



TCC CONCEPT LIMITED

POLICY FOR DETERMINATION OF MATERIALITY FOR DISCLOSURE OF EVENTS OR INFORMATION

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1. INTRODUCTION

The Policy for Determination of Materiality for Disclosure of Events or Information (“Policy”) has been formulated to ensure timely, accurate, and adequate disclosure of material events and information that may have an impact on the Company’s business, operations, performance, or reputation. The Policy provides a structured framework for identifying, evaluating, and disclosing material events or information in a consistent and transparent manner, thereby promoting good corporate governance practices and maintaining stakeholder confidence.

2. REGULATORY FRAMEWORK:

Under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the Board of Directors has adopted a Policy for Determination of Materiality of Events or Information.

Regulation 30 read with Schedule III classifies disclosures into two categories:

- (i) events specified in Part A, which are deemed material and require mandatory disclosure, and
- (ii) (ii) events specified in Part B, which require disclosure based on the materiality criteria prescribed under the Regulations.

Further, Regulation 30(4)(ii) mandates every listed entity to frame and disclose on its website a Board-approved materiality policy.

The disclosures under this Policy shall also be governed by the circulars issued by SEBI and Industry Standards Note on Regulation 30 of the SEBI Listing Regulation, as amended from time to time (Industry Standards on Reg 30).

3. DEFINITIONS

“Authorised Key Managerial Personnel” means Managing Director or Whole-time Director or Chief Executive Officer or Chief Financial Officer or Company Secretary of the Company, who are authorised, individually or jointly, for determining the materiality of an event or information that qualifies for disclosure and to decide the appropriate time and details of its disclosure to be made to the Stock Exchange(s).

“Board of Directors” or **“Board”** means the Board of Directors of TCC Concept Limited, as Constituted from time to time.

“Company” means TCC Concept Limited.

“Net Worth” shall have the meaning assigned to it in Section 2(57) of the Act;

“Turnover” shall have the meaning assigned to it in Section 2(91) of the Act;

“LODR Regulations” mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

"Schedule" means a Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

"Stock Exchanges" means where the equity shares of the Company are listed.

"Promoter" and **"Promoter Group"** shall have the same meaning as assigned to them respectively in clauses (oo) and (pp) of Regulation 2(1) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

"Subsidiary" means a subsidiary as defined under Section 2(87) of the Companies Act, 2013.

"Mainstream Media" shall include print or electronic mode of the following:

- i. Newspapers registered with the Registrar of Newspapers for India;
- ii. News channels permitted by Ministry of Information and Broadcasting under Government of India;
- iii. Content published by the publisher of news and current affairs content as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021; and
- iv. Newspapers or news channels or news and current affairs content similarly registered or permitted

Any other term not defined herein shall have the same meaning as defined in the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Act, 1992 ("SEBI Act") or any other applicable law or regulation to the extent applicable to the Company.

4. DETERMINATION, REPORTING AND DISCLOSURE

4.1 In order to determine whether a particular event/information is material in nature for disclosure to the stock exchanges, the Company shall consider the criteria(s) specified below:

- 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. the omission of an event or information, whose value or the expected impact in terms of value exceeds the limits as prescribed under the SEBI Listing Regulations (as amended from time to time) i.e.
 - i. two percent of turnover, as per the last audited consolidated financial statements of the Company; or
 - ii. two percent of net worth, except in case of the arithmetic value of the networth is negative, as per the last audited consolidated financial statements of the Company;

- 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.

Accordingly, any transaction exceeding the lower of i, ii or iii above, with an annual impact in value, will be considered for the above purpose.

- D. Additionally, the disclosure of material event(s) shall be guided by analysis of various parameters, as articulated in Industry Standards on Reg 30.
- E. In case where the criteria specified in sub-clauses (A), (B), (C) and (D) above is not applicable, an event or information may be treated as being material if in the opinion of the Board, the event or information is considered material;
- F. events or information which are deemed material without application of guidelines for materiality, as specified under the SEBI Listing Regulations (as amended from time to time).

4.2 For the avoidance of doubt, events listed in Para A – Part A of Schedule III of SEBI Listing Regulations shall be disclosed without application of materiality criteria defined in the SEBI Listing Regulations and events or information specified in Para B of Part A of Schedule III of SEBI Listing Regulations will be disclosed based on application of materiality criteria.

4.3 In case an event or information is required to be disclosed by the Company in terms of the provisions of Regulation 30, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

Provided that for the purpose of disclosure under Regulation 30 of the SEBI Listing Regulations, the sectoral regulators and enforcement authorities, as prescribed under the Industry Standards on Reg 30, shall be applicable.

4.4 The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this Policy as soon as reasonably possible and in any case not later than the timelines prescribed under SEBI Listing Regulations.

5. GUIDELINES FOR COMMUNICATION

The Company shall confirm, deny or clarify any reported event or information in the Mainstream Media, which is not general in nature and indicates that rumours of an impending specific material event or information that are circulating amongst the investing public and also provide the current stage of such event or information. Such disclosure will be as per the timelines prescribed under SEBI Listing Regulations.

6. AMENDMENT TO THIS POLICY

The Company reserves the right to amend, modify, revise, or update this Policy from time to time in accordance with applicable laws, regulations, business requirements, or operational needs. In the event of any change in applicable law, statutory requirement, government notification, or regulatory guideline, the provisions of this Policy shall be deemed to be modified to the extent necessary to ensure compliance with such changes, and such amendments shall become effective from the date prescribed under the applicable law or as notified by the Company.

7. DISCLAIMER

In any circumstances, where the terms of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the newly enacted law, rule, regulation or standard will take precedence over this Policy until such time the Policy is changed to conform to the Law, rule, regulation or standard.

This Policy is lastly amended as per the recommendations of the Audit Committee in meeting held on May 22, 2026 and approved by the Board of Directors at its meeting held on May 22, 2026.
