materiality of Events/Information:

The Managing Director and/or Company Secretary of the Company shall consider the following criteria for determination of Materiality of Events/information for the purpose of Point 4(b) of this policy.

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) 2% of turnover, as per the last audited consolidated financial statements of the Company;

(ii) 2% 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) 5% of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Company;

Note: In respect to the above, it is clarified that 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. The following illustration is provided in this regard for clarity:

Table I: Illustration for calculation of average of absolute value of profit or loss after tax

(Amount in Rs. crore)	**Profit/loss after tax**	**Absolute value of profit/loss after tax**	**Average of absolute value of profit/loss after tax for the 3 years**
FY 2020-21	(20)	20	(20+50+20)/3=30
FY 2021-22	50	50	
FY 2022-23	(20)	20	

d. In case where the criteria specified in (i), (ii) and (iii) are not applicable, an event / information may be treated as being material if in the opinion of the Board of Directors of the Company, the event / information is considered material.

7. Authorization to Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary to suo moto accept / deny reported events or information:

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are jointly and/or severally authorized to suo-moto accept or deny any report event or information, which has been unauthorized made public by media or by any other means including but not **POOJAA PRECISION ENGG. LIMITED (Formerly known as Pooja Castings Pvt. Ltd.)** to electronic means.

They are further authorized to respond to the rumors amongst the general public, which has no basis or

documentation, in a way which best protects the interests of the Company.

Such action taken by the Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company shall however, be brought to the attention of the Board of Directors at its immediately subsequent meeting.

8. Disclosure:

The Company shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under the Listing Regulations and such disclosures shall be hosted on the website of the Company for a minimum period of 5 (five) years and thereafter archived as per the Policy for Preservation of Documents (including Archival Policy) of the Company.

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company of the Company, with respect to the disclosure of any material event / information already made to the Stock Exchange(s), shall make disclosures updating material developments on a regular basis till such time the event is resolved / closed, with relevant explanations to the Board of Directors and to the Stock Exchange(s). Such updates shall also be hosted on the website of the Company.

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company shall provide specific and adequate reply to all the queries raised by the Stock Exchange(s) with respect to any event or information.

9. 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.

10. Dissemination of the Policy:

The policy shall be hosted on the website of the Company www.poojacastings.in

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Effective Date: 17/12/2025
Date of Approval by Board of Directors: 17/12/2025

Annexure I

Guidance on when an event/information has occurred

(refer proviso to Point No. 2(a) of the Policy)

1. The Company may be confronted with the question as to when an event/information can be said to have occurred for making disclosures under regulation 30 read with Schedule III of the LODR Regulations.
2. 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.

   a) In the former, the events/information can be said to have occurred upon receipt of approval of Board of Directors e.g. further issue of capital by rights issuance and in certain events/information after receipt of approval of both i.e. Board of Directors and shareholders.

      However, considering the price sensitivity involved, for certain events e.g. decision on declaration of dividends etc., disclosure shall be made on receipt of approval of the event by the Board of Directors, pending Shareholder's approval.

      In case in-principle approval or approval to explore (which is not final approval) is given by the Board of Directors, the same shall not require disclosure under regulation 30 of the LODR Regulations.

   b) In the latter, the events/information can be said to have occurred when a 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.

      Here, the term 'officer' shall have the same meaning as defined under the Companies Act, 2013 and shall also include promoter of the Company.

3. Notwithstanding the above, the Company shall confirm, deny or clarify any reported event or information in the mainstream media in terms of regulation 30(11) of the LODR Regulations.

Annexure II-A

Disclosure of Material Events enumerated in Para A of Part A of Schedule III

(refer Point No. 4(a) of the Policy)

Events which shall be disclosed without any application of the guidelines for materiality referred in sub-regulation (4) of regulation (30):

Sub-para	Particular
1.	"Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation, merger, demerger or 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 associate company of the listed entity or any other restructuring. Explanation (1) - For the purpose of this sub-paragraph, 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 listed entity holds shares or voting rights aggregating to five per cent 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 subclause (a) of clause (ii) of the Explanation to this sub-paragraph and such change exceeds two per cent 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 specified in sub-clause (c) of clause (i) of sub-regulation (4) of regulation 30. Explanation (2) - For the purpose of this sub-paragraph, "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 listed entity; 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 subclause (c) of clause (i) of sub-regulation (4) of regulation 30. 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.
3.	New Rating(s) or Revision in Rating(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 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 termination(s) thereof.
5A.	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: 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. 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 listed entity shall or shall not act in a particular manner."
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 of the listed entity, 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, 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 listed entity".
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 of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon as possible but not later than twenty four hours of receipt of such reasons from the auditor.
7B.	Resignation of [independent director] including reasons for resignation: In case of resignation of an independent director of the listed entity, within seven days from the date of resignation, the following disclosures shall be made to the stock exchanges by the listed entities: i. The letter of resignation along with detailed reasons for the resignation as given by the said director. (ia) Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any ii. The independent director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided. iii. The confirmation as provided by the independent director above shall also be disclosed by the listed entities to the stock exchanges along with the [disclosures] as specified in sub-clause (i)[and (ii)] above.
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 listed entities within seven days from the date that such resignation comes into effect.
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).
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: (i) Decision to initiate resolution of loans/borrowings; (ii) Signing of Inter-Creditors Agreement (ICA) by lenders; (iii) Finalization of Resolution Plan; (iv) Implementation of Resolution Plan; (v) 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 listed entity.
13.	Proceedings of Annual and extraordinary general meetings of the listed entity.
14.	Amendments to memorandum and articles of association of listed entity, 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 on financial results 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, simultaneously with submission to the recognized stock exchange(s), in the following manner: i) the presentation and the audio/video 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 transcripts of such calls shall be made available on the website 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; (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 persons(s), 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 listed entities: 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 listed entity along with comments of the management, if any.
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. 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 listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following: (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; along with the following details pertaining to the actions(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 listed entity, 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 listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, 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 actions(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 listed entity, quantifiable in monetary terms to the extent possible.
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.

Annexure II-B

Outcome of the Meetings of the Board of Directors enumerated in sub-para 4 of Para A of Part A of Schedule III:

(refer first proviso to Point No. 4 (a) of the Policy)

The Company shall intimate to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider or decide the following**:**

Sub-para	Particular
4.	The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider the following: a) dividends and/or cash bonuses 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 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 listed entity from stock exchange(s). Provided that in case of board meetings being held for more than one day, the financial results shall be disclosed within thirty minutes of end of the meeting for the day on which it has been considered.

Annexure III

Disclosure of Other Events enumerated in Para B of Part A of Schedule III

(refer Point No. 4(b) of the Policy)

Events which shall be disclosed upon application of the guidelines for materiality referred in sub-regulation (4) of regulation (30):

Sub-para	Particular
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 listed entity: (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).
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 listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.
7.	Effect(s) arising out of change in the regulatory framework applicable to the listed entity.
8.	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity.
9.	Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity.
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 licenses or regulatory approvals.
13.	Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.