GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION

(UPDATED ON 27.05.2026)

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1. **SCOPE AND PURPOSE**

The Securities and Exchange Board of India, on September 02, 2015, has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Regulations**").

Tatia Global Vennture Limited (the "**Company**") is required to frame a policy to determine the material events / information under Regulation 30(4)(ii) of the Regulations for the purpose of adequate, accurate, explicit, and timely disclosure of the same to the Stock Exchange(s) on which the securities of the Company are listed. The disclosures shall be in compliance with SEBI circular no.SEBI/HO/CFD-PoD-2/P/CIR/2025/25 which provides for Industry standards on Regulation 30(Listing Obligations and Disclosure Requirements) Regulations, 2015 and other circulars issued from time to time.

The policy will be effected from June 01, 2026.

A copy of the Policy shall be disclosed on the website of the Company.

2. **APPLICABILITY**

This Policy shall apply to all events in the Company, as and when they come under the criteria enumerated in the Policy

3. **DEFINITIONS**

3.1 **"Acquisition"** shall mean, directly or indirectly, acquiring or agreeing to acquire shares or voting rights in, or control over a target company as per SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

3.2 **"Board"** shall mean the Board of Directors of the Company.

3.3 **"Committee"** shall mean a committee constituted by the Board for the purpose of determination of materiality under this Policy, which shall consist of one or more Key Managerial Personnel of the Company as may be decided by the Board from time to time.

3.4 **"Compliance Officer"** shall mean the Company Secretary of the Company.

3.5 "**Control**" includes the right to appoint majority of the directors or to control the management or policy decisions exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements or in any other manner:

Provided that a director or officer of a target company shall not be considered to be in control over such target company, merely by virtue of holding such position;

3.6 **"Key Managerial Personnel (KMP)"** means Key Managerial Personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013 i.e.-

a) Chief Executive Officer (CEO) / Managing Director (MD) / Manager;
b) Company Secretary (CS);
c) Whole-time Director (WTD);
d) Chief Financial Officer (CFO).

3.7 **"Market Sensitive Information"** shall mean information concerning the Company that a reasonable person would expect to have a material effect (upwards or downwards) on the price or value of the Company's securities or information which causes the market to maintain the price of the security at or about its current level when it would otherwise be expected to move materially in a particular direction, given price movements in the market generally or in the Company's sector;

3.8 **"Promoter"** shall have the meaning assigned to the term in clause (oo) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

3.9 **"Stock Exchange"** means a 'recognised stock exchange' as defined under clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956; and

3.10 **"Subsidiary"** means a subsidiary as defined under sub-section (87) of section 2 of the Companies Act, 2013.

All other words and expressions used that are not defined in this Policy, but defined in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the SEBI Act, 1992, the Companies Act 2013, 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.

4. OBJECTIVE OF THE POLICY

The objectives of this Policy are as follows:

a. To assist the Authorised Persons identified by the Board of Directors for the purpose of determining materiality of an event or information and for the purpose of making disclosures to the stock exchange(s) where the securities of the Company are listed.

b. To ensure that the Company complies with the disclosure obligations to which it is subject as a publicly-traded Company as laid down by the Listing Regulations, various Securities Laws and any other applicable legislations (in India or Overseas).

c. To ensure uniformity in the Company's approach to disclosures, raise awareness and reduce the risk of selective disclosures.

5. KEY PRINCIPLES IN DETERMINING MATERIALITY

The following guidelines shall be followed while determining the requirement to disclose an event / information:

A. EVENTS WHICH SHALL BE DEEMED MATERIAL AND IN RESPECT OF WHICH THE COMPANY SHALL MAKE DISCLOSURES IRRESPECTIVE OF ANY OTHER FACTOR

1. Acquisition(s) (including an agreement to acquire), scheme of arrangement (amalgamation / merger / demerger / restructuring), or sale or disposal of any unit(s), division(s), or Subsidiary of the Company or any other restructuring;

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, the redemption of securities, etc.;

3. New Rating(s) or Revision in rating(s);

4. Outcome of meetings of the Board of the Company 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 Company from Stock Exchange(s).

The intimation of outcome of meeting of the board of directors shall also contain the time of commencement and conclusion of the meeting.

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 Company), (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;

6. Fraud/defaults by Promoter or KMP or by the Company or arrest of KMP or Promoter;

7. Change in Directors, KMP ((Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Senior Management, Auditor and Compliance Officer;

8. Appointment or discontinuation of share transfer agent;

9. Corporate debt restructuring;

10. One-time settlement with a bank;

11. Winding up petition filed by any party/ creditor;

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 Company;

13. Proceedings of annual and extraordinary general meetings of the Company;

14. Amendments to memorandum and articles of association of Company, in brief;

15. 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);

16. Certain events being specified in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code:

17. In case of initiation of forensic audit, disclosures related to the fact of initiation

of forensic audit along-with name of entity initiating the audit and reasons for the same, if available and Final forensic audit report along with comments of management.

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.

19. Actions 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 relation to search or seizure, re-opening of accounts under section 130 of the Companies Act, 2013; or investigation under the provisions of Chapter XIV of the Companies Act, 2013.

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 suspension, imposition of fine or penalty, settlement of proceedings, debarment, disqualification, closure of operations, sanctions imposed, warning caution or any other similar action(s) by whatever name called;

21. Voluntary revision of financial statements or the report of the board of directors of the listed entity.

B. THE FOLLOWING EVENTS SHALL BE CONSIDERED MATERIAL SUBJECT TO THE APPLICATION OF THE GUIDELINES MENTIONED IN CLAUSE C

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit / division;

2. Events related to arrangements for strategic, technical, manufacturing, marketing tie-up, adoption of new line(s) of business or capacity addition or closure of any unit, division or subsidiary;

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) (as a borrower) 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 Company 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 Company;

8. Pendency of any Litigation(s) / dispute(s) or the outcome which may impact the listed entity;

9. Fraud/defaults by employees of the Company;

10. Options to purchase securities including any Share Based Employee Benefit Scheme;

11. Giving of guarantees or indemnity or becoming a surety 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.

C. THE EVENTS AS ENUMERATED IN CLAUSE B ABOVE SHALL BE CONSIDERED MATERIAL ONLY ON APPLICATION OF THE FOLLOWING GUIDELINES

1. The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;

2. The omission of an event or information is likely to result in a significant market reaction if the said omission came to light at a later date;

3. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

   (a) two percent of turnover, as per the last audited consolidated financial statements of the listed entity;

(b) two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;

(c) 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 listed entity;

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

4. In case where the criteria specified in sub-clauses (a), (b) and (c) are not applicable, an event / information may be treated as being material if, in the opinion of the Board, the event / information is considered material.

5. For the avoidance of doubt, it is clarified that the guidelines set out in this Clause (C) shall apply only to the events set out in Clause (B) above. The events set out in Clause (A) above shall be disclosed without any application of these guidelines for materiality.

D. ANY OTHER INFORMATION / EVENT VIZ. MAJOR DEVELOPMENT THAT IS LIKELY TO AFFECT BUSINESS:

Events / information that may include but are not restricted to-

a. Emergence of new technologies;

b. Expiry of patents;

c. Any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof;

d. Any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities;

e. Any Market Sensitive Information as may be determined by the Committee / Board from time to time;

f. Any event which, in the view of the Board, is material.

6. ADMINISTRATIVE MEASURES

5.1 Unless otherwise decided by the Board, the Chief Financial Officer (CFO) of the Company shall be authorized for the purpose of determining the materiality of an event or information and making disclosures to the Stock Exchange(s).

5.2 The CFO so designated shall be guided by the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, while expressing a view on whether an occurrence of such event / information requires disclosure to be made under this Policy and the contents of such disclosure.

5.3 The CFO shall take into consideration the totality of factors surrounding the particular information to take a view on whether the information is Market Sensitive Information.

5.4 The CFO may seek expert advice where so felt necessary as to whether the information is required to be disclosed in accordance with the terms of this Policy.

5.5 The heads of various departments of the Company will support the CFO with regard to compliance with the terms of this Policy, and forthwith notify the CFO and provide all relevant details with regard to any event / information which is likely to be construed as material under Clause 4 of this Policy.

5.6 The contact details of the CFO shall be disclosed to the Stock Exchange(s) and also be placed on the Company's website.

5.7 The Compliance Officer shall ensure overall compliance of this Policy.

7. INTERPRETATION

In any circumstance where the terms of this Policy differ from any existing or newly enacted law, rules, or regulations governing the Company, the law, rules or regulations will take precedence over this Policy and procedures until such time as this Policy is changed to conform to the law, rules or regulations.

8. DISCLOSURE

8.1 The Board of Directors of the Company has already adopted the Code of Fair Disclosure which provides the practices and procedures for fair disclosure of unpublished price sensitive information. The same shall be used for disclosure of material events/ information under Regulation 30 of the Listing Regulations.

8.2 The Company shall disclose all events or information within the timelines as specified in the Listing Regulaitons:

Provided that disclosure with respect to events or information 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 this regulation, the Company shall, along with such disclosure provide the explanation for the delay.

9. AUTHORITY TO MAKE ALTERATIONS

The Board is authorized to make such alterations to this Policy as considered the appropriate, subject, however, to the condition that such alterations shall not be inconsistent with the provisions of the Regulations. The Company Secretary, being the Compliance Officer, is also authorized to make amendments in this Policy, where any statutory changes are necessitating the amendment in the Policy.

10. WEBSITE

As per the provisions of the Listing Regulations, the Policy shall be disclosed on the website of the Company and the Stock Exchanges on which the Company's securities are listed.

Further, 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 made available on the website of the Company for a period of five years and thereafter as per the archival policy of the Company.

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