

TENTY LIMITED

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POLICY ON IDENTIFICATION OF MATERIALITY **OF OUTSTANDING LITIGATION**

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Unit-1: P/67, 68 & 69, Phase-II, Kasba Industrial Estate, Kolkata 700107

Unit-2: Plot No. PPF-19, Poly Park, Dhulagarh, Sankrail, Howrah 711302

Unit-3: Shed No. K/1, Belvedre Mill Complex, Howrah 711313

Unit-4: Vill-Gauripur, PO-College Nagar More, Guwahati 781031

Unit-5: Gate No. 3, Jalan Industrial Complex, NH-6, PS-Domjur, Howrah 711411

Unit-6: Sankrail Industrial Park, Dag No. 65 to 72, L.R. Khatian No. 2840

J.L. No. 7, Vill-Bhagabatipur, PO-Kanduah, PS-Sankrail, Howrah 711313

Unit-7: Shed No. W1 & W2, Belvedre Mill Complex, Sankrail, Howrah 711313

1. INTRODUCTION

This Policy on Identification of Materiality of Outstanding Litigation ("Policy") has been formulated in accordance with the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended from time to time.

This Policy shall be applicable to the Company for the purpose of determining materiality of outstanding litigations involving the Company, its directors, promoters, promoter group entities and subsidiaries, for appropriate disclosures in offer documents and other filings.

2. OBJECTIVE

The objective of this Policy is to:

- Ensure timely and adequate disclosure of material litigations
- Provide a framework for identifying material outstanding litigations
- Maintain transparency for investors and stakeholders
- Comply with applicable regulatory requirements

3. APPLICABILITY

This Policy shall apply to:

- The Company
- Its Directors
- Promoters and Promoter Group
- Subsidiaries

for identification and disclosure of material litigations in offer documents and regulatory filings.

4. DEFINITIONS

4.1 "Act" means the Companies Act, 2013 and rules made thereunder.

4.2 "SEBI ICDR Regulations" means the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.



4.3 “**Material Litigation**” means any litigation whose impact or potential impact is significant enough to influence the decision of investors.

4.4 “**Litigation**” shall include:

- Civil proceedings
- Criminal proceedings
- Tax proceedings
- Regulatory actions
- Arbitration proceedings

5. CRITERIA FOR DETERMINATION OF MATERIALITY

The materiality of outstanding litigations shall be determined based on both:

- Quantitative factors
- Qualitative factors

Any litigation meeting either of the criteria shall be considered material.

6. QUANTITATIVE CRITERIA

Outstanding litigations shall be considered material if the amount involved (lower of a, b, c):

- a. 2% of turnover, as per the latest annual restated consolidated financial statements of the issuer;
or
- b. 2% of net worth, as per the latest annual restated consolidated financial statements of the issuer except in case the arithmetic value of the net worth is negative; or
- c. 5% of the average of absolute value of profit or loss after tax, as per the last three annual restated consolidated financial statements of the issuer.

7. QUALITATIVE CRITERIA

Irrespective of the monetary threshold, litigations shall be considered material if:

- Involves fraud, bribery, or corruption
- Has potential reputational impact on the Company
- Involves regulatory or statutory authorities
- May result in suspension or revocation of licenses
- May materially affect business operations or financial position



- Involves key managerial personnel, promoters, or directors

8. AUTHORITY FOR DETERMINATION

The following shall be authorized to determine materiality:

- Board of Directors; OR
- Any Key Managerial Personnel (KMP) authorized by the Board; OR
- Committee constituted for this purpose

The decision of the authorized persons shall be final.

9. DISCLOSURE REQUIREMENTS

The Company shall disclose:

- All material outstanding litigations in offer documents
- Brief details including nature, parties involved, amount, and status
- Any updates or developments in such litigations

Disclosure shall be made in accordance with SEBI ICDR Regulations and other applicable laws.

10. REVIEW AND AMENDMENTS

This Policy shall be:

- Reviewed periodically by the Board
- Amended as and when required due to changes in laws or business needs

11. INTERPRETATION

In case of any ambiguity or inconsistency:

- The provisions of applicable laws shall prevail
- The interpretation by the Board shall be final

VERSION HISTORY:

Version	Approved By	Effective Date
1 st Version	Board of Directors	31/03/2026

