TONBO IMAGING INDIA LIMITED

POLICY FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION

A. PREAMBLE

This Policy for determining 'materiality of Events or Information' has been framed in accordance with the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the '**Listing Regulations**'), which Tonbo Imaging India Limited("**Company**"),to frame a policy for determination of materiality of events and information that requires appropriate disclosure to the relevant stock exchanges ("Stock Exchanges").

Accordingly, the board of directors of Company ("**Board**") has adopted this Policy at its meeting held on December 20, 2025 (as amended vide the Board meeting held on October 19, 2026), which can be amended from time to time.

B. MATERIAL EVENT OR INFORMATION

Any information concerning the Company is considered material to the business and affairs of a Company if (i) it results in, or would reasonably be expected to result in a significant change in the market price or value of shares of the Company; or (ii) if there is a substantial likelihood that a reasonable investor would consider it important in determining whether to buy, sell or hold, or engage in other transactions concerning the Company's shares; or (iii) the investor would consider important in making an investment decision.

C. DEEMED MATERIAL INFORMATION

The following events and information shall be deemed to be material information and against which Company shall not be required to apply the criteria for determining materiality of information and such events and information, shall be disclosed:

(i) acquisition(s) (including agreement to acquire), Scheme of Arrangement

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(amalgamation, merger, demerger or restructuring), sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the listed entity, sale of stake in associate company of the listed entity or any other restructuring in accordance with the thresholds specified;

(ii) issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.;

(iii) details of any credit rating obtained by the Company and any change in such rating;

(iv) any issue which requires approval of the Shareholders;

(v) any legal proceedings which may have a significant bearing on the functioning of the Company and initiation or material update of any litigation in relation to the Company or any holding company or any special purpose vehicle of the Company required to be disclosed under applicable law;

(vi) notices and results of meetings of Shareholders;

(vii) agreements viz. shareholder agreements, joint venture agreement, family settlement agreements (to the extent that it impacts management and control of the listed entity), agreements/treaties/contracts with media companies] which are binding and not in normal course of business, revisions or amendments and terminations thereof;

(viii) fraud or defaults by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the listed entity, whether occurred within India or abroad;

(ix) appointment or discontinuation of share transfer agent;

(x) resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institution;

(xi) one time settlement with a bank;

(xii) winding-up petition filed by any party /creditors;

(xiii) issuance of notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the listed entity;

(xiv) proceedings of Annual and extraordinary general meetings of the listed entity;

(xv) amendments to memorandum and articles of association of listed entity, in brief;

(xvi) prescribed information about the Corporate insolvency resolution process of the Company under the Insolvency Code;

(xvii) initiation of Forensic audit;

(xviii) actions taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the prescribed matters in the SEBI Listing Regulation.

(xix) financial results for each quarter or half yearly or annual, if required under the Companies Act, 2013 or SEBI Listing Regulations, within such time as prescribed by SEBI or under any Applicable Law;

(xx) all related party transactions of the Company in accordance with the listing agreement and the Regulation 23 of the SEBI Listing Regulations;

(xxi) with respect to any related party transaction, details of any fees or commissions received or to be received by such related party(ies);

(xxii) valuation reports received by the Company;

(xxiii) annual report to all shareholders electronically or by physical copies within three months from the end of the financial year, or as may be stipulated;

(xxiv) a half-yearly report to the stock exchanges;

(xxv) adequate, accurate, explicit and timely disclosure of any relevant material information to all shareholders, in accordance with the Listing Regulations, listing agreement and as may be specified by the stock exchanges from time to time;

(xxvi) any material issue that in the opinion of the Company needs to be disclosed to the Shareholders;

(xxvii) declaration or recommendation of distribution;

(xxviii) proposal for buy back of shares;

(xxix) issue of debt securities by the Company;

(xxx) proposal for voluntary delisting from the stock exchanges;

(xxxi) proposal for winding up of the Company;

(xxxii) Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer , Company Secretary etc.), senior management, Auditor and Compliance Office;

(xxxiii) in case of resignation of the auditor, detailed reasons for resignation of the auditor, as given by the said auditor shall be disclosed by the Company as soon as possible but not later than twenty four hours of receipt of such reasons from the auditor;

(xxxiv) in case of resignation of an independent director of the Company, disclosure of (i) detailed reasons for the resignation given by the said director; and (ii) disclosure of a confirmation provided by such independent director that there are no other material reasons other than those provided;

(xxxv) debt restructuring, rescheduling of loans or any change in payment terms in accordance with any statutory or regulatory laws as applicable by the Company.

The Company shall provide to the SEBI and to the stock exchanges, where applicable, such information as may be sought by SEBI or by the stock exchanges pertaining to the activity of the Company.

D. MATERIALITY OF INFORMATION:

The Company shall consider following criteria for determination of materiality of events or information for disclosure, other than for the deemed material information provided above:

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

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

(iii) For the purpose of determining materiality under the said Policy for intimating stock exchanges regarding single orders, cumulative/aggregated orders, or amendments/escalations/cancellations thereof, a revised lower threshold of ₹20,00,00,000/- (Rupees Twenty Crores only) or more per order/contract be and is hereby approved and adopted to facilitate enhanced transparency and more frequent disclosures.

(iv) any other event/information may be treated as being material if in the opinion of the Board of directors of Company, the event / information is considered material.

Events which shall be disclosed upon application of materiality criteria as stated above, are including, but not limited to the following:

(i) Agreements (including loan agreements or any other agreements which are binding and not in normal course of business) and revisions or amendments or terminations thereof;

(ii) Disruption of operations of any one or more projects or a part thereof, of the Company due to natural calamity (earthquake, flood, fire, etc.), force majeure or events including strikes, lockouts, etc.;

(iii) Effects arising out of change in the regulatory framework applicable to the Company and any one or more projects of the Company;

(iv) Litigations or disputes or regulatory actions in accordance with Applicable Law;

(v) Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity;

(vi) Options to purchase securities including any ESOP/ESPS Scheme;

(vii) Giving of guarantees or indemnity or becoming a surety for any third party;

(viii) Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals to the Company, any related parties to the Company and any one or more projects of the Company;

(ix) Any other information/event viz. major development that is likely to affect business, 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

The Company shall also submit such information to the designated stock exchanges and Shareholders on a periodical basis as may be required under the listing agreements. Further, the Company shall disclose all such information as may be specified by SEBI to the designated stock exchanges, Shareholders and SEBI, in the manner as may be specified by SEBI.

E. GENERAL PROVISIONS:

(i) The Company shall provide specific and adequate reply to all queries raised by stock exchanges with respect to any events or information;

(ii) The Company may on its own initiative also, confirm or deny any reported event or information to stock exchanges;

(iii) The Company shall make disclosures of event or information as specified by the board of directors or any committee thereof, in relation to the Company, from time to time;

(iv) The Company shall follow uniform and universal dissemination of information to avoid

selective disclosure; and

(v) The Company's employees shall handle all unpublished price sensitive information on a need to know basis in accordance with the UPSI Policy.

(vi) The board of directors of the Company shall authorize one or more Key Managerial Personnel for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s) under this regulation and the contact details of such personnel shall be also disclosed to the stock exchange(s) and as well as on the Company's website.

F. TIMELINE FOR DISCLOSURE OF INFORMATION:

(i) The Company shall first disclose to stock exchanges of all material events or information as soon as reasonably possible and within such time as may be prescribed by Applicable Law, including any prior intimation of a board or committee meeting in relation to any material events, as may be required under Applicable Law. In case the disclosure is made after such time as may be prescribed by Applicable Law, the Company shall, along with such disclosures provide an explanation for such delay;

(ii) Any information shall be given first to the stock exchanges before providing the same to any third party which are material in terms of the provisions of SEBI Listing Regulations as soon as reasonably possible and in any case not later than the following:

(a) thirty minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken

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.

(b) twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;

(c) Twenty four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company:

[Provided that if all the relevant information, in respect of claims which are made against the Company 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 Company in terms of provisions of the Securities and Exchange Board of India 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 Company:

Provided further that disclosure with respect to events for which timelines have been specified in Part A of Schedule III of SEBI Listing Regulations shall be made within such timelines:

Provided further that in case the disclosure is made after the timelines specified under this regulation, the Company shall, along with such disclosure provide the explanation for the delay.

(iii) The Company shall, with respect to disclosures referred to in this policy make disclosures updating material developments on a regular basis, until such time the event is resolved or closed, with relevant explanations; and

(iv) The Company shall disclose on the website of the Company, all such events or information which has been disclosed to stock exchanges under this Policy, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter it shall be preserved in an archival folder of the Company

maintained offline until it is destroyed upon the expiry of the statutory period for the preservation of such documents.

G. APPROVAL PROCESS:

(i) All disclosure or dissemination of any material or unpublished price sensitive information (save and except disclosure required to be made under any law or under this policy) on behalf of the Company shall be first marked to the chief financial officer or compliance officer, for approval. The chief financial officer or compliance officer shall be severally authorized to determine materiality of an event or information, verifying or denying rumours and for making disclosure to the stock exchanges and on the Company website. Any such information shall be made public or published on behalf of the Company only if the same is approved by the chief financial officer or compliance officer.

(ii) The compliance offer shall be authorized to make the disclosure of any material or unpublished price sensitive information duly approved by the chief financial officer or compliance officer, to the stock exchanges, media, or the Company's website. The contact details of the compliance officer shall be disclosed to the stock exchanges and on the Company website.

(iii) The chief financial officer or compliance officer shall also make an appropriate and fair response to the queries on news reports and requests for verification of market rumors by regulatory authorities. Other employees of the Company and representatives of the Company receiving any inquiries from the investment community shall not respond to such inquiries other than to refer the inquirer to the chief financial officer or compliance officer.

H. CONFLICT OF LAW

The Policy shall not contradict with the provisions of any Applicable Law. In case of any discrepancy, the provisions of Applicable Law shall prevail over the provisions of this Policy.

I. AMENDMENT

i. Any amendment or variation to this Policy shall be undertaken in compliance with the SEBI Listing Regulations and other applicable law.

ii. Notwithstanding the above, this Policy will stand amended to the extent of any change in applicable law, including any amendment to the SEBI Listing Regulations, and the SEBI Listing Regulations, without any action from the Company or approval of the shareholders of the Company.

J. WEBSITE

This Policy shall be hosted on the website (www.tonboimaging.com) of the Company.