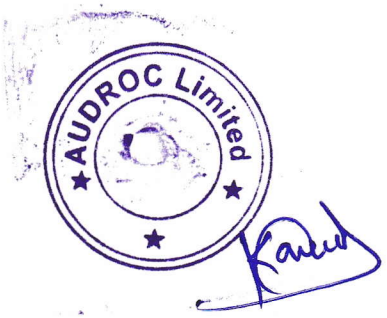
AUDROC LIMITED
(Formerly Known as Alka India Limited)

CIN: L24200MH1993PLC168521

Regd. Address: Gala No. D- 3/4/5, Hatkesh Udyog Nagar-1, Off. Mira Bhayandar road, GCC Road, Mira Near Hatkesh Substation Thane - 401 107, Mira Road, Thane, Vasai, Maharashtra, India, 401107

Corporate Office Address: A 1115 Titanium Business Park, Near Makarba Underpass, Jivraj Park, Ahmedabad, Gujarat, India, 380051



POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

BACKGROUND AND APPLICABILTY OF THE POLICY:

Alka India Limited ('the Company') is committed to being open and transparent with all stakeholders and in disseminating information in a fair and timely manner. The Company's securities are listed on BSE Limited (BSE) and must comply with the continuous disclosure obligations imposed by the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 ("SEBI Listing Regulations") that came into effect from December 1, 2015. Listing Regulations mandate listed entities to formulate a Policy for determining materiality of events or information that warrant disclosure to investors. It is in this context that the Policy on Determination of Materiality for Disclosures ("Policy") is being framed and implemented.

The objectives of the Policy are as follows:

(a) To ensure that the Company complies with the disclosure obligations under the Listing Regulations;

(b) To provide an overall governance framework for determination of materiality of events/information which require disclosure to the Stock Exchange(s); and

(c) To ensure that adequate and timely information is provided to investors to enable them to take informed investment decision.

This Policy can be modified and/or amended with the approval of the Board of Directors only.

DEFINITIONS:

- Authorised Key Managerial Personnel means Managing Director or Wholetime Director or Chief Executive Officer or Chief Financial Officer or Company Secretary of the Company, who are authorised, individually or jointly, for determining the materiality of an event or information that qualifies for disclosure and to decide the appropriate time and details of its disclosure to be made to the Stock Exchange(s).
- Board of Directors or Board means Board of Directors of the Company.
- Compliance Officer means "Company Secretary" of the Company.
- Stock Exchanges Stock Exchanges means where the Equity Shares of the Company are listed.
- "Promoter" and "Promoter Group" shall have the same meaning as assigned to them respectively in clauses (oo) and (pp) of Regulation 2(1) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
- "Subsidiary" means a subsidiary as defined under Section 2(87) of the Companies Act, 2013.
- "Mainstream Media" shall include print or electronic mode of the following: i. Newspapers registered with the Registrar of Newspapers for India; ii. News channels permitted by Ministry of Information and Broadcasting under Government of India; iii. Content published by the publisher of news and current affairs content as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021; and iv. Newspapers or news channels or news and current affairs content similarly registered or permitted.

INTERPRETATION:

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the SEBI Listing Regulations and Companies Act, 2013 as amended from time to time.

DETERMINATION, REPORTING AND DISCLOSURE:

1) In order to determine whether a particular event/information is material in nature for disclosure to the stock exchanges, the Company shall consider the criteria(s) specified below:

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 limits as prescribed under the SEBI Listing Regulations (as amended from time to time) i.e.
   i. two percent of turnover, as per the last audited consolidated financial statements of the Company; or
   ii. two percent of net worth, except in case of the arithmetic value of the networth is negative, as per the last audited consolidated financial statements of the Company;
   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.

   Accordingly, any transaction exceeding the lower of i, ii or iii above, with an annual impact in value, will be considered for the above purpose.
d) Additionally, the disclosure of material event(s) shall be guided by analysis of various parameters, as articulated in Industry Standards on Reg 30.
e) In case where the criteria specified in sub-clauses (a), (b), (c) and (d) above is not applicable, an event or information may be treated as being material if in the opinion of the Board, the event or information is considered material;
f) events or information which are deemed material without application of guidelines for materiality, as specified under the SEBI Listing Regulations (as amended from time to time).

2) For the avoidance of doubt, events listed in Para A – Part A of Schedule III of SEBI Listing Regulations shall be disclosed without application of materiality criteria defined in the SEBI Listing Regulations and events or information specified in Para B of Part A of Schedule III of SEBI Listing Regulations will be disclosed based on application of materiality criteria.
3) In case an event or information is required to be disclosed by the Company in terms of the provisions of Regulation 30, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

   Provided that for the purpose of disclosure under Regulation 30 of the SEBI Listing Regulations, the sectoral regulators and enforcement authorities, as prescribed under the Industry Standards on Reg 30, shall be applicable.
4) The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this Policy as soon as reasonably possible and in any case not later than the timelines prescribed under SEBI Listing Regulations.

GUIDELINE FOR COMMUNICATION:

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.

IMPLEMENTATION:

The Compliance Officer of the Company shall have overall responsibility for implementing this Policy and shall take internal/external approvals, wherever necessary.

POLICY REVIEW:

This Policy shall be reviewed from time to time so that the Policy remains compliant with applicable legal requirements. Any subsequent amendment / modification in the SEBI Listing Regulations, Companies Act and/or applicable laws in this regard shall automatically apply to this Policy.

In case of any inconsistency between the contents of this Policy and provisions of SEBI Listing Regulations/Companies Act, the provisions of SEBI Listing Regulations/Companies Act, guidance prescribed under the Industry Standards shall prevail.

EFFECTIVE DATE:

This policy shall come into effect from 30th May, 2025.

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AUDROC Limited

Director