

JHS SVENDGAARD RETAIL VENTURES LIMITED

CIN: L52100HR2007PLC093324

Regd. Office: Fifth Floor, Plot No. - 107, Sector-44, Institutional Area, Gurugram, Haryana-122001

Corporate Office: B-1/E-9, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi-110044

E-Mail: cs@jhsretail.com, **Website:** www.jhsretail.com

Tel: 011-42541201

MATERIALITY POLICY

Background & Objectives:

Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, requires every listed company, whose specified securities are listed on any recognized stock exchange(s) to frame a Policy for determination of materiality of event or information ("Policy"), duly approved by the Board of Directors.

Further, SEBI had vide Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, prescribes the details that need to be provided by the Company, as a listed entity, while disclosing such material events / information.

The objective of the Policy:

- To determine materiality of event or information as specified in Regulation 30 read with Para A (events which are deemed material) and B (events where materiality threshold needs to be applied) of Part A of Schedule III of the Listing Regulations for the purpose of disclosure to Stock Exchanges;
- To confirm, deny or clarify, upon Material Price Movement, any reported event or information in the Mainstream Media;
- To ensure that information disclosed by the Company is adequate, accurate, timely transparent;
- To assist the relevant employees of the Company in identifying any potential material event or information and reporting the same to the Authorized Persons for determining materiality and making necessary disclosure to the Stock Exchanges.

Applicability:-

This Policy applies to:

- All events / information stated in Para A of Part A of Schedule III to the Listing Regulations which are deemed to be material and shall be disclosed without application of materiality thresholds applicable to the Company. The list of these events is provided in **Annexure A** of this policy.
- All events / information specified in Para B of Part A of Schedule III of the Listing Regulations

which are provided in **Annexure B** of this Policy. These events have to be disclosed based on materiality thresholds applicable to the Company, from time to time.

Definitions:

“Authorized Persons” means CEO and Managing Director, Executive Directors, Chief Financial Officer and Company Secretary of the Company.

“Company” means JHS Svendgaard Retail Ventures Limited.

“Default” shall mean non-payment of the interest or principal amount in full on the date when the debt has become due and payable.

“Normal course of Business” shall mean all those transactions, events, and activities that satisfy one or more of the below attributes:

- i. Transactions that are in consonance with the current business operations of the Company.
- ii. Transactions, events, or activities which are conducted on a frequent or recurring basis as a part of regular operations.
- iii. The terms of the transactions, events, or activities are comparable to those that would be applicable to transactions or activities with other independent parties such that these transactions are conducted at arm's length.

“Not general in nature” shall include those events and information which are related to the Company, the industry or the group in general and does not have attributes of “Impending specific event / information.”

“Relevant Employees” means an employee who has access to material event / information as specified in this Policy.

“Material Price Movement”, shall be calculated as per the framework issued by the stock exchanges / SEBI from time to time.

Key principles in determining materiality:-

The Listing Regulations have not only provided the manner in which details of such material events / information relating to the affairs of a listed entity is required to be disclosed to the Stock Exchanges, but also its nature and the time limit within which it must be disclosed, to enable the investors and the general public to take an informed decision, with regards to the affairs of the Company and that of its subsidiary companies, detailed as under:

- I. Events listed in Para A of Part A of Schedule III of the Listing Regulations, as set out in 'Annexure 'A' to this Policy, shall be disclosed by the Company to the Stock Exchanges, **without applying any criteria of materiality**.
- II. Events listed in Para B of Part A of Schedule III of the Listing Regulations, as set out in 'Annexure 'B' to this Policy shall be disclosed by the Company to the Stock Exchanges, **subject to application of the following criteria** so as to determine, whether such event or information is material or not:
 - i) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
 - ii) 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; or
 - iii) the omission of an event or information, whose value or the expected impact in terms of value, **exceeds the lower** of the following:
 - a) **two percent (2 %) of turnover**, as per the last audited consolidated financial statements of the Company;
 - b) **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);
 - c) **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 .

In terms of the SEBI Disclosure Circular, 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.

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 Company, the event or information is considered material.

- III. In case of an event or information, which does not form part of **Annexure 'A'** or **Annexure 'B'** as above, the following criteria (**in addition to the criteria as mentioned in para 3(ii) above**) shall be applied to determine whether the event or information is material or not:
 - a) Event or information is likely to have a material impact on the Company.
 - b) Events / information relating to any major development which is likely to affect the business of the Company and any other information which is exclusively known to the Company, which may be required to be disclosed to enable the security holders of the Company, to appraise their position and to avoid establishment of false market in such securities

- IV. Events / information relating to subsidiary companies of the Company, which are material to the Company, shall also be disclosed to the Stock Exchange(s).
- V. Events / information which are already disclosed to the Stock Exchanges shall continue to be disclosed updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations, as required under Listing Regulations.

Timelines for intimation to Stock Exchanges-

The Company shall disclose all events or information which are material in accordance with the Policy as soon as reasonably possible and in any case not later than the following:

- (i) thirty minutes from the closure of the meeting of the Board of Directors in which the decision pertaining to the event or information has been taken; .

However, 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, the Company shall disclose the decision pertaining to the event or information, 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) twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
- (iii) twenty-four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company.

Disclosure with respect to events or information as listed under **Annexure 'C'** to this Policy shall be made as soon possible within a reasonable time of their occurrence, but not later than 24 (twenty-four) hours from the occurrence of such events or information.

If any information, in respect of claims which are made against the Company under any litigation or dispute, other than tax litigation or dispute is maintained in the structured digital database of the Company, the disclosure with respect to such claims shall be made to the stock exchange(s) within **seventy-two hours** of receipt of the notice by the Company.

Authority to determine materiality of any event / information

The Company's CEO and Managing Director, Executive Directors and the Chief Financial Officer are

severally authorized:

a) to determine the “Materiality” of any event / transaction / information based on the criteria provided in this Policy

b) to confirm / deny / clarify on market rumor

The authorized persons are also empowered to seek appropriate counsel or guidance as and when deemed necessary.

The Company Secretary is authorized to disclose the aforesaid information to the Stock Exchanges.

Other provisions relating to disclosures

The Company shall upload on its website all such events / information and host the same for a minimum period of 5 years, after which, the said information will be archived as per its Archival Policy

In case of any amendments to the disclosures already made by the Company or those uploaded on its website, the Company shall disclose/ upload the amended content, in terms of this Policy.

The Company may on its own initiative also, confirm or deny any reported event or information to the Stock Exchanges.

if any communication received from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event / information to stock exchanges, unless disclosure of such communication is prohibited by such authority.

If any employee becomes aware of any potential material events / information, then such employee shall report the same to CEO, Chief Financial Officer and Company Secretary. The Officer(s), shall discuss with the Managing Director & CEO, who shall decide whether the same is material or not.

Review and amendment of the Policy

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the relevant legislation and remains effective. The CEO & Managing Director and the Chief Financial Officer shall jointly have the right to change / amend the policy as may be expedient taking into account the law for the time being in force and the Board would be updated about such change / amendment.

Any amendment to the Policy necessitated other than due to administrative convenience and / or statutory amendments, which would substantially impact the implementation of the existing Policy, shall be approved by the Board.

Where any of the provisions laid down under this Policy become inconsistent due to any amendment(s), clarification(s), circular(s), etc., issued by the relevant authorities; the provisions of such regulatory

amendment(s) or clarification(s) or circular(s) as the case maybe shall prevail even if the same is not included in this Policy.

Guidelines on occurrence of an Event / Information & its timely disclosure

1. The occurrence of material events/information could be either emanating from within or outside the Company's own accord or for reasons not in the hands of the Company. It can be categorized as under:
 - 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.

In respect of the events under 1(a), the events/information can be said to have occurred upon receipt of approval of the Board of Directors, e.g. further issue of capital by rights issuance and in certain events/information after receipt of approval of both i.e. Board of Directors 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 of Directors, pending Shareholder's approval. Approvals other than final approvals, such as in-principle approvals, exploratory approvals etc. will not require disclosure under this Code.

In respect of the events under 1 (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 entity 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 Act and shall also include Promoter of the Company.

Annexure A

Events specified in Para A of Part A of Schedule III of the Listing Regulations

SR No.	PARTICULARS
1	<p>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 listed entity, sale of stake in associate company of the listed entity or any other restructuring.</p> <p>Explanation (1) - For the purpose of this sub-paragraph, the word 'acquisition' shall mean-</p> <ul style="list-style-type: none"> (i) acquiring control, whether directly or indirectly; or (ii) acquiring or agreement to acquire shares or voting rights in a company, whether existing or to be incorporated, whether directly or indirectly, such that – <ul style="list-style-type: none"> a) the listed entity holds shares or voting rights aggregating to twenty per cent or more of the shares or voting rights in the said company; or b) there has been a change in holding from the last disclosure made under sub-clause (a) of clause (ii) of the Explanation to this sub-paragraph and such change exceeds five per cent of the total shareholding or voting rights in the said company; or c) the cost of acquisition or the price at which the shares are acquired exceeds the threshold specified in sub-clause (c) of clause (i) of sub-regulation (4) of regulation 30. <p>Provided that acquisition of shares or voting rights aggregating to five percent or more of the shares or voting rights in an unlisted company and any change in holding from the last disclosure made under this proviso exceeding two per cent of the total shareholding or voting rights in the said unlisted company shall be disclosed on a quarterly basis in the format as may be specified.</p> <p>Explanation (2) - For the purpose of this sub-paragraph, “sale or disposal of subsidiary” and “sale of stake in associate company” shall include-</p> <ul style="list-style-type: none"> (i) an agreement to sell or sale of shares or voting rights in a company such that the company ceases to be a wholly owned subsidiary, a subsidiary or an associate company of the listed entity; or (ii) an agreement to sell or sale of shares or voting rights in a subsidiary or associate company such that the amount of the sale exceeds the threshold specified in sub-clause (c) of clause (i) of sub-regulation (4) of regulation 30.

	Explanation (3)- For the purpose of this sub-paragraph, “undertaking” and “substantially the whole of the undertaking” shall have the same meaning as given under section 180 of the Companies Act, 2013.
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	<p>Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s) the outcome of meetings of the board of directors held to consider the following:</p> <ul style="list-style-type: none"> a) Dividends recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched; b) any cancellation of dividend with reasons thereof; c) the decision on buyback of securities; d) the decision with respect to fund raising 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 listed entity from stock exchange(s)
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 listed entity), 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.
5A	Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and

	<p>effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements:</p> <p>Provided that such agreements entered into by a listed entity 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 listed entity or they are required to be disclosed in terms of any other provisions of these regulations.</p> <p>Explanation: For the purpose of this clause, the term “directly or indirectly” includes agreements creating obligation on the parties to such agreements to ensure that listed entity shall or shall not act in a particular manner.</p>
6	<p>Fraud or defaults by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the listed entity, whether occurred within India or abroad;</p> <p>For the purpose of this sub-paragraph:</p> <ul style="list-style-type: none"> 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. 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. <p>Explanation 1- In case of revolving facilities like cash credit, an entity would be considered to be in ‘default’ if the outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than thirty days.</p> <p>Explanation 2- Default by a promoter, director, key managerial personnel, senior management, subsidiary shall mean default which has or may have an impact on the listed entity.</p> <p>Explanation 3 – Fraud by senior management, other than who is promoter, director or key managerial personnel, shall be required to be disclosed only if it is in relation to the listed entity.</p>
7	<p>Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer , Company Secretary etc., senior management, Auditor and Compliance Officer.</p>

7A	In case of resignation of the auditor of the Company, detailed reasons for resignation of 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.
7B	Resignation of independent director including reasons for resignation, within seven days from the date of resignation, the following disclosures shall be made to the stock exchanges by the Company: <ul style="list-style-type: none"> 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 is 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-clause (i) and (iii) above.
7C	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 listed entities within seven days from the date that such resignation comes into effect.
7C	In case the Managing Director or Chief Executive Officer of the listed entity was 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).
8	Appointment or discontinuation of share transfer agent.
9	Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions including the following details: <ul style="list-style-type: none"> (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.
10	One time settlement with a bank.
11	winding-up petition filed by any party / creditors.
12	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 listed entity.

13	Proceedings of Annual and extraordinary general meetings of the listed entity.
14	Amendments to memorandum and articles of association of listed entity, in brief
15a	<p>i) Schedule of analysts or institutional investors meet at least two working days in advance (excluding the date of the intimation and the date of the meet)</p> <p>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.</p> <p>Explanation I: For the purpose of this clause ‘meet’ shall mean group meetings or group conference calls conducted physically or through digital means.</p> <p>Explanation II: Disclosure of names in the schedule of analysts or institutional investors meet shall be optional for the listed entity.</p>
15b	<p>Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner:</p> <p>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;</p> <p>ii) the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;</p> <p>iii) the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls.</p>
16	<p>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:</p> <p>a) The fact of initiation of forensic audit along-with name of Company initiating the audit and reasons for the same, if available;</p> <p>b) 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.</p> <p>Explanation – For the purpose of this sub-paragraph, forensic audit refers to the audits, by whatever name called, which are initiated with the objective of detecting any mis-statement in financial statements, mis-appropriation, siphoning or diversion of funds and does not include audit of matters such as product quality control practices, manufacturing practices, recruitment practices, supply chain process including procurement or other similar matters that would not require any revision to the financial statements disclosed by the Company.</p>

17	Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the Company in terms of regulation 30 of these regulations and is not already made available in the public domain by the Company.
18	<p>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 listed entity, in respect of the following:</p> <ul style="list-style-type: none"> a) search or seizure; or b) re-opening of accounts under section 130 of the Companies Act, 2013; or c) investigation under the provisions of Chapter XIV of the Companies Act, 2013 d) suspension; e) imposition of fine or penalty; f) settlement of proceedings; g) debarment; h) disqualification; i) closure of operations; j) sanctions imposed; k) warning or caution; or l) any other similar action(s) by whatever name called;
19	Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013.
20	<p>In relation to the Corporate Insolvency Resolution Process (CIRP) of the Company under the Insolvency Code:</p> <ul style="list-style-type: none"> a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default; b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default; c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable ; d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code; e) 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; f) Appointment/ Replacement of the Resolution Professional; g) Prior or post-facto intimation of the meetings of Committee of Creditors;

- h) Brief particulars of invitation of resolution plans under section 25(2)(h) of Insolvency Code in the Form specified under regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
- i) Number of resolution plans received by Resolution Professional;
- j) Filing of resolution plan with the Tribunal;
- k) Approval of resolution plan by the Tribunal or rejection, if applicable;
- l) 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:
- (i) Pre and Post net-worth of the company;
 - (ii) Details of assets of the company post CIRP;
 - (iii) Details of securities continuing to be imposed on the companies' assets;
 - (iv) Other material liabilities imposed on the company;
 - (v) Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
 - (vi) Details of funds infused in the company, creditors paid-off;
 - (vii) Additional liability on the incoming investors due to the transaction, source of such funding etc.;
 - (viii) Impact on the investor – revised P/E, RONW ratios etc.;
 - (ix) Names of the new promoters, 610[key managerial personnel], if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control;
 - (x) Brief description of business strategy.
 - (xi) m) Any other material information not involving commercial secrets.
 - (xii) Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS
 - (xiii) Quarterly disclosure of the status of achieving the MPS;
 - (xiv) The details as to the delisting plans, if any approved in the resolution plan.

Annexure 'B'
Events / information listed in Para B of Part A of Schedule III.

SR NO.	Particulars
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: - (a) arrangements for strategic, technical, manufacturing, or marketing tie-up; or (b) adoption of new line(s) of business; or (c) closure of 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 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 division 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 change in the regulatory framework applicable to the Company.
8	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company.
9	Frauds or defaults by employees of the listed entity which has or may have an impact on the Company.
10	Options to purchase securities including any ESOP/ESPS Scheme.
11	Giving of guarantees or indemnity or becoming a surety by whatever named 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.

Events / information listed in Para C of Part A of Schedule III

Any other information/event 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 appraise its position and to avoid the establishment of a false market in such securities.

Without prejudice to the generality of para (A), (B) and (C) above, the listed entity may make disclosures of event/information as specified by the Board from time to time.