



**ATLANTA ELECTRICALS LIMITED**

**POLICY ON DETERMINING MATERIALITY OF AN EVENT OR  
INFORMATION AND DISCLOSURE THEREOF**

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## **1. Background and Objectives**

Atlanta Electricals Limited has been listed on the Stock Exchange with effective from 29th September, 2025. In accordance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), every listed entity is required to formulate a policy for determining material events and their disclosure. Furthermore, such policy must be hosted on the Company’s website as per the applicable provisions.

Accordingly, Atlanta Electricals Limited has framed this Policy to govern the identification and disclosure of material events or information.

### **Objectives of this Policy include:**

1. To identify events or information that qualify as material.
2. To ensure compliance with the relevant provisions of the Listing Regulations.
3. To provide timely, accurate, and transparent disclosures to investors.
4. To safeguard the confidentiality of sensitive information.
5. To enhance awareness among employees regarding materiality and disclosure obligations.

## **2. Definitions**

- a) **“Act”** refers to the Companies Act, 2013 and the rules made thereunder, including any statutory modifications or re-enactments.
- b) **“Authorized Person”** includes Key Managerial Personnel, Promoters, Directors, Senior Management Personnel, or any other person designated by the Board who has access to information that may impact the market.
- c) **“Board of Directors”** means the Board of Atlanta Electricals Limited.
- d) **“Company”** refers to Atlanta Electricals Limited.
- e) **“Key Managerial Personnel”** shall have the meaning assigned under the Companies Act, 2013.
- f) **“Listing Regulations”** refers to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendments or re-enactments.
- g) **“Policy”** means this Policy on determination of materiality and disclosure thereof.
- h) **“Stock Exchange”** includes all exchanges where the Company’s securities are listed, including BSE and NSE.

- i) **Other terms** not defined herein shall carry the meaning ascribed under the Companies Act, 2013, Regulations, or other applicable laws. Listing

### 3. Materiality Assessment

➤ **Materiality Assessment**

- a) Events specified under Schedule III, Part A of the Listing Regulations shall be deemed material and disclosed without applying any materiality threshold.

- Events under Schedule III, Part B shall be assessed for materiality under this Policy.

**Materiality shall be determined based on the following criteria:**

**i. Quantitative Criteria:** An event or information shall be considered material if its monetary impact exceeds the lower of:

- 2% of total turnover (as per latest audited consolidated financial statements);
- 2% of net worth (except where net worth is negative);
- 5% of the average absolute profit/loss after tax over the last three audited financial years.

**ii. Qualitative Criteria:** Where quantitative thresholds are not applicable, materiality may be assessed based on:

- Likelihood of discontinuity or alteration of publicly available information;
- Potential for significant market reaction if omitted;
- Determination by the Board or Authorized Person that the event is material;
- Significant reputational risk to the Company.

**iii. Other Considerations:** Events or information that may affect business operations, including emergence of new technologies, geopolitical developments, or operational disruptions, shall also be considered material if relevant to investor decision-making.

### 4. Disclosure of Material Events

- Disclosures shall first be made to the Stock Exchanges as per the Listing Regulations.

- Disclosures may also be made to the Securities Exchange Board of India, if specifically required.
- This Policy shall be hosted on the Company's website for the duration prescribed under applicable regulations.

## **5. Disclosure of Policy**

This Policy shall be made publicly available on the Company's website. The web link to the Policy shall be disclosed in the Annual Report of the Company.

## **6. Amendments and Review**

This Policy shall be reviewed periodically. Any amendments to the Listing Regulations shall automatically apply to this Policy, and relevant provisions shall stand modified accordingly.