

# **SUGS LLOYD LIMITED**

**REGISTERED OFFICE:**

Office No-8B, CSC-I Mandawali, Fazalpur, Behind Narwana Appartments, New Delhi, India, 110092

**CORPORATE OFFICE:**

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

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## ❖ BACKGROUND

Equity shares of Sugs Lloyd Limited (the “Company” or “Sugs”) are traded in India on the BSE Limited.

The requirements under the Regulation 30 and other applicable regulations (if any) under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“Listing Regulations”), and other relevant rules and statutes including circulars, clarifications, guidelines or other relevant regulatory guidance (by whatever name called) (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 Sugs, its Associates, Directors, Promoters, Key Managerial Personnel, Senior Management Personnel as required under Applicable Laws. This Policy is in addition to and does not derogate from other applicable policies of Sugs relating to disclosure of information from time to time.

## ❖ EFFECTIVE DATE

The Policy shall come into force with effect from the 12<sup>th</sup> November, 2025.

## ❖ OBJECTIVE

This Policy has been framed with the objective of providing adequate and appropriate disclosures that are consistent with the facts of the material events. The current Policy mechanisms provides for:

- The procedure determining the materiality of the events/information,
- The procedure governing the disclosure of the events that are deemed to be material;
- The time frame within which such information is to be disclosed.
- To ensure that the Company complies with the disclosure obligations to which it will be subject to as a publicly-traded company as laid down by the Listing Regulations, various Securities Laws and any other legislations (In India or Overseas).
- To ensure that the information disclosed by the Company is timely and transparent.
- To ensure that corporate documents and public statements are accurate and do not contain any misrepresentation.
- To protect the confidentiality of Material / Price sensitive information within the context of the Company’s disclosure obligations.
- To provide a framework that supports and fosters confidence in the quality and integrity of information released by the Company.
- To ensure uniformity in the Company’s approach to disclosures, raise awareness and reduce the risk of selective disclosures.

## ❖ DEFINITIONS

“Act” means the Companies Act, 2013, rules framed there under and any amendments thereto

“Board of Directors” or “Board” means collective body of directors of the company or its committee

“Company”, “This Company”, “The Company” wherever occurs in the policy shall mean Sugs Lloyd Limited

“Compliance Officer” means the Company Secretary of the Company

“Listing Regulations” mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

“Material Event” or “Material Information” shall mean such event or information as set out in the Annexure A

or Annexure B, as may be determined in terms of the Policy. In the Policy, the words, “material” and “materiality” shall be construed accordingly

“**Schedule III**” means Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

“**Unpublished Price Sensitive Information**” means any information, relating to Company or its Securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the Securities and shall, ordinarily including but not restricted to, information relating to the following:

1. financial results;
2. dividends;
3. change in capital structure;
4. mergers, de-mergers, acquisitions, delisting’s, disposals and expansion of business, award or termination of order/contracts not in the normal course of business and such other transactions;
5. changes in Key Managerial Personnel (KMP);
6. change in rating(s), other than ESG rating(s);
7. fund raising proposed to be undertaken;
8. agreements, by whatever name called, which may impact the management or control of the company;
9. fraud or defaults by the company, its promoter, director, key managerial personnel, or subsidiary or arrest of key managerial personnel, promoter or director of the company, whether occurred within India or abroad;
10. resolution plan/ restructuring or one time settlement in relation to loans/borrowings from banks/financial institutions;
11. admission of winding-up petition filed by any party /creditors and admission of application by the Tribunal filed by the corporate applicant or financial creditors for initiation of corporate insolvency resolution process against the company as a corporate debtor, approval of resolution plan or rejection thereof under the Insolvency and Bankruptcy Code, 2016;
12. initiation of forensic audit, by whatever name called, by the company or any other entity for detecting mis-statement in financials, misappropriation/ siphoning or diversion of funds and receipt of final forensic audit report;
13. action(s) initiated or orders passed within India or abroad, by any regulatory, statutory, enforcement authority or judicial body against the company or its directors, key managerial personnel, promoter or subsidiary, in relation to the company;
14. outcome of any litigation(s) or dispute(s) which may have an impact on the company;
15. giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party, by the company not in the normal course of business;
16. granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

Any other event as may be determined by the Company/ the Compliance Officer which is likely to materially affect the price of the Securities of the Company.

The words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992; Companies Act, 2013; the Securities Contracts (Regulation) Act, 1956; the Depositories Act, 1996 and other applicable laws, and/or the rules and regulations made there under shall have the same meaning as respectively assigned to them in such Acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

## ❖ AUTHORISED PERSONS

The Managing Director, the Whole-Time Director (“Authorized KMP”) in consultation with Compliance officer & Company Secretary and Chief Financial officer have been authorized to determine the materiality of an event or information and to make appropriate disclosure on a timely basis

The authority for determining materiality of an information/event lies with the majority of the following members:

NAME	DESIGNATION	EMAIL ID	CONTACT NO
[SANTOSH KUMAR SHAH]	Managing Director	<a href="mailto:santosh13shah@gmail.com">santosh13shah@gmail.com</a>	[0120-4558247]
[[PRITI SHAH]	Whole-Time Director	<a href="mailto:sp@sugslloyds.com">sp@sugslloyds.com</a>	[0120-4558247]
[NIMMY SINGH CHAUHAN]	Company Secretary	<a href="mailto:nimmy@sugslloyds.com">nimmy@sugslloyds.com</a>	[0120-4558247]
[VICKY KUMAR]	Chief Financial Officer	<a href="mailto:cfo@sugslloyds.com">cfo@sugslloyds.com</a>	[0120-4558247]

The Authorized Persons are also empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as they may deem fit.

The Authorized Persons will then ascertain the materiality of such event(s) or information based on the above guidelines. On completion of the assessment, the Authorized Persons shall make appropriate disclosure(s) to the Stock Exchange and on the website of the Company

## ❖ MATERIALITY ASSESSMENT

1. Any information or event, whether positive or negative, should be regarded as “material” if it meets the qualitative and/ or quantitative criteria for materiality set out in this Policy, or is deemed to be material under the Applicable Laws. Materiality will be determined on a case-to-case basis depending on specific facts and circumstances relating to the information/event, and Applicable Laws.
2. Events listed in Para A – Part A of Schedule III of Listing Regulations, shall be deemed to be material and shall be disclosed without application of materiality criteria.
3. Events/information listed in Para B – Part A of Schedule III of the Listing Regulations, shall be considered material if it satisfies the materiality criteria stated below:

### **I. Qualitative Criteria**

- a) the event or information is in any manner unpublished price sensitive information;
- b) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
- c) 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; and
- d) any other event/information which is considered as being material in the opinion of the Board of Directors of the Company.

## **II. Quantitative Criteria**

If the value or the expected impact in terms of value of such event or information exceeds the lower of the following:

- a. two percent of turnover, as per the Company's last audited annual consolidated financial statements;
- b. two percent of net worth, as per the Company's last audited annual consolidated financial statements, except in case the arithmetic value of the net worth is negative;
- c. five percent of the average of absolute value of profit or loss after tax, as per the Company's last three audited annual consolidated financial statements.

4. Notwithstanding anything stated above, the Board of Directors of the Company may prescribe any other criteria, from time to time, to determine materiality of events/information under this Policy. However, such criteria shall not dilute the requirements prescribed under the Listing Regulations.

### **❖ TIMELINES FOR DISCLOSURE**

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

### **❖ DISCLOSURE OF POLICY**

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

### **❖ VERIFICATION OF MARKET RUMOUR**

The Company shall confirm, deny or clarify, upon material price movement as may specified by stock exchanges/ SEBI, any reported event/ information in the mainstream media which is not general in nature and which indicates that rumor of an impending specific event/ information is circulating amongst the investing public within the timelines specified under law. The confirmation/ denial/ clarification shall be made as per regulation 30(11) of the Listing Regulations, as amended from time-to-time, circulars/ notifications issued by SEBI/ stock exchanges in this regard and in accordance with Industry Standard Note on verification of market rumors under Regulation 30(11) issued by Industry Standard Forum ('ISF').

The requirements under Regulation 30(11), in respect of confirmation/ denial/ clarification of market rumors, are only applicable to market rumors that are reported in the specified 'mainstream media'. It shall not be applicable to market rumors that are vague or general in nature.

### **❖ LIMITATION, REVIEW AND AMENDMENT**

In the event of any conflict between the provisions of this Policy and of the Applicable Laws, the provisions of Applicable Laws shall prevail over this Policy. Any subsequent amendment / modification to the Applicable Laws shall automatically apply to this Policy.

The Board may review and amend this Policy from time to time, as may be deemed necessary.

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