

**SRM Energy Limited**  
**Policy for Determination of Materiality for Disclosure of Information**  
(Effective from December 1, 2015)  
(Amended on August 21, 2020 2025 to be made effective from 26 August, 2025 )

## **Policy for Determination of Materiality for Disclosure of Information**

- 1. Preface:** This policy shall be known as the “Policy for Determination of Materiality for Disclosure of Information of SRM Energy Limited” (the “Policy”) and has been made pursuant to Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Regulations”).
- 2. Applicability:** This Policy shall be applicable to SRM Energy Limited and its employees.
- 3. Definitions:** In this Policy:
  - (a) “Company” shall mean SRM Energy Limited, and where the context so requires, shall include its subsidiaries;
  - (b) “Compliance Officer” shall mean the Company Secretary of the Company, and in his absence, any other senior officer designated so and reporting to the Board of Directors as mentioned in the Regulations;
  - (c) “CFO” shall mean the Chief-Financial Officer of the Company or such other person, by whatever name called, who supervises the finance function of the Company;
  - (d) “PIT Code” shall mean the Code of Conduct for Prevention of Insider Trading adopted by the Board of Directors of the Company;
  - (e) “Stock Exchanges” shall mean the stock exchanges on which the securities of the Company are listed; and

Words and terms defined used in this Policy and not defined herein, but defined in the Regulations, the PIT Code, 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 or legislation.

### **4. Disclosure of information relating to events deemed to be material:**

Events/ Information as specified in Para A of Part A of the Schedule III to the Listing Regulations would per se be Material Event/Information and such event/ information will be disclosed to the Stock Exchanges within the period in accordance with the clause 5.

Events / information as specified in Para B of Part A of the Schedule III to the Listing Regulations, if qualifies under any of the criteria of materiality as specified herein below at clause 6 and/or any other event/ information considered material by the Board of Directors, the same shall also be disclosed to the Stock Exchange within the period in accordance with the clause 5.

The list of events/information to be disclosed as per Para A of Part A and Part B of Schedule III to the Listing Regulations and the details to be provided while disclosing such events/ information are specified in Annexure 1 and Annexure 2, respectively.

### **5. Timelines for disclosure of event to the Stock Exchange**

The Event / Information as mentioned in clause 4 above shall first disclosed to the stock exchange(s) 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.

Provided that in case 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 listed entity shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting:

Provided further that 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:

Provided that if all the relevant information, in respect of claims which are made against the listed entity under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of the listed entity in terms of provisions of the Securities and Exchange Board of India, (Prohibition of Insider Trading) Regulations, 2015, 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 listed entity:

Provided further that in case the disclosure is made after the timelines specified under this regulation, the listed entity shall, along with such disclosure provide the explanation for the delay.

Explanation: Normal trading hours shall mean time period for which the recognized stock exchanges are open for trading for all investors.

## **6. Criteria for Determining of materiality for other events:**

The following criteria for determination of materiality of events/ information shall be considered by the Company while making disclosures to the stock exchange:

- (a) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
- (b) 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;
- (c) the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
  - (1) two percent of turnover, as per the last audited consolidated financial statements of the Company;
  - (2) two percent 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;

- (3) 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;
- (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 Company, the event or information is considered material:

#### **7. Authority to make disclosures**

The – Whole-time Director, CFO or Company Secretary (Compliance Officer), either individually or jointly, determine whether any information or whether disclosure needs be made to the Stock Exchanges under the Listing Regulations.

#### **8. Amendment**

Any subsequent amendment/modification in the Listing Regulations and/or the Act and other applicable laws in this regard shall automatically apply to this Policy and this Policy shall stand amended/ modified accordingly.

The Whole-time Director and the Company Secretary of the Company, are jointly authorized to approve the amended Policy to give effect to any changes/ amendments in the Companies Act, 2013 and rules made thereunder and/or Listing Regulations, as the case may be, as notified by Ministry of Corporate Affairs or SEBI from time to time.

### Appendix: Contact Information of Authorised Persons

The contact information of the persons authorized to make disclosures under this Policy is as below:

Sr.	Authorised Persons	Contact (Phone)	Contact Information
1.	Mr. Sharad Rastogi Whole-time Director	+91 11 4576 8283	Email: <a href="mailto:info@srmenergy.in">info@srmenergy.in</a>