POLICY ON DETERMINATION AND DISCLOSURE OFMATERIALITY OF EVENTS / INFORMATION

1. INTRODUCTION

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, the Company is required to disclose all events or information which, in the opinion of the Board of Directors, are material.

These Listing Regulations have classified disclosure of such events, into the following categories:

a) Events which are considered to be **deemed material events**, and which need to be disclosed without application of the "materiality criteria". These events as specified by SEBI in Para A of Part A of Schedule III of Listing Regulations.

b) Events which need to be disclosed based on the **application of the "materiality criteria"**. These events as specified by SEBI in Para B of Part A of Schedule III of Listing Regulations.

c) Any other information/event viz. major development that is 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 listed entity which may be necessary to enable the holders of securities of the listed entity to appraise its position and to avoid the establishment of a false market in such securities as specified by SEBI in Para C of Part A of Schedule III of Listing Regulations.

Without prejudice to the generality of the above, the Company may make disclosures of event/information as specified by SEBI from time to time.

SEBI through its notifications, circulars etc. issued from time to time has amended Regulation 30 and Schedule III of the Listing Regulations ("Amended Regulations"). Accordingly, this Policy is updated in accordance with the requirements of the Amended Regulations as and when required.

This Policy applies to disclosure of events or information which are material to the Company and does not dilute any requirement specified under the provisions of the Listing Regulations.

SEBI has prescribed the information and disclosures required to be made in respect of the events and information specified under the Listing Regulations, including through notifications, circulars, amendments and other regulatory directions issued from time to time. The Company shall make such disclosures in the manner and within the timelines prescribed by SEBI from time to time. Where any information prescribed by SEBI is not disclosed, the Company shall provide appropriate reasoning for non-disclosure as part of the disclosure, wherever applicable.

The Listing Regulations require the Company to frame a policy for determination of materiality, based on the criteria specified therein, for disclosure of material events and information. Accordingly, the Board of Directors of the Company, at its Meeting held on November 06, 2015, adopted this Disclosure Policy.

This Policy shall apply to the disclosure of material events and information by the Company in accordance with the Listing Regulations and the requirements prescribed by SEBI from time to time.

This Policy applies to disclosure of events or information which are material to the Company.

The effective date of the Policy will be November 2, 2026

This policy was first approved by the Board of Directors on October 16, 2024 and was amended by the Board of Directors on November 2, 2026 which is effective from November 2, 2026**.**

SEBI notified amendments to the Listing Regulations vide SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2015 on December 12, 2024 and the disclosure requirements under Regulation 30 of the Lising Regulations were significantly enhanced.

The Industry Standards Forum has published the industry standards note on Regulation 30 of Listing Regulations which has been granted recognition through SEBI circular dated February 25, 2025. The industry standards note provides guidance for disclosure of material events/information as per Regulation 30 of Listing Regulations.

The Company has now adopted this revised policy for determination of materiality of events or information to ensure compliance with the amended Lising Regulations.

2. DEFINITIONS

In this policy unless the context otherwise requires:

a. **"Act"** means the Companies Act, 2013 and rules made thereunder, as amended from time to time.

b. **"Authorized Persons"** shall have the same meaning ascribed to it under clause VII of this Policy.

c. **"Board" or "Board of Directors"** shall mean the Board of Directors of Orient Technologies Limited, as may be re-constituted from time to time.

d. **"Financial Year"** shall have the same meaning ascribed to it under the Act.

e. "**Key Managerial Personnel [KMP]**" shall have the same meaning ascribed to it under the Act.

f. **"Stock Exchanges"** means National Stock Exchange of India Limited and BSE Limited.

g. **"Policy"** means Policy on Determination and Disclosure of Materiality of events/information.

h. "**Regulation"** means SEBI (Listing obligation and Disclosure Regulations) 2015 as amended theretofrom time to time.

3. OBJECTIVES

The objective of this policy is to serve as a guiding Charter to the Company to ensure timely, accurate and reliable information and communication in the proper manner regarding material event that make influence on the Company are disclosed to stakeholders, stock exchanges by the Company as per the regulatory requirement under the Regulation, to enable them to take well informed decisions with regard to the securities of the Company.

This policy will provide a framework to the Board of the Directors to determine, identify and disclose the material events and information and make the necessary disclosure to the Stock Exchange.

4. PRINCIPLES REGARDING MATERIALITY OF EVENT OR INFORMATION

The Policy aims at following principles:

a) Timing: If any material event occurred, we have to disseminate the information to the stock exchange as soon as possible and not later than the prescribed period as per the Regulation.

b) Transparency: Disclosure of material information with sufficient details that increases confidence of the investors.

c) Fairness: Ensure wide dissemination of information avoiding selective disclosure.

d) Confidentiality: Maintaining the confidentiality of price sensitive information having regard to the disclosure obligations.

e) Materiality: Ensures that all material information is made generally available.

5. CRITERIA FOR DETERMINATION OF MATERIALITY AS PRESCRIBED UNDER SUBREGULATION (4) OF REGULATION (30):-

The Listing Regulations lay down the following criteria for determining the materiality of event or information: All events/information stated in Para A of Part A of Schedule III to the Listing Regulations are deemed to be material and need to be disclosed without application of materiality thresholds applicable to the Company. b. Events specified in Para B of Part A of Schedule III of the Listing Regulations shall need to be disclosed based on the application of materiality thresholds applicable to the Company.

The materiality threshold for determining the materiality of events/information specified in Para B of Part A of Schedule III shall be calculated in accordance with Regulation 30(4)(i) of the Listing Regulations, as amended from time to time.

The criteria to be applied for determining the materiality of such events/information for the purpose of disclosure are set out below:

Qualitative Criteria:

1. The omission of an event or information, which is likely to result in:

a) discontinuity or alteration of event or information already available publicly; or

b) significant market reaction if the said omission came to light at a later date;

2. In case where the criteria specified in clauses a) and b) are not applicable, an event/ information may be treated as deemed material, if in the opinion of the Board of Directors, the event/ information is considered material.

Quantitative Criteria:

1. The authorized key managerial personnel shall consider whether the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

i. two percent of turnover, as per the last audited consolidated financial statements of the Company;

ii.two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;

iii. five percent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Company.

2. The Industry Standard Forum on Reg 30 shall be referred to determine the appropriate quantitative thresholds applicable to the relevant events.
The quantitative criteria shall be read in conjunction with the qualitative criteria for determining the materiality and arriving at the overall decision.

Events/information with respect to any subsidiary of the Company would be considered material for the Company if the value or expected impact of the event/ information on the Company in terms of value exceeds the materiality thresholds described as above.

In computing the "expected impact in terms of value" of an event/information, a Company should, where applicable, consider the expected impact in the four ensuing quarters (including the quarter in which the event occurs if the event occurs in the first 60 days of the quarter).

Further, the Company will follow the Industry Standards Note on Regulation 30 or any other circular(s), FAQ(s) issued by SEBI or Stock Exchanges in relation to the Industry Standards Note from time to time, to the extent applicable, for every event / information listed in the Regulations

6. GUIDANCE ON OCCURRENCE OF EVENT / AVAILABILITY OF INFORMATION:-

6.1 The timing of occurrence of an event and/or availability of information has to be decided on a case-to-case basis.

6.2 In case of natural calamities, disruptions etc. the events/ information can be said to have occurred when the Company becomes aware of the information.

6.3 In matters which would depend on the stage of discussion, negotiation or approval, the events/information can be said to have occurred upon receipt of approval by the Board of Directors or after receipt of approval of the Board of Directors and shareholders, as the case maybe.

6.4 Disclosure regarding any material development shall be made on a regular basis, till such time the eventis resolved/closed with relevant explanations.

7. KEY MANAGERIAL PERSONNEL (KMP) AS THE AUTHORISED PERSONS:-

In terms of Regulation 30(5) of the Regulation, the Board of Directors of the Company has to authorize one or more 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 this regulation and the contact details of such personnel shall be also disclosed to the stock exchange(s) and as well as on the Company Website.

The respective heads of various departments who are responsible for relevant areas of the Company's operations to which any item of information relates to any event / information which is material as defined in this Policy must be reported to the Authorized Persons and the company secretary of the Company shallalways be marked on such communication.

The Board of Directors of the Company has authorized the following KMP of the Company:

1) Chairman & Managing Director
2) Chief Financial Officer and
3) Company Secretary

The above persons are the "Authorized Persons" which disseminate the information to the stock exchange.

8. ORDERS/CONTRACTS RECEIVED IN THE ORDINARY COURSE OF BUSINESS

For the purpose of determining whether the awarding, bagging or receipt of orders/contracts constitutes an event or information requiring disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company shall consider the nature and circumstances of the order/contract in addition to the quantitative thresholds prescribed under the applicable provisions of the Regulations.

Orders/contracts received through the normal tendering, bidding or procurement process, including orders which:

a. are in line with the Company's existing business activities and are received in the ordinary and normal course of business;
b. are awarded through the Company's usual tendering, bidding, procurement or customer order process;
c. do not involve any acquisition, commencement of a new line of business, strategic arrangement, unusual commercial terms or other exceptional circumstances; and
d. do not, by their nature or circumstances, have a significant or unusual impact on the Company's business, operations, financial position or securities,

may be treated as routine business transactions and shall not, merely on account of the value of the order/contract, be considered an event requiring disclosure under Regulation 30, subject to the provisions of the applicable law.

For this purpose, the Company may prescribe an internal threshold as decided by the board based on the nature and scale of its regular business orders.

Where an order/contract, notwithstanding being received in the ordinary course of business or falling within the above parameters, is likely to result in a significant market reaction if its omission comes to light subsequently, or otherwise falls within any mandatory disclosure requirement under Regulation 30 or Schedule III, the same shall be placed before the authorised Key Managerial Personnel for determination of materiality and appropriate disclosure.

All orders/contracts proposed to be classified as routine business transactions for the purpose of this Policy shall be reviewed and approved by the Board, or such committee/person as may be specifically authorised by the Board, in accordance with the Company's internal approval framework. The basis for such classification shall be appropriately documented and maintained for records.

The above criteria shall be reviewed periodically by the Company to ensure that they remain appropriate having regard to the nature, size and scale of the Company's business and the applicable regulatory requirements.

9. TIME FRAME FOR DISCLOSURE:

The Company shall disclose all events or information which are material in accordance with the Policy 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;

Provided that in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, the listed entity shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting;

Provided further that in case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.

In case the Board of Directors has granted approval for any proposal subject to fulfillment of certain conditions and has authorised the management of the Company to finalize and implement the same, then such approval shall not be deemed to be material event/information which will require disclosure under this policy, till the conditions are fulfilled.

(i) twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
(ii) twenty-four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company:

Provided that if all the relevant information, in respect of claims which are made against the Company under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of the company in terms of provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy-two hours of receipt of the notice by the company.

1. Provided further that disclosure with respect to events for which timelines have been specified in Part A of Schedule III or under any further notification and circular issued time to time shall be made within such timelines.
2. In case the disclosure is made after the timelines specified above of the occurrence of such event/ information, the Company shall, along with such disclosure(s) provide an explanation for the delay.
3. The Company shall disclose to the stock exchanges material updates on the events/ information disclosed under this Policy till such time the event is resolved/ closed, with relevant explanations.
4. Without prejudice to the generality of provisions of this Policy, the Company may make additional disclosures of any event/ information as it may deem fit from time to time.

10. MARKET RUMOUR VERIFICATION

In accordance with Regulation 30(11) of the Listing Regulations, the Company shall confirm, deny or clarify any reported event or information in the mainstream media:

i. Upon the Material Price Movement in the Securities of the Company in the manner as specified by the Stock Exchanges,

ii. Any reported event or information in the mainstream media which is not general in nature and which indicates that rumour of an impending specific event or information is circulating amongst the investing public,

iii. As soon as reasonably possible but in any case not later than 24 hours from the trigger of material price movement.

Where the Company confirms the reported event or information, it shall also provide the current stage of such event or information.

The Company may, on its own initiative, confirm, deny or clarify any reported event or information to the Stock Exchange(s).

Provided further that when the Company confirms within 24 hours from the trigger of Material Price Movement, any reported event or information on which pricing norms provided under Chapter V or Chapter VI of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 or pricing norms provided under Regulation 8 or Regulation 9 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 or pricing norms provided under Regulation 19 or Regulation 22B of the SEBI (Buy-back of Securities) Regulations, 2018 or any other pricing norms specified by SEBI or the stock exchanges are applicable, then the effect on the price of the equity shares of the Company due to the material price movement and confirmation of the reported event or information may be excluded for calculation of the price for that transaction as per the framework as may be specified by SEBI.

The Promoter, Director, Key Managerial Personnel or Senior Management of the Company shall provide adequate, accurate and timely response to queries raised or explanation sought by the Company in order to ensure compliance with the requirements under Regulation 30(11) of Listing Regulations and the Company shall disseminate the response received from such individual(s) promptly to the stock exchanges.

For determining the foreign jurisdictions in which the Company has material business operations for the purpose of verification of market rumours appearing in international media, the Company shall consider 2% of the turnover as per the last audited consolidated financial statements of the Company as the threshold for identifying such jurisdictions. Where any such foreign jurisdiction is identified, other than the jurisdictions specified in the Industry Standards Note on verification of market rumours under Regulation 30(11) of the Listing Regulations, the Chief Investor Relations Officer (CIRO) i.e Company Secretary shall identify the relevant English business/financial news sources in such jurisdiction which shall be monitored for the purpose of complying with the applicable requirements relating to verification of market rumours.

11. WEBSITE DISCLOSURE

The Company shall disclose on its website all such events or information which has been disclosed to stock exchanges pursuant to this policy, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

Audio recordings, Video recordings, if any, of post earning or quarterly calls, by whatever name called, conducted physically or through digital means, shall be hosted on the website of the Company for a minimum period of two years and thereafter as per the preservation policy of the Company.

12. CLARIFICATIONS

The Company shall provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information. Provided that the stock exchange(s) shall disseminate information andclarification as soon as reasonably practicable.

The listed entity may on its own initiative also, confirm or deny any reported event or information to stock exchange(s) and if the listed entity confirms the reported event or information, it shall also provide the current stage of such event or information as per the applicable law.

13. SCOPE AND LIMITATION

In the event of any conflict between the provisions of this Policy and the Listing Regulations / Companies Act, 2013 or any other statutory enactments, rules, the provisions of such Listing Regulations / Companies Act, 2013 or statutory enactments, rules shall prevail over this Policy.

14. POLICY REVIEW

This policy shall be reviewed from time to time so that the policy remains complaint with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.