

## Policy / Process Note Information

<b>Policy Name</b>	<i>“Policy for determination of materiality of Events” under Regulation 30(4) (ii) read with 30(5) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015 (SEBI Listing Regulations)</i>
<b>Last Recommended /Reviewed by Committee of Board(CoB), if any</b>	<i>Last Recommended / Reviewed by Audit Committee on Saturday May 28, 2022</i>
<b>Last Approved / Reviewed by Board of Directors, if any</b>	<i>Last Approved / reviewed by Board of Directors on Saturday May 28, 2022</i>
<b>Recommended by Committee of Board (CoB), if any</b>	<i>Recommended by Audit Committee in its meeting scheduled on Friday May 30, 2025</i>
<b>Approved by Board of Directors, if any</b>	<i>Approved by Board of Directors on Friday, May 30, 2025</i>
<b>Effective Date</b>	<i>Friday, May 30, 2025</i>

## **POLICY FOR DETERMINING MATERIALITY FOR DISCLOSURES OF INTEC CAPITAL LIMITED**

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### **1. PREAMBLE AND BACKGROUND**

- 1.1. This Policy is framed pursuant to Regulation 30(4)(ii) and 30(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time including by SEBI (LODR) (Second Amendment) Regulations, 2023.
- 1.2. The purpose of this Policy is to establish a robust and transparent framework for determining materiality of events or information related to Intec Capital Limited ("the Company") and for making disclosures to the stock exchange(s) in a timely and accurate manner in compliance with the applicable laws.
- 1.3. This Policy also takes into account relevant provisions of the Companies Act, 2013, including rules made thereunder, SEBI circulars, clarifications, and any other regulatory instructions issued from time to time.

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### **2. OBJECTIVES**

- 2.1. To lay down principles for determining the materiality of events or information that require disclosure to the stock exchange(s).
- 2.2. To ensure that the Company provides timely, accurate, and complete information to enable investors to make informed decisions.
- 2.3. To comply with the disclosure obligations under Regulation 30 of the SEBI LODR Regulations and related provisions under the Companies Act, 2013.
- 2.4. To assign responsibility to appropriate personnel for determining materiality and making disclosures.
- 2.5. To provide an internal governance structure to identify, assess, and escalate material information or events.

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### **3. DEFINITIONS**

- 3.1. Unless the context otherwise requires, the terms defined herein shall have the meanings assigned below:
  - 3.1.1. **Act:** Companies Act, 2013, and the rules made thereunder.
  - 3.1.2. **Applicable Law:** SEBI regulations, Companies Act, MCA guidelines, and any circulars, directions or clarifications issued by regulatory authorities from time to time.
  - 3.1.3. **Board:** Board of Directors of Intec Capital Limited.
  - 3.1.4. **Company:** Intec Capital Limited.

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- 3.1.5. **KMPs:** Key Managerial Personnel as defined under Section 2(51) of the Companies Act, 2013.
- 3.1.6. **Material Event/Information:** As defined under Regulation 30 of SEBI LODR Regulations.
- 3.1.7. **Relevant Employees:** Senior management or departmental heads who may reasonably be expected to have access to information that may be considered material.
- 3.1.8. **Stock Exchange(s):** Stock exchange(s) where the securities of the Company are listed.

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#### **4. SCOPE AND COVERAGE**

- 4.1. This Policy applies to:
  - 4.1.1. All departments and functions within the Company;
  - 4.1.2. Its subsidiary and associate companies to the extent disclosures relating to them may impact the listed entity;
  - 4.1.3. All relevant employees and KMPs;
  - 4.1.4. All disclosures to be made under Regulation 30 of the SEBI LODR Regulations and other applicable provisions.

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#### **5. EVENTS DEEMED MATERIAL (DEEMED DISCLOSURES)**

- 5.1. Events specified in Para A of Part A of Schedule III of SEBI LODR Regulations shall be deemed material and must be disclosed without applying any test of materiality.
- 5.2. These include but are not limited to:
  - 5.2.1. Acquisition, disposal, or restructuring of businesses;
  - 5.2.2. Outcome of board meetings including financial results, dividends, buybacks;
  - 5.2.3. Changes in KMPs, directors, or auditors;
  - 5.2.4. Any agreements affecting control or management;
  - 5.2.5. Fraud, default, or arrest of KMPs or promoters;
  - 5.2.6. Analyst meetings and their transcripts/audio recordings.

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#### **6. GUIDELINES FOR DETERMINING MATERIALITY**

- 6.1. The following criteria, prescribed in Regulation 30(4)(i), shall be used to assess materiality:
  - 6.1.1. The omission of the event or information is likely to result in discontinuity or alteration of event/information already available publicly.
  - 6.1.2. The omission is likely to result in significant market reaction if the information becomes public later.
  - 6.1.3. The value or expected impact exceeds the lower of:
    - 2% of turnover;

- 2% of net worth (except if net worth is negative);
- 5% of average absolute PAT of last three years.

- 6.1.4. If the above thresholds do not apply, materiality may be determined by the Board or designated KMPs based on their assessment.
- 6.1.5. Any ongoing event or information that becomes material under this policy shall be disclosed within 30 days of coming into effect of any SEBI amendment.
- 6.1.6. In case of doubt, the KMPs may consult the Board or seek legal opinion.

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## 7. **TIMELINES FOR DISCLOSURE**

- 7.1. Disclosures must be made:
  - Within **30 minutes** of conclusion of the Board Meeting, if the event is decided therein;
  - Within **12 hours** from the occurrence of the event if internal to the Company;
  - Within **24 hours** from the occurrence of the event if external to the Company.
- 7.2. Any delay must be justified with reasons and disclosed along with the late disclosure.

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## 8. **MATERIAL EVENTS IN SUBSIDIARIES**

- 8.1. Any event or information in a subsidiary or associate company that may be material for the Company shall be assessed and disclosed as appropriate.
- 8.2. The Compliance Officer shall maintain communication channels with the compliance functions of subsidiaries to ensure timely detection of such events.

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## 9. **INVOLVEMENT OF RELEVANT EMPLOYEES**

- 9.1. Relevant employees must immediately report any potentially material event or information to the KMPs authorized under this Policy.
- 9.2. The Company shall regularly conduct training and sensitization sessions for relevant employees to ensure they understand their obligations under this Policy.

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## 10. **AUTHORIZATION FOR DISCLOSURE**

- 10.1. The following KMP is authorized to determine materiality and make disclosures to the Stock Exchanges:

**Name:** Ms. Pankhuri Agrawal

**Designation:** Company Secretary & Compliance Officer

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**Email:** [pankhuri.agrawal@inteccapital.com](mailto:pankhuri.agrawal@inteccapital.com) / [complianceofficer@inteccapital.com](mailto:complianceofficer@inteccapital.com)

**Phone:** 011-46522200/300

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- 10.2. The authorized person may be changed or additional KMPs appointed through Board approval.

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## **11. POLICY REVIEW AND AMENDMENTS**

- 11.1. This Policy shall be reviewed at least annually by the Board or as and when there are regulatory changes requiring an amendment.
- 11.2. Any modifications to the Policy must be approved by the Board and will be disclosed on the Company website.
- 11.3. In case of conflict between the provisions of this Policy and any regulatory provisions, the latter shall prevail until the Policy is amended accordingly.
- 11.4. This Policy shall be made available on the website of the Company.

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