

**SUNITA TOOLS LIMITED**  
**POLICY ON DISCLOSURE OF MATERIALITY OF EVENTS / INFORMATION**

**[In terms of Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]**

**1. Introduction and Statutory Mandate**

The Board of Directors (the “**Board**”) of **Sunita Tools Limited** (the “**Company**”/ “**SUNITA**”) has adopted the following policy and procedures with regard to disclosure of material events which are necessary to be disclosed to the stock exchanges based on criteria as may be deemed necessary and has been adopted as part of this policy. The Board may review and amend this policy from time to time.

The requirements under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations), other relevant rules and statutes (hereinafter referred to as “the Applicable Laws”) have been considered while drafting this Policy for determining Materiality for Disclosures (the “Policy”)

The Policy applies in respect of disclosure of material events in relation to SUNITA, its subsidiaries, if any, Directors, Promoters, Key Managerial Personnel, Senior Management Personnel as required under Applicable Laws. This Policy will be applicable to the Company with effect from the date of approval of Board of Directors in terms of Regulation 30 of Chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**LODR**”).

**2. Authorised Persons**

The Company Secretary will be the custodian of the disclosure process. The contact details of the Company Secretary are: - CS Rupal Pankaj Dedhia, Email: sales@sunitagroup.com and telephone: - 09136019995.

The Company's Key Managerial Personnel and General Counsel and Chief Compliance Officer shall jointly and/ or severally determine materiality of information/ events and dissemination of the same as covered by this Policy. The General Counsel and Chief Compliance Officer or his/her designee, in each case, pre-approve in consultation with CEO any deviation from the policies and procedures outlined in this Policy, the Company Secretary will be the single point of contact for the above signatories who are authorized to determine materiality and make distributions covered by this Policy.

The Senior Management Personnel and such other persons, as determined by the aforesaid authorized persons shall be relevant employees for the purpose of this policy, to identify potential event or information pertaining to their functional roles and report the same to the aforesaid Authorized Persons.

Board of Directors, CEO, Key Managerial Personnel and all other words not defined herein shall have the same meaning as assigned to those terms under the Listing Regulations, Companies Act, 2013 or any other applicable laws or regulations, as the case may be.

**3. Policy Objective and Scope**

To determine the events and information which in the opinion of the Board are Material and needs to be disclosed to the Stock Exchanges.

The purpose of this document is to present a high level policy statement for SUNITA regarding disclosure of material events / information in accordance with the provisions of LODR.

The policy intends to define SUNITA’s policy on disclosure of events / information and to provide guidance to the Board of Directors, KMPs and other executives and staff working in SUNITA in making decisions and undertakings and its responsibility about making public such events / information which may materially affect the performance of the company and thereby the share price of the Company.

The policy is framed for the purpose of systematic identification, categorization, review, disclosure and updating of website, the details of information / events which are considered material or which may have a bearing on the performance of the Company and which may materially affect the share price of the company.

All the Words and expressions used in this Policy, unless defined hereinafter, shall have meaning respectively assigned to them under LODR and in the absence of its definition or explanation therein, as per the Companies Act, 2013 and the Rules, Notifications and Circulars made/issued there under and as amended from time to time.

#### **4. Definitions**

**“Audit Committee or Committee”** means Audit Committee constituted by the Board of Directors of the Company, from time to time under the provisions of SEBI (LODR) Regulations, 2015, and / or the Companies Act, 2013.

**“Board of Directors or Board”** means the Board of Directors of **Sunita Tools Limited**, as constituted from time to time.

**“Company”** means a Company incorporated under the Companies Act, 2013 or under any other act prior to or after Companies Act, 2013.

**“Independent Director”** means an independent director as defined in Sub section 47 of Section 2 of Companies Act 2013.

**“Policy”** means Policy on Disclosure of Material Events / information.

**“Material Events”** are those that are specified in Para A of Part A of Schedule III of the LODR.

**“Other Events”** are those as may be decided by the Board from time to time and in accordance with Para B of Part A of Schedule III, as specified in sub-regulation (4) of Regulation 30 of LODR.

**“LODR”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**“Key Managerial Personnel”** (KMP) of the Company means Key Managerial Personnel as defined in Sub section 51 of Section 2 of Companies Act 2013.

#### **5. Materiality Assessment**

Information should be regarded as “material” if there is a substantial likelihood that a reasonable investor would consider such information important in making a decision to buy, sell, or hold a security or where such information is likely to have a significant effect on the market price of the security. Either positive or negative information may be material. Further an information or event may also be regarded as material, if whose value or the expected impact in terms of value, exceeds the thresholds prescribed under the Listing regulations. Materiality will be determined on a case-to-case basis depending on specific facts and circumstances relating to the information/event.

For the avoidance of doubt, events listed in Para A – Part A of Schedule III and Para B – Part A of Schedule III of Listing Regulations shall be disclosed without application of materiality criteria.

#### **6. Policy**

Either based on the recommendation of the Audit Committee or Directors on sue-moto, the Board of Directors of the Company shall determine the events which are classified under different categories to be material and / or other events having a bearing on the performance of the Company and on the share price of the Company, which needs to be disclosed to the stock exchanges as per the time span specified against each category.

#### **7. Website Updating / Update to stock exchanges**

The Company shall update all disclosures made under the regulations to the stock exchanges in its website and shall be continued to be hosted in the website for a minimum period of five years and thereafter archived as per the document retention policy of the Company.

The Compliance Officer, of the Company, shall give updates to the Board of Directors and to the Stock Exchanges on any material event that may have been first informed to the stock exchanges including further developments, if any, on such events. Such updates shall also be hosted on the website of the Company.

#### **8. Timelines for Disclosure**

The Company shall disclose all events or information within the timelines specified in the Applicable Laws.

#### **9. Disclosure of the Policy**

This Policy will be uploaded on the website of the Company.

#### **10. Events/Information with respect to Subsidiaries, if any.**

The Company shall disclose all events or information with respect to subsidiaries which are material for the Company.

#### **11. Disaster Preparedness**

SUNITA maintains a Business Continuity Plan (BCP) designed to ensure safety of staff as well as members of the general public, safeguard the documents and records pertaining to all material / non-material events and information which would enable to return to normal operations with minimal disruption. Detailed procedures for responding to an incident are part of the BCP.

In the event of major incident, the first priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take priority over all other Company activities.

The Company has made appropriate provision for the backup of its digital collections. The backup copies are actively maintained to ensure their continued viability. The Company's BCP ensures that the digital collections and technical infrastructure required to manage and access them can be restored in the event of an emergency.

#### **12. Authorisation to KMPs to Suo moto accept / deny reported event or information**

The Key Managerial Personnel (KMPs) consisting of the Managing / Whole-time Director, Chief Financial Officer and the Company Secretary are hereby jointly and severally authorised to Suo moto accept / deny any report event or information, which has been unauthorised made public by media or by any other means including but not limited to electronic means. They are further authorised to respond to the rumours amongst the general public, which has no basis or documentation, in a way which best protects the interests of the Company. Such action taken by the KMPs shall however, be brought to the attention of the Board of Directors at its immediately subsequent meeting.

#### **13. Compliance Officer**

The Compliance Officer for the Purpose of complying with the provisions of LODR shall be the Company Secretary of the Company.

#### **14. Policy Review**

This policy shall be subject to review as may be deemed necessary and to comply with any regulatory amendments or statutory modifications and subject to the necessary approvals of the Board of Directors.

#### **15. Board's Approval**

This policy was approved by the Board of Directors at its meeting held on the date of approval of Board of Directors.

#### **16. Queries Raised By the Stock Exchange:**

The Company shall provide specific and adequate reply to all queries raised by stock exchange with respect to any events or information. Provided that the stock exchange shall disseminate information and clarification as soon as reasonably practicable. The Company may on its own initiative also, confirm or deny any reported event or information to stock exchange.

**17. Other Disclosures:**

In case where an event occurs or an information is available with the Company, which has not been indicated in Para- A or Para- B above, but which may have material effect on it, the Company is required to make adequate disclosures in regard thereof.

**18. Amendments:**

The Board reserves the right to amend or modify this Policy in whole or in part, at any point of time.

**19. Limitation and Amendment**

In the event of any conflict between the provisions of this Policy and of the Act or Listing Regulations or any other statutory enactments, rules, the provisions of such Act or Listing Regulations or statutory enactments, rules shall prevail over this Policy. Any subsequent amendment / modification in the Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy.

**For SUNITA TOOLS LIMITED  
(Formerly known as Sunita Tools Private Limited)**

**SD/-**

**Satish Kumar Pandey  
Director  
DIN: 00158327**