



POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

1.0 Introduction

This policy establishes the framework within Stallion India Fluorochemicals Limited (the "Company") for the determination of the materiality of events or information and timely disclosure to ensure adherence to the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (LODR) Regulations. It is designed to maintain the integrity of the trading market for the Company's securities and to ensure that all market participants have simultaneous and complete information to make informed investment decisions.

2.0 Objective

To lay down principles and criteria for the determination of materiality of events and information and to ensure that such material events or information are disclosed in a timely manner to stock exchanges and stakeholders.

3.0 Definitions

- I. Material Event or Information: Any information or event that, if omitted or misstated, could influence the economic decisions of the users of the financial statements or could alter the market value or price of the Company's securities.
- II. Criteria for Determination of Materiality:
Materiality for the purpose of this policy shall be determined based on the following criteria:
 - The event or information, which is expected to result in a discontinuity of event or information previously made public, or where it is likely to result in significant market reaction if the omission becomes public knowledge.
 - Quantitative criteria where the figures or facts meet thresholds such as turnover, profits, or market capitalization as laid down by the Board of Directors from time to time.
 - Qualitative aspects of the event or information like impact on reputation, credit ratings, operations, or withdrawal of an existing significant business operation.

4.0 Events Identified as Material

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In accordance with the SEBI (LODR) Regulations, the following events are deemed material:

- I. Change in general character or nature of the business.
- II. Disruptions of operations due to natural calamities or events such as strikes, litigations, etc.
- III. Change in key managerial personnel.
- IV. Giving of guarantees or indemnity or becoming a surety for any third party.
- V. Granting, withdrawal, surrender, cancellation, or suspension of key licenses or regulatory approvals.

5.0 Annexure A - Disclosure of Events by the Company

The Company shall disclose events such as major product launches, any change in credit ratings, and decision of voluntary delisting by the Company, among others, deemed to be material.

6.0 Annexure B - Disclosure of Events by Subsidiaries

The Company is required to disclose material events concerning its subsidiaries, including but not limited to:

- I. Acquisitions, including agreements to acquire, a significant stake in another company.
- II. Schemes of arrangement (amalgamation, merger, demerger, restructuring).
- III. Sale or disposal of any unit, division, or substantially the whole of the undertaking.
- IV. Fraud or defaults by the subsidiary.
- V. Actions initiated by regulatory, statutory bodies against the subsidiary.

7.0 Materiality Thresholds

The Board of Directors shall consider the following thresholds to define materiality:

- I. A percentage of net assets, turnover, or income as specified by the Audit Committee or the Board.
- II. Any change in the shareholding pattern that is 2% or more of the total shareholding/voting rights.
- III. Transactions involving trading in the Company's securities by the key managerial personnel above a certain threshold.



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8.0 Disclosure Mechanism

- I. The Company Secretary is the designated officer for determining the materiality of an event or information and ensuring its disclosure to stock exchange(s) within the required timeframe.
- II. The disclosures shall be made on the stock exchange platforms and on the Company's website.

9.0 Review and Amendment

The policy shall be subject to review from time to time. Amendments will be approved by the Board of Directors and are subject to compliance with the SEBI (LODR) Regulations.

10.0 Authorization for determination of materiality of event or transaction or information

This document is authorized by the Board of Directors of Stallion India Fluorochemicals Limited. Any amendments or updates to this document, as approved by the Board, shall be communicated promptly.

11.0 Effective Date

The policy shall come into effect from the date of its approval by the Board of Directors and shall be displayed on the website of the Company.