



**PRO FX Tech Limited**  
(Formerly PRO FX Tech Private Limited)

**Corporate Office**  
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CIN: L51500KA2006PLC040879

## **POLICY FOR DETERMINING MATERIALITY FOR DISCLOSURES OF PRO FX TECH LIMITED**

### **A. INTRODUCTION**

Equity shares of PRO FX Tech Limited (the "**Company**" or "**PROFX**") are traded in India on the the National Stock Exchange of India Limited (NSE) "under the SME platform "EMERGE".

The requirements under the Regulation 30 and other applicable regulations (if any) under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("**Listing Regulations**"), and other relevant rules and statutes including circulars, clarifications, guidelines or other relevant regulatory guidance (by whatever name called) (hereinafter referred to as the "**Applicable Laws**") have been considered while drafting this Policy for determining Materiality for Disclosures (the "**Policy**").

The Policy applies in respect of disclosure of material events in relation to PRO FX TECH LTD, its Subsidiaries, Directors, Promoters, Key Managerial Personnel, Senior Management Personnel as required under Applicable Laws. This Policy is in addition to and does not derogate from other applicable policies of PRO FX TECH LTD relating to disclosure of information from time to time.

To incorporate the changes brought into by the SEBI (LODR) (Second Amendment) Regulations, 2023, which got amended time to time and updated via circular issued January 30, 2026. the Board of Directors, at their meeting held on May 15, 2026, have amended this Policy.

This policy shall be read with Industry Standards on Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 notified by SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated 25-02-2026 and in case inconsistency, the said standard shall prevail

### **B. AUTHORISED PERSONS**

The Company Secretary will be the custodian of the disclosure process. The contact details of the Company Secretary are: - Anand Kumar Email:- [cs@profx.com](mailto:cs@profx.com)

The Company's Key Managerial Personnel and MD and Compliance Officer shall determine materiality of information/ events and dissemination of the same as covered by this Policy. The MD or his/her designee, in each case, shall pre-approve, in consultation with Managing Director ("**MD**") and Chief Financial Officer ("**CFO**"), any deviation from the policies and procedures outlined in this Policy. The Company Secretary will be the single point of contact for the above signatories who are authorized to determine materiality and make distributions covered by this Policy.

The Senior Management Personnel and such other persons, as determined by the aforesaid authorized persons shall be relevant employees for the purpose of this Policy, to identify potential event or information pertaining to their functional roles and report the same to the aforesaid Authorized Persons. The manner and timing of communication, and the details to be communicated shall be as specified by PROFX from time to time.

Board of Directors, MD, CFO, Key Managerial Personnel, Senior Management Personnel, Subsidiary and all other words not defined herein shall have the same meaning as assigned to those terms under the Listing Regulations, Companies Act, 2013 ("**Act**") or any other applicable laws or regulations, as the case may be.

Amended and effective May 15, 2026


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### C. 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
    1. the omission of such event or information is likely to result in discontinuity or alteration of event or information already available publicly; or
    2. 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 of such event or information exceeds the lower of the following:

Consolidated Turnover of Listed Entity Threshold	Threshold
(I) Up to ₹20,000 Crore	10% of the annual consolidated turnover of the listed entity
(II) More than ₹20,000 Crore to upto ₹ 40,000 Crore	Rs.2000 Crore + 5% of the annual Consolidated turnover of the listed entity. above Rs.20000/- Crore
(III) More than ₹40,000 Crore	Rs.3000 Crore + 2.5% of the annual consolidated turnover of the listed entity above Rs.40000/- Crore or Rs.5000 Crores whichever is lower.

**Explanation:** For the purpose of computing the thresholds stated above, the annual consolidated turnover of the listed entity shall be determined based on the last audited 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 under this Policy. However, such criteria shall not dilute the requirements prescribed under the Listing Regulations.

#### **A. TIMELINES FOR DISCLOSURE**

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

#### **B. DISCLOSURE OF THE POLICY**

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

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

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

#### **D. VERIFICATION OF MARKET RUMOUR**

The Company shall confirm, deny or clarify, upon material price movement as may specified by stock exchanges/ SEBI, any reported event/ information in the mainstream media which is not general in nature and which indicates that rumour of an impending specific event/ information is circulating amongst the investing public within the timelines specified under law. The confirmation/ denial/ clarification shall be made as per regulation 30(11) of the Listing Regulations, as amended from time-to-time, circulars/ notifications issued by SEBI/ stock exchanges in this regard and in accordance with Industry Standard Note on verification of market rumours under Regulation 30(11) issued by Industry Standard Forum ('ISF').

The requirements under Regulation 30(11), in respect of confirmation/ denial/ clarification of market rumours, are only applicable to market rumours that are reported in the specified 'mainstream media'. It shall not be applicable to market rumours that are vague or general in nature.

Social media platforms are excluded from the ambit of mainstream media. Mainstream media shall cover (i) the specific news sources set out in the Industry Standard Note on verification of market rumours under Regulation 30(11) issued by ISF; and (ii) the list of English business/ financial news sources of the foreign jurisdiction identified by the Board of Directors, where the Company has material business operations.

The Company shall track the specified news sources set out in the Industry Standard Note, as well as the following English business/ financial news source in the abovementioned foreign jurisdictions for the purpose of rumour verification



#### **E. 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.

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