POLICY FOR DETERMINATION OF MATERIALITY OF AN EVENT / INFORMATION

MINT INVESTMENTS LIMITED
(CIN: L15142WB1974PLC029184)

POLICY FOR DETERMINATION OF MATERIALITY OF AN EVENT / INFORMATION

Preamble:

As per Chapter IV Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations] all listed entities are mandatorily required to frame a policy for determination of materiality of an event or information, based on criteria specified. It is also required to be duly approved by Board of Directors and uploaded on Company's website.

Accordingly, the Company has formulated the present policy for determining materiality of an event or information to safeguard the interests of its stakeholders, directors and employees. Further, it also authorises any Key Managerial Personnel of the Company for making disclosures to stock exchange(s) regarding material event/information under this regulation.

MATERIALITY OF AN EVENT AND INFORMATION

The Company shall first disclose to stock exchange(s) where its securities are Listed all events/information, as detailed below:

A. **Deemed Material Events**: Events or information provided under Para A of Part A of Schedule III of the SEBI (LODR) Regulations, shall be disclosed by the Company without any application of the guidelines for materiality.

B. **Materiality Guidelines-Based Events**: Events or information provided under Para B of Part A of Schedule III of the LODR Regulations, shall be disclosed based on the guidelines for determining materiality of events or information as detailed 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;

(c) The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

(1) two percent of turnover, as per the last audited consolidated financial statements of the Company;
(2) two percent of net worth, as per the last audited consolidated financial statements of the Company, except in case the arithmetic value of the net worth is negative;
(3) 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;

(d) In case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the board of

directors of the listed entity, the event or information is considered material.

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 Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities.

D. Without prejudice to the generality of para (A), (B) and (C) above, the listed entity may make disclosures of event/information as specified by the Board from time to time.

Timelines for Disclosure

The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of LODR Regulations, as soon as reasonably possible and in any case not later than the following:

i. 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.]

ii. twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;

iii. twenty-four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company:

III. REVIEW OF THE POLICY

This policy shall be subject to review as may be deemed necessary to comply with any statutory modifications.

Pursuant to Regulation 30(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, contact details of the persons authorised for determining/disclosure of the materiality of any event or information:

Mr. Chandra Kumar Dhanuka **Designation: Chairman & Director** Address: "Dhunseri House", 4A, Woodburn Park, 3rd Floor, Kolkata-700020 Email ID: ckd@dhunseritea.com	**Name : Mr. Sanjay Kumar Bajaj** **Designation: Chief Financial Officer** Address: "Dhunseri House", 4A, Woodburn Park, 3rd Floor, Kolkata-700020 Email ID: sanjay_bajaj786@rediffmail.com	**Name: Mrs. Gajal Agarwal** **Designation: Company Secretary & Compliance Officer** Address: "Dhunseri House", 4A, Woodburn Park, 3rd Floor, Kolkata-700020 Email ID: mail@mintinvestments.in

Any change in the list of authorised KMP's will be made with the approval of the Board.

The authorised KMP's will meet when an event happens for which disclosure as given in the policy is required and take immediate steps to make adequate disclosures to the stock exchanges along with reasons for delay if any.

A memorandum of compliance of such disclosure will be placed at each Board meeting giving the requisite details.

(This policy has been amended by the Board of Directors of the Company at its meeting held on 13th November, 2026)