



**YUKEN INDIA LIMITED**

CIN: L29150KA1976PLC003017

Regd. Office: No. 16-C, Doddanekundi Industrial Area, II Phase, Mahadevapura, Bengaluru - 560 048.

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**POLICY FOR DETERMINING MATERIALITY FOR DISCLOSURES OF YUKEN INDIA LIMITED**  
(Under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Approved by the Board of Directors at their meeting held on February 13, 2026



## 1. Purpose of the Policy

Equity shares of Yuken India Limited (the “Company” or “Yuken”) are listed and traded in India on BSE Limited and the National Stock Exchange of India Limited.

The requirements under Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), along with all applicable rules, regulations, circulars, clarifications, guidelines and regulatory guidance issued from time to time by the Securities and Exchange Board of India and other competent authorities (hereinafter collectively referred to as the “Applicable Laws”), have been duly considered while formulating this Policy for Determination of Materiality of Events and Information for Disclosure (the “Policy”).

This Policy shall apply to the disclosure of material events and information relating to the Company, its subsidiaries (if any), directors, promoters, key managerial personnel and senior management personnel, as required under the Applicable Laws.

This Policy is in addition to, and does not override or amend, any other disclosure-related policies of the Company that may be adopted from time to time, and shall be read in conjunction with such policies..

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## 2. AUTHORISED PERSONS

Mr. Suhas H. M., Company Secretary and Compliance Officer of the Company, and Mr. H. M. Narasinga Rao, Chief Financial Officer of the Company, shall be the Authorized Persons for the purpose of determining the materiality of events or information and for dissemination of such information in accordance with this Policy.

The Senior Management Personnel and such other employees as may be identified or designated by the aforesaid Authorized Persons shall be regarded as Relevant Employees for the purposes of this Policy. Such Relevant Employees shall be responsible for identifying any potential event or information relating to their respective functional areas and promptly reporting the same to the Authorized Persons.

The manner, mode, timing, and details of communication of such events or information shall be as determined by the Company, in accordance with this Policy and the Applicable Laws, from time to time.

The terms Board of Directors, Chief Executive Officer (CEO), Chief Financial Officer (CFO), Key Managerial Personnel, Senior Management Personnel, Subsidiary, and all other words and expressions not specifically defined herein shall have the same meanings as assigned to them under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Companies Act, 2013, and/or any other applicable laws, rules, or regulations, as amended from time to time.

### 3. **MATERIALITY ASSESSMENT**

- A. Any information or event, whether positive or negative, should be regarded as “material” if it meets the qualitative and/ or quantitative criteria for materiality set out in this Policy, or is deemed to be material under the Applicable Laws. Materiality will be determined on a case-to-case basis depending on specific facts and circumstances relating to the information/event, and Applicable Laws.
- B. Events listed in Para A – Part A of Schedule III of Listing Regulations, shall be deemed to be material and shall be disclosed without application of materiality criteria.
- C. Events/information listed in Para B – Part A of Schedule III of the Listing Regulations, shall be considered material if it satisfies the materiality criteria stated below:

#### I. **Qualitative Criteria**

- the omission of such event or information is likely to result in discontinuity or alteration of event or information already available publicly; or
- the omission of such event or information is likely to result in significant market reaction if the said omission came to light at a later date; or

#### II. **Quantitative Criteria**

If the 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 listed entity;
- two percent of net worth, as per the last audited consolidated financial statements of the listed entity, 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 listed entity.

However, in certain instances, all of the three parameters specified above may not be relevant to an event. Applying the principle of *Reddendo Singula Singulis* (by assigning each one to each one) to the materiality provisions of Listing Regulations, it can be said that

since there are separate thresholds of 2% of turnover, 2% of net worth and 5% of average PAT, each of such values can be applied individually and a particular threshold would be relevant and applicable depending on the nature of the event/ information being assessed. For instance, any event which has an impact on the turnover or profits of the Company can be considered material by comparing the value of such event/ information with 2% of the consolidated turnover or 5% of the average PAT respectively.

Accordingly, for every event / information the listed in Para B - Part A of Schedule III of the Listing Regulations, reference can be made to the [ISF note](#) or any other circular(s) , FAQ(s) issued by SEBI or Stock Exchanges from time to time.

Notwithstanding anything stated above, the Board of Directors of the Company may prescribe any other criteria, from time to time, to determine materiality of events/information. However such criteria shall not dilute the requirements prescribed the Listing Regulations.

#### **4. TIMELINES FOR DISCLOSURE**

The Company shall disclose all events or information within the timelines specified in the Applicable Laws.

#### **5. DISCLOSURE OF THE POLICY**

This Policy will be uploaded on the website of the Company.

#### **6. EVENTS / INFORMATION WITH RESPECT TO SUBSIDIARIES**

The Company shall disclose all events or information with respect to Subsidiaries as are required under Applicable Laws.

#### **7. LIMITATION, REVIEW AND AMENDMENT**

In the event of any conflict between the provisions of this Policy and of the Applicable Laws, the provisions of Applicable Laws shall prevail over this Policy. Any subsequent amendment / modification to the Applicable Laws shall automatically apply to this Policy.

The Board may review and amend this Policy from time to time, as may be deemed necessary