

## **POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION**

*Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*

### **1. PREAMBLE**

This Policy has been formulated in accordance with the provisions as laid down by Securities Exchange Board of India under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to disclosure of events and information.

This Policy will be applicable to the Company effective December 1, 2015.

### **2. OBJECTIVE**

This Policy is aimed at providing guidelines to the management of Unique Organics Limited (the "Company"), to determine the materiality of events or information, which could affect investment decisions and ensure timely and adequate dissemination of information to the Stock Exchange(s).

### **3. DEFINITIONS**

- a. "**Act**" means the Companies Act, 2013 (and the Rules) and the Companies Act, 1956 to the extent applicable.
- b. "**Board of Directors**" means the Board of Directors of the Company.
- c. "**Company**" means Unique Organics Limited.
- d. "**Key Managerial Personnel**" mean key managerial personnel as defined under sub-section (51) of section 2 of the Companies Act, 2013.
- e. "**Listing Regulations**" means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- f. "**Policy**" means this policy, as amended from time to time.
- g. "**SEBI**" means the Securities and Exchange Board of India.
- h. "**Rules**" means the rules made under the Companies Act, 2013.
- i. "**Stock Exchange(s)**" means BSE Limited and the National Stock

Exchange of India Limited, where the equity shares of the Company are listed.

#### **4. EVENTS WHICH ARE DEEMED TO BE MATERIAL EVENTS**

The Company shall disclose all such events which are specified in Para A of Part A of Schedule III of the Listing Regulations (as applicable from time to time) without any application of the guidelines for materiality.

#### **5. EVENTS WHICH ARE DEPENDENT ON APPLICATION OF GUIDELINES FOR MATERIALITY**

The Company shall disclose all such material events pertaining to itself or its subsidiary (ies), if any, specified in Para B of Part A of Schedule III of the Listing Regulations subject to application of guidelines for materiality.

Information should be regarded as “material” if there is a substantial likelihood that a reasonable investor would consider it important in making a decision to buy, sell, or hold a security or where the fact is likely to have a significant effect on the market price of the security. Either positive or negative information may be material.

**The Company shall consider the following criteria for determination of materiality of events/ information:**

- 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; or
- c. any other event/information may be treated as being material if in the opinion of the Board of Directors of Company, the event / information is considered material.

Materiality must be determined on a case to case basis depending on specific facts and circumstances relating to the information/event. The primary approach for determining materiality will be qualitative.

**The quantitative criteria** given hereunder shall be used as a guide or reference for determining materiality and arriving at the overall decision on reportability of the event.

For the purpose of assessing whether a particular transaction or the

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amounts involved in that transaction are “material” the following information will also be considered, although the list is not exhaustive:

1. The consideration involved in the transaction as a percentage of annual revenue of the Company.
2. The consideration involved in the transaction as a percentage of Net Worth of the Company.
3. Whether the transaction is in the ordinary course of business.
4. Whether a related party is involved in the transaction etc.

#### **6. ANY OTHER INFORMATION / EVENT WHICH IS TO BE DISCLOSED BY THE COMPANY**

The Company shall disclose major developments that are likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities.

#### **7. GUIDELINES ON OCCURRENCE OF AN EVENT / INFORMATION**

The occurrence of material event/information would be either by the Company’s own accord or not in the hands of the Company in case of natural calamities. It depends upon the stage of discussion, negotiation, approval or the timing when the company became aware of the event/information.

In respect of the events/information can be said to have occurred upon receipt of approval of Board of Directors and in certain events/informations after receipt of approval of both i.e. Board of Directors and shareholders.

However, considering the price sensitivity involved, for certain events e.g. decision on declaration of dividends etc., disclosure shall be made on receipt of approval of the event by the Board of Directors, pending shareholder’s approval.

In respect of other cases, the events/information can be said to have occurred when the Company becomes aware of the events/information, or as soon as, an KMP/officer of the entity has, or ought to have reasonably come into possession of the information in the course of the

performance of his duties.

**8. AUTHORISATION TO KEY MANAGERIAL PERSONNEL (KMP) FOR THE PURPOSE OF DETERMINING MATERIALITY OF AN EVENT OR INFORMATION AND FOR THE PURPOSE OF MAKING DISCLOSURES TO STOCK EXCHANGE**

The following KMPs are hereby severally authorized by Board of Directors of the Company for the purpose of determining materiality of an event or information and for the purpose of making disclosures to Stock Exchange(s) (“**Authorized Person(s)**”):

- a. Managing Director of the Company is authorized person for the purpose of determining materiality of an event or information.
- b. The Managing Director and Company Secretary are severally authorized for making disclosures of such material event or information to the stock exchange(s).
- c. Contact Details of the Authorized Persons are as under:
  - i. The Managing Director  
E-521, Sitapura Industrial Area, Sitapura, Jaipur (Raj.) 302022  
Telephone: 0141-2524804, E-mail: [kanoria@hotmail.com](mailto:kanoria@hotmail.com)
  - ii. The Company Secretary  
E-521, Sitapura Industrial Area, Sitapura, Jaipur (Raj.) 302022  
Telephone: 0141-2524804,  
E-mail: [compliance@uniqueorganics.com](mailto:compliance@uniqueorganics.com)

**9. AMENDMENTS**

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

**10. DISSEMINATION OF POLICY**

This Policy shall be hosted on the website of the Company.

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