



GUJARAT INTRUX LIMITED

Policy
on Determination of Materiality
For Disclosure of Events and Information

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1. Preamble

The Board of Directors of Gujarat Intrux Limited has adopted this policy for Determination of Materiality. This Policy has been comprehensively revised to incorporate the mandatory requirements of the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023, and subsequent amendments. The Board will review and amend this policy from time to time to ensure continued alignment with statutory updates.

2. Definitions

In this Policy, unless the context otherwise requires:—

- a. “Board of Directors” shall mean the Board of Directors of Gujarat Intrux Limited, as constituted from time to time;
- b. “Company” means Gujarat Intrux Limited;
- c. “Code of Fair Disclosure” means the Code of Practices & Procedure for Fair Disclosure as provided under the Gujarat Intrux Limited Code of Conduct for Regulating & Reporting Trading by Insiders and for Fair Disclosure, 2015, as approved by the Board and modified from time to time.
- d. “Listing Regulations” means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars and re-enactment thereof;
- d. “Material Event” or “Material Information” shall mean
 - (a) Such event or information set out in Sections 7.1, 7.3 & 7.4 of this Policy; or
 - (b) Such event or information set out in Section 7.2 as determined to be material in terms of Section 6 of the Policy;
- e. “Policy” means this “Policy for Determination of Materiality of Events & Information and their Disclosure” and as may be amended from time to time;

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.

3. 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.

4. Applicability

This Policy shall be applicable throughout the Company. All events and/or information which are required to be disclosed by the Company in terms of Para B of Part A of Schedule III of the Listing Regulations shall be subject to the criteria of materiality as provided in this Policy.

5. Persons Responsible for Disclosure

The Board of Directors of the Company have authorised the Key Managerial Personnel ('Authorized Persons') to determine the materiality of an event or information and to make appropriate disclosure to the stock exchanges as also on the Company's website on a timely basis. The Authorised Persons are also empowered:

- a. To seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as they may deem fit.
- b. To call for information from all its internal stakeholders including its Subsidiaries and Promoters.

The following KMPs is authorized by Board of Directors for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange:-

Sr. No	Name	Designation	Contact Number	Mail id
1.	Mr. Dhiraj D.Pambhar	Managing Director	+91 2827252851	info@gujaratintrux.com
2.	Mr. Sanjay J. Vagadia	Chief Financial Officer	+918780885834	Sanjay.j@gujaratintrux.com
3.	Mr. Sagar Rajyaguru	Company Secretary & Compliance officer	+91 9328987249	cs@gujaratintrux.com

The Authorized Person(s) shall have the following responsibilities for determining the material events or information:

- a. To put in place an adequate mechanism for collecting relevant information and events on a real time basis, to the extent possible, to enable appropriate disclosures under this Policy. The mechanism should include the responsibility of all internal stakeholders to report all events and information as covered in clause 7 of this Policy.
- b. To review and assess an event or information that may qualify as 'material' and may require disclosure, on the basis of facts and circumstances prevailing at a given point in time.
- c. To disclose developments that are material in nature on a regular basis, till such time the event or information is resolved/closed, with relevant explanations.
- d. To consider such other events or information that may require disclosure to be made to the stock exchanges which are not explicitly defined in the Listing Regulations and determine the materiality, appropriate time and contents of disclosure for such event or information.
- e. To provide specific and adequate reply to all queries raised by the stock exchanges with respect to any events or information.

6. Criteria for determination of materiality of events / information

- 6.1 As per Regulation 30 of the Listing Regulations, the Company is required to make disclosure of certain events/ information specified in Para A of Part A of Schedule III to the Stock Exchanges without any application of the guidelines for materiality. However, events/ information specified in Para B of Part A of Schedule III to the Listing Regulations are to be disclosed only if they meet the criteria of Materiality.
- 6.2 The Company shall consider an event/ information as material if it meets any of the following criteria specified in Regulation 30 (4) (i) of the Listing Regulations:
 - a) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
 - b) the omission of an event or information is likely to result in significant stock market reaction if the said omission came to light at a later date;
 - 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. two percent (2%) of turnover, as per the last audited consolidated financial statements of the Company;
 - ii. two percent (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. five percent (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) In case where the criteria specified in sub-sections (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the Authorised Person of the Company, the event or information is considered material.

7. Material Events/ Information

- 7.1 The Company shall make disclosure of the events and/or information specified in Para A of Part A of Schedule III to the Listing Regulations upon their occurrence to the Stock Exchanges without any application of the guidelines for materiality.
- 7.2 The Company shall make disclosure of the events and/or information specified in Para B of Part A of Schedule III to the Listing Regulations upon their occurrence to the Stock Exchanges after following the procedural guidelines as given in Section 8 of this Policy.
- 7.3 The Company shall also make disclosure of any other events/ information, *viz.*, major development that is likely to affect 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 which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to apprise its position and to avoid the establishment of a false market in such securities.
- 7.4 Without prejudice to the above, the Company may make disclosures of event/information as specified by SEBI from time to time.
- 7.5 In case of any amendments/ updations in the list of events/ information specified in Part A of Schedule III or Part B of Schedule III of the Listing Regulations, the above list of material information/ events shall stand accordingly modified.

8. Procedure for disclosure of events/ information

- 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 first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this regulation as soon as reasonably possible and in any case not later than the following:
- i. **thirty minutes (30 mins) from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken;**
 - ii. **twelve hours (12 hrs) from the occurrence of the event or information, in case the event or information is emanating from within the Company;**
 - iii. **twenty four hours (24 hrs) from the occurrence of the event or information, in case the event or information is not emanating from within the Company;**

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. 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.

This Policy is reviewed/ amended by the Board on 19th March,2026