POLICY ON DETERMINATION OF MATERIALITY OF EVENTS AND INFORMATION FOR DISCLOSURES OF INTEGRIS MEDTECH LIMITED (*FORMERLY KNOWN AS INTEGRIS HEALTH PRIVATE LIMITED*)

Version History

Version	Approved By	Effective Date	Approval Date
1	Board of Directors	With effect from the date of listing of the equity shares of the Company on BSE Limited and National Stock Exchange of India Limited.	08.10.2025
2	Board of Directors	With effect from the date of listing of the equity shares of the Company on BSE Limited and National Stock Exchange of India Limited.	28.05.2026

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1. Introduction

1.1. The Company is committed to being open and transparent with all stakeholders and believes in disseminating information in a fair and timely manner.

1.2. Pursuant to Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**") as amended from time to time, the Company has formulated this policy on Determination of Materiality of Events and Information for Disclosures ("**Policy**").

2. Definitions and Interpretation

2.1 The following terms used in this Policy shall have the meaning assigned herein:

(i) "**Authorised Person(s)**" shall mean the Key Managerial Personnel (as defined hereinafter) of the Company;

(ii) "**Companies Act**" shall mean the Companies Act, 2013, as amended from time to time;

(iii) "**Board or Board of Directors**" shall mean the Board of Directors of the Company;

(iv) "**Company**" means Integris Medtech Limited (formerly known as Integris Health Private Limited);

(v) "**Key Managerial Personnel**" or "**KMP**" pursuant to section 2(51) of the Companies Act shall include the following persons:

i. Chief Executive Officer or the Managing Director or the Manager;
ii. Company Secretary;
iii. Whole-time Directors;
iv. Chief Financial Officer;
v. such other officers not more than one level below the Directors who is in whole--time employment, designated as key managerial personnel by the Board; and
vi. such other officer as may be prescribed by the applicable laws;

(vi) "**Preservation of Documents and the Archival Policies of the Company**" means the policy adopted by the Company as required under Regulation 30(8) of the SEBI Listing Regulations;

(vii) "**Stock Exchange(s)**" means National Stock Exchange of India Limited and BSE Limited; and

(viii) "**Subsidiary**" means a subsidiary as defined under sub-section (87) of section 2 of the Companies Act.

2.2 Unless defined expressly herein, all capitalized terms used in this Policy shall have the meanings assigned to them under the Companies Act**,** SEBI Listing Regulations, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/ or the rules and regulations made thereunder, as amended from time to time.

3. Purpose

3.1. The purpose of this Policy is as follows:

(i) To ensure that the Company complies with the disclosure obligations of a listed company laid down under the Listing Regulations, various securities laws and any other applicable laws (in India and overseas).

(ii) To ensure that the information disclosed by the Company is timely, transparent and continuous till the termination of the specific event or information, so identified as material.

(iii) To ensure that to the best of knowledge of the management, the corporate documents and public statements are accurate and do not contain any misrepresentation.

(iv) To protect the confidentiality of material/price sensitive information within the context of the Company's disclosure obligations.

(v) To provide a framework that supports and fosters confidence in the quality and integrity of information released by the Company and ensure uniformity in the Company's approach to disclosures and reduce the risk of selective disclosures.

(vi) to lay down the principal for determining the materiality for disclosure of events and information based on criteria specified under Regulation 30 of the SEBI Listing Regulations and circular(s) & guideline(s) issued by SEBI in this regard.

4. Determination of material events and /or information

The events or information are categorized as follows for the purpose of disclosure to Stock Exchanges:

4.1. **Events and /or information deemed to be material**: Certain events and/or information are "deemed" to be material under the SEBI Listing Regulations, and such event and/or information shall be disclosed to the Stock Exchange(s) without application of any materiality thresholds. The events and/or information listed under Paragraph A of Part A of Schedule III to the SEBI Listing Regulations shall be deemed to be material and shall be disclosed to the Stock Exchange(s) within the timeframe which has been specified under the SEBI Listing Regulations.

4.2. **Other events and/or information based on application of materiality criteria**: Events and/or information listed under Paragraph B of Part A of Schedule III of the SEBI Listing Regulations shall be disclosed to the Stock Exchange(s) within the timelines specified under SEBI Listing Regulations, if those listed events are material as per the criteria of determination of materiality.

The determination of materiality shall consider the criteria specified under the SEBI Listing Regulations, which, as of the date on which the Policy is approved by the Board, include the following:

(i) the omission of such event or information is likely to result in discontinuity or alteration of event or information already available publicly; or

(ii) the omission of such event or information is likely to result in a significant market reaction if the said omission came to light at a later date; or

(iii) the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

  (a) two percent of turnover, as per the last audited consolidated financial statements of the Company;
  (b) 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; or
  (c) 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.

(iv) In case where the criteria specified above are not applicable, the materiality of such information or event may be treated as being material if in the opinion of the Board of the Company, the same is considered material. For the removal of doubts, this policy does not dilute any requirement of the SEBI Listing Regulations.

4.3. **Event and/or information relating to major developments**: Events and/or information listed under Paragraph C of Part A of Schedule III of the SEBI Listing Regulations shall be disclosed to the Stock Exchange(s) within the timelines specified under SEBI Listing Regulations. The said events and/or information are include any other information/event viz. major development that is likely to affect business, for 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.

4.4. **Events and/or information specified by the Board**: Notwithstanding the events and/or information specified in paragraph 4.1 to 4.3 above, any event or information specified by the Board shall be disclosed to the Stock Exchange(s) within the timelines specified under SEBI Listing Regulations.

5. Person(s) responsible for disclosures

5.1 Following personnel namely the Chief Executive Officer along with Chief Financial Officer and/or Company Secretary of the Company ("**Authorized Person(s)**") be and is hereby authorized to determine the materiality of an event and information for making disclosure on a timely basis. The Authorized Person(s) are empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as he/she/they may deem fit.

5.2 Authorized Person(s) of the Company, shall be severally authorized to disclose the events or information to the Stock Exchange(s), in the best interests of investors and ensuring overall compliance of this Policy.

5.3 The Authorized Person(s) shall have the following powers and responsibilities for determining the material events or information:

(i) To review and assess an event or information that may qualify as 'material' and may require disclosure, on the basis of facts and circumstances prevailing at a given point in time.
(ii) To determine the appropriate time at which the disclosures are to be made to the Stock Exchange(s) based on an assessment of actual time of occurrence of an event or

information.

(iii) To disclose developments that are material in nature on a regular basis, till such time the event or information is resolved/closed, with relevant explanations.

(iv) To consider such other events or information that may require disclosure to be made to the Stock Exchange(s) which are not explicitly defined in the SEBI Listing Regulations and determine the materiality, appropriate time and contents of disclosure for such matters.

(v) To disclose all events or information with respect to the subsidiaries which are material for the Company.

(vi) To provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information.

(vii) To disclose all the events or information that is required to be disclosed by the Company in terms of the provisions of Regulation 30 of SEBI Listing Regulations, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, along with the event or information, unless disclosure of such communication is prohibited by such authority.

5.4 This Policy along with the requirements under Regulation 30 of the SEBI Listing Regulations shall be disseminated amongst the employees of the Company with an intent that the relevant employees i.e. employees who would be in the knowledge of any information / event potentially requiring disclosure under Regulation 30 of the SEBI Listing Regulations can apprise the KMP(s) identified by the Board for determination of material events from time to time for necessary actions in this regard.

6. Timing of disclosure of material events or information

6.1 Disclosures as required to be disclosed under this Policy shall be disclosed by the Company to the Stock Exchange(s) as soon as reasonably possible and in line with the timelines prescribed under Regulation 30(6) of SEBI Listing Regulations. The broad principle governing the timelines for disclosure of material event/ information to Stock Exchange(s), are as mentioned below:

(i) Event or information which pertains to a decision taken at the meeting of Board of Directors: within 30 minutes from the closure of relevant Board meeting.

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.

(ii) Event or information which emanates from within the Company: within 12 hours of occurrence of event or information.

(iii) Event or information which does not emanate from within the Company: within 24 hours of the occurrence of event or information.

(iv) Event or information for which timelines have already been specified in Regulation 30(6) and/ or Part A of Schedule III of SEBI Listing Regulations: within the respective timelines specified in Regulation 30(6) and/ or Para A of Schedule III.

6.2 For this purpose, events or information, in case of natural calamities, disruption, etc., can be said to have occurred when the Company becomes aware of such events or information, or as soon as any of the KMPs have, or ought to have reasonably come into possession of the information in the course of the performance of their duties.

7. Compliance

7.1 The Company Secretary and Compliance Officer in coordination with the Chief Financial Officer of the Company shall be responsible for supervision of the Policy.

7.2 Any queries regarding this Policy may be referred to the Company Secretary and Compliance Officer, who is in charge of administering, enforcing and updating this Policy.

8. Amendment and Limitation

8.1 The Board may, from time to time, make amendments to this Policy to the extent required due to changes in applicable laws and/or regulations or as deemed fit on a review.

8.2 In case of any inconsistency between the terms of this Policy, SEBI Listing Regulations and the Companies Act, the provisions of the SEBI Listing Regulations and Companies Act shall prevail. Any subsequent amendment/modification in the SEBI Listing Regulations, Companies Act and/or applicable laws in this regard shall automatically apply to this policy.

9. Disclosure

9.1 This policy shall be hosted on the website of the Company at https://integrismedtech.com/investors/.

9.2 The Company shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under this Policy and such disclosure shall remain hosted on the website of the Company for a minimum period of five years and thereafter, the same shall be treated as per the Preservation of Documents and the Archival Policies of the Company, as applicable.

9.3 The contact details of Authorized Persons shall be also disclosed to the Stock Exchange(s) and on the Company`s website.