



SCEPTRE MEDICAL (INDIA) LIMITED

(formerly known as Sceptre Medical (India) Private Limited)

POLICY ON DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION

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DISCLOSURE ON MATERIAL EVENTS / INFORMATION

1. Introduction

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

2. Purpose

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

3. Authority

This Policy has been adopted by the Board of Directors of Sceptre Medical India Limited (formerly known as Sceptre Medical (India) Private Limited (“the Company”) at its Meeting held on 20th April, 2026. The Policy shall also be displayed on the website of the Company.

4. Criteria for determination of materiality of 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 event or information already available publicly;
- (b) the omission of an event or information, which is likely to result in 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 listed entity, is material.

5. Guidelines for determination of materiality of event or transaction or information

The Company shall report all the media releases including material orders bagged, mergers and acquisitions and hive-offs to the Stock Exchange(s). Further, the following materiality criteria shall be adopted with respect to transactions for reporting to the Stock Exchange(s):

- (a) Orders/contracts valued at ₹ 30 crores each, bagged by the Company;
- (b) Transaction exceeding 15% of the turnover or 20% of the net-worth of the Company;

Apart from above qualitative points below mentioned qualitative points shall be considered as material of events

1. Business, Operational & Manufacturing Events

Any event affecting business continuity, manufacturing operations, capacity utilization, safety, quality, environment, supply chain, or customer commitments, including significant disruptions, shutdowns, recalls, or incidents.

2. Financial, Funding & Liquidity Events

Any event impacting the financial position, profitability, liquidity, or capital structure of the Company, including significant borrowings, defaults, creation or modification of charges, impairments, extraordinary losses, or funding arrangements.

3. Legal, Regulatory & Compliance Events

Any material litigation, arbitration, regulatory action, inspection outcome, non-compliance, penalty, or adverse order that may affect the Company's operations, licenses, approvals, or reputation.

4. Strategic, Corporate & Governance Events

Any strategic decision, restructuring, merger, acquisition, hive-off, joint venture, change in business line, capital structure, status of the Company, or changes in Directors, Key Managerial Personnel, auditors, or senior management.

5. Related Party, Group & Contractual Events

Any material Related Party Transaction, modification thereof, long-term or strategic contracts, guarantees, indemnities, or financial exposure involving group entities or key stakeholders.

6. Reputation, ESG & Market-Sensitive Events

Any event, information, or media coverage that may materially impact the Company's reputation, brand, stakeholder confidence, environmental, social, or governance obligations.

7. Orders, Contracts & Commercial Arrangements

Any significant orders, contracts, or commercial arrangements not covered under quantitative thresholds but which are strategically important or likely to influence stakeholder or lender decisions.

8. Board / Management Discretion (Residual Clause)

Any other event or information which, in the opinion of the Board of Directors or senior management, is considered material and likely to affect the business operations, financial performance, or stakeholder interest of the Company.

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 event or information, in accordance with the provisions of Regulation 30 of the Listing Regulations.

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 website.

6. Authorization for determination of materiality of 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:

Ms. Soumya Manocha, E Mail Id legal@spectremedical.com

Mr. Sanjay Manocha, E Mail Id sanjay@sceptremedical.com

Mr. Siddharth Manocha, E mail Id siddharth@sceptremedical.com

Mr. Yogesh Sachdeva, E mail Id yogesh_m72@yahoo.com

7. 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.

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