



**POLICY ON DETERMINATION OF MATERIALITY OF EVENTS /  
INFORMATION**

**&**

**DISCLOSURE ON MATERIAL EVENTS / INFORMATION**

## **1. Introduction**

As per Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), a Listed entity is required to frame a policy for determination of materiality of events or information which are required to be disclosed to the Stock Exchanges.

## **2. Purpose**

The purpose of this Policy is to determine materiality of events and information and to ensure that the Listed entity shall make disclosure of events / transaction/ information specified in para A and B of Part A of Schedule III of the Listing Regulations to the Stock Exchanges.

## **3. Authority**

This Policy has been adopted by the Board of Directors of Likhitha Infrastructure Limited (“the Company”) at its Meeting held on March 31, 2019 and revised on August 09, 2023. The Policy shall also be displayed on the website of the Company.

## **4. Disclosure of Materiality of Event or Information**

The Company shall disclose all such events or information which are specified in Regulation 30 read with Para A & Para B of Part A of Schedule III of the Listing Regulations (as applicable from time to time). This Policy shall also apply to the events to which neither Para A or Para B of Part A of Schedule III applies but have a material effect on the Company.

## **5. Timeline for disclosing events/information:**

The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of the Listing Regulations as soon as reasonably possible and in any case not later than the following:

- **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;
- **twelve hours** from the occurrence of the event or information, in case the event or information is emanating from within the Company;
- **twenty-four hours** from the occurrence of the event or information, in case the event or

information is not emanating from within the Company.

Further, disclosure with respect to events for which timelines have been specified in Part A of Schedule III of the Listing Regulations shall be made within such timelines.

**6. Authorization for determination of materiality of event or transaction or information**

The Company's Key Managerial Personnel (KMPs) in charge of businesses i.e. Chief Executive Officer and Managing Director, Whole-time Director and the Chief Financial Officer shall decide the "Materiality" of any event / transaction / information based on the above guidelines/criteria and intimate the Company Secretary to disclose the said information to the Stock Exchange(s).

**7. Review & Amendment**

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the relevant legislation and remains effective. The board has the right to change/amend the policy as may be expedient in compliance with listing regulations as amended from time to time.