DECCAN TRANSCON LEASING LIMITED

POLICY ON DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION

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DISCLOSURE ON MATERIAL EVENTS / INFORMATION

(Effective date 30th May 2026)

Introduction

As per Regulation 30 (ii) 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 the determination of materiality of events or information which are required to be disclosed to the Stock Exchanges.

Purpose

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

Authority

This Policy has been adopted by the Board of Directors of Deccan Transcon Leasing Limited ("the Company") at its Meeting held on 30th May 2026. The Policy shall also be displayed on the website of the Company.

Criteria for the determination of the materiality of an event or information under the Listing Regulations

The Listing Regulations lay down the following criteria for determining the materiality of event or information:

(a) The omission of an event or information, which is likely to result in discontinuity or alteration of the event or information already available publicly;
(b) The omission of an event or information, which is likely to result in a significant market reaction, if the said omission came to light at a later date;
(c) Any event/information, which in the opinion of the Board of Directors of the listed entity, is material.

Guidelines for the determination of the materiality of an event or transaction or information

The Company shall report all media releases, including material orders secured, mergers, acquisitions, and hive-offs, to the Stock Exchange(s). Furthermore, the following materiality criteria shall be applied for reporting transactions to the Stock Exchange(s) that exceed the lower of the following thresholds:

(a) Orders or contracts which are not entered into ordinary course of business, or affecting the management or control of the Company, or impose any restrictions therein, including any amendments or revisions thereto, as stipulated under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

(b) Transaction exceeding 2% of the turnover or 2% of the net-worth of the Company as per the last audited consolidated financial statements of the listed entity or an amount equivalent to 5% of the average of the absolute values of profit or loss after tax, as per the last three audited consolidated financial statements of the listed entity.

The Company shall disclose to the stock exchange(s) all material events or information as soon as reasonably possible and not later than twenty-four hours from the occurrence of the event or information, in accordance with the provisions of Regulation 30 of the Listing Regulations, as amended from time to time.

The Company will publicly release all information disclosed to the Stock Exchanges under this Policy by placing it on its website for a minimum period of five years and thereafter as per the Archival Policy of the Company, as disclosed on the website.

Authorization for the determination of the materiality of an event or transaction, or information

The Board of Directors of the Company have authorized the following Key Managerial Personnel for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s) under the Listing Regulation, and the contact details of such personnel are as under:

Rajeev Menon
Chief Executive Officer
Email –rajeev@deccantrans.com

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, taking into account the law for the time being in force.