

ABH HEALTHCARE LIMITED

POLICY ON DETERMINATION AND DISCLOSURE OF MATERIALITY OR EVENTS AND INFORMATION

1. LEGAL FRAMEWORK

In alignment with Regulation 30 of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”), every listed entity shall frame a policy for determination of materiality (this “**Policy**”) based on criteria specified in the Listing Regulations. This Policy will be hosted on the website of the Company.

The Board of Directors of the Company, at its meeting held on 11th December, 2024, approved this policy.

2. OBJECTIVE OF THIS POLICY

The objective of this Policy is as follows:-

- a) To ensure that the company complies with the disclosure obligation to which it is subject as a public traded company as laid down by the SEBI Listing Regulations, various securities laws and other legislations as applicable
- b) To ensure that the information disclosed by the company is adequate, accurate, timely and transparent.
- c) To ensure that corporate documents and public statements are accurate and do not contain any misrepresentation.
- d) To provide a framework that supports and fosters confidence in the quality and integrity of information released by the company.
- e) To assist the relevant employees of the listed entity in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel, in terms of regulation 30(5), for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchange(s)
- f) To ensure uniformity in the company’s approach to disclosures, raise awareness and reduce the risk of selective disclosures.

3. DEFINITIONS

Words and expressions used in this Policy shall have same meaning as assigned to it under the Listing Regulations, the Companies Act ,2013, the SEBI Act, 1992 (“SEBI Act”) and the Securities Contracts (Regulation) Act, 1956 (“SCRA”).

4. AUTHORISATION TO DISCLOSE

The Board has authorized Company Secretary and Compliance Officer, for the purpose of determining Materiality of an event or information and for the purpose of making disclosures to the EMERGE Platform of NSE Limited .

The aforementioned designated Key Managerial Personnel, authorized for the purpose, will be responsible for administering this Policy, determining the materiality of events or information in relation to the Company in consultation with Board of Directors and monitoring compliance by the Company with disclosure obligations applicable to it.

The contact details of the Key Managerial Personnel, so authorized, will be disclosed to the Stock exchange and will be placed on the website of the Company.

5. EVENTS WHICH ARE DEEMED TO BE MATERIAL EVENTS

The Company shall disclose all such events which are specified in Para A of Part A of Schedule III of the LODR Regulations (as applicable from time to time) (“Para A Events”) without any application of the guidelines for materiality as specified in sub-regulation (2) of Regulation 30 of the LODR Regulations. Details to be provided to the Stock Exchanges while disclosing Para A Events shall be in compliance with the requirements of the SEBI Disclosure Circular.

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

The Company shall disclose all such material events or information pertaining to itself (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 under the LODR Regulations.

Materiality has to 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 company shall consider the criteria(s).

- a) The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
- b) The omission of an event or information, which is likely to result in significant market reaction if the said omission came to light at a later date or
- 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 of turnover, as per the last audited consolidated financial statements of the Company; or
 - (ii) Two percent of net worth, except in case of the arithmetic value of the net worth is negative, as per the last audited consolidated financial statements of the Company;
 - (iii) 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 Company
- d) In case where the criteria specified in sub clauses a), b) and c) is not applicable, an event or information may be treated as material If in the opinion of the Board of Directors, the event/information is considered material.

7. EVENTS WHICH ARE TO BE DISCLOSED ON RECEIPT OF COMMUNICATION

The company shall disclose events or informations pursuant to receipt of communication from any regulatory, statutory, enforcement or judicial authority in accordance with regulation 30(13) of the Listing Regulation.

8. DISCLOSURES

All events/information identified as material in line with the regulation and under this Policy shall be disclosed as soon as reasonably possible and in any case not later than the following:

- i. 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;

In case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, all material events/ information for which decision is taken in a Board meeting may be disclosed within three hours from the closure of the board meeting.

In case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.

- ii. For all material events/ information emanating from within the Company within 12 (twelve) hours from the occurrence of the event or information;
- iii. 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.
- iv. In case of non-tax litigation or dispute for which claims are made against the Company and such event or information is classified as a UPSI and a Structured Digital Database is maintained under the then the disclosure with respect to such claims may be made within 72 (seventy-two) hours of receipt of the notice.

- A) In case the disclosure is made after the stipulated timeline, the Company shall provide an explanation for the delay along with the disclosure.
- B) The Company shall disclose all further material developments with respect to the disclosures referred to in this Policy on a regular basis, till the event is resolved / closed, with relevant explanations.

9. POLICY REVIEW

The Authorized Person may review the Policy from time to time. Material changes to the Policy will need the approval of the board of directors. Should there be any inconsistency between the terms of the Policy and the SEBI LODR Regulations, the provisions of the SEBI LODR Regulations shall prevail. Any amendments to the SEBI LODR Regulations shall mutatis mutandis be deemed to have been incorporated in this Policy.

10. WEBSITE

As per the provisions of the SEBI Listing Regulations, 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 the stock exchange pursuant to the said policy and such disclosures shall be hosted on the website for a minimum period of five years and thereafter as per the archival policy of the company.

11. CONTACT DETAILS

Any questions or clarifications about the policy or disclosures made by the Company should be referred to the authorized Key Managerial Personnel, who is in charge of administering, enforcing and updating this policy.

12. AMENDMENT

The board of directors on its own can amend this policy, as and when deemed fit.

In case of any amendment(s), clarification(s), circulars(s) etc, issues by the relevant authorities, not being consistent with the provisions laid down under this policy, then such amendment(s), clarification(s), circulars(s) etc. shall prevail upon the provisions hereunder and this policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarifications(s), circular(s) etc.