



ZENOTECH LABORATORIES LIMITED

**POLICY ON DETERMINING MATERIALITY OF
EVENTS/ INFORMATION**

INDEX

Sl. No.	Section	Page No.
1	Introduction	3
2	Objective of the Policy	3
3	Materiality of Events	3
4	Policy Review	3

1 INTRODUCTION

Regulation 30 of the Securities and Exchange Board of India ('SEBI') (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**") requires the listed companies to frame a policy, approved by its board of directors, for determination of materiality of any event(s)/ information to be disclosed to the stock exchanges.

Further, Regulation 30 of Listing Regulations divides the event(s) / information requiring disclosure into two categories, One – Event(s) / information that are deemed as Material ("**Para A Events**") and Two – Event(s) / information, materiality of which is to be determined by application of materiality criteria ("**Para B Events**").

2 OBJECTIVE

To lay down the policy for determination of materiality of Para B Events.

3 MATERIALITY OF EVENTS

- a) Materiality Criteria shall be as prescribed under Regulation 30(4) of the Listing Regulations as may be amended from time to time.
- b) In addition to the quantitative criteria set forth in the Listing Regulations, the authorized Directors / Key Managerial Personnel ("KMPs") may apply qualitative criteria for determination of materiality of event(s)/ information where the quantitative criteria cannot be ascertained or applied.
- c) Nothing in this Policy is intended to restrict the Company from voluntarily disclosing any additional events/information to the Stock exchanges.
- d) This policy along with the requirements under Regulation 30 shall be disseminated amongst the employees of the Company with an intent that the relevant employees i.e. employees who would be in the knowledge of any information / event requiring disclosure under Regulation 30 of the Listing Regulations so that relevant employees can apprise the KMP(s) identified by the Board for determination of material events from time to time for necessary actions in this regard.

4 POLICY REVIEW

The policy shall be reviewed periodically as required under SEBI LODR or as and when required keeping in view the changes in the regulatory requirements whichever is earlier.