



AMBA AUTO SALES AND SERVICES LIMITED
(Formerly known as Amba Auto Sales and Services Private Limited)
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(Authorised Dealer of Bajaj Auto Limited)

POLICY FOR DETERMINATION & DISCLOSURE OF MATERIALITY OF EVENTS OR INFORMATION

1. Preface:

The Board of Directors (the “**Board**”) of Amba Auto Sales And Services Limited (the “**Company**”) has adopted the following policy (the “**Policy**”) and procedures, with regard to “Disclosure of Material Events or Information and Disclosure & Determination of Materiality of Events or Information” which are required to be disclosed to the Stock Exchanges in terms of Regulation 30 of Securities and Exchange Board of India (**Listing Obligations and Disclosure Requirements**) Regulations, 2015 (the “**SEBI Listing Regulations**”).

This Policy has been formulated in accordance with Clause (ii) of sub-regulation (4) of Regulation 30 of the Listing Regulations.

2. Objective:

This Policy has been formulated with objective to follow the following principles;

a. Timeliness:

Disclosure of material information as soon as reasonably possible and but not later than 24 hours from the occurrence of event or information or such other item as may be prescribed by SEBI in the Listing Regulations from time to time.

b. Transparency:

Disclosure of material information with sufficient details that foster investor’s confidence.

c. Fairness:

Ensure wide dissemination of material information and avoiding the selective disclosure.

d. Confidentiality:

Maintaining the confidentiality of price sensitive information having regard to the disclosure obligations and prohibiting the misuse of unpublished price sensitive information.

e. Need to know basis:

Ensure that all the price sensitive information is made available only on a need-to-know basis and provide guidance to the persons on the means to handle such information.

3. Definitions

- a. **“Audit Committee”** means Audit Committee constituted by the Board of Directors of the Company, from time to time, under the provisions of the Listing Regulations and the Companies Act, 2013.
- b. **“Board of Directors or Board”** means the Board of Directors of Amba Auto Sales And Services Limited, as constituted from time to time.
- c. **“Company”** means Amba Auto Sales And Services Limited.
- d. **“Independent Director”** means a Director of the Company within the meaning of Section 149 (6) of the Companies Act, 2013 and Regulation 16(1)(b) of Listing Regulations.
- e. **“Policy”** means Policy for Disclosure of Material Events or Information and Disclosure & Determination of Materiality of Events or Information.
- f. **“Material Events”** are those that are specified in **Annexure II-A & Annexure II-B** and provided in Para A of Part A of Schedule III to the Listing Regulations.
- g. **“Other Events”** are those events or information are those that are specified in Annexure III and which is material, based on the application of criteria for determining materiality of events or information as provided in Point No. 6 of this policy and provided in Para B of Part A of Schedule III to the Listing Regulations.
- h. **“Listing Regulations”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- i. **“Key Managerial Personnel or KMP”** means Key Managerial Personnel of the Company and includes Executive Chairman, Managing Director, Whole-Time Director, Chief Executive Officer, Manager, Chief Financial Officer and the Company Secretary, who may be authorized individually or collectively to determine materiality of events or information and disclose to Stock Exchange(s).

4. Disclosure of Events or Information:

a. Disclosure of Material Events or Information:

The Company shall make Disclosure, first to the Stock Exchange, of material information, as provided in **Annexure II-A**, as soon as reasonably possible and but not later than 24 hours from the occurrence of event or information.

Provided that in case the disclosure is made after 24 hours of occurrence of Material Events or Information, the Company shall, along with such disclosure, provide explanation for delay;

Provided further that disclosure with respect to events specified in Annexure II-B shall be made within thirty minutes of the conclusion of the Board Meeting.

b. Disclosure of Other Events:

The Company shall make Disclosure, first to the Stock Exchange, of Other Events, as provided in Annexure III and which is material, based on the application of criteria for determining materiality of events or information, as provided in point No. 6 of this policy.

5. Authority for determination of materiality of events /information:

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are jointly and/or severally authorized by the Board of Directors of the Company to determine the materiality of an event or information, as provided in **Annexure III**, based on the application of criteria for determining materiality of events or information, as provided in Point No. 6 of this policy and to make disclosures to Stock Exchange(s) under the Listing Regulations, subject to such information being placed prior to or at the immediate Board Meeting held after the said information being made public.

Further, the Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are jointly and/or severally authorized to make disclosure of events or information available with the Company and which has not been provided in the **Annexure II** or **Annexure III**, but which may have material effect on the Company.

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company shall be guided by the following principles while approving the disclosures.

- a) They should be reasonably satisfied that the disclosures did not contain any misrepresentation and is not misleading or untrue.
- b) If any part of the disclosure includes quotes from a report statement or opinion made by an expert.
- c) They should ensure that written consent of the expert to the use of the report statement or opinion in the disclosure has been obtained.
- d) If the Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are of the opinion that an issue of an announcement is unduly detrimental to the company's interest, they may determine the period for which the confidentiality shall be maintained and shall issue directions regarding the following:
 - i. To ensure that all the connected persons who are aware of the information know that it is confidential and they are obligated to keep the material facts confidential.
 - ii. To ensure that there is no selective disclosure of confidential material information to third parties.
 - iii. To ensure that no one with the knowledge of material information has traded in the securities of the Company and in the securities of other company affected by material information and causing connected person to refrain from the trading in the securities till the information is made public.

6. Criteria for determination of Materiality of Events/Information:

The Managing Director and/or Company Secretary of the Company shall consider the following criteria for determination of Materiality of Events/information for the purpose of Point 4(b) of this policy.

- a. The omission of an event or information which is likely to result in discontinuity or alteration of event or information already available publicly; or
- b. 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.
- c. The omission of an event or information whose value or the expected impact in terms of value, exceeds the lower of the following:
 - 2% of the turnover, as per the latest audited financial statements of the listed entity;
 - 2% of the net worth, as per the latest audited financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;
 - 5% of the average of absolute value of profit and loss after tax, as per the last three audited financial statements of the listed entity
- d. In case where the criteria specified in (a), (b) & (c) are not applicable, an event / information may be treated as being material if in the opinion of the Board of Directors of the Company, the event / information is considered material.

7. Timelines for Disclosures of Events/ Information

The Company shall ensure prompt disclosure of all material events/ information) to the Stock Exchanges as soon as reasonably possible but not later than the timelines prescribed under Reg. 30 (6) of SEBI Listing Regulations. The broad timelines for disclosing material event/ information to the Stock Exchanges are as follows:

<i>Material Events/ Information</i>	<i>Statutory Timelines</i>
Event or information which pertains to a decision taken at the meeting of Board of Directors	within 30 minutes from the closure of relevant Board meeting
Event or information which emanates from within the Company	within 12 hours of occurrence of event or information
Event or information which does not emanate from within	within 24 hours of occurrence of event or information

the Company	
Event or information for which timelines have already been specified in Part A of Schedule III of SEBI Listing Regulations	within the respective timelines specified in Para A of Schedule III

8. Authorization to Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary to suomoto accept / deny reported events or information:

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company are jointly and/or severally authorized to suomoto accept or deny any report event or information, which has been unauthorized made public by media or by any other means including but not limited to electronic means.

They are further authorized to respond to the rumors amongst the general public, which has no basis or documentation, in a way which best protects the interests of the Company.

Such action taken by the Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company shall however, be brought to the attention of the Board of Directors at its immediately subsequent meeting.

9. Disclosure:

The Company shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under the Listing Regulations and such disclosures shall be hosted on the website of the Company for a minimum period of 5 (five) years and thereafter archived as per the Policy for Preservation of Documents (including Archival Policy) of the Company.

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company of the Company, with respect to the disclosure of any material event / information already made to the Stock Exchange(s), shall make disclosures updating material developments on a regular basis till such time the event is resolved / closed, with relevant explanations to the Board of Directors and to the Stock Exchange(s). Such updates shall also be hosted on the website of the Company.

The Managing Director, Whole Time Director, Chief Financial Officer and/or Company Secretary of the Company shall provide specific and adequate reply to all the queries raised by the Stock Exchange(s) with respect to any event or information.

ANNEXURE

DISCLOSURE OF MATERIAL EVENTS

Disclosure of events or information.

30. (1) Every listed entity shall make disclosures of any events or information which, in the opinion of the board of directors of the listed company, is material.

(2) Events specified in Para A of Part A of Schedule III are deemed to be material events and listed entity shall make disclosure of such events.

²⁵² The words “*where such proposal is communicated to the board of directors of the listed entity as part of the agenda papers*” omitted by the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021 w.e.f. 5.5.2021.

²⁵³ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.5.2024.

²⁵⁴ Omitted by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, w.e.f. 1.10.2018. Prior to the omission, the proviso read as follows:

“Provided that in case the declaration of bonus by the listed entity is not on the agenda of the meeting of board of directors, prior intimation is not required to be given to the stock exchange(s).”

²⁵⁵ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024. Prior to its substitution, sub-regulation (2) read as follows:

“(2) The intimation required under sub-regulation (1), shall be given at least two working days in advance, excluding the date of the intimation and date of the meeting.”

“Provided that intimation regarding item specified in clause (a) of sub-regulation (1), to be discussed at the meeting of board of directors shall be given at least five days in advance (excluding the date of the intimation and date of the meeting), and such intimation shall include the date of such meeting of board of directors.”

²⁵⁶ Omitted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024. Prior to its omission, sub-regulation (3) read as follows:

“(2) The listed entity shall give intimation to the stock exchange(s) at least eleven working days before any of the following proposal is placed before the board of directors -

(a)any alteration in the form or nature of any of its securities that are listed on the stock exchange or in the rights or privileges of the holders thereof.

(b)any alteration in the date on which, the interest on debentures or bonds, or the redemption amount of redeemable shares or of debentures or bonds, shall be payable..”

(3) The listed entity shall make disclosure of events specified in Para B of Part A of Schedule III, based on application of the guidelines for materiality, as specified in sub-regulation (4).

(4) (i) The listed entity shall consider the following criteria for determination of materiality of events/ information:

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

(b)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; ²⁵⁷[or]

²⁵⁸[(c) the 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 listed entity;

(2) two percent of net worth, as per the last audited consolidated financial statements of the listed entity, 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 listed entity;]

²⁵⁹[(d) In case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the listed entity, the event or information is considered material:

Provided that any continuing event or information which becomes material pursuant to notification of these amendment regulations shall be disclosed by the listed entity within thirty days from the date of coming into effect of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023.]

(ii) The listed entity shall frame a policy for determination of materiality, based on criteria specified in this sub-regulation, duly approved by its board of directors, which shall be disclosed on its website.

²⁶⁰[Provided that such a policy for determination of materiality shall not dilute any requirement specified under the provisions of these regulations:

²⁵⁷ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023.

²⁵⁸ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023. Prior to the substitution, the sub-clause read as follows:

“(c)In case where the criteria specified in sub-clauses (a) and (b) are not applicable, an event/information may be treated as being material if in the opinion of the board of directors of listed entity, the event / information is considered material.”

²⁵⁹ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023.

²⁶⁰ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023.

Provided further that such a policy for determination of materiality shall assist the relevant employees of the listed entity in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel, in terms of sub-regulation (5), for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchange(s).]

(5) The board of directors of the listed entity 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 listed entity's website.

²⁶¹[(6) The listed entity 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 in any case not later than the following:

(i) 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 taken²⁶²[:]

²⁶³[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.]

(ii) twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the listed entity;

(iii) twenty four hours from the occurrence of the event or information, in case the event or information is not emanating from within the listed entity:

²⁶⁴[Provided that if all the relevant information, in respect of claims which are made against the listed entity 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 listed entity in terms of provisions of the Securities and Exchange Board of India

²⁶¹ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023. Prior to the substitution, the sub-regulation read as follows:

“(6) The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than twenty four hours from the occurrence of event or information:

Provided that in case the disclosure is made after twenty four hours of occurrence of the event or information, the listed entity shall, along with such disclosures provide explanation for delay:

Provided further that disclosure with respect to events specified in sub-para 4 of Para A of Part A of Schedule III shall be made within [the timelines specified therein.]”

²⁶² Substituted for the symbol “;” by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 w.e.f. 13.12.2024.

²⁶³ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 w.e.f. 13.12.2024.

²⁶⁴ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 w.e.f. 13.12.2024.

(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 listed entity:]

Provided ²⁶⁵[further] that disclosure with respect to events for which timelines have been specified in Part A of Schedule III shall be made within such timelines:

Provided further 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.]

²⁶⁶[Explanation: Normal trading hours shall mean time period for which the recognized stock exchanges are open for trading for all investors.]

(7) The listed entity shall, with respect to disclosures referred to in this regulation, make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.

(8) The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

(9) The listed entity shall disclose all events or information with respect to subsidiaries which are material for the listed entity.

(10) The listed entity shall provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information:

Provided that the stock exchange(s) shall disseminate information and clarification as soon as reasonably practicable.

(11) The listed entity may on its ²⁶⁷ [***] initiative also, confirm or deny any reported event or information to stock exchange(s) ²⁶⁸[:]

²⁶⁵ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 w.e.f. 13.12.2024.

²⁶⁶ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 w.e.f. 13.12.2024.

²⁶⁷ The word "own" omitted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024.

²⁶⁸ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023 for the symbol ":".

²⁶⁹[Provided that the top 100 listed entities ²⁷⁰ [***] and thereafter the top 250 listed entities ²⁷¹[,with effect from the date ²⁷² [***] specified by the Board,] shall confirm, deny or clarify ²⁷³[, upon the material price movement as may be specified by the stock exchanges,] any reported event or information in the mainstream media which is not general in nature and which indicates that ²⁷⁴[rumour] of an impending specific ²⁷⁵ [***] event or information ²⁷⁶[is] circulating amongst the investing public, as soon as reasonably possible ²⁷⁷[but in any case] not later than twenty four hours from the ²⁷⁸[trigger of material price movement]:

Provided further that if the listed entity confirms the reported event or information, it shall also provide the current stage of such event or information ²⁷⁹[:]

²⁸⁰[Provided further that when the listed entity 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 listed entity due to the material price movement and confirmation of the

²⁶⁹ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023.

²⁷⁰ The symbols, words and numerals “(with effect from October 1, 2023)” omitted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2023 w.e.f 01.10.2023.

²⁷¹ Substituted for the symbols, words and numerals “(with effect from April 1, 2024)” by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2023 w.e.f 01.10.2023.

²⁷² The words “as may be” omitted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024.

²⁷³ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024.

²⁷⁴ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024 for the word “rumours”.

²⁷⁵ The word “material” omitted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024.

²⁷⁶ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024 for the words “in terms of the provisions of this regulation are”.

²⁷⁷ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024 for the word “and”.

²⁷⁸ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024 for the words “reporting of the event or information”.

²⁷⁹ Substituted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024 for the symbol “.”.

²⁸⁰ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024.

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.]

²⁸¹ [***]

²⁸² [(11A) The promoter, director, key managerial personnel or senior management of a listed entity shall provide adequate, accurate and timely response to queries raised or explanation sought by the listed entity in order to ensure compliance with the requirements under sub-regulation 11 of this regulation and the listed entity shall disseminate the response received from such individual(s) promptly to the stock exchanges.]

(12) In case where an event occurs or an information is available with the listed entity, which has not been indicated in Para A or B of Part A of Schedule III, but which may have material effect on it, the listed entity is required to make adequate disclosures in regard thereof.

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

²⁸⁴[Disclosure requirements for certain types of agreements binding listed entities:

30A. (1) All the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel and employees of a listed entity or of its holding, subsidiary and associate company, who are parties to the agreements specified in clause 5A of para A of part A of schedule III to these regulations, 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 such agreements or signing an agreement to enter into such agreements:

Provided that for the agreements that subsist as on the date of notification of clause 5A to para A of part A of schedule III, the parties to the agreements shall inform the listed

²⁸¹ Omitted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 31.12.2024. Prior to its omission, the Explanation read as follows:

"Explanation – The top 100 and 250 listed entities shall be determined on the basis of market capitalization, as at the end of the immediately preceding financial year."

²⁸² Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 w.e.f. 17.05.2024.

²⁸³ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023.

²⁸⁴ Inserted by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 w.e.f. 15.7.2023.

entity, about the agreement to which such a listed entity is not a party and the listed entity shall in turn disclose all such subsisting agreements to the Stock Exchanges and on its website within the timelines as specified by the Board.

(2) The listed entity shall disclose the number of agreements that subsist as on the date of notification of clause 5A to para A of part A of schedule III, their salient features, including the link to the webpage where the ²⁸⁵[***] details of such agreements are available, in the Annual Report for the financial year 2022-23 or for the financial year 2023-24.]

For Amba Auto Sales and Services Limited

Sd/-
Rakesh Kumar Lohia
Managing Director
DIN: 01884538