# NATURA HUE CHEM LIMITED

## POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS AND INFORMATION

Effective Date: 12.08.2026

Approved by the Board of Directors on: 12.08.2026

### 1. BACKGROUND

Natura Hue Chem Limited ("Company") is a listed entity and is required to comply with continuous disclosure requirements under the SEBI LODR Regulations. This Policy is framed pursuant to Regulation 30(4)(ii) to establish a framework for identification, assessment and timely disclosure of material events and information.

The Company's exemption under Regulation 15(2)(a) from specified corporate-governance provisions does not exempt Regulation 30 or Part A of Schedule III. This Policy therefore remains operative.

### 2. OBJECTIVES

- ensure timely, accurate, adequate, explicit and transparent disclosures;
- provide a framework for identifying events and information requiring disclosure;
- ensure prompt escalation by employees to the Authorised KMP/Compliance Officer;
- reduce selective disclosure risk; and
- ensure compliance with statutory timelines and content requirements.

### 3. DEFINITIONS

"Authorised KMP" means KMP authorised by the Board under Regulation 30(5) to determine materiality and make disclosures. "Compliance Officer" means the Company Secretary/Compliance Officer or such other person designated under applicable law. Other expressions shall have the meanings assigned under the SEBI LODR Regulations and applicable law.

### 4. SCOPE

This Policy applies to Directors, KMP, Senior Management and employees and to all events and information relating to the Company that may require disclosure under Regulation 30. Every employee who becomes aware of a potentially material event shall promptly report it to the Compliance Officer/Authorised KMP with relevant facts and documents.

### 5. EVENTS REQUIRING DISCLOSURE

The Company shall disclose events and information in accordance with Regulation 30, Part A of Schedule III and applicable SEBI circulars/guidance.

Events specified in Para A of Part A of Schedule III are deemed material and shall be disclosed without applying the quantitative materiality threshold. These include, as applicable, acquisitions/restructuring, securities and capital changes, ratings, specified Board decisions, specified agreements, fraud/default/arrest, changes in Directors/KMP/auditor/Compliance Officer, RTA changes, restructuring/settlement/winding-up matters, specified notices and meetings, MOA/AOA amendments, analyst/institutional investor meets, insolvency matters, forensic audits, specified media/social-media communications, regulatory/judicial actions and voluntary revisions of financial statements or Board's Report.

Events in Para B of Part A of Schedule III shall be disclosed after applying the materiality criteria in this Policy, including commercial operations, business changes, capacity/product launches, non-routine orders/contracts, specified agreements, disruption, regulatory changes, litigation/disputes, specified fraud/defaults by Directors/employees, options to purchase securities, guarantees/indemnities and key licences/approvals.

Other information under Para C of Part A of Schedule III shall also be disclosed where required, including major developments likely to affect the business or information necessary to enable security holders to appraise the Company's position and avoid establishment of a false market.

## 6. CRITERIA FOR DETERMINATION OF MATERIALITY

For events/information requiring application of materiality criteria, the Company shall consider:

- Qualitative criterion 1: omission is likely to result in discontinuity or alteration of an event or information already available publicly.
- Qualitative criterion 2: omission is likely to result in significant market reaction if the omission later comes to light.
- Quantitative criterion: the value or expected impact exceeds the lower of (a) 2% of turnover as per the last audited consolidated financial statements; (b) 2% of net worth as per the last audited consolidated financial statements, except where the arithmetic value of net worth is negative; or (c) 5% of the average of the absolute value of profit or loss after tax for the last three audited consolidated financial statements.

Even where the above criteria are not triggered, an event/information may be treated as material if the Board considers it material. Mandatory disclosure requirements shall not be restricted by these criteria.

## 7. IDENTIFICATION AND ESCALATION

1. The concerned employee/department shall immediately identify and report any event or information potentially falling under Regulation 30 or Schedule III.
2. The report shall contain sufficient details, supporting documents, date/time, persons involved, financial/operational impact and relevant regulatory/legal communications.
3. The Compliance Officer/Authorised KMP shall determine the applicable disclosure requirement and coordinate the disclosure.
4. Where necessary, professional or expert advice may be obtained.
5. Material updates shall be disclosed until the event is resolved/closed wherever required.

## 8. AUTHORITY UNDER REGULATION 30(5)

The Board shall authorise one or more KMP for determining materiality and making disclosures. The names and contact details of such KMP shall be disclosed to the stock exchange(s) and placed on the Company's website as required.

## 9. DISCLOSURE TIMELINES

- Board decisions: within 30 minutes from closure; where the Board meeting closes after normal trading hours but more than three hours before the next normal trading hours, within three hours from closure; for a multi-day meeting, financial results within the applicable period from closure on the day on which they were considered.
- Events/information emanating from within the Company: within 12 hours from occurrence.
- Events/information not emanating from within the Company: within 24 hours from occurrence.

- For qualifying claims against the Company in litigation/disputes other than tax litigation/disputes under Para B(8), where all relevant information is maintained in the Company's structured digital database under the PIT Regulations, disclosure may be made within 72 hours of receipt of the notice.
- Events having a specific timeline under Schedule III shall be disclosed within that prescribed timeline.

Where disclosure is made after the prescribed timeline, an explanation for the delay shall accompany the disclosure.

## 10. OCCURRENCE OF EVENT / INFORMATION

The occurrence of an event/information shall be determined in accordance with the SEBI LODR Regulations, Schedule III and applicable SEBI circulars/guidance. The Compliance Officer shall refer to the latest regulatory guidance where the point of occurrence requires assessment.

## 11. MARKET RUMOURS

The Company shall comply with Regulation 30(11) and applicable SEBI requirements relating to verification, confirmation, denial or clarification of market rumours, to the extent applicable based on the criteria prescribed by SEBI.

## 12. SPECIFIED AGREEMENTS

The Company shall comply with Regulation 30A and Schedule III requirements relating to specified agreements, including agreements that impact management/control or impose restrictions or liabilities on the Company.

## 13. WEBSITE AND ARCHIVAL

This Policy shall be disclosed on the Company's website. Disclosures made under Regulation 30 shall be hosted on the website for the minimum period prescribed by law and thereafter handled under the Company's Archival Policy. Authorised KMP contact details shall also be made available as required.

## 14. RECORDS AND RESPONSIBILITIES

The Company shall maintain adequate records of materiality assessments, supporting documents, approvals and disclosures. Functional heads and employees shall promptly report potential material events and shall not delay, suppress or selectively communicate information requiring disclosure.

## 15. ACCURACY AND UPDATES

Disclosures shall be accurate, adequate, explicit, timely and in simple language. Ongoing events shall be updated until resolved/closed wherever required.

## 16. REVIEW AND AMENDMENT

The Board shall review this Policy periodically and whenever there is a material change in Regulation 30, Schedule III, SEBI circulars or applicable law. Applicable law shall prevail over inconsistent Policy provisions.

## 17. GOVERNING LAW

This Policy shall be governed by the SEBI LODR Regulations, applicable SEBI circulars, the Companies Act, 2013 and other applicable law.

**For Natura Hue Chem Limited**

Sd/-
**Mansoor Ahmed**
(Managing Director)
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