IL JIN ELECTRONICS (INDIA) LIMITED
(FORMERLY KNOWN AS IL JIN ELECTRONICS (INDIA) PRIVATE LIMITED)

Policy for the determination of material events and information

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026

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Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026

I. PREAMBLE

Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "**SEBI (LODR) Regulations"**) mandates disclosure of any events or information which, in the opinion of the Board of Directors of the Company (the "**Board**"), is material.

a) Regulation 30(4) of SEBI (LODR) Regulations requires the Company to frame a policy for determination of materiality of events or information for disclosure, based on the criteria specified therein. Accordingly, IL JIN Electronics (India) Limited **(Formerly known as IL JIN Electronics (India) Private Limited)** (the "**Company**") has formulated this policy ("**Policy**") in relation to determination of materiality of events or information for disclosure.

II. SCOPE

This Policy for the determination of materiality events and information is aimed at providing guidelines to the management of the Company to determine the materiality of events or information, which could affect investment decisions of the stakeholders and ensure timely and adequate dissemination of information to the Stock Exchange(s).

Regulation 30 of the SEBI LODR Regulations mandates disclosure of all deemed material events to the Stock Exchanges.

The events specified in Para A of Part A of Schedule III of the SEBI LODR Regulations shall be disclosed as per the applicable 'timelines for disclosure of events' disseminated by the Securities and Exchange Board of India ("**SEBI**") and Stock exchanges from time to time. These events have been mentioned in **Annexure I.**

For disclosure of events specified in Para B and Para C of Part A of Schedule III to the Stock Exchanges, the following criteria shall be considered by the Board for determining whether the events are material or not and shall be disclosed as per the applicable 'timelines for disclosure of events' disseminated by the SEBI and Stock exchanges from time-to-time. These events have been given in **Annexure II**:-

A. Where the omission of an event or information, is likely to result in:
- discontinuity or alteration of event or information already available publicly or;
- a significant market reaction if the said omission came to light at a later date.

B. Omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

1. two percent of turnover, as per the last audited consolidated financial statements of the Company;
2. 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;
3. 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.

C. In case where the criteria(s) specified above are not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the Company, the event or information is considered material:

Where it would be difficult to report the events based on qualitative criteria as stated above, the same may be considered material for disclosure, upon meeting other criteria at the discretion of Key Managerial Personnel, authorized by the Board.

This Policy shall also apply to the events to which neither Para A or Para B or Para C of Part A of Schedule III of SEBI LODR Regulations, applies but have a material effect on the Company.

The Company shall ensure compliance with Regulation 30A of SEBI LODR Regulations in relation to shareholders' agreements, promoter agreements, family settlement agreements and any arrangement impacting management or control.

The Company must also ensure compliance with the Industry Standards Note issued by Industry Standards Forum (ISF), under the aegis of Stock Exchanges, as outlined in SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025 or any other circular(s), FAQ(s) issued by SEBI or Stock Exchanges, as amended from time to time, to adhere to the disclosure requirements under Regulation 30 of the SEBI LODR Regulations.

III. PURPOSE

The purpose of the policy is to facilitate the following:

i. To define the materiality threshold for disclosure of events and information specified in Para B and Para C of part A of Schedule III of the SEBI LODR Regulations and help in identification of events and information for disclosure to the stock exchange(s);
ii. To make required disclosures within the stipulated time of actual occurrence of an event or information, after ascertaining facts;
iii. To define events that are not specified in Part A of Schedule III of the SEBI LODR Regulations but shall have a material effect on the operations of the Company;
iv. To disclose material events or information with respect to the subsidiaries of the Company.
v. To identify such information/events, which is material, in the opinion of the Board;
vi. Roles and Responsibilities of certain identified Key Managerial Personnel/ designated a person at each plant for determining materiality of an event or information and making disclosure to the relevant stock exchange.

Additionally, under Regulation 30(11) of SEBI LODR Regulations, the Company is required to confirm, deny or clarify, upon Material Price Movement, any reported event or information in the Mainstream Media

IV. DEFINITION

i. **"Act"** shall mean the Companies Act, 2013 and the Rules framed thereunder, including any modifications, clarifications, circulars or re-enactment thereof.
ii. **"Board of Directors"** or **"Board"** means Board of the Directors of the Company.

iii. **"Company"** or **"Listed Company"** means ILJIN Electronics (India) Limited.
iv. **"Key Managerial Personnel"** mean key managerial personnel as defined in sub-section (51) of section 2 of the Act.
v. **"Material Event"** or **"Material Information"** shall mean such event or information as set out in the Schedule or as may be determined in terms of this Policy. In the Policy, the words, "material" and "materiality" shall be construed accordingly.
vi. **"Normal trading hours"** shall mean time period for which the recognized stock exchanges are open for trading for all investors.
vii. **"Officer"** means any director, manager or key managerial personnel or any person in accordance with whose directions or instructions the Board of Directors are accustomed to act and shall also include promoter of the Company.
viii. **"Policy"** means this Policy for the determination of material events and information and as may be amended from time to time.
ix. **"Schedule"** means a Schedule III of SEBI LODR Regulations as amended.

Any other term not defined herein shall have the same meaning as defined in the Act, the SEBI (LODR) Regulations, as amended or any other applicable law or regulation to the extent applicable to the Company.

V. AUTHORIZATION FOR DISCLOSURES

Pursuant to Regulation 30(5) of the SEBI LODR Regulations, the Board of Directors shall authorize one or more Key Managerial Personnel from time to time for the purpose of making disclosures to the Stock Exchanges. The KMPs may also seek external legal advice in case of any ambiguity/clarification :

- Chairman and Chief Executive Officer;
- Managing Director;
- Chief Financial Officer;
- Company Secretary and Compliance Officer;

The Compliance Officer shall assist the relevant employees of the Company in identifying any potential material event or information and reporting the same to the authorized KMPs, for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchange(s) within stipulated timelines.

The contact details of the Compliance Officer shall be made available to the Stock Exchanges and shall also be available on the website of the Company.

VI. CRITERIA FOR DETERMINING MATERIALITY OF EVENTS / INFORMATION

The above KMP shall frame their opinion on a case to case basis, based on specific facts and circumstances relating to materiality of the information / event.

The information/ events specified in Para A of Part A of Schedule III of the SEBI LODR Regulations, 2015 shall be disclosed to the stock exchange without any application of guideline for materiality.

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The events or information specified in Para B and Para C of Part A of Schedule III of the SEBI LODR Regulations, 2015, shall be disclosed as per the threshold of materiality mentioned above in Clause II(B) of this policy

Additionally, the Key Managerial Personnel may consider the below guidelines for determining materiality of event or information on which Para A or Para B or Para C of Part A of Schedule III not applies, but have a material effect on the Company.

a) The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
b) The event or information is in any manner unpublished price sensitive information ;or
c) 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;
d) The consideration involved in the transaction as a percentage of the consolidated turnover, net worth or profit;
e) The transaction is not in the ordinary course of business;
f) The transaction represents a significant shift from the Company's strategy;
g) Any other event or information which is treated as being material in the opinion of the Board of Directors of the Company.

VII. DISCLOSURES OF EVENTS AND INFORMATION

The disclosure with respect to events for which timelines have been specified in Part A of Schedule III shall be made within such timelines.

The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this regulation as soon as reasonably possible and not later than the applicable 'timelines for disclosure of events' disseminated by the SEBI and Stock exchanges from time-to-time. These events have been given in **Annexure II,** and further in any case not later than the following:

(i) 30 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:

Explanation: Normal trading hours shall mean time period for which the recognized stock exchanges are open for trading for all investors.

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

(iii) 24 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 is maintained in the structured digital database ('SDD') of the Company in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, w.r.t i.e. pendency of any litigation(s) or dispute(s), or the outcome thereof which may have an impact on the Company (in respect of claims which are made against the listed entity under any litigation or dispute, other than tax litigation or dispute).

The disclosure with respect to such claims shall be made to the stock exchange(s) within 72 hours of receipt of the notice by the listed entity:

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

In some cases there may be ambiguity as to when an event or information can be said to have occurred. In certain cases, it would depend upon the stage of discussion, negotiation or approval. The events/ information can be said to have occurred upon receipt of approval of Board of Directors and/or Shareholders or actual signing of the agreement after receiving the above said approvals.

In cases where there is no such discussion, negotiation or approval required viz. in case of natural calamities, disruptions etc., the answer to the above question would depend upon the timing when the listed entity became aware of the event or information.

The events/information can be said to have occurred when the Company becomes aware of the events/ information, or as soon as, an officer of the Company has, or ought to have reasonably come into possession of the information in the course of the performance of his duties.

VIII. DISCLOSURE PROCESS

- Any event purported to be reportable under Regulation 30 of the SEBI LODR Regulations, 2015 shall be informed to the Key Managerial Personnel authorised by the Board, as defined above, on an immediate basis with supporting data/information to facilitate a prompt and appropriate disclosure. Any other event, even if not covered under the SEBI LODR Regulations, 2015 but is potentially of price sensitive nature, must also be informed, for further evaluation of KMPs.

- The KMP authorised by the Board, shall severally be responsible and authorised for ascertaining the materiality of events considering its nature and its disclosure after taking into consideration the various provisions of the SEBI LODR Regulations, 2015 and this policy.

- After evaluation, the Company Secretary and Compliance Officer or in his/her absence any one of the KMPs shall make disclosure to the Stock Exchanges.

- The Company shall use the electronic facilities provided by the Stock Exchanges for dissemination of the information and may subsequently disclose the same via other media, including the press release, website, etc.

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- Statutory timeframes for disclosure shall be adhered to. Delay, if any, should be sufficiently explained along with the disclosure.

- Regular updates, where relevant, shall be made with relevant explanations, till such time the event is resolved/closed.

- In case an event or information is required to be disclosed by the Company in terms of the provisions of this regulation, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

IX. CLARIFICATION OF MARKET RUMORS & THE MATERIAL PRICE MOVEMENT

The Company on falling under top 100 or top 250 Companies based on Average market capitalisation or may on its initiative also, shall confirm, deny or clarify any reported event or information, in the mainstream media which is not general in nature and which indicates that rumour of an impending specific event or information is circulating amongst the investing public, to the stock exchanges, as soon as reasonably possible but in any case not later than 24 hours from the trigger of material price movement.

Provided further that if the Company confirms the reported event or information, it shall also provide the current stage of such event or information:

Provided further that when the Company confirms within twenty four hours from the trigger of material price movement, any reported event or information on which pricing norms provided under Chapter V or Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or pricing norms provided under Regulation 8 or Regulation 9 of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 or pricing norms provided under Regulation 19 or Regulation 22B of the Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 or any other pricing norms specified by the Board or the stock exchanges are applicable, then the effect on the price of the equity shares of the Company due to the material price movement and confirmation of the reported event or information may be excluded for calculation of the price for that transaction as per the framework as may be specified by the Board.

The promoter, director, key managerial personnel or senior management of the Company shall provide adequate, accurate and timely response to queries raised or explanation sought by the Company to ensure compliance with above requirements and the Company shall disseminate the response received from such individual(s) promptly to the stock exchanges.

DISCLOSURE

This Policy shall be disclosed on the website of the Company i.e. https://www.iljin.co.in The Company shall also disclose on its website all such events or information which has been disclosed to the relevant stock exchange under this Policy, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and, thereafter, as per the archival policy of the Company.

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026

MODIFICATION OF THE POLICY

This Policy is framed based on the provisions of the SEBI LODR Regulations, 2015, in case of any subsequent amendments to the Regulations which make any of the provisions in the Policy inconsistent, the provisions of the Regulations shall prevail.

This Policy shall be subject to review, if necessary. Any change/amendments in applicable laws with regard to Policy for Determination of Materiality shall be deemed to be covered in this Policy without any review. Any change/amendments to this policy shall be approved by the Board of Directors.

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Annexure I

(Para A of Part A of Schedule III)

Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of Regulation (30) & Timeline for disclosure of events specified in Part A of Schedule III of the LODR Regulations

Para/ sub-para	Events	Timeline for disclosure
A. Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of regulation (30):		
1.	**Acquisition(s)** (including agreement to acquire), Scheme of Arrangement (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. Explanation (1) – For the purpose of this sub-paragraph, the word **'acquisition'** shall mean- (i) acquiring control, whether directly or indirectly; or (ii) acquiring or agreement to acquire shares or voting rights in a company, whether existing or to be incorporated, whether directly or indirectly, such that – (a) the listed entity holds shares or voting rights aggregating to 20 per cent or more of the shares or voting rights in the said company; or (b) there has been a change in holding from the last disclosure made under subclause (a) of clause (ii) of the Explanation to this sub-paragraph and such change exceeds 5 per cent of the total shareholding or voting rights in the said company; or (c) the cost of acquisition or the price at which the shares are acquired, exceeds the threshold specified in regulation 30(4)(i)(c) of the regulation. **"sale or disposal of subsidiary"** and **"sale of stake in associate company"** shall include- (i) an agreement to sell or sale of shares or voting rights in a company such that the company ceases to be a wholly owned subsidiary, a subsidiary or an associate company of the listed entity; or (ii) an agreement to sell or sale of shares or voting rights in a subsidiary or associate company such that the amount of the sale exceeds the threshold specified in in regulation 30(4)(i)(c) of the regulation.	Within 12 hours * **Quarterly Disclosure:** Acquisition of shares or voting rights by the listed entity, aggregating to 5 per cent or more of the shares or voting rights in an unlisted company; and Any change in holding from the last disclosure made exceeding 2 per cent of the total shareholding or voting rights in the said unlisted company shall be disclosed on a quarterly basis as part of Integrated Filing (Governance)

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	"undertaking" and **"substantially the whole of the undertaking"** shall have the same meaning as given under section 180 of the Companies Act, 2013	
2.	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.	Within 12 hours *
3.	New Ratings(s) or Revision in Rating(s).	Within 24 hours
4.	Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), the outcome of meetings of the board of directors held to consider the following: a. dividends recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched; b. any cancellation of dividend with reasons thereof; c. the decision on buyback of securities; d. the decision with respect to fund raising proposed to be undertaken including by way of issue of securities (excluding security receipts, securitized debt instruments or money market instruments regulated by the Reserve Bank of India), through further public offer, rights issue, American Depository Receipts/ Global Depository Receipts/ Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method; e. increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched; f. reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to; g. short particulars of any other alterations of capital, including calls; h. financial results; i. decision on voluntary delisting by the listed entity from stock exchange(s).	30 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.
5.	Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal	Within 12 hours* (for agreements where listed entity is a party); Within 24 hours (for agreements where listed entity is not a party).

	course of business, revision(s) or amendment(s) and termination(s) thereof.	
5A.	Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements: Provided that such agreements entered into by a listed entity in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or they are required to be disclosed in terms of any other provisions of these regulations. Explanation: For the purpose of this clause, the term **"directly or indirectly"** includes agreements creating obligation on the parties to such agreements to ensure that listed entity shall or shall not act in a particular manner.	Within 12 hours * (for agreements where listed entity is a party); Within 24 hours (for agreements where listed entity is not a party).
6.	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: For the purpose of this sub-paragraph: ii. 'Fraud' shall include fraud as defined under Regulation 2(1)(c) of Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003. iii. 'Default' shall mean non-payment of the interest or principal amount in full on the date when the debt has become due and payable. Explanation 1- In case of revolving facilities like cash credit, an entity would be considered to be in '**default**' if the outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than thirty days.	Within 24 hours

	Explanation 2- Default by a promoter, director, key managerial personnel, senior management, subsidiary shall mean default which has or may have an impact on the listed entity. Explanation 3- Fraud by senior management, other than who is promoter, director or key managerial personnel, shall be required to be disclosed only if it is in relation to the listed entity.	
7.	Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), senior management, Auditor and Compliance Officer.	Within 12 hours * (except in case resignation); Within 24 hours (in case of resignation)
7A.	In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor.	Within 24 hours
7B.	Resignation of independent director including reasons for resignation along with the following disclosures: i. The letter of resignation along with Detailed reasons for the resignation as given by the said director ia) Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any ii. The independent director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided. iii. The confirmation as provided by the independent director above shall also be disclosed by the listed entities to the stock exchanges along with the disclosures as specified in sub-clause (i) and (ii) above.	Within 7 days
7C.	Letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director other than an independent director	Within 7 days
7D.	In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).	Within 12 hours *
8.	Appointment or discontinuation of Registrar to an Issue and Share Transfer Agent.	Within 12 hours *
9.	Resolution plan/Restructuring in relation to loans/borrowings from banks/financial institutions including the following details: i. Decision to initiate resolution of loans/borrowings.	Within 24 hours

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	ii. Signing of Inter-Creditors Agreement (ICA) by lenders; iii. Finalization of Resolution Plan; iv. Implementation of Resolution Plan; v. Salient features, not involving commercial secrets, of the resolution/restructuring plan as decided by lenders.	
10.	One time settlement with a bank.	Within 24 hours
11.	Winding-up petition filed by any party / creditors.	Within 24 hours
12.	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.	Within 12 hours *
13.	Proceedings of annual and extraordinary general meetings of the listed entity.	Within 12 hours *
14.	Amendments to memorandum and articles of association of listed entity, in brief.	Within 12 hours *
15.	(a) i. Schedule of analysts or institutional investors meet	At least two working days in advance (excluding the date of the intimation and the date of the meet)
	ii. Presentations prepared by the listed entity for analysts or institutional investors, post earnings or quarterly calls Explanation I: For the purpose of this clause "meet" shall mean group meetings or group conference calls conducted physically or through digital means. Explanation II: Disclosure of names in the schedule of analysts or institutional investors meet shall be optional for the listed entity.	Prior to beginning of such events
	(b) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner: i. Audio recordings conducted physically or through digital means	Promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier
	ii. Video recordings conducted physically or through digital means	Shall be made available on the website within forty-eight hours from the conclusion of such calls
	iii. Transcripts of such calls	Shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls
16.	The following events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code: a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;	Within 24 hours

	b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default; c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable ; d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code; e) List of creditors as required to be displayed by the corporate debtor under regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016; f) Appointment/ Replacement of the Resolution Professional; g) Prior or post-facto intimation of the meetings of Committee of Creditors; h) Brief particulars of invitation of resolution plans under section 25(2)(h) of Insolvency Code in the Form specified under regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016; i) Number of resolution plans received by Resolution Professional; j) Filing of resolution plan with the Tribunal; k) Salient features, not involving commercial secrets, of the resolution plan approved by the Tribunal, in such form as may be specified; l) Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as: (i) Pre and Post net-worth of the company; (ii) Details of assets of the company post CIRP; (iii) Details of securities continuing to be imposed on the companies' assets; (iv) Other material liabilities imposed on the company; (v) Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities; (vi) Details of funds infused in the company, creditors paid-off; (vii) Additional liability on the incoming investors due to the transaction, source of such funding etc.; (viii) Impact on the investor – revised P/E, RONW ratios etc.; (ix) Names of the new promoters, key managerial personnel, if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of	

	natural persons in control; (x) Brief description of business strategy. m) Approval of resolution plan by the Tribunal or rejection, if applicable; n) Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS; o) Quarterly disclosure of the status of achieving the MPS; p) The details as to the delisting plans, if any approved in the resolution plan.	
17.	Initiation of Forensic audit: In case of initiation of forensic audit, (by whatever name called), the following disclosures shall be made to the stock exchanges by listed entities: (a) The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available; (b) Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the listed entity along with comments of the management, if any. Explanation – For the purpose of this sub-paragraph, forensic audit refers to the audits, by whatever name called, which are initiated with the objective of detecting any mis-statement in financial statements, mis-appropriation, siphoning or diversion of funds and does not include audit of matters such as product quality control practices, manufacturing practices, recruitment practices, supply chain process including procurement or other similar matters that would not require any revision to the financial statements disclosed by the listed entity.	Within 12 hours * (if initiated by the listed entity); Within 24 hours (if initiated by external agency).
18.	Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the listed entity in terms of regulation 30 of these regulations and is not already made available in the public domain by the listed entity. Explanation- "social media intermediaries" shall have the same meaning as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.	Within 24 hours
19.	Action(s) initiated 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 following: (a) search or seizure; or	Within 24 hours

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	(b) re-opening of accounts under section 130 of the Companies Act, 2013; or (c) investigation under the provisions of Chapter XIV of the Companies Act, 2013; along with the following details pertaining to the actions(s) initiated, taken or orders passed: i. name of the authority; ii. nature and details of the action(s) taken, initiated or order(s) passed; iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; iv. details of the violation(s)/contravention(s) committed or alleged to be committed; v. impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	
20.	Action(s) 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 following: (a) suspension; (b) Imposition of fine or penalty; (c) settlement of proceedings; (d) debarment; (e) disqualification; (f) closure of operations; (g) sanctions imposed; (h) warning or caution; or (i) any other similar action(s) by whatever name called; along with the following details pertaining to the actions(s) taken or orders passed: i. name of the authority; ii. nature and details of the action(s) taken or order(s) passed; iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; iv. details of the violation(s)/contravention(s) committed or alleged to be committed; v. impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Within 24 hours (disclosure of fine or penalty of rupees one lakh or more imposed by sectoral regulator or enforcement agency and fine or penalty of rupees ten lakhs or more imposed by other authority or judicial body) Imposition of fine or penalty which are lower than the monetary thresholds specified under Para A(20) of Part A of Schedule III of SEBI (LODR) Regulations, 2015 shall be disclosed quarterly as part of Integrated Filing (Governance).
21.	Voluntary revision of financial statements or the report of the board of directors of the listed entity	Within 12 hours *

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	under section 131 of the Companies Act, 2013.	

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IL JIN Electronics (India) Limited
(formerly known as IL JIN Electronics (India) Private Limited)

Annexure II

(Para B and Para C of Part A of Schedule III)

Events which shall be disclosed upon application of the guidelines for Materiality referred sub-regulation (4) of Regulation (30) & Timeline for disclosure of events specified in Part A of Schedule III of the LODR Regulations, 2015

Para/ sub-para	Events	Timeline for disclosure
B. Events which shall be disclosed upon application of the guidelines for materiality referred sub-regulation (4) of regulation (30)		
1.	Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division	Within 12 hours *
2.	Any of the following events pertaining to the listed entity: i. arrangements for strategic, technical, manufacturing, or marketing tie-up; or ii. adoption of new line(s) of business; or ii. closure of operation of any unit, division, or subsidiary (entirety or piecemeal)	Within 12 hours *
3.	Capacity addition or product launch.	Within 12 hours *
4.	Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business.	Within 24 hours
5.	Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or termination(s) thereof.	Within 12 hours * (for agreements where listed entity is a party); Within 24 hours (for agreements where listed entity is not a party).
6.	Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.	Within 24 hours
7.	Effect(s) arising out of change in the regulatory framework applicable to the listed entity.	Within 24 hours
8.	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity.	Within 24 hours (except as provided under Regulation 30(6) of SEBI LODR Regulation, 2015) Updates on ongoing tax litigations or disputes shall be disclosed quarterly as part of Integrated Filing (Governance).
9.	Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity.	Within 24 hours

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10.	Options to purchase securities including any ESOP/ESPS Scheme.	Within 12 hours *
11.	Giving of guarantees or indemnity or becoming a surety, by whatever name called, for any third party.	Within 12 hours *
12.	Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.	Within 24 hours
13.	Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.	Within 12 hours *
C.	Any other information or 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 listed entity which may be necessary to enable the holders of securities of the listed entity to appraise its position and to avoid the establishment of a false market in such securities.	Within 24 hours
D.	Without prejudice to the generality of para (A), (B) and (C) above, the listed entity may make disclosures of event or information as specified by the Board from time to time.	Timeline as specified by the Board.

Note: In case the event or information emanates from a decision taken in a meeting of board of directors, the same shall be disclosed within 30 minutes or 3 hours, as applicable as per Regulation 30(6), from the closure of such meeting as against the timeline indicated in the table above.

The timeline for making disclosure under Regulation 30A of the SEBI LODR Regulations, 2015 is given below:

- Reg. 30A(1): The parties to the agreements shall inform the listed entity about the agreement to which such a listed entity is not a party within two working days of entering into the agreement or signing an agreement to enter into such agreements.

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