

AMINES & PLASTICIZERS LIMITED



POLICY ON DETERMINING MATERIALITY OF AN EVENT/ INFORMATION

Pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

PREFACE :

Pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) the Board of Directors (“Board”) of Amines and Plasticizers Limited (“Company”) has approved the following Policy on determining Materiality of an Event/ Information (“ Materiality Policy”). The Policy shall also apply to the events which neither fall under Para A or Para B of Part A of Schedule III but may have material effect on the Company.

OBJECTIVE

Regulation 30 of the Listing Regulations mandates disclosure of all deemed material events to the Stock Exchange. The purpose of the Policy is to determine the materiality of the events/ information which shall be disclosed as applicable from time to time. The Policy aims to provide for a framework which shall determine and disclose about information / events that may have significant impact on the Company. The Policy shall enable all the investors to have access to the information that may affect their investment decision.

TYPE OF INFORMATION

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” (hereinafter referred to as “material information”) that the Company is required to disclose in a timely and appropriate manner by applying the guidelines for assessing materiality.

GUIDELINES TO DETERMINE MATERIALITY

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

The events which shall be disclosed to the Stock Exchange pursuant to Regulation 30(4) have been specified in Para A of Part A of Schedule III of the Listing Regulations. For events mentioned in Para B of Part A of Schedule III, following criteria shall be considered by the Board:

The omission of an event or information, which is likely to result in

- i. Discontinuity or alteration of event or information already available publicly; or
- ii. Significant market reaction if the said omission came to light at a later date;

In case if it would be difficult to report the events based on qualitative criteria as mentioned in point No. (i) and (ii) above, the same may be considered material if the impact of the occurrence would exceed 10% of the gross standalone turnover of the Company, in the immediately preceding accounting year.

DISCLOSURE PROCESS:

- Any event or information appears to be reportable under regulation 30 of the Listing Regulations shall be brought to the notice of the Company Secretary and/ or Chairman and Managing Director of the Company immediately with supporting data/ information in order to enable to make an appropriate disclosure.
- Any event which may not have been specified in regulation 30 of the Listing Regulations but appears to be of price sensitive nature or may have bearing on the company's share price must be reported to the Company Secretary and/ or Chairman and Managing Director for further evaluation.
- The Chairman and Managing Director and the Company Secretary of the Company shall be jointly and severally responsible and authorized to ascertain the materiality of events considering the nature and its disclosure after taking into consideration the various provisions of the Regulations and this policy.
- After evaluation, Company Secretary shall make disclosures to the Stock Exchange.

- The Company shall use the electronic facility to disseminate the information and may subsequently disclose the same via other media, if any.
- Statutory time frames shall be adhered while disclosures shall be made. Delay, if any should be sufficiently explained along with the disclosure.
- All disclosures shall be available on the website of the Company for a period of 5 years.

MODIFICATION OF THE POLICY:

The Policy is based on the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as notified. In case of any subsequent amendments, if any necessary changes shall be made by the Board of Directors from time to time.