

ARJUN JEWELLERS LIMITED
CIN: U36100GJ2020PLC111829

POLICY ON DETERMINATION OF MATERIALITY FOR DISCLOSURE OF EVENTS AND
INFORMATION

POLICY ON DETERMINATION OF MATERIALITY FOR DISCLOSURE OF EVENTS AND INFORMATION

1. Introduction

- 1.1. The Board of Directors (the “**Board**”) of Arjun Jewellers Limited (the “**Company**”) have approved the policy for the determination of materiality of events and information (the “**Policy**”).
- 1.2. This Policy is framed in accordance with the requirements of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**SEBI Listing Regulations**”) as amended from time to time. This Policy has been formulated in accordance with clause (ii) of sub-regulation (4) of Regulation 30 of the SEBI Listing Regulations.

2. Objectives and Purpose

- 2.1. This Policy is being adopted by the Board to determine the materiality of events or information relating to the Company and to ensure that such information is adequately disseminated in pursuance of the Regulations and to provide an overall governance framework for such determination of materiality.
- 2.2. The key objectives of this Policy are:
 - (a) to ensure that the Company complies with the applicable provisions of the SEBI Listing Regulations, circulars and guidelines issued by the Securities and Exchange Board of India vis-à-vis materiality of events and information;
 - (b) to provide a governance framework for the determination and disclosure of material events and information;
 - (c) to facilitate prompt and transparent disclosure of material events and information to the stock exchanges;
 - (d) to protect the confidentiality of Material / Price sensitive information within the context of Company’s disclosure obligations; and
 - (e) to ensure uniformity in the Company’s approach to disclosures, raise awareness and reduce the risk of selective disclosures.
- (f) To provide shareholders, investors and the market with timely, direct and equal access to material information issued by the Company.
- (g) To provide a framework that supports and fosters confidence in the quality and integrity of information released by the Company;

3. Definitions

- 3.1. Except where the context otherwise requires, the following capitalized words and expressions shall have the meaning as specified hereunder:
 - (a) “**Act**” shall mean the Companies Act, 2013 and the rules frames thereunder, including any modifications, clarifications, circulars or re-enactment thereof;
 - (b) “**Board**” shall have the meaning ascribed to it in paragraph 1.1;

- (c) “**Company**” shall have the meaning ascribed to it in paragraph 1.1;
- (d) “**KMP**” shall mean key managerial personnel of the Company as defined in sub- section (51) of Section 2 of the Act;
- (e) “**SEBI Listing Regulations**” shall have the meaning ascribed to it in paragraph 1.2;
- (f) “**Mainstream Media**” shall have the same meaning ascribed under the SEBI Listing Regulations read along with related SEBI circulars, notifications, guidance note and Industry Standard Note (‘ISN’) issued by Industry Standards Forums (‘ISF’), as amended from time to time;
- (g) “**Material**” or “**Materiality**” includes those events and information which may materially affect the performance of the Company or the share price of the Company.
- (h) “**Material Events**” or “**Material Information**” shall mean such events specified in paragraph B of Part A of Schedule III of the SEBI Listing Regulations, based on the applications of the guidelines for materiality as per Regulation 30(4) of the SEBI Listing Regulations;
- (i) “**Policy**” shall have the meaning ascribed to it in paragraph 1.1; and
- (j) “**Schedule**” shall mean Schedule III of the SEBI Listing Regulations.
- (k) “**Stock Exchanges**” means BSE Limited and the National Stock Exchange of India Limited, where the equity shares of the Company are listed.

3.2. Further, the words and expressions used in this Policy and not defined herein but defined in the SEBI Listing Regulations, the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 2018 or the Act and the rules and regulations made thereunder, as may be amended from time to time, and shall have meaning respectively assigned to them therein.

4. Scope of the Policy

- 4.1. This Policy shall be applicable throughout the Company. The information covered by this Policy shall include information related to the Company's business, operations, or performance which has a significant effect on securities investment decisions (“**Material Information**”) that the Company is required to disclose in a timely and appropriate manner by applying the guidelines for assessing materiality.
- 4.2. As provided in Annexure A the Events or information specified in Para B of Part A of Schedule III of Regulation 30 of the SEBI Listing Regulations will be disclosed based on application of materiality criteria.
- 4.3. As provided in Annexure B the Events or information specified in Para A of Part A of Schedule III of Regulation 30 of the SEBI Listing Regulations will be disclosed without any application of the guidelines for materiality.

5. Authority to determine Material Events

- 5.1. The Board has authorised the KMP 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 KMPs shall also be empowered to:
 - (a) seek appropriate counsel or guidance as and when necessary, from other internal or external stakeholders as they may deem fit; and

- (b) call for information from all its internal stakeholders including its subsidiaries and its promoters.

6. Role and responsibilities of the KMPs

The following KMPs have been severally authorised by the Board for the purpose of determining materiality of an event or information and for purpose of making disclosure to the Stock Exchange (“Authorised Persons”)

- (i) Chairman and Managing Director (“CMD”)
- (ii) Chief Financial Officer (iii) Company Secretary

6.1. The KMPs 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 to the KMP;
- (b) to review and assess an event or information that may qualify as ‘material’ and may require disclosure to the stock exchanges, on the basis of facts and circumstances prevailing at a given point in time;
- (c) to determine the appropriate time at which the disclosures are to be made to the stock exchanges based on an assessment of actual time of occurrence of an event or information;
- (d) 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; and
- (e) 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 SEBI Listing Regulations and determine the materiality, appropriate time and contents of disclosure for event or information.

7. Guidelines for assessing materiality

7.1. Materiality will be determined on a case-to-case basis depending on the facts and the circumstances pertaining to the event or information.

7.2. The following criteria will be applicable for determining materiality of an event or information:

The omission of an event or information which is likely to:

- a) result in a discontinuity or alteration of an event or information already available publicly; or
- b) 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; or

- (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.

Accordingly, any transactions exceeding the lower of (i), (ii) or (iii) above, with an annual impact in value, will be considered for the above purposes.

- 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 being material if in the opinion of the board of directors of the listed entity, the event or information is considered material:

8. Guidelines for Rumour Verification

- 8.1. The Company shall confirm, deny or clarify, upon material price movement in the scrip of the Company (as per the framework issued by the Securities and Exchange Board of India (SEBI)/ Stock Exchanges as amended from time to time), any reported event/ information in the mainstream media which is not general in nature and which indicates that rumour of an impending specific event/ information is circulating amongst the investing public and also provide the current stage of such event or information.
- 8.2. Such disclosure will be made within the timelines prescribed under the SEBI Listing Regulations, circulars/ notifications issued by SEBI/ Stock Exchanges in this regard and in accordance with the ISN on verification of market rumours issued by ISF, under Regulation 30(11) of the SEBI Listing Regulations, as amended from time-to-time.

9. Guidelines for Communication

In case an event or information is required to be disclosed by the Company in terms of the provisions of Regulation 30 of the SEBI Listing Regulations, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

10. Guidance on timing of an Event or Information

- 10.1. The Company may be confronted with the question as to when an event/information can be said to have occurred. The same would depend upon the stage of discussion, negotiation or approval and in other instances where there is no such discussion, negotiation or approval required, viz. in case of natural calamities, disruptions, or other related circumstances the answer to the above question would depend upon the timing when the Company became aware of the event/information.
- 10.2. In the event that the occurrence of the event/information is dependent on the stage of discussion, negotiation or approval, the event/information can be said to have occurred upon receipt of approval of the Board.
- 10.3. In the event that the occurrence of the event/information is due to any natural calamity, disruption or other related circumstances, 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.

11. Disclosure of information relating to events deemed to be material

- 11.1. The Company shall disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this Policy and Regulation 30 of the Listing Regulations as soon as reasonably possible and in any case not later than the following:

- 30 (thirty) minutes from the closure of the meeting of the Board of Directors of the Company in which the decision pertaining to the event or information has been taken;
- 12 (twelve) hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
- 24 (twenty four) hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company.

11.2. However, the disclosure with respect to events for which timelines have been specified in Part A of Schedule III of the Listing Regulations shall be made within such timelines.

11.3. In case the disclosure is made after the time limit specified under Regulation 30 of the Listing Regulations, the Company shall, along with such disclosure provide the explanation for the delay.

12. General

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

13. Privacy

It shall be the responsibility of the Board to: (a) determine how privacy laws shall apply to the Company's documents from and with respect to employees and other constituencies; (b) establish reasonable procedures for compliance with such privacy laws; and (c) allow for their audit and review on a regular basis.

14. Amendment

Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board shall be final and binding.

15. Interpretation

In case of any subsequent changes in the provisions of the aforementioned statutes, the statutes would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with prevailing law. Any subsequent amendment/modification in the SEBI Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy.

16. Conflict of policy

In the event of any conflict between this Policy and the provisions contained in the applicable laws, the provisions of applicable laws shall prevail.

17. Disclosures

All events or information disclosed to the Stock Exchanges under Regulation 30 of the SEBI Listing Regulations shall be hosted on the website of the Company for a minimum period of 5 years.

Audio recordings, Video recordings, if any, of post earning or quarterly calls, by whatever name called,

conducted physically or through digital means, shall be hosted on the website of the Company for a minimum period of two years and thereafter as per the preservation policy of the Company.

18. Dissemination of Policy

This Policy shall be hosted on the Company's website at <https://arjunjewellers.in/>

19. Guidance On When an Event/Information Is Deemed To Be Occurred

The events / information shall be said to have occurred upon approval of board of the Company in certain events, for example further issue of capital by rights issuance and in certain events / information after receipt of approval of both i.e. board of the Company and shareholders of the Company. Certain events which are price sensitive in nature like declaration of dividends etc. will be deemed to have occurred and disclosed on approval of the board of the Company pending shareholder's approval. Events such as natural calamities or disruption can be said to have occurred when the Company becomes aware of the event / information.

20. Version History:

Version	Approved By	Approval Date	Effective Date
1 st Version	Board of Directors	18.08.2025	18.08.2025

Annexure A

Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of regulation (30)

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation, merger, demerger or restructuring), sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the Company, sale of stake in associate company of the Company or any other restructuring.
Acquisition would mean
(A) acquiring control, whether directly or indirectly; or,
(B) acquiring or agreeing to acquire shares or voting rights in, a company, whether directly or indirectly, such that -
(1) the Company holds shares or voting rights aggregating to five per cent or more of the shares or voting rights in the said company, or;
(2) there has been a change in holding from the last disclosure and such change exceeds two per cent of the total shareholding or voting rights in the said company.
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, redemption of securities, etc.
3. New Rating(s) or Revision in Rating(s).
4. Outcome of Meetings of the Board of Directors: The Company shall disclose to the exchanges, within 30 minutes of the closure of the meeting, held to consider the following:
 - a. dividends recommended or declared, or the decision to pass any dividend, and the date on which the dividend shall be paid/dispatched;
 - b. any cancellation of dividend with the reasons thereof;
 - c. the decision on the buyback of securities;
 - d. the decision with respect to fundraising is proposed to be undertaken [including by way of issue of securities (excluding security receipts, securitized debt instruments or money market instruments regulated by the Reserve Bank of India), through further public offer, rights issue, American Depository Receipts/ Global Depository Receipts/ Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method;];
 - 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 exchanges:
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. Agreements entered into by the shareholders, Promoters, Promoter Group entities, related parties, directors, Key Managerial Personnel, employees of the Company or of its subsidiary among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company, shall be disclosed to the stock

exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the Company is a party to such agreements: Provided however, such agreements entered into by the Company in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or they are required to be disclosed in terms of the Listing Regulations.

7. Fraud or Defaults by the Company, its Promoter, director, Key Managerial Personnel, senior management or subsidiary or arrest of Key Managerial Personnel, senior management, Promoter or director of the Company, whether occurring within India or abroad.

For this purpose, (i) 'Fraud' shall include fraud as defined under Regulation 2(1)(c) of Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003; and (ii) 'Default' shall mean non-payment of the interest or principal amount in full on the date when the debt has become due and payable.

8. Change in directors, Key Managerial Personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary, etc.), senior management, Auditor and Compliance Officer.
9. In case of resignation of the auditor of the Company, detailed reasons for the resignation of the auditor, as given by the said auditor, shall be disclosed by the Company to the stock exchanges as soon as possible, but not later than twenty-four hours of receipt of such reasons from the auditor.
10. Resignation of independent director, including reasons for resignation: In case of resignation of an independent director of the Company, within seven days from the date of resignation, the following disclosures shall be made to the stock exchanges by the Company:
 - i. The letter of resignation, along with detailed reasons for the resignation as given by the said director
 - ii. Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.
 - iii. The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.
 - iv. The confirmation as provided by the independent director above shall also be disclosed by the Company to the stock exchanges along with the disclosures as specified in sub-clauses (i) and (ii) above.
11. In case of resignation of Key Managerial Personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the Key Managerial Personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the Company within seven days from the date that such resignation comes into effect.
12. In case the Managing Director or Chief Executive Officer of the Company is indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty-five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).
13. Appointment or discontinuation of the share transfer agent.
14. Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions, including the following details: i. Decision to initiate resolution of loans/borrowings; ii. Signing of Inter-Creditors Agreement (ICA) by lenders; iii. Finalization of Resolution Plan; iv. Implementation of Resolution Plan; v. Salient features, not involving commercial secrets, of the resolution/ restructuring plan as decided by lenders.
15. One-time settlement with a bank.

16. Winding-up petition filed by any party / creditors.
17. 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.
18. Proceedings of Annual and Extraordinary General Meetings of the Company.
19. Amendments to the memorandum and articles of association of the Company, in brief.
20. (i) Schedule of analysts or institutional investors meeting at least two working days in advance (excluding the date of the intimation and the date of the meeting).
21. (ii) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the recognized stock exchanges prior to beginning of such events.
22. Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means, simultaneously with submission to the recognized stock exchange(s), in the following manner:
 - i. The audio recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;;
 - ii. the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
 - iii. the transcripts of such calls shall be made available on the website of the Company within five working days of the conclusion of such calls.
(The requirement for disclosure(s) of audio/video recordings and transcript is mandatory with effect from April 01, 2022)
23. The following events in relation to the corporate insolvency resolution process (“**CIRP**”) of a listed corporate debtor under the Insolvency and Bankruptcy Code, 2016 (“**Insolvency Code**”):
 - i. Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;
 - ii. Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
 - iii. Admission of application by the Tribunal, along with the amount of default or rejection or withdrawal, as applicable;
 - iv. Public announcement made pursuant to the order passed by the Tribunal under Section 13 of the Insolvency Code;
 - v. List of creditors as required to be displayed by the corporate debtor under regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
 - vi. Appointment/ Replacement of the Resolution Professional;
 - vii. Prior or post-facto intimation of the meetings of the Committee of Creditors;
 - viii. Brief particulars of invitation of resolution plans under section 25(2)(h) of the Insolvency Code in the Form specified under Regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
 - ix. Number of resolution plans received by the Resolution Professional;
 - x. Filing of the resolution plan with the Tribunal;
 - xi. Approval of the resolution plan by the Tribunal or rejection, if applicable;
 - xii. Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as:
 - a. Pre and Post net-worth of the company;
 - b. Details of the assets of the company post CIRP;
 - c. Details of securities continuing to be imposed on the companies’ assets;
 - d. Other material liabilities imposed on the company;

- e. Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
 - f. Details of funds infused in the company, creditors paid-off;
 - g. Additional liability on the incoming investors due to the transaction, source of such funding etc.;
 - h. Impact on the investor –revised P/E, RONW ratios etc.;
 - i. Names of the new Promoters, Key Managerial Personnel, if any and their past experience in the business or employment. In case where Promoters are companies, the history of such company and the names of natural persons in control;
 - j. Brief description of business strategy.
 - xiii. Any other material information not involving commercial secrets.
 - xiv. Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS;
 - xv. Quarterly disclosure of the status of achieving the MPS
 - xvi. The details as to the delisting plans, if any approved in the resolution plan.
24. Initiation of Forensic audit: In case of initiation of forensic audit (by whatever name called), the following disclosures shall be made to the stock exchanges by the Company:
- i. The fact of initiation of forensic audit along with the name of the entity initiating the audit and reasons for the same, if available;
 - ii. Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the Company, along with comments of the management, if any.
25. Announcement or communication through social media intermediaries or mainstream media by directors, Promoters, Key Managerial Personnel or senior management of the Company, in relation to any event or information which is material for the Company in terms of Regulation 30 of Listing Regulations and is not already made available in the public domain by the Company.
26. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the Company or its directors, Key Managerial Personnel, senior management, Promoter or subsidiary, in relation to the Company, in respect of the following:
- i. search or seizure; or
 - ii. re-opening of accounts under provisions of the Act; or
 - iii. investigation under the provisions of the Act, along with the following details pertaining to the actions(s) initiated, taken, or orders passed
 - a. name of the authority;
 - b. nature and details of the action(s) taken, initiated or order(s) passed;
 - c. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
 - d. details of the violation(s)/contravention(s) committed or alleged to be committed;
 - e. impact on financial, operational or other activities of the Company, quantifiable in monetary terms to the extent possible.
27. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the Company or its directors, Key Managerial Personnel, senior management, Promoter or subsidiary, in relation to the Company in respect of the following:
- i. suspension;
 - ii. imposition of a fine or penalty;
 - iii. settlement of proceedings;
 - iv. debarment;
 - v. disqualification;
 - vi. closure of operations;
 - vii. sanctions imposed;
 - viii. warning or caution; or
 - ix. any other similar action(s) by whatever name called, along with the following details pertaining to the actions(s) taken or orders passed:

- a. name of the authority;
- b. nature and details of the action(s) taken, or order(s) passed;
- c. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority
- d. details of the violation(s)/contravention(s) committed or alleged to be committed;
- e. impact on financial, operational or other activities of the Company, quantifiable in monetary terms to the extent possible.

28. Voluntary revision of financial statements or the report of the Board of Directors of the Company under the Act.

Annexure B

Events which shall be disclosed upon application of the guidelines for materiality referred sub-regulation (4) of regulation (30)

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
2. Any of the following events pertaining to the Company:
 - i. arrangements for strategic, technical, manufacturing, or marketing tie-up; or
 - ii. adoption of new line(s) of business; or
 - iii. closure of the operation of any unit, division or subsidiary (in entirety or in piecemeal).
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) or any other agreement(s) which are binding and not in the 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 divisions of the listed entity due to natural calamity (earthquake, flood, fire, etc.), force majeure or events such as strikes, lockouts, etc.
7. Effect(s) arising out of a change in the regulatory framework applicable to the listed entity.
8. Pendency of any litigation(s) or dispute(s) or the outcome thereof, which may have an impact on the listed entity.
9. Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity.
10. Options to purchase securities, including any ESOP/ESPS Scheme.
11. Giving of guarantees or indemnity or becoming a surety, by whatever name called, 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.