



ALLCARGO GLOBAL LIMITED

Policy for Determination of Material Events and Archival of Disclosures

PREAMBLE:

Regulation 30(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') requires every listed entity to frame a policy for determination of materiality of events and information that requires appropriate disclosure to the stock exchanges. Further, such disclosures are required to be hosted on the website of the listed entity for a minimum period of 5 years and thereafter as per its Archival Policy.

PURPOSE:

This Policy is intended to circulate and disseminate such event (s) or information(s) which in the view of the Board of Directors and the SEBI as defined hereinafter, is material for the purpose of protecting and safeguarding the interest of the Company and its stakeholders, by putting all of them on the same footing and to prevent insider trading, thereby enabling and promoting greater transparency. It is essential that timely, adequate and accurate disclosure of information is made on an ongoing basis to enable the stakeholders or investors to make well-informed investment decisions. It is also important that there is uniformity in disclosures to ensure compliance in letter and spirit.

The Policy also aims at assisting relevant employees of the Company in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel, for determining the materiality of the said event or information and for making the necessary disclosures to the Stock Exchanges.

DEFINITIONS:

“Authorised Person” means any person duly authorised by the Board of Directors.

“Board of Directors” means the Board of Directors of Allcargo Global Limited, as constituted from time to time.

“Company” means Allcargo Global Limited.

“Key Managerial Personnel” mean Key Managerial Personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013;

“Listing Regulations” means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

“Normal course of Business” shall mean all those transactions that satisfy the below attributes:

- i. The value of transaction or set of transactions which are not exceeding Rs. 100 Crs
- ii. Transactions that are in consonance with current business operations of the Company.
- iii. The transactions are conducted on a frequent or recurring basis as a part of regular operations.
- iv. The terms of the transactions are comparable to those that would be applicable to transactions or activities with other independent parties such that these transactions are conducted at arm's length.

Note: Giving guarantees, security, letter of credit or any other thing, by whatever name called, to any entity other than wholly owned subsidiary/Subsidiary/associate company would not be considered as a normal course of Business.

“Policy” means this Policy for Determination of Material Events and Archival of Disclosures

“Relevant Employees” shall encompass the team authorized by the Board of Directors from time to time to give effect to the requirements under the Listing Regulations, comprising of the Chief Financial Officer, the Company Secretary and Key Management Personnel of the Company, who shall, in consultation with Chief Investor Relations Officer of the Company, determine the materiality of an event / information and disclose the same to the stock exchanges.

All other words and expressions used but not defined in this Policy, but defined in the Securities and Exchange Board of India Act, 1992, Companies Act 2013, the Securities Contracts (Regulation) Act 1956, Listing Regulations, the Depositories Act 1996 and/or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such Acts or Rules or Regulations or any statutory modification (s) or re-enactment (s) thereto, as the case may be.

GUIDELINES FOR DETERMINATION OF MATERIALITY:

As per Regulation 30 of the Listing Regulations, the Company is required to make disclosure of material events or information. Disclosure is classified into following categories:

- i. **Deemed Material:** Events specified in Para A of Part A of Schedule III are deemed material and disclosed regardless of quantitative or qualitative thresholds.
- ii. **Materiality Criteria:** Events specified in Para B & C of Part A of Schedule III are to be disclosed if they meet the following criteria of :
 - a. the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly.
 - 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. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - 2% of turnover, as per the last audited consolidated financial statements;
 - 2% of net worth, as per the last audited consolidated financial statements, except in case the arithmetic value of the net worth is negative;
 - 5% of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements;

In case where the criteria specified above cannot be ascertained or applied reasonably, an event or information may be treated as being material based on the qualitative factors as determined by the Board, the event or information is considered material.

The Company shall follow the Industry Standards Note as prescribed from time to time regarding disclosure requirements.

For determining foreign jurisdictions with material business operations, the criteria will be:

"Foreign jurisdiction / country which accounts for 10% or more of the consolidated turnover, as per the latest audited financial statements of the Company."

Mechanism to be adopted for Identifying and reporting potential material information/ event by relevant employees.

1. The employees of the Company having access to pertinent information or becoming aware of the occurrence of an event as referred in Schedule III of Listing regulations

which has potential to be classified as material information/event as per the policy shall promptly report the details of such potential material information/event to the Authorized Person(s).

2. Any other event, even if not covered under the Listing Regulations but is potentially of price sensitive nature, must also be informed for further evaluation, to the Authorized Persons. After evaluation, the Authorized Persons shall if required issue a suitable disclosure to the Stock Exchanges.

Mode of Communication: The aforesaid details can be submitted to the Authorized Person(s) by the Relevant Employee using written communication methods such as emails, internal memos, or any other appropriate official means.

The details so submitted shall be authentic and comprehensive to enable the Authorised Persons to make informed decision/take appropriate actions. The Relevant Employees should exercise necessary diligence to ensure confidentiality of the details being submitted/so submitted to the Authorised Persons.

The Relevant Employees may approach the Authorised Persons for seeking guidance/clarity to ensure effective implementation of this policy.

The Company shall conduct periodic trainings/sensitization programmes and/or release FAQs, referendum, framework to further assist relevant employees for effective implementation of this policy.

Occurrence of an event & Timelines for Disclosure

The timing of occurrence of an event and/or availability of information has to be decided on a case to case basis. In case of natural calamities, disruptions etc. the events/ information can be said to have occurred when the Company becomes aware of the information. In matters which would depend on the stage of discussion, negotiation or approval, the events/information can be said to have occurred upon receipt of approval by the Board of Directors or after receipt of approval of the Board of Directors and shareholders, as the case may be.

Material events shall be disclosed as soon as possible and not later than timelines specified under Listing Regulations as amended from time to time. The Company shall make adequate disclosures in regard thereof as soon as it becomes practicable. Also, the Company shall make disclosures updating material developments on a regular basis, till such time the event

is resolved/closed, with relevant explanations.

In case an event or information is required to be disclosed by the Company in terms of the provisions of this regulation, 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.

WEBSITE DISCLOSURES:

The Company shall disclose on its website all such events or information which has been disclosed to the Stock Exchange(s) and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the below mentioned archival policy of the Company, as disclosed on its website.

Depending upon the nature, materiality, impact continuity and relevance of the material events, the disclosure of such material event(s)/information can continue to remain hosted on the Company's website for a longer period of time, as decided by the Authorised Person in consultation with the Chairman, Managing Director, or Chief Financial Officer of the Company, from time to time and thereafter.

STATUTORY FRAMEWORK

This Policy is formulated in accordance with the provisions of the Listing Regulations. In the event of any inconsistency or conflict between the terms of this Policy and any applicable laws, rules, regulations, or statutory provisions, the relevant Statutory Provisions shall prevail.

In case there are any regulatory changes requiring amendment to this Policy, the Policy shall be reviewed and amended with the necessary approval of the Chairman, Managing Director of the Company and the updated version of the Policy be issued and published without any requirement for approval from the Audit Committee or the Board of Directors. However, the amended regulatory requirements will supersede the Policy, till the time the Policy is suitably amended. Any subsequent amendment/modification in the Listing Regulations or the Companies Act, 2013 or any other applicable laws, direction or clarification by SEBI, provision of this Policy shall be read and implemented in context of such amended/modified or clarified positions.

REVIEW OF THE POLICY

This Policy is subject to review from time to time, but at least once a year.

Version	1.0
Issuing Authority	Board of Directors on the recommendation of Audit Committee
Owner of the document	Compliance Officer
Effective Date	February 11, 2026
Date of last review/ Amendment	February 11, 2026
Version History	Version 1.0 - Adopted on February 11, 2026