

## JK INDIA eAGRITECH LIMITED

### Policy for Determination of Materiality of Events & Information

*Framed pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*

#### 1. INTRODUCTION & BACKGROUND

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Transparency and timely dissemination of material information are core values at JK INDIA eAGRITECH LIMITED ("Company"). This Policy for Determination of Materiality of Events and Information ("Policy") has been adopted by the Board of Directors in compliance with **Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015** ("SEBI LODR Regulations").

The primary objective of this Policy is to establish a structured methodology to identify, evaluate, and determine material events or information relating to the Company's digital agriculture platforms, agritech solutions, and business operations, ensuring prompt and full disclosure to Stock Exchanges and investors.

#### 2. DEFINITIONS

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- **"Act"** means the Companies Act, 2013 and rules framed thereunder.
- **"Board"** means the collective body of Directors of JK INDIA eAGRITECH LIMITED.
- **"Key Managerial Personnel (KMP)"** means Key Managerial Personnel as defined under Section 2(51) of the Companies Act, 2013.
- **"Material Event / Information"** means any event or information which, in the opinion of the Board or Authorized KMPs, is significant enough to impact investor decisions or stock prices.
- **"Stock Exchange(s)"** means the recognized stock exchanges where the securities of the Company are listed.

#### 3. CRITERIA FOR DETERMINATION OF MATERIALITY

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The Company shall determine the materiality of events or information based on quantitative thresholds and qualitative parameters:

##### 3.1 Quantitative Criteria

An event or information shall be deemed material if its value or expected financial impact exceeds the **lower** of the following criteria:

- **2% (two percent)** of consolidated turnover, as per the last audited financial statements;
- **2% (two percent)** of consolidated net worth, as per the last audited financial statements; or
- **5% (five percent)** of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements.

#### JK India eAgriTech Limited

(Formerly known as JK Sugars & Commodities Pvt. Ltd.) | CIN: U51909PN2020PLC191361

**Registered Office** : 311, Elixia Park, 3rd Floor, Shahupuri, Near Hotel Sayaji, **Kolhapur** - 416 001 (Mah.)

**Corporate Office** : 1911, One World, Near N.L.High School, S.V.Road, Malad (West), **Mumbai** - 400 064 (Mah.)

### 3.2 Qualitative Criteria

Where quantitative benchmarks are not directly measurable, the event/information shall be evaluated based on:

- **Omission Impact:** Omission of event/information likely to cause significant discontinuity or alteration of publicly available facts.
- **Market Impact:** Omission likely to result in significant price volatility once public disclosure occurs.
- **Strategic Value:** Major developments in proprietary agritech IP, platform expansion, or strategic agritech partnerships deemed critical by the Board.

## 4. CATEGORIZATION OF EVENTS AND INFORMATION

### 4.1 Deemed Material Events (Mandatory Disclosures)

Events specified under **Para A, Part A of Schedule III** of SEBI LODR must be disclosed without applying quantitative thresholds:

- Acquisitions, mergers, spin-offs, or strategic corporate restructurings.
- Issuance, buyback, split/consolidation, or alteration of share capital.
- Revision in Credit Ratings assigned by rating agencies.
- Outcome of Board Meetings regarding dividends, financial results, or capital raising (within 30 minutes).
- Fraud, defaults, or legal actions against the Company, Promoters, Directors, or KMPs.
- Change in Directors, Key Managerial Personnel, or Auditors.

### 4.2 Threshold-Based Material Events

Events under **Para B, Part A of Schedule III** that require disclosure based on materiality thresholds:

| Category              | Event Description                                                                    | Threshold / Standard                                               |
|-----------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Contracts & Alliances | Major commercial agreements, agritech platform integrations, or vendor terminations. | Contract value >2% of turnover or critical operational dependency. |
| Tech Launch / R&D     | Launch of new digital agritech platforms, apps, or patent grants.                    | Expected revenue or capex impact >2% of turnover.                  |
| Litigation & Disputes | Legal disputes, regulatory proceedings, or IP challenges.                            | Claim value exceeds quantitative threshold limit.                  |
| Operational Failures  | Cybersecurity breaches, server downtimes, or natural disasters affecting operations. | Financial impact or operational disruption exceeding threshold.    |
| Guarantees / Sureties | Providing financial guarantees or indemnity to third parties.                        | Value exceeds 2% of consolidated net worth.                        |

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## 5. TIMELINES FOR DISCLOSURE

- **Board Decisions:** Within 30 minutes of Board Meeting closure.
- **Internal Events:** Within 12 hours of occurrence/event detection.
- **External Events:** Within 24 hours of occurrence.

## 6. AUTHORIZED KEY MANAGERIAL PERSONNEL (KMPs)

| Designation                            | Role in Materiality Evaluation                                          | Contact Details                                                                                                             |
|----------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Managing Director & CEO                | Overall authority for qualitative & strategic materiality determination | <a href="mailto:sreeraman@jkindia.com">sreeraman@jkindia.com</a> / <a href="mailto:uppal@jkindia.com">uppal@jkindia.com</a> |
| Chief Financial Officer (CFO)          | Evaluation of quantitative financial thresholds                         | <a href="mailto:cfo@jkindia.com">cfo@jkindia.com</a>                                                                        |
| Company Secretary & Compliance Officer | Nodal officer for regulatory filings and exchange disclosures           | <a href="mailto:cs@jkindia.com">cs@jkindia.com</a>                                                                          |

## 7. MARKET RUMOURS & AMENDMENTS

The Company shall proactively clarify, confirm, or deny market rumours in mainstream media upon Stock Exchange inquiries or market volatility spikes. This policy shall be reviewed annually by the Audit Committee and Board.

Approved and Adopted by the Board of Directors of JK INDIA eAGRITECH LIMITED.

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