



Symphony Limited

***Policy on Determination of
Materiality of Events/
Information***

I. PREAMBLE

This policy is framed and amended, from time to time, as per the provisions of Regulation 30(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) and SEBI Circular dated July 13, 2023.

II. POLICY

The Company has framed this Policy for determination of materiality of an event or information for the purpose of timely disclosure of the same to the Stock Exchange(s) and to assist the relevant employees of the Company in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel, in terms of sub-regulation (5) of Regulation 30, for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchanges. The policy has been framed keeping in mind the insignificant shareholding of few employees of the Company with hardly any trading activity in the shares of the Company. However, considering the number of shareholders with the corresponding holding in each folio being insignificant, the policy has framed keep in mind this aspect also.

III. APPLICABILITY

This Policy shall be applicable on all events and information in the Company, as and when, reported to the designated officials of the company as per this policy, they come under the criteria enumerated in the Policy.

IV. CRITERIA AS PRESCRIBED IN THE SEBI LISTING REGULATIONS FOR DISCLOSURE OF EVENTS/ INFORMATION AND ALSO SEBI MASTER CIRUCLAR, AS MAY BE AMENDED FROM TIME TO TIME

As prescribed in SEBI Listing Regulations and SEBI Master circular dated November 11, 2024 as may be amended from time to time, attached herewith, Disclosure of events or information shall be made to Stock Exchange in the following manner:

- i. The Company shall make disclosure of events specified in **Para A of Part A of Schedule III** (events or information which are deemed to be material) of the SEBI Listing Regulations and as may be amended from time to time without application of materiality criteria.

- ii. The Company shall make disclosure of events specified in **Para B of Part A of Schedule III** of the SEBI Listing Regulations and as may be amended from time to time, based on the criteria specified in Regulation 30(4)(i) of the Listing Regulations.
- iii. Any other information/event, which may likely to have material effect on the affairs of the Company, if in the opinion of the Board of Directors.
- iv. The Company shall disclose to the stock exchanges all events or information within the timelines specified in the SEBI Listing Regulations/ applicable act, as amended from time to time.

V. PROCEDURAL GUIDELINES FOR DETERMINATION OF MATERIALITY:

The Company has established an internal sharing of information mechanism for reporting any event/information which may require disclosure so that the event/information can be properly assessed by relevant officials, and a decision can be made regarding its disclosure to the Stock Exchanges by the relevant authority on receipt of reported information.

Under the internal mechanism, Function head (HoD) of each department who are empowered for relevant areas of the Company's operations shall report to CFO and CS of the Company on any event/information which may likely be material or of which the HoD is apprehensive about its materiality.

The event / information should be reported immediately / within the reasonable time after a HoD becomes aware of it. On receipt of communication of event, its materiality CFO and CS will, in consultation with HoD / CEO/ ED, wherever required, view and observe its materiality;

Materiality will be determined on a case-to-case basis, time basis, depending on specific facts, circumstances, and its likely impact on the affairs of the Company relating to the information/event.

VI. DISCLOSURE IN RESEPCT OF SUBSIDIARIES:

The Company has seven overseas wholly owned subsidiaries in five countries on date. The affairs of the subsidiaries are governed by the applicable laws of the respective countries. The view and observations will be formed on the basis of consideration of the applicable laws of the country.

VII. REVIEW

The Board of Directors of the Company, subject to applicable laws, is entitled to amend, suspend or rescind this Policy at any time in line with the Listing Regulations as may be applicable on that date.

VIII. AUTHORISED KEY MANAGERIAL PERSONNEL:

Pursuant to Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has intimated to the stock exchanges the name of the following persons as authorized Key Managerial Personnel (KMP) of the Company, along with their contact details, for the purpose of determining materiality of an event/information and for the purpose of making disclosures to the Stock Exchanges from time to time:

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|-----------------|---|---|
| Name of KMP | Mayur Barvadiya, Company Secretary | Girish Thakkar, Chief Financial Officer |
| Contact Details | Symphony Limited Symphony House, FP12-TP50, Bodakdev, Off SG Highway, Ahmedabad – 380059 Phone : +91 79 66211111 Fax: +91 79 66211140 Email id - companysecretary@symphonylimited.com | Symphony Limited Symphony House, FP12-TP50, Bodakdev, Off SG Highway, Ahmedabad – 380059 Phone : +91 79 66211111 Fax: +91 79 66211140 Email id – girish.thakkar@symphonylimited.com |

Revised w.e.f. January 28, 2026