



Formerly known as: SS Retail Private Limited & SS Communication & Services Pvt. Ltd. CIN - U51599PN2016PLC164991

REGD Office : 399, 'E' Basant Bahar Road, Ratikamal Complex, Kolhapur, Maharashtra, India- 416003 Mob: +91 8600 666 111. Email - info@ssmobile.com

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

Email: compliance@ssmobile.com

Website: www.ssmobile.com

1. PREAMBLE

This Policy is framed in accordance with Regulation 30(4)(ii) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"/ "LODR") to govern the identification and timely disclosure of material events or information to the Stock Exchange(s).

2. DEFINITIONS

- **"Board of Directors or Board"** means the Board of Directors of SS Retail Ltd, as constituted from time to time.
- **"Company"** means SS Retail Limited.
- **"Compliance Officer"** means the Compliance Officer for the purpose of complying with the provisions of LODR, 2015 shall be the Company Secretary of the Company.
- **"Material Events/Information"** means as defined under the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 and any events or information determined as material by the Board / Key Managerial Personnel".
- **"Policy"** means Policy for determining materiality of Material Events/ Information.
- **"Senior management"** shall mean the officers and personnel of the listed entity who are members of its core management team, excluding the Board of Directors, and shall also comprise all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the Company Secretary and the Chief Financial Officer

3. OBJECTIVE OF THE POLICY

- To ensure timely and accurate disclosure of material events or information.
- To comply with disclosure obligations under SEBI Listing Regulations.
- To assist Key Managerial Personnel (KMPs) and relevant employees in identifying potential material events.
- To ensure corporate disclosures are transparent, accurate, and aligned with applicable laws.





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4. SCOPE

This Policy applies to all events or information relating to SS Retail Limited that require disclosure under Regulation 30 of the SEBI Listing Regulations as well as and Company's policy on disclosure of events / information and to provide guidance to the Board of Directors, KMPs and other executives and staff working in the Company in making decisions and undertaking regarding its responsibility about making public such events / information which may materially affect the performance of the company and thereby the share prices of the Company.

5. DETERMINATION OF MATERIAL EVENTS AND INFORMATION

The Managing Director/ CEO, the Chief Financial Officer and the Company Secretary of the Company, shall jointly be responsible to determine the materiality of any information, classify it as a material information, decide the appropriate time at which disclosure is to be filed with the stock exchanges and details that may be filed in the best interest of present and potential investors and ensuring overall compliance of this Policy.

The Senior Management of the Company shall be responsible for identification of the any potential material event or information and reporting the same to the aforementioned authorized Key Managerial Personnel for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchange(s).

The Senior Management Personnel shall for the purpose of said identification of potential material event or information, inform/guide/ make awareness in the relevant employees of the respective department to ensure appropriate compliance of this Policy.

6. TYPES OF MATERIAL EVENTS

- **Deemed Material Events (Para A of Part A of Schedule III of SEBI LODR):** These events must be disclosed without applying any materiality thresholds.
- **Events subject to Materiality (Para B of Part A of Schedule III of SEBI LODR):** These require application of materiality guidelines based on quantitative and qualitative criteria.

7. CRITERIA & THRESHOLDS FOR MATERIALITY

7.1 Quantitative Thresholds

An event or information will be considered material if the impact exceeds the lower of:

- 2% of consolidated turnover as per the last audited financial statement of the company; or
- 2% of consolidated 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
- 5% of the average consolidated profit or loss after tax of the last three audited financial statements of the listed entity





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7.2 Qualitative Criteria (Reg. 30(4)(i)(a) & (b))

Even if the quantitative thresholds are not met, an event/information shall be considered material if it:

- Is likely to impact the reputation of the Company.
- Relates to default(s) on debt obligations, payment failures, or regulatory actions.
- May significantly affect investor decisions result in significant market reaction if the said omission came to light eventually.

7.3 Discretionary Disclosure (Reg. 30(4)(i)(d))

The Board of Directors or any Key Managerial Personnel authorized may, at their discretion, determine and disclose an event/information as material, even if it does not fall under the above parameters, if in their opinion such disclosure is necessary to protect the interests of stakeholders.

7.4 Disclosure of Communications from Authorities (Reg. 30(13))

The Company shall disclose any communication received from any regulatory, statutory, enforcement or judicial authority, unless such communication is prohibited from disclosure.

8. DISCLOSURE TIMELINES

- **Board Meeting Decisions:** Within **30 minutes** of conclusion of the Board Meeting.
 - **Proviso (Reg. 30(6)(i)):** If the Board Meeting is held outside trading hours, disclosure shall be made within **3 hours** of conclusion of the meeting.
 - **2nd Proviso (Reg. 30(6)):** If the Board Meeting continues for more than one day, disclosures shall be made within **30 minutes** of conclusion of the Board Meeting on the last day.
- **Events originating within the Company:** Within **12 hours** of occurrence.
- **Events originating outside the Company:** Within **24 hours** of occurrence.
- **Proviso (Reg. 30(6)(iii)):** Delay in disclosure beyond prescribed timelines shall be accompanied with an explanation for such delay.
 - **First Proviso to Reg. 30(6)(iii):** If 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 listed entity in terms of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy-two hours of receipt of the notice by the listed entity.
- **Events relating to Subsidiaries (Reg. 30(9)):** The Company shall also disclose all events or information with respect to its subsidiaries which are material for the Company.





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- **Disclosure of Agreements (Reg. 30A):** The Company shall disclose details of agreements entered into by it, its promoters, its directors, its KMPs, or any other related party, which may have an impact on the management or control of the Company or which may have an impact on the business of the Company. Such disclosure shall be made to the Stock Exchange(s) **within 2 working days** from the date of entering into or amending such agreement(s), along with periodic updates as required under Regulation 30A.
- **Ongoing Developments:** Material updates on disclosed events shall be provided regularly until conclusion or resolution.

9. AUTHORIZATION

The **Company Secretary & Compliance Officer** is authorized to:

- Determine materiality of an event or information.
- Make disclosures to the Stock Exchange(s).
- Ensure disclosures are hosted on the Company's website for at least **five years**, and thereafter archived as per the Company's preservation and archival policy.
- Stakeholders may contract the Compliance Officer at **compliance@ssmobile.com** for any queries relating to disclosures made under this policy.

10. REVIEW OF POLICY

- This Policy shall be reviewed periodically by the Board and updated in line with amendments to SEBI Listing Regulations and other applicable laws, guidelines, regulations, notifications, and circulars.
- The Policy shall be placed on the Company's website and a web-link thereto shall be provided in the Annual Report.

Date of Approval by the Board: 05/09/2025

Effective Date: 05/09/2025

