



## **ANUH PHARMA LTD.**

3-A Shivsagar Estate, North Wing,

Dr. Annie Besant Road, Worli, Mumbai 400 018

**Phone:** +91 22 6622 7575; **Fax:** +91 22 6622 7600

**Email:** anuh@sk1932.com; **CIN:** L24230MH1960PLC011586

# **POLICY FOR DETERMINATION** **OF MATERIALITY OF EVENT(S)** **OR INFORMATION**



# ANUH PHARMA LTD.

## INDEX

<b>SR. NO.</b>	<b>CONTENTS</b>	<b>PAGE NO</b>
1	INTRODUCTION	3
2	OBJECTIVE	3
3	DEFINITIONS	3
4	INTERPRETATION	6
5	TYPE OF INFORMATION	6
6	CRITERIA FOR DETERMINATION OF MATERIALITY OF EVENT(S) OR INFORMATION	6
7	GUIDANCE ON TIMING OF EVENTS / INFORMATION CAN BE SAID TO HAVE OCCURRED FOR DISCLOSURES	7
8	DISCLOSURE OF EVENT(S) OR INFORMATION	8
9	OBLIGATIONS FOR INTERNAL STAKEHOLDERS AND AUTHORISED PERSONS FOR DISCLOSURE	11
10	AUTHORITY / RESPONSIBILITY TO DETERMINE MATERIALITY	11
11	POLICY REVIEW / AMENDMENTS	11
12	ANNEXURE - 1	12
13	ANNEXURE - 2	21
14	ANNEXURE - 3	23



# ANUH PHARMA LTD.

## ANUH PHARMA LIMITED

### POLICY FOR DETERMINATION OF MATERIALITY OF EVENT(S) OR INFORMATION

#### 1) INTRODUCTION

The Board of Directors (“Board”) of Anuh Pharma Ltd (the “Company”) has adopted the following Policy for Determination of Materiality of Events and Information for Disclosure to the Stock Exchange (“Policy”). Any term used but not defined in this Policy shall have the same meaning as assigned to it under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the Companies Act, 2013 (“Act”) or any other applicable law or regulation, relevant circulars, standards to the extent applicable to the Company.

#### 2) OBJECTIVE

This Policy is framed in accordance with the requirements of Regulation 30 of the SEBI Listing Regulations.

The objective of the Policy is to provide an overall governance framework for determination of materiality of events and information, of which the Company shall make disclosure to the stock exchange(s) pursuant to Regulation 30 of the SEBI Listing Regulations.

#### 3) DEFINITIONS

In this Policy, unless the context requires otherwise:

1. “**Act**” means the Securities and Exchange Board of India Act, 1992, including any statutory modifications or re-enactment thereof.
2. “**Board of Directors**” shall mean the Board of Directors of Anuh Pharma Limited.
3. “**Committee**” shall mean committee of the Board of Directors or any other committee so constituted.



## ANUH PHARMA LTD.

4. **“Compliance Officer”** means the Company Secretary of the Company or the Officer appointed by the Board of Directors of the Company for the purpose of this Policy and the Regulations.
5. **“Chief Financial Officer”** shall mean the person heading and discharging the finance function of the Company as disclosed by it to the recognized stock exchange(s) in its filing under the Listing regulations.
6. **“Financial Year”** shall have the same meaning as assigned to it under sub-section (41) of section 2 of the Companies Act, 2013.
7. **“Half Year”** means the period of six months commencing on the first day of April or October of a financial year.
8. **“Half Yearly Results”** means the financial results prepared in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in respect of a half year.
9. **“Key Managerial Personnel”** means Managing Director, Chief Financial Officer and Company Secretary of Anuh Pharma Limited.
10. **“Listing Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.
11. **“Mainstream Media”** shall have the same meaning as provided in Listing Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/52 dated May 21, 2024 titled “Industry Standards on verification of market rumors” and the Industry Standards issued by the Industry Standard Forum comprising of representatives from three industry associations, viz. ASSOCHAM, CII and FICCI, under the aegis of the Stock Exchanges, on a pilot basis, and which has been framed in consultation with SEBI, for effective implementation of the requirements to verify market rumors under Regulation 30(11) of the Listing Regulations.
12. **“Officer”** includes any Director, Manager or Key Managerial Personnel or any person in accordance with whose directions or instructions the Board of Directors or any one or more of the Directors is or are accustomed to act and includes Promoter of the Company.



## ANUH PHARMA LTD.

13. "**Promoter**" and "**Promoter Group**" shall have the same meaning as assigned to them respectively in clauses (oo) and (pp) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
14. "**Authorized Person**" – Refers to the Company Secretary and/or Compliance Officer, or any other official designated by the Board, responsible for ensuring compliance with this Policy.
15. "**Price sensitive information**" shall have the same meaning as assigned to it in the Company's "Code of Conduct for Prevention of Insider Trading."
16. "**Public**" means public as defined under clause (d) of rule 2 of the Securities Contracts (Regulation) Rules, 1957.
17. "**Public Shareholding**" means Public Shareholding as defined under the clause (e) of rule 2 of the Securities Contracts (Regulation) Rules, 1957.
18. "**Quarter**" means the period of three months commencing on the first day of April, July, October and January of a financial year.
19. "**Quarterly Results**" means the financial results prepared in accordance with these regulations in respect of quarter.
20. "**Securities Laws**" means the Act, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, and the provisions of the Companies Act, 1956 and Companies Act, 2013, and the rules, regulations, circulars or guidelines made thereunder.
21. "**Specified Securities**" means 'equity shares' and 'convertible securities' as defined under clause (zj) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009.
22. "**Stock Exchange**" means a recognised Stock Exchange as defined under clause (f) of section 2 of Securities Contracts (Regulation) Act, 1956.

All other words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992, Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, as amended, and/or the rules and regulations made



## ANUH PHARMA LTD.

thereunder shall have the same meaning as respectively assigned to them in such Acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

#### 4) **INTERPRETATION:**

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Act, Listing Regulations and/or any other SEBI Regulation(s) as amended from time to time.

#### 5) **TYPE OF INFORMATION**

The information covered by this Policy shall include “information related to the Company's business, operations, or performance which has a significant effect on securities investment decisions” (hereinafter referred to as “material information”) that the Company is required to disclose in a timely and appropriate manner by applying the guidelines for assessing materiality.

Events or information that is to be disclosed without any application of the guidelines for materiality are specified in **Annexure - 1** to this Policy.

Events or information that is to be disclosed based on materiality principal specified in **Annexure - 2** to this Policy.

Events or Information as specified in Para C & Para D of Part A of Schedule III being specified in **Annexure - 3** to this Policy.

#### 6) **CRITERIA FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION**

Materiality will be determined on a case-to-case basis depending on the facts and the circumstances pertaining to the event or information.

The following criteria, as laid down under Regulation 30(4) of the SEBI Listing Regulations, shall be considered for determination of 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; or



## ANUH PHARMA LTD.

- 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; or
- c. The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
  - i. 2% (Two percent) of turnover as per the last audited financial statements of the listed entity;
  - ii. 2% (Two percent) of net worth as per the last audited financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;
  - iii. 5% (Five percent) of the average of absolute value of profit or loss after tax, as per the last three audited financial statements of the listed entity
- d. In case where the criteria specified in sub-clauses (a) and (b) are not applicable, an event or information may be treated as material if in the opinion of the Board of Directors of the Company, the event/information is material and ought to be disclosed.

### **7) GUIDANCE ON TIMING OF EVENTS / INFORMATION CAN BE SAID TO HAVE OCCURRED FOR DISCLOSURES**

- a) The Company may be confronted with the question as to when an event / information can be said to have occurred for making disclosures under Regulation 30 read with Schedule III of Listing Regulations.
- b) In certain instances, the answer to above question would depend upon the stage of discussion, negotiation or approval and in other instances where there is no such discussion, negotiation or approval required viz. in case of natural calamities, disruptions etc., the answer to the above question would depend upon the timing when the Company became aware of the event/information.
  - i. In the former, the events / information (based on the facts and circumstances) can probably be said to have occurred upon receipt of approval of the Board of Directors.

However, considering the price sensitivity involved, for certain events e.g. decision on declaration of dividends etc., disclosure shall be made on receipt of approval of the event by the Board of Directors, pending Shareholder's approval.



## ANUH PHARMA LTD.

In case in-principle approval or approval to explore transactions (which is not final approval) is given by the Board of Directors, the same may not require disclosure under Regulation 30 of the SEBI Listing Regulations.

- ii. In the latter, the events/information can be said to have occurred when the Company becomes aware of the events/information, or as soon as, an officer of the Company has, or ought to have reasonably come into possession of the information in the course of the performance of his duties.

Here, the term 'officer' shall have the same meaning as defined under the Companies Act, 2013.

Notwithstanding the above, the Company shall confirm, deny or clarify any reported event or information in the mainstream media in terms of Regulation 30(11) of the Listing Regulations after this provision becomes applicable to the Company.

### **8) DISCLOSURE OF EVENTS OR INFORMATION**

- a) As per Regulation 30(6) of the Listing Regulations, the Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of the listing regulation as soon as reasonably possible and in any case not later than the following:
  - 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.



## ANUH PHARMA LTD.

- three Hours in case the meeting of the of the Board of Directors closure 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.
- twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
- twenty-four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company.
- Seventy Two hours of receipts of all the relevant information, in respect of claims which are made against the listed entity under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of the Company in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

The disclosure with respect to events for which timelines have been specified in Part A & Part B of Part A of Schedule III of the Listing Regulations, shall be made within such timelines as set out in Annexure 1 herewith.

Provided further that in case the disclosure is made after the timelines specified under this regulation, then along with such disclosure, Company shall provide explanation for the delay.

- b) The Company shall confirm, deny or clarify any reported event or information in the mainstream media, which is not general in nature and which indicates that rumour of an impending specific material event or information are circulating amongst the investing public in terms of Regulation 30(11) of the SEBI Listing Regulations. If the Company confirms the reported event or information, it shall also provide the current stage of such event or information.
- c) Any material developments, with respect to disclosures referred to in this Policy shall be disclosed to the stock exchange(s) on a regular basis, till such time the event is resolved/closed, with relevant explanations.
- d) All the disclosures made to the stock exchange(s) pursuant to this Policy, shall be disclosed on the website of the Company and hosted thereon on for a period of five years and thereafter as per the Company's Archival Policy on of Website Disclosures. The events or information specified in Para A of Part A of Schedule III of the Listing



## ANUH PHARMA LTD.

Regulations, as set out in Annexure 2 herewith will be disclosed without the application of any materiality thresholds, as these are “deemed” to be material events.

- e) The events or information specified in Para B of Part A of Schedule III of the Listing Regulations, as set out in Annexure 3 herewith will be disclosed based on application of the materiality criteria, as laid out in the Policy below.
- f) In case where an event occurs or an information is available with the Company, which has not been indicated in Para A or B of Part A of Schedule III, but which may have material effect on it, the Company is required to make adequate disclosures in regard thereof.

In addition to the above, Para C and D of Part A of Schedule III of the Listing Regulations mandate disclosure of the following:

- major developments that are likely to affect business;
- any change in accounting policies that may have a significant impact on the accounts of the Company;
- 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; and
- any other disclosures as may be specified by SEBI from time to time.

It is clarified that as regard any event / information, only such impact which is direct and perceivable, and not remote, shall be considered.

In case an event or information is required to be disclosed by the Company in terms of the provisions of Regulation 30, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

### **Disclosure requirements for certain types of agreements binding the Company:**

All the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel and employees of the Company or of its holding, subsidiary and associate company, who are parties to the agreements specified in Clause 5A of Para A of Part A of Schedule III to the Listing Regulations, shall inform



## ANUH PHARMA LTD.

the Company about the agreement to which the Company is not a party, within two working days of entering into such agreements or signing an agreement to enter into such agreements.

### **9) OBLIGATIONS OF INTERNAL STAKEHOLDERS AND AUTHORIZED PERSONS FOR DISCLOSURE**

- Any event or information, including the information forming part of Annexure 1 and Annexure 2 to the Policy, the internal stakeholder(s) shall forthwith inform to the Authorized Person(s) upon occurrence, with adequate supporting data/information, to facilitate a prompt and appropriate disclosure to the stock exchanges.
- The Authorized Persons will then ascertain the materiality of such event(s) or information based on the above guidelines.
- On completion of the assessment, the Authorized Persons shall if required make appropriate disclosure(s) to the Stock Exchanges.

### **10) AUTHORITY / RESPONSIBILITY TO DETERMINE MATERIALITY: -**

The Board of the Directors of the Company are authorized to carry out necessary changes to the Policy, as and when the same are necessitated, pursuant to any regulatory change. The aforesaid changes, if any, carried out by the Managing Director & CFO of the Company shall be ratified subsequently by the Board of Directors of the Company.

The details of the Key Managerial Personnel shall be available on the website of the Company at <https://www.anuhpharma.com/investor-relations/investor-contacts/officials-authorized-for-determining-material-events/>

### **11) POLICY REVIEW/AMENDMENTS**

The Authorised person may review and amend this Policy from time to time. Material Changes to the Policy (i.e., changes made to the Policy for reasons other than those required by the amendment of law) will need the approval of the Board of Directors.

In the event of any conflict between the provisions of this Policy and the SEBI Listing Regulations, the SEBI Listing Regulations shall prevail over this Policy.

Any amendments to the SEBI Listing Regulations shall mutatis mutandis be deemed to have been incorporated in this Policy.



# ANUH PHARMA LTD.

## ANNEXURE - 1

PARA A OF PART A OF SCHEDULE III OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015.

**EVENTS WHICH SHALL BE DISCLOSED WITHOUT AN APPLICATION OF THE GUIDELINES FOR MATERIALITY AS SPECIFIED IN SUB-REGULATION (4) OF REGULATION (30):**

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/restructuring), or sale or disposal of any unit(s), division(s) or subsidiary of the Company, sale of stake in associate company of the Company or any other restructuring.

Explanation (1)- For the purpose of this sub-para, the word 'acquisition' shall mean-

- (i) acquiring control, whether directly or indirectly; or,
- (ii) acquiring or agreement to acquire shares or voting rights in, a company, whether existing or to be incorporated, whether directly or indirectly, such that –
  - (a) the Company holds shares or voting rights aggregating to 5% or more of the shares or voting rights in the said company, or;
  - (b) there has been a change in holding from the last disclosure made under sub-clause (a) of clause (ii) of the Explanation to this sub-para and such change exceeds 2% of the total shareholding or voting rights in the said company.
  - (c) the cost of acquisition or the price at which the shares are acquired exceeds the threshold specified in sub-clause (c) of clause (i) of sub-regulation (4) of regulation 30.

Explanation (2) - For the purpose of this sub-paragraph, “sale or disposal of subsidiary” and “sale of stake in associate company” shall include-

- (i) an agreement to sell or sale of shares or voting rights in a company such that the company ceases to be a wholly owned subsidiary, a subsidiary or an associate company of the listed entity; or
- (ii) an agreement to sell or sale of shares or voting rights in a subsidiary or associate company such that the amount of the sale exceeds the threshold specified in subclause (c) of clause (i) of sub regulation (4) of regulation 30.



## ANUH PHARMA LTD.

Explanation (3)- For the purpose of this sub-paragraph, “undertaking” and “substantially the whole of the undertaking” shall have the same meaning as given under section 180 of the Companies Act, 2013.

2. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.
3. New Rating(s) or Revision in Rating(s).
4. Outcome of Meetings of the board of directors: The Company shall disclose to the stock exchange(s) within 30 minutes of the closure of the meeting, held to consider the following:
  - a) dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched;
  - b) any cancellation of dividend with reasons thereof;
  - c) the decision on buyback of securities;
  - d) the decision with respect to fund raising proposed to be undertaken;
  - e) increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched;
  - f) reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to;
  - g) short particulars of any other alterations of capital, including calls;
  - h) financial results;
  - i) decision on voluntary delisting by the listed entity from stock exchange(s).

Provided that in case of board meetings being held for more than one day, the financial results shall be disclosed within thirty minutes of end of the meeting for the day on which it has been considered.

5. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.



## ANUH PHARMA LTD.

5A. Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements: Provided that such agreements entered into by a listed entity in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or they are required to be disclosed in terms of any other provisions of these regulations.

Explanation: For the purpose of this clause, the term “directly or indirectly” includes agreements creating obligation on the parties to such agreements to ensure that listed entity shall or shall not act in a particular manner.

6. Fraud or defaults by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the listed entity, whether occurred within India or abroad:

For the purpose of this sub-paragraph:

- (i) ‘Fraud’ shall include fraud as defined under Regulation 2(1)(c) of Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.
- (ii) ‘Default’ shall mean non-payment of the interest or principal amount in full on the date when the debt has become due and payable.

Explanation 1 - In case of revolving facilities like cash credit, an entity would be considered to be in ‘default’ if the outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than thirty days.

Explanation 2 - Default by a promoter, director, key managerial personnel, senior management, subsidiary shall mean default which has or may have an impact on the listed entity



## ANUH PHARMA LTD.

Explanation 3 – Fraud by senior management, other than who is promoter, director or key managerial personnel, shall be required to be disclosed only if it is in relation to the listed entity

7. Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary, etc.), senior management, Auditor and Compliance Officer.

7A. In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon as possible but not later than twenty-four hours of receipt of such reasons from the auditor.

7B. In case of resignation of Independent Director, the following disclosures shall be made by the Company to the Stock Exchanges within 7 days from date of the resignation:

- (i) The Letter of resignation along with detailed reasons for the resignation as given by the said director.
- (ia) Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.
- (ii) The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.
- (iii) The confirmation as provided by the independent director above shall also be disclosed by the listed entities to the stock exchanges along with the disclosures as specified above.

7C. In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the listed entities within seven days from the date that such resignation comes into effect.

7D. In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty-five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).

8. Appointment or discontinuation of share transfer agent.



## ANUH PHARMA LTD.

9. Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions including the following details:
  - (i) Decision to initiate resolution of loans/borrowings;
  - (ii) Signing of Inter-Creditors Agreement (ICA) by lenders;
  - (iii) Finalization of Resolution Plan;
  - (iv) Implementation of Resolution Plan;
  - (v) Salient features, not involving commercial secrets, of the resolution/ restructuring plan as decided by lenders.
10. One time settlement with a bank.
11. Winding-up petition filed by any party / creditors.
12. Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the listed entity.
13. Proceedings of Annual and extraordinary general meetings of the listed entity.
14. Amendments to memorandum and articles of association of listed entity, in brief.
15. (a) (i) Schedule of Analyst or institutional investor meet at least two working days in advance (excluding the date of the intimation and the date of the meet) and presentations on financial results made by the listed entity to analysts or institutional investors.
  - (ii) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the recognized stock exchanges prior to beginning of such events

Explanation I: For the purpose of this clause 'meet' shall mean group meetings or group conference calls conducted physically or through digital means.

Explanation II: Disclosure of names in the schedule of analysts or institutional investors meet shall be optional for the listed entity.

(b) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner:



## ANUH PHARMA LTD.

- a. The audio recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;
- b. the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
- c. the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls.

16. The following events in relation to the Corporate Insolvency Resolution Process (CIRP) of a listed corporate debtor under the Insolvency Code:

- a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;
- b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
- c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable;
- d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;
- e) List of creditors as required to be displayed by the corporate debtor under regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
- f) Appointment/ Replacement of the Resolution Professional;
- g) Prior or post-facto intimation of the meetings of Committee of Creditors;
- h) Brief particulars of invitation of resolution plans under section 25(2)(h) of Insolvency Code in the Form specified under regulation 36A (5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
- i) Number of resolution plans received by Resolution Professional;
- j) Filing of resolution plan with the Tribunal;
- k) Approval of resolution plan by the Tribunal or rejection, if applicable;
- l) Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as:
  - i. Pre and Post net-worth of the company;
  - ii. Details of assets of the company post CIRP;
  - iii. Details of securities continuing to be imposed on the companies' assets;



## ANUH PHARMA LTD.

- iv. Other material liabilities imposed on the company;
  - v. Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
  - vi. Details of funds infused in the company, creditors paid-off;
  - vii. Additional liability on the incoming investors due to the transaction, source of such funding etc.;
  - viii. Impact on the investor – revised P/E, RONW ratios etc.;
  - ix. Names of the new promoters, key managerial personnel, if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control; Brief description of business strategy
  - m) Any other material information not involving commercial secrets.
  - n) Proposed steps to be taken by the incoming investor/acquirer for achieving the Minimum Public Shareholding (MPS);
  - o) Quarterly disclosure of the status of achieving the MPS;
  - p) The details as to the delisting plans, if any approved in the resolution plan.
17. Initiation of Forensic audit: In case of initiation of forensic audit, (by whatever name called), the following disclosures shall be made to the stock exchanges by listed entities:
- a) The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available;
  - b) Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the listed entity along with comments of the management, if any.

Explanation – For the purpose of this sub-paragraph, forensic audit refers to the audits, by whatever name called, which are initiated with the objective of detecting any mis-statement in financial statements, mis-appropriation, siphoning or diversion of funds and does not include audit of matters such as product quality control practices, manufacturing practices, recruitment practices, supply chain process including procurement or other similar matters that would not require any revision to the financial statements disclosed by the listed entity

18. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the listed entity in terms of regulation 30 of these regulations and is not already made available in the public domain by the listed entity.



## ANUH PHARMA LTD.

Explanation – “social media intermediaries” shall have the same meaning as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021

19. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:
- a) search or seizure; or
  - b) re-opening of accounts under section 130 of the Companies Act, 2013; or
  - c) investigation under the provisions of Chapter XIV of the Companies Act, 2013; along with the following details pertaining to the actions(s) initiated, taken or orders passed:
    - i. name of the authority;
    - ii. nature and details of the action(s) taken, initiated or order(s) passed;
    - iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
    - iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
    - v. impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.
20. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:
- a) suspension;
  - b) imposition of fine or penalty;
  - c) settlement of proceedings;
  - d) debarment;
  - e) disqualification;
  - f) closure of operations;
  - g) sanctions imposed;
  - h) warning or caution; or
  - i) any other similar action(s) by whatever name called;
- along with the following details pertaining to the actions(s) initiated, taken or orders passed:
- i. name of the authority;
  - ii. nature and details of the action(s) taken, initiated or order(s) passed;



## **ANUH PHARMA LTD.**

- iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
- iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
- v. impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.

21. Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013.



# ANUH PHARMA LTD.

## ANNEXURE - 2

PARA B OF PART A OF SCHEDULE III OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015.

**EVENTS WHICH SHALL BE DISCLOSED UPON APPLICATION OF THE GUIDELINES FOR MATERIALITY REFERRED SUB REGULATION (4) OF REGULATION 30 OF THE LISTING REGULATIONS:**

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
2. Any of the following events pertaining to the listed entity:
  - (a) arrangements for strategic, technical, manufacturing, or marketing tie-up; or
  - (b) adoption of new line(s) of business; or
  - (c) closure of operation of any unit, division or subsidiary (in entirety or in piecemeal)
3. Capacity addition or product launch.
4. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business.
5. Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or termination(s) thereof.
6. Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.
7. Effect(s) arising out of change in the regulatory framework applicable to the listed entity.
8. Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity.
9. Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity.



## **ANUH PHARMA LTD.**

10. Options to purchase securities including any ESOP/ESPS Scheme.
11. Giving of guarantees or indemnity or becoming a surety by whatever name called for any third party.
12. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.
13. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.



# ANUH PHARMA LTD.

## ANNEXURE - 3

### **DISCLOSURE OF EVENTS OR INFORMATION AS SPECIFIED IN PARA C & PARA D OF PART A OF SCHEDULE III OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015.**

#### **PARA 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.

#### **PARA D**

Without prejudice to the generality of provisions mentioned in Annexure 1 and 2 to this Policy, the Company may make disclosures of event/information as specified by the Board of Directors of the Company from time to time.