

SHREEJI TRANSLOGISTICS LIMITED

POLICY ON DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

I. BACKGROUND

This Policy has been formulated in accordance with the current guidelines laid down by Securities Exchange Board of India under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), with respect to determination and disclosure of material events and information.

Regulation 30 of the Regulations mandates the disclosure of all events specified in Para A of Part A of Schedule III of the Regulations (deemed material events) to the Stock Exchange(s).

The disclosure of events specified in Para B of Part A of Schedule III of the Regulations (given in Annexure to this Policy) shall be made to the Stock Exchange(s) based on the application of following materiality thresholds.

II. OBJECTIVE

The objective of the Policy is to assist relevant employees of the Company in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel, who shall determine materiality of the said events or information and make timely disclosure to Stock Exchange(s), to enable the investors to make well informed investment decisions.

III. EVENTS WHICH ARE DEEMED TO BE MATERIAL EVENTS

The Company shall mandatorily disclose all such events which are specified in Para A of Part A of Schedule III of the LODR Regulations (as amended from time to time) (“Para A Events”) without any application of the guidelines for materiality.

IV. EVENTS WHICH ARE DEPENDENT ON APPLICATION OF GUIDELINES FOR MATERIALITY

The Company shall disclose all such material events or information pertaining to itself or to its subsidiary(ies), specified in Para B of Part A of Schedule III of the LODR Regulations (“Para B Events”) subject to application of guidelines for materiality, as set out in Regulation 30(4)(i) of the SEBI LODR Regulations.

GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION:

The Company shall consider an event/ information as material if it meets any of the following criteria:

1. **Omission Likely to Result in Discontinuity or Alteration:** Where the omission of an event or information is likely to result in discontinuity or alteration of event or information already available publicly.
2. **Omission Likely to Result in Significant Market Reaction:** Where 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.
3. **Threshold-Based Criteria:** The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - **2% of turnover**, as per the last audited consolidated financial statements of the listed entity;
 - **2% 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;
 - **5% 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.
4. **Board's Opinion:** In cases where the above criteria are not applicable, an event or information may be treated as material if, in the opinion of the Board of Directors, the event or information is considered material.

V. AUTHORITY TO KEY MANAGERIAL PERSONNEL

The Board of Directors shall authorize one or more Wholetime Directors of the Company for determining materiality of any event or information and for ensuring that disclosures of the same are made to the Stock Exchanges, in accordance with the provisions of this Policy.

Further, the Company Secretary shall be overall responsible for coordinating with the stock exchanges, making timely disclosures and ensuring compliances under the Policy.

Details of the above referred Key Managerial Personnel shall be also disclosed to the Stock Exchange(s) and as well as on the Company's website.

VI. DISCLOSURE

The Company shall first disclose to the Stock Exchange(s), all events or information which are material in terms of the provisions of SEBI LODR Regulations and this Policy, as soon as reasonably possible and in any case not later than the following:

1. **in case of material event/ information for which decision is taken in a Board Meeting:** within 30 (thirty) 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 3 (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 (three) 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 (thirty) minutes or 3 (three) hours, as applicable, from closure of such meeting for the day on which it has been considered.

2. **in case the material event or information is emanating from within the Company:** within 12 (twelve) hours from the occurrence of the event or information;
3. **in case the material event or information is not emanating from within the Company:** within 24 (twenty four) hours from the occurrence of the event or information;

4. **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 Company in terms of provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015:** the disclosure with respect to such claims shall be made to the stock exchange(s) within 72 (seventy two) hours of receipt of the notice by the company;

5. **in case of material events or information for which timelines have been specified in Part A of Schedule III:** within such specified timelines

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.

The Company shall, with respect to disclosures referred to in this regulation, make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.

The Company shall, with respect to disclosures referred to in this regulation, make disclosures updating material developments on a regular basis, till such time the event is resolved/ closed, with relevant explanations.

The Company shall submit the disclosure of material events/ information to the Stock Exchange(s) along with the details as mentioned in Annexure 18 of the Master Circular for compliance with the provisions of SEBI LODR Regulations (as amended from time to time)

VII. MODIFICATION OF THE POLICY

In case of any amendments to the Regulations, which makes any of the provisions in the Policy inconsistent, the provisions of the Regulations shall prevail. Further, in case there are any regulatory changes, which require modifications to the Policy, the Policy shall be reviewed and amended with due approval from the Board of Directors of the Company.

REVISION HISTORY

Sr. No.	Date of adoption & subsequent modifications	Approved by
1.	14/11/2017	Board of Directors
2.	29/05/2024	Board of Directors
3.	27/03/2025	Board of Directors