



ANONDITA MEDICARE LIMITED

(AML)

POLICY ON DETERMINATION OF MATERIALITY EVENTS/ INFORMATION



UNIT



OFFICE



DIPPING AREA



TESTING AREA

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POLICY ON DETERMINATION OF MATERIALITY EVENTS/ INFORMATION

1. INTRODUCTION

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “**SEBI (LODR) Regulations, 2015**”) mandate listed entities to formulate a Policy for determining the materiality of events or information that warrant disclosure to its stakeholders. Accordingly, the Policy on Determination of Materiality for Disclosure(s) (hereinafter referred to as “**Policy**”) is being framed and implemented.

In accordance with the Regulation 30(4) (ii) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI (LODR) Regulations, 2015**”), Anondita Medicare Limited (“**Company**”) has formulated this Determination of Materiality Events/ Information Policy (“**Policy**”).

The Board of Directors of the Company adopted this policy at their meeting held on Aug 18, 2024.

2. OBJECTIVE

This Policy is formulated in order to enable the Company to broadly classify, categorize and promptly disclose to the stock exchanges material events/information, in accordance with the Listing Regulations.

Further, the Company finds it prudent to keep the shareholders well informed about any event/information which are essential to safeguard and protect their interest as shareholders of the Company.

3. DEFINITION AND INTERPRETATION

In this Policy, unless the context otherwise requires-

1.1 “**Act**” shall mean the Companies Act, 2013.





- 1.2 “**Board**” or “**Board of Directors**” shall mean the Board of Directors of the Company.
- 1.3 “**Company**” shall mean Anondita Medicare Limited.
- 1.4 “**Key Managerial Personnel**” (**KMP**) means Managing Director, Chief Financial Officer and Company Secretary of Anondita Medicare Limited.
- 1.5 “**Officer**” includes any Director, Manager or Key Managerial Personnel or any person in accordance with whose directions or instructions the Board of Directors or any one or more of the Directors is or are accustomed to act and includes Promoter of the Company.
- 1.6 “**Listing Regulation**” shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI (LODR) Regulations, 2015**”).
- 1.7 “**Subsidiary**” means a subsidiary as defined under sub-section (87) of section 2 of the Companies Act, 2013.

All other words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992, Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, as amended, 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. RELEVANT REGULATIONS

- A. Para A of Part A of Schedule III of **SEBI (LODR) Regulations, 2015**, the Listing Regulations prescribe a list of events which are deemed to be material events and are required to be disclosed by the Company promptly to the shareholders through the stock exchange within the prescribed time.





- B.** Para B of Part A of Schedule III of **SEBI (LODR) Regulations, 2015**, the Listing Regulations specifies the list of events which may or may not be material to the Company and for which the Company has to apply the guidelines for materiality as specified in Regulation 30(4) in order to determine whether the event is material.

5. GUIDELINES TO ASCERTAIN MATERIALITY OF AN EVENT OR INFORMATION

- (i) The Company shall consider the following criteria for determination of materiality of events/information:

Qualitative criteria would mean:

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

Quantitative Criteria would mean the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

- two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
- 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;
- 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 terms of the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, if 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.

- (ii) Materiality will be determined on a case to case basis depending on specific facts and circumstances relating to the information/ event. In order to determine whether a particular event/ information is material in nature, the 'quantitative' and/ or 'qualitative' factors shall be considered.
- (iii) In a case where the quantitative and qualitative criteria as above are not applicable, an event or information may be treated as being material if in the opinion of the Board of the Company, the event or information is considered material.

6. TIMELINES FOR DISCLOSURE OF MATERIAL EVENTS/INFORMATION

- (i) The disclosure with respect to the events/ information for which timelines have been specified under Part A of Schedule III shall be made within such timelines.
- (ii) Further, the disclosure with respect of all events/information for which no specified timeline is prescribed under Part A of Schedule III shall be disclosed as soon as reasonably possible and in any case not later than the following:
 - a) For all material events/ information for which decision is taken in a Board meeting within 30 (thirty) minutes from the closure of the board meeting;
 - b) For all material events/ information emanating from within the Company within 12 (twelve) hours from the occurrence of the event or information;
 - c) For all material events/ information relating to the Company but emanating from outside the Company within 24 (twenty four) hours from the occurrence of the event or information.
 - d) In case the disclosure is made after the stipulated timeline, the Company shall, along with such disclosure provide an explanation for the delay..

7. GUIDELINES ON OCCURRENCE OF AN EVENT / INFORMATION & ITS TIMELY DISCLOSURE

- (i) The occurrence of material events/ information:





- (a) depends upon the stage of discussion, negotiation or approval; and
 - (b) in case of natural calamities disrupting operations etc., it would depend upon the timing when the company became aware of the event/ information.
- (ii) In respect of the events under 7(i)(a), the events/information can be said to have occurred upon receipt of approval of the Board e.g. further issue of capital by rights issuance and in certain events/ information after receipt of approval of both i.e. Board and Shareholders.

However, considering the price sensitivity involved for certain events e.g. decision on declaration of dividends etc., disclosure shall be made on receipt of approval of the event by the Board, pending Shareholder's approval. Approvals other than final approval, such as in-principle approval or approval to explore (which is not final approval) given by the Board, will not require disclosure under this Policy.

- (iii) In respect of the events under 7(ii)(b), the events/information can be said to have occurred when the Company becomes aware of the events/information, or as soon as, an officer of the Company has, or ought to have reasonably come into possession of the information in the course of the performance of his duties. The term 'officer' shall have the same meaning as defined under the Companies Act, 2013 and shall also include Promoter of the Company.

8. AUTHORISED PERSON FOR DETERMINING AND DISCLOSING MATERIALITY EVENTS/ INFORMATION

- a) The Managing Director (“**Authorized KMP**”) of the Company is authorized by the Board to decide whether any event or information is material and for the purposes of making disclosures to the stock exchanges and the contact details of such personnel shall be also disclosed to the stock exchange(s) and as well as on the website of the Company.
- b) Any officer of the Company authorized by any of the Authorized KMP in addition to such KMP may sign the disclosures to be sent to the Stock Exchanges and upload on the website for the purposes of fulfilling the obligations under the Regulations.





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- c) In case where an event occurs or an information is available with the listed entity, which has not been indicated in Para A or B of Part A of Schedule III, but which may have material effect on it, the listed entity is required to make adequate disclosures in regard thereof.

9. AMENDMENT

The Company reserves the right to amend or modify this Policy in whole or part, in accordance with any regulatory amendment or notification or otherwise, at any time without assigning any reason whatsoever. Any such amended Policy will be accordingly updated on the website of the Company

10. DISCLOSURE

As per the provisions of the SEBI (LODR) Regulations, 2015, the Policy shall be disclosed on the website of the Company. 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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