

UNIQUE CHAINS AND JEWELS LIMITED

(formerly known as Unique Chains and Jewels Private Limited) (Formerly known as Unique Chains Private Limited)

Regd Office - Bullion House, 2nd Floor, 115 Tambakatta Lane, Mumbadevi Road, Near Hotel Sharda, Mumbai - 400 003.

Tel.: +91-22-23115000 GST No. 27AABCU1931G1ZJ CIN No. U74900MH2010PLC204518



MATERIALITY POLICY

INTRODUCTION

This policy (“**Policy**”) has been formulated to define the respective materiality policies in respect of Unique Chains and Jewels Limited (the “**Company**”), pursuant to the disclosure requirements under Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended from time to time) (“**SEBI ICDR Regulations**”), in respect of the following:

- A. Identification of companies to be disclosed as Group Companies in the Offer Documents (as defined below);
- B. Identification of ‘material’ litigation involving the Company, its subsidiaries, its promoters, its directors to be disclosed in the Offer Documents (as defined below); and
- C. Identification of ‘material’ creditors.

APPLICABILITY

The board of directors of the Company (“**Board**”) at their meeting held on December 05, 2025, discussed and approved this Policy. This Policy shall be effective from the date of approval of the policy by the Board.

In this Policy, the term “**Offer Documents**” shall mean the draft red herring prospectus, the red herring prospectus and the prospectus, includes any addenda or corrigenda thereto, to be filed and/ or submitted by the Company in connection with the proposed initial public offering of its equity shares with the Securities and Exchange Board of India, the Registrar of Companies, Maharashtra at Mumbai and/or the stock exchanges where the equity shares of the Company are proposed to be listed, as applicable.

All other capitalised terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Offer Documents.

A. Identification of companies to be disclosed as group companies in the Offer Documents

Requirement:

As per the requirements of the SEBI ICDR Regulations, group companies include such companies (other than the promoters and subsidiaries) with which there were related party transactions, during the period for which financial information is disclosed in the Offer Document(s), as covered under Ind AS 24, and also other companies as considered material by the Board.

The policy on identification of companies to be disclosed as group companies (other than those covered under Ind AS 24), as below, shall be disclosed in the Offer Documents.

Policy on materiality:

For the purpose of disclosure in the Offer Documents, a company shall be considered material and will be disclosed as a ‘Group Company’ in the Offer Documents if:

- (i) The Company has entered into related party transactions with companies as described under Ind AS 24 with such company during any of the financial periods being included in the Offer Documents; and
- (ii) any other company as may be identified as material by the Board.

With respect to (ii) above, the following will be considered material: such companies that are a part of the Promoter Group and have entered into one or more transactions with the Company during the most recent financial year and relevant stub period, if any, as per the restated financial statements of the Company disclosed in the Offer Documents, which individually or in the aggregate, exceed 10% of the total restated income of the Company for such period.



B. Identification of 'material' litigation involving the Company, its subsidiaries, its promoters, its directors, to be disclosed in the Offer Documents

Requirement:

As per the requirements of SEBI ICDR Regulations, the Company shall disclose the following outstanding litigation involving the Company, its Directors, and Promoters (collectively "**Relevant Parties**"):

- (i) All outstanding criminal proceedings, including matters which are at first information report stage, even if no cognizance is taken by any court or judicial authority;
- (ii) All outstanding actions by regulatory authorities and statutory authorities, including notices by such authorities (including any judicial, quasi-judicial, administrative authorities or enforcement authorities);
- (iii) Disciplinary actions including penalty imposed by SEBI or stock exchanges against the Promoters in the last five financial years
- (iv) \\\]=]including any outstanding action;
- (v) Outstanding claims related to direct and indirect taxes, in a consolidated manner, giving the number of cases and total amount, provided that if the amount involved in any such claims exceeds the materiality threshold, such matter(s) shall be disclosed on an individual basis; and
- (vi) Other outstanding litigations (including civil litigation or arbitration proceedings) involving the Relevant Parties, which are determined to material as per the policy of materiality defined by the Board and disclosed in the Offer Documents.

As per the SEBI ICDR Regulations, the Company shall disclose the following outstanding litigation involving the key managerial personnel and senior management of the Company:

- (i) all criminal proceedings including matters which are at first information report stage where no/ some cognizance has been taken by any court; and
- (ii) all outstanding actions by regulatory authorities and statutory authorities, including notices by such authorities (including any judicial, quasi-judicial, administrative authorities or enforcement authorities).

Further, as per the requirements of SEBI ICDR Regulations, the Company shall also disclose such outstanding litigation (including first information reports) involving the group companies which has a material impact on the Company. Any outstanding litigation involving the group companies, as identified in accordance with provisions of SEBI ICDR Regulations would be considered to have a 'material impact' on the Company for the purpose of disclosure in the Offer Documents, if an adverse outcome from such outstanding litigation would materially and adversely affect the business, operations, cash flows, performance, prospects, financial position or reputation of the Company.

Policy on materiality:

Other than litigations mentioned in points (i) to (iv) above, any other outstanding litigation, as mentioned in (v), involving the Relevant Parties would be considered 'material' for the purpose of disclosure in the Offer Documents, if:

- (i) **Monetary threshold:** the monetary amount of claim by or against the Relevant Parties in any such outstanding proceeding is in excess of lower of the following: (i) two percent of turnover, for the most recent financial year as per the restated financial information, or (ii) two percent of net worth as at the end of the most recent financial year as per the restated financial information (except in case the arithmetic value of the net worth is negative), or (iii) five percent of the average of absolute value of profit or loss after tax of the Company, as per the last three financial years restated financial information, included in the Offer Documents; or
- (ii) **Subjective threshold:** such outstanding matters which are not quantifiable or do not exceed the monetary threshold, involving the Relevant Parties, whose outcome, in the opinion of the Board, would materially and adversely affect the Company's business, prospects, performance, operations, financial position, reputation or cash flows; or

Litigations where the decision in one litigation is likely to affect the decision in similar litigations, and the aggregate monetary claim amount in all such litigation / arbitration proceedings is equal to or in excess of threshold set forth above even though the amount involved in an individual litigation may not exceed the materiality threshold set forth in (i) above; or

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- (iii) **Additional threshold:** there are any findings or observations arising out of any of the inspections by the Securities and Exchange Board of India or by any other regulator in or outside India, which are outstanding.

It is clarified that for the purpose of this Policy, pre-litigation notices received by the Relevant Parties from third parties (excluding those notices issued by governmental, statutory, regulatory, judicial, quasi-judicial or taxation authorities or notices threatening criminal action) shall, in any event, not be considered as litigation and evaluated for materiality, until such time that Relevant Parties are impleaded as defendants in litigation proceedings before any judicial/arbitral forum or unless decided otherwise by the board of directors of the Company.

C. Identification of ‘material’ creditors

Requirement:

As per the requirements of the SEBI ICDR Regulations, the Company shall make relevant disclosures in the Offer Documents and on the website of the Company for outstanding dues to creditors (except banks and financial institutions from whom the Company has availed financing facilities) as follows:

- (i) based on the policy on materiality defined and adopted by the Board, details of the creditors which include the consolidated number of creditors and the aggregate amount involved, will be disclosed in the Offer Documents;
- (ii) consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, separately giving details of number of cases and amount involved will be disclosed in the Offer Documents; and
- (iii) complete details about outstanding dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link thereto in the Offer Documents.

For outstanding dues to micro, small and medium enterprises (“MSME”) and other creditors, the disclosure will be based on information available with the Company regarding the status of the creditors as MSME as defined under Section 2 read with Section 7 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report.

Policy on materiality:

For identification of material creditors, a creditor of the Company shall be considered to be “material” for the purpose of disclosure in the Offer Documents, if the amounts due to such creditor is equal to or exceeds 5% of the restated total trade payables of the Company as of the end of the latest financial period covered in the restated financial information disclosed in the Offer Documents.

GENERAL

It is clarified that the Policy is solely for the purpose of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the Offer Documents, and should not be applied towards any other purpose, including for disclosure of material information by listed entities pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Policy shall be without prejudice to any disclosure requirements, which may be prescribed by SEBI and/ or such other regulatory judicial, quasi-judicial, governmental, administrative or statutory authority with respect to listed companies or disclosure requirements as may be prescribed by SEBI through its observations on the Offer Documents, or disclosures that may arise from any investor or other complaints.

This Policy shall be subject to review/changes as may be deemed necessary and in accordance with applicable law and regulatory amendments from time to time.