**ANIK INDUSTRIES LIMITED**

**POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION**
*(Last amended on 31.07.2026)*

**1. Purpose:**

This Policy for Determination of Materiality of Events / Information of Anik Industries Limited (**"Policy"**) has been made pursuant to Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

The purpose of the Policy is to enable Anik Industries Limited to determine the materiality of event/information that require disclosure with the Stock Exchanges and shall also assist the relevant employees of Anik Industries Limited to identify any potential material event/information and reporting the same to the Authorized Persons, as defined hereinafter.

**2. Applicability:**

This Policy shall be applicable to Anik Industries Limited.

**3. Definitions:**

a) "Company" shall mean Anik Industries Limited.

b) "Compliance Officer" shall mean the Company Secretary of the Company.

c) "CFO" shall mean Chief Financial Officer of the Company.

d) "Financial Year" means period starting from 1st April and ending on 31st March.

e) "Industry Standards Note" means Securities and Exchange Board of India Notification dated February 25, 2025, as amended from time to time, titled Industry Standards Note on Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

f) "Mainstream media" means mainstream media as defined under Regulations 2(1) (ra) of the Regulations.

g) "Material business operations" means business operations of the Subsidiary Company, whose income or net worth exceeds ten percent of the consolidated income or net worth of the Company in the immediately preceding financial year.

h) "Regulations" shall mean the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with applicable circulars issued thereunder.

i) "Stock Exchanges" shall mean the stock exchanges on which the securities of the Company are listed.

Words and terms used in this Policy and not defined herein, but defined in the Regulations, the Company's Code of Conduct for Prevention of Insider Trading, the Securities Contracts (Regulation) Act, 1956, the Securities and Exchange Board of India Act, 1992, the Depositories Act, 1996 or the Companies Act, 2013, shall have the meanings, respectively assigned to them in such code, act or legislation or any statutory modifications or re-enactments thereto, as the case may be.

## 4. Material event/information/business operations:

(i) Events/information listed under Para A of Part A of Schedule III to the Regulations shall be disclosed to the Stock Exchanges, without any application of the guidelines for materiality, within the prescribed timelines and in the manner required by the Regulations read with Industry Standards Note.

(ii) Events/ information listed under Para B of Part A of Schedule III to the Regulations shall be considered as material if they meet the criteria and materiality thresholds prescribed under Regulation 30(4)(i) of the Regulations and the same shall be disclosed to the Stock Exchanges, within the prescribed timelines and in the manner required by the Regulations read with Industry Standards Note.

(iii) Material business operations in Indian Jurisdiction.

## 5. Authority to determine and make disclosures of event/information:

The CFO and Compliance Officer (**"Authorised Persons"**) shall, jointly, determine whether any disclosure needs be made to the Stock Exchanges under the Regulations in relation to any event/information, based on assessment of value or expected impact in terms of value of such event/information against the thresholds of materiality under Regulation 30(4)(i) of the Regulations read with Industry Standards Note. Upon determination, the Compliance Officer shall ensure that the disclosure(s) are submitted with the Stock Exchanges and uploaded on the Company's website.

## 6. Identification of relevant employees and obligation related to disclosure:

(i) The Authorised Persons shall determine the relevant employees to identify potential event/information specified in Para A and Para B of Part A of Schedule III to the Regulations read with Industry Standards Note pertaining to their functional roles, from time to time.

(ii) Any such event/information shall be forthwith informed by the relevant employees to the Authorised Persons with adequate supporting data/ information, to facilitate a prompt and appropriate disclosure to the Stock Exchanges.

7. **Discretion to make disclosure relating to event/information where materiality test is not satisfied:**

Where the Authorised Persons are satisfied that although a particular event/information does not meet the test of materiality as above, disclosure of information in relation thereto will ensure that investors are better informed with regard to the Company or non-disclosure of such information will distort the market for the Company's securities, such information may be disclosed to the Stock Exchanges under the Regulations.

8. **Publication of the Policy:**

This Policy, upon its adoption by the Board of Directors of the Company, along with below contact details of the Authorised Persons shall be uploaded on the Company's website and any updates hereto shall be promptly reflected on the Company's website.

| S. No. | Particulars | Contact Information |
|---|---|---|
| 1 | Chief Financial Officer (CFO) | Anik Industries Limited<br><br>2/1, South Tukoganj, Behind High Court,<br>Indore–452 001 (M.P.), India.<br>Phone: 91-731-4018009/8010/ Fax: 91-731-2513285 |
| 2 | Compliance Officer | Anik Industries Limited<br><br>2/1, South Tukoganj, Behind High Court,<br>Indore–452 001 (M.P.), India.<br>Phone: 91-731-4018009/8010/ Fax: 91-731-2513285 |

9. **Review / Amendment:**

The Board of Directors can amend this Policy, as and when deemed fit. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(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), clarification(s), circular(s) etc.

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