



TRANS INDIA HOUSE IMPEX LIMITED

POLICY ON DETERMINATION AND DISCLOSURE OF MATERIALITY OF AN EVENT OF INFORMATION

(Modified in the Board Meeting dated 29th May 2025)

POLICY ON DETERMINATION AND DISCLOSURE OF MATERIALITY OF AN EVENT OF INFORMATION

1. PREAMBLE

Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as “SEBI Listing Regulations”), mandates disclosure of any events or information which, in the opinion of the Board of Directors of the Company (“Board”), is material.

This policy will guide the Key Managerial Personnel (KMP) to determine the materiality of an event or information as and when applicable, which will govern the framework of such disclosure.

2. DISCLOSURE OF EVENTS OR INFORMATION

- a. The events or information specified in Para A of Part A of Schedule III of the SEBI Listing Regulations will be disclosed without the application of any materiality thresholds, as these are “deemed” to be material events or information.
- b. The events or information specified in Para B of Part A of Schedule III of the SEBI Listing Regulations will be disclosed based on application of the materiality criteria, as laid out in the Policy below.
- c. In addition to the above, any other material event or information as per Para C and Para D, which have not been covered under Para A & Para B, shall also be disclosed to the Stock Exchanges upon application of guidelines for materiality to be determined by the Key Managerial Personnel on the basis of criteria as mentioned in Regulation 30(4).

All events or information which are material in terms of the provisions of this regulation 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.

Further, 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.

Furthermore, 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 listed entity;

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- iii. 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:

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.

Provided that disclosure with respect to events for which timelines have been specified in Part A of Schedule III shall be made within such timelines:

Provided further that in case the disclosure is made after the timelines specified under Part A of Schedule III of the regulation, the Company shall, along with such disclosure provide the explanation for the delay.

Normal trading hours shall mean time period for which the recognized stock exchanges are open for trading for all investors.

- d. The Company shall disclose all events or information with respect to subsidiaries which are material for the Company.

3. CRITERIA FOR DETERMINATION OF MATERIALITY OF EVENTS/INFORMATION

The following criteria shall be applied for determination of materiality of any events or information:

- a. the omission of disclosure of a particular event or information is likely to result in discontinuity or alteration of event or information already available publicly;
- b. the omission of disclosure of a particular event or information is likely to result in significant market reaction if the said omission came to light at a later date;
- 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;

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- 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.

Note: 'Absolute value of profit or loss after tax' means absolute figures of profit/loss. The threshold with respect to profit/loss is to be computed by taking the absolute values of profit or loss after tax for the immediately preceding three audited consolidated financial statements of the Company. The averaging does not mean netting-off in this case where profits of Company in one year gets reduced due to the losses in other financial years, rather, the values are required to be taken on an absolute basis.

4. DETERMINATION OF OTHER INFORMATION WHICH IS MATERIAL

Chairman & Managing Director(s) & Chief Financial Officer is authorised to take a view on the materiality of Other Information 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 listed entity to appraise its position and to avoid the establishment of a false market in such securities.

In addition to the above, the Company may make voluntary disclosures of events/information, as may be specified by the Board or by SEBI from time to time.

5. ROLES AND RESPONSIBILITIES OF KEY MANAGERIAL PERSONNEL FOR DETERMINING MATERIALITY OF AN EVENT OR INFORMATION AND MAKING DISCLOSURE TO STOCK EXCHANGES

In terms of the SEBI Listing Regulations, the Board has authorized the Managing Director(s) and the Chief Financial Officer as the "Authorized Persons" for the purposes of identifying any potential material event or information for determining materiality of an event or information as per the guidelines contained under this Policy and the SEBI Listing Regulations and has authorized the Company Secretary for making the necessary disclosures to the stock exchange(s).

6. DISCLOSURE

The Company shall disclose on its website all such events or information which has been disclosed to the relevant stock exchange under this Policy, and such disclosures 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 listed entity.

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7. SCOPE AND LIMITATION

In the event of any conflict between the provisions of this Policy and the SEBI Listing Regulations, the Companies Act, 2013, the Regulations or any other statutory enactments, rules, the provisions of such SEBI Listing Regulations, Companies Act, 2013 or statutory enactments, rules shall prevail over this Policy and the part(s) so repugnant shall be deemed to severed from the Policy and the rest of the Policy shall remain in force.
