

**MEDISTEP HEALTHCARE LIMITED**

CIN- U21009GJ2023PLC141841

Regd. Off: 5, S.NO-245/B, Plot-19, TP NR A-One Hotel, N.H.-8, Narol,  
Ahmedabad - 382 405

Email: medistephealthcare.ltd@gmail.com

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***POLICY FOR DETERMINATION OF  
MATERIALITY OF EVENTS / INFORMATION  
AND DISCLOSURE TO STOCK EXCHANGES***

***Approved by Board of Directors at its meeting held on  
5th July, 2024.***

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SEBI has notified SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) on September 2, 2015 and amended on time to time. As per Regulation 30 of the Listing Regulations, every listed entity is required to frame a policy for determination of materiality of events or information duly approved by its Board of Directors, which would be disclosed on its website.

## OBJECTIVE OF THE POLICY

- To lay down the principles for determining the materiality for disclosure of events & information based on the criteria specified in Regulation 30 of SEBI Listing Regulations and circular(s) & guideline(s) issued by SEBI in this regard.
- To ensure that the Company complies with the disclosure obligations as laid down in SEBI Listing Regulations and circular(s) & guideline(s) issued by SEBI in this regard.
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## GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION

- a. Events or information specified in Para A of Part A of Schedule III of the Listing Regulations shall be deemed to be material. These events shall be disclosed without applying the test of materiality.
- b. In respect of events or information specified in Para B of Part A of schedule III of the Listing Regulations, the following criteria shall be applied for determination of materiality: -
  - (i) **Qualitative Criteria:** An event or information which meets any of the following criteria shall be considered material:
    - (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) if the omission of an event or information, whose value or the expected impact in terms of value exceeds the lower of the following:
      - two percent of turnover, as per the last audited consolidated financial statements of the Company.



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- 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;
- 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) and (b) are not applicable, an event/information may be treated as being material if in the opinion of the board of directors of the Company, the event / information is considered material.

(ii) **Quantitative Criteria:** An event or information shall be considered material on the basis of criteria mentioned below:

| S.No | Particulars  | Criteria for determining materiality and intimation to Stock Exchanges   |
|------|--|--|
| 1    | Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division. | Delay by 2 Years from the targeted date as informed to the stock exchanges. The target date informed to the Stock Exchanges should be set in a realistic manner. |



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|---|--|---|--|
| 2 | Change in the general character or nature of business brought about by arrangements for strategic, technical, manufacturing, or marketing tie-up, adoption of new lines of business or closure of operations of any unit/division (entirety or piecemeal). |   |  |
|   | 2.1  | Arrangements for strategic, technical, manufacturing, or marketing tie-up | If the arrangement changes the turnover of the Company by more than 30%.   |
|   | 2.2  | Adoption of new line(s) of business                                       | If the new line of business changes the turnover of the Company by more than 30%.  |
|   | 2.3  | Closure of operations of any unit/division - (entirety or piecemeal)      | If the closure of operations of a unit/division decreases the turnover of the Company by more than 30%.  |
| 3 | Capacity addition or product launch.   |   |  |
|   | 3.1  | Capacity addition   | 30% or more addition to the existing capacity of a unit or addition of a Greenfield unit/location.   |
|   | 3.2  | Product launch  | If the new product adds to existing turnover of the Company by more than 30%.  |
| 4 | Awarding, bagging/ receiving, amendment or termination of awarded/ bagged/ orders/ contracts not in the normal course of business.   |   |  |
|   | 4.1  | Awarding of order(s)/contract(s)  | Value above Rs. 5 Cr per purchase order/contract, which are not in normal course of business.  |
|   | 4.2  | Bagging/Receiving of orders/contracts                                     | Value above Rs. 5 Cr per sale order/contract, which are not in normal course of business.  |
|   | 4.3  | Amendment or termination of orders/contracts                              | a) Amendment worth Rs. 5 Cr per order /contract, which are not in normal course of business.<br><br>b) Termination of orders / contracts which are not in normal course of business for values defined in 4.1 and 4.2 above. |



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|----|---|--|
| 5  | Agreements viz. (loan agreement(s) (as a borrower) or any other agreement(s) which are binding <b>and not in normal course of business</b> ) and revision(s) or amendment(s) or termination(s) thereof. | Binding agreement not in normal course of business for value in excess of Rs. 50 Cr.                               |
| 6  | Disruption of operations of any one or more units or division of the Company due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.             |  |
|    | 6.1 At the time of occurrence   | Where the disruption continues for 90 days or more.  |
|    | 6.2 Regularly, till complete normalcy is restored.  | At a frequency of 120 days or till normalcy is restored whichever is earlier                                       |
| 7  | Effect(s) arising out of change in the regulatory framework applicable to the Company.  | Annual Profit impact equivalent of 15% of that of the immediately preceding year or Rs. 15 Cr whichever is higher. |
| 8  | Litigation(s) / dispute(s) / regulatory action(s) with impact.  |  |
|    | 8.1 At the time of becoming the party   | 15% of Turnover or 20% of Net worth, whichever is higher.  |
|    | 8.2 Regularly till the litigation is concluded or dispute is resolved.  | At an interval of six months.  |
| 9  | Fraud/defaults etc. by directors (other than key managerial personnel) or employees of listed entity.   |  |
|    | 9.1 At the time of unearthing of fraud or occurrence of the default/arrest  | Fraud/default: Rs 1 Cr or more   |
|    | 9.2 Subsequently intimate the stock exchange(s) further details regarding the fraud/default.  | At a frequency of 90 days.   |
| 10 | Options to purchase securities (including any Share Based Employee Benefit (SBEB) Scheme) at the time of instituting the scheme after necessary approvals.  | Launch of any scheme after necessary approvals   |
| 11 | Giving of guarantees or indemnity or becoming a surety for any third party.   | For a value in excess of 10% of net worth.   |



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|----|--|-----------------------------------|
| 12 | Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.   | Impact exceeding 30% of turnover. |
| 13 | 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 listed entity which may be necessary to enable the holders of securities of the listed entity to appraise its position to avoid the establishment and of of a false market in such securities. | Impact exceeding 20% of turnover. |

### DISCLOSURE

All events/information identified as material in line with the regulation and under this Policy shall be disclosed as soon as reasonably possible and in any case not later than the following:

- (i) For all material events/ information for which decision is taken in a Board meeting within 30 (thirty) minutes from the closure of the board meeting;
- (ii) For all material events/ information emanating from within the Company within 12 (twelve) hours from the occurrence of the event or information;
- (iii) For all material events/ information relating to the Company but emanating from outside the Company within 24 (twenty-four) hours from the occurrence of the event or information.

### MINIMUM DISCLOSURES TO BE MADE UNDER LISTING REGULATIONS

All disclosures made under Listing Regulations shall contain the minimum information as stated in Annexure I of SEBI Circular Dated July 13, 2023, being details that need to be provided while disclosing events/information of schedule III of LODR Regulation.

The Policy for determination of materiality shall not dilute any requirement specified under the regulation.

### Modification in the Policy:

The Board of Directors may at its sole discretion modify this Policy at any time as it may deem fit in view of various factors including the changes in applicable laws and regulations and change in turnover significantly.

