



## **UNIPARTS INDIA LIMITED**

### **Policy on Determination of Materiality of Event/Information**

## Contents:

1. SCOPE AND PURPOSE .....	3
2. DEFINITIONS .....	3
3. APPLICABILITY OF THE POLICY.....	4
4. MATERIAL EVENTS AND INFORMATION .....	4
6. DISCLOSURES .....	5
7. DISCLOSURE ON WEBSITE .....	7
8. AUTHORITY TO MAKE ALTERATIONS .....	7
9. LIMITATION AND AMENDMENTS .....	7

## 1. SCOPE AND PURPOSE

Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “**Listing Regulations**”), mandates disclosure of any events or information which, in the opinion of the Board, is material. It also requires the Company to frame a policy for determination of materiality of events or information for disclosure (the “**Policy**”).

Uniparts India Limited (hereinafter referred to as “**the Company**”) believes in promoting a transparent, ethical and professional work environment. This Policy aims at disseminating all material events or information in a fair and timely manner to enable the investors to take informed decisions. Accordingly, this ‘Policy on Determination of Materiality of Event/Information’ has been approved and adopted by the Board of Directors of the Company at its meeting held on March 22, 2022 and last amended by the Board of Directors on March 25, 2025.

## 2. DEFINITIONS

“**Act**” means the Companies Act, 2013, rules framed thereunder and any amendments thereto. “**Board**” means the Board of Directors of the Company, as constituted from time to time.

“**Key Managerial Personnel**” shall have the same meaning as defined in sub-section (51) of Section 2 of the Act.

“**Officer**” shall have the same meaning as defined under the Act.

“**Stock Exchange**” means a recognized stock exchanges where the Securities of the Company are listed/proposed to be listed.

“**Securities**” means the Securities as defined in clause (h) of Section 2 of the Securities Contracts (Regulations) Act, 1956.

“**Subsidiary**” means a subsidiary as defined under Sub-section 87 of Section 2 of the Act.

All other words and expressions used but not defined in this Policy but defined in the SEBI Act, 1992, the Act, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/ or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such Acts or rules or regulations or any statutory modification or re- enactment thereto, as the case may be.

### **3. APPLICABILITY OF THE POLICY**

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

### **4. MATERIAL EVENTS AND INFORMATION**

The Policy categorizes the events / information to be disclosed to the Stock Exchange(s) as described below:

- a) Events or information specified in Para A of Part A of Schedule III of the Listing Regulations ("Para A") including any amendment thereto, shall be mandatorily disclosed to the Stock Exchange(s) without application of test of materiality.
- b) Events or information specified in Para B of Part A of Schedule III of the Listing Regulations ("Para B") including any amendment thereto, will be disclosed to the Stock Exchange(s) if they are material. Materiality of the events shall be decided by applying the test of materiality explained in Clause 5 of the Policy.
- c) Any other information or event viz. major development that is likely to affect the 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 exclusively known to the Company which may be necessary to enable the securities holders of the Company to appraise its position and to avoid establishment of a false market in such securities.
- d) Without prejudice to the generality of paragraphs a), b) and c) above, any other event or information as may be specified by the Board of Directors from time to time.

### **5. CRITERIA FOR DETERMINING MATERIALITY OF EVENTS AND INFORMATION**

The Company shall make disclosure of events or information mentioned at Clause 4(b) above to the Stock Exchange(s) after considering criteria for determining materiality of events/ information as prescribed 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, which 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.
- d) Events or information, where the criteria specified in a), b) and c) above are not applicable, shall be considered material for the purpose of disclosure to the Stock Exchange(s) if in the opinion of the Board of Directors of the Company, the event or information is considered material

## **6. DISCLOSURES**

- a. The Company shall disclose all events or information in terms of Regulation 30 to the Stock Exchange(s) as soon as reasonably possible and not later than the following:

- (i) 30 minutes from the closure of the Board meeting 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 Company shall disclose the decision pertaining to the event or information, within 3 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 30 minutes or 3 hours, as applicable, from closure of such meeting for the day on which it has been considered.

- (ii) 12 hours from the occurrence of event or information, in case the event or information is emanating from within the Company;
- (iii) 24 hours from the occurrence of 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 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, the disclosure with

respect to such claims shall be made to the Stock Exchange(s) within 72 hours of receipt of the notice by the Company:

- b. Disclosures of events or information for which timelines have been specified in Part A of Schedule III of Listing Regulations shall be made within such timelines;
- c. The Key Managerial Personnel of the Company, as authorized by the Board, shall be authorized severally to decide on the materiality of events and information for the purpose of making disclosure to the Stock Exchange(s). They shall also decide upon the requirement to respond to any queries raised or requests made by the Stock Exchanges in respect of matters covered under Regulation 30 of the Listing Regulations. Any decision taken by them shall be valid and binding on the Company.
- d. The contact details of the Key Managerial Personnel, as mentioned in Clause 6 b. above, shall be disclosed to the Stock Exchange(s) and also be placed on the Company's website.
- e. The Key Managerial Personnel, as mentioned in Clause 6 b. above, shall take into consideration the factors surrounding the particular information to take a view on whether the information is market sensitive or not. They are also empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as they may deem fit.
- f. The Company shall disclose on its website all such events or information which have been disclosed to Stock Exchange(s) under this regulation, 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 Company, as disclosed on its website.
- g. The Company shall also disclose all events or information with respect to subsidiaries which are material for the Company.
- h. The Company shall, with respect to disclosures referred to in this Policy and as per the Listing regulations referred thereto, make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.
- i. The Company shall provide specific and adequate reply to all queries raised by Stock Exchange(s) with respect to any events or information. The Company may on its initiative also, confirm or deny any reported event or information to Stock Exchange(s).

- j. The Company may on its initiative also, confirm or deny any reported event or information to Stock Exchange(s).
- k. In case an event occurs or any information is available with the Company, which has not been indicated above (as per Para A or B of Part A of Schedule III of the Listing Regulations), but which may have material effect on it, the Company is required to make adequate disclosures in regard thereof.
- l. 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 Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

## **7. DISCLOSURE ON WEBSITE**

This Policy shall be disclosed on the Company's website at [www.unipartsgroup.com](http://www.unipartsgroup.com).

## **8. AUTHORITY TO MAKE ALTERATIONS**

The Board of Directors of the Company 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 Listing Regulations. This Policy shall be reviewed by the Board of Directors as and when required and updated accordingly.

## **9. LIMITATION AND AMENDMENTS**

In the event of any conflict between the provisions of this Policy and the Act or Regulations or any other statutory enactments or rules, the provisions of such Act or Regulations or statutory enactments or rules shall prevail over this Policy.

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, such amendment(s), clarification(s), circular(s) etc. shall prevail upon the relevant provisions of this Policy shall stand amended accordingly from the effective date of such amendment(s), clarification(s), circular(s) etc.

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