



POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS AND INFORMATION

[Under Regulation 91D of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”)]

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INTRODUCTION

This Policy has been made pursuant to Regulation 91D of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) which requires the Company to formulate a policy for determination of materiality of events and information and their disclosures.

OBJECTIVE

The objective of the Policy is to determine materiality of events or information of the Company and to ensure that such information is adequately disseminated in pursuance with the Listing Regulations and to provide an overall governance framework for such determination of materiality.

DEFINITIONS

Word and expression used in this policy shall have the same meaning prescribed to them in the Companies Act, 2013 and the Rules framed there under and the Listing Regulations, as amended from time to time.

KEY MANAGERIAL PERSONNEL AUTHORIZED TO DETERMINE MATERIALITY

The CHIEF EXECUTIVE OFFICER and the Chief Financial Officer, will be the authorized Key Managerial Personnel (“KMP(s) / Authorised Officer(s)”) to determine the materiality of an event or information and for the purpose of advising on the disclosure to the stock exchanges through the Company’s Authorised Official designated under the Company’s code of fair disclosure.

RESPONSIBILITIES FOR DISCLOSURES

The KMPs authorized by the board and management of the Enterprise, to have responsibility for :

- a) Determining materiality of an event or information and for the purpose of making disclosures to the Social Stock Exchange(s) or the Stock Exchange(s).
- b) Making disclosure of any event that may have a material impact on the planned achievement of outputs or outcomes as soon as reasonably possible but not later than seven days or within such

period as may be specified by the Board, from the occurrence of the event and shall comprise details of the event including the potential impact of the event and the steps being taken by the Social Enterprise to address the same.

- c) Ensuring compliance with updates on a regular basis along with relevant explanations in respect of the disclosures required in clause (b) till the time the concerned event remains material.
- d) Disseminating adequate reply to all queries raised by the Social Stock Exchange with respect to any events or information:
- e) Ensuring compliance with the Company's disclosure obligations;
- f) Establishing a system to monitor compliance with the Company's disclosure obligations and this policy;

THE SOCIAL ENTERPRISE MAY SUO MOTO CONFIRM OR DENY ANY REPORTED EVENT OR INFORMATION TO SOCIAL STOCK EXCHANGE(S) OR THE STOCK EXCHANGE(S), AS THE CASE MAY BE.

DETERMINATION OF MATERIALITY OF EVENTS /INFORMATION

The criteria specified under regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall be considered for determination of material events and information which is as follows:

- 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) In case where the criteria specified in sub-clauses (a) (b) and (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.

DISCLOSURES ON WEBSITE

The Company shall disclose on its website all such events or information which has been disseminated to the 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 as per the archival process followed by the Company.

REVIEW AND AMENDMENTS

The KMP authorized under this Policy will review the Policy from the perspective of the Listing Regulations and determine the events/information for disclosure as may be amended by the Securities and Exchange Board of India from time to time. All such amendments will be informed to the Board and the approval of the board will be sought to align the policy in line with the Listing Regulations.

Document Change History and Revision Control

The history of modifications and changes to this document are reflected in this section. All changes, updates, revisions, or comments should be documented and reflected in this section.

Version	Sections revised	Description of revisions	Created by	Reviewed by	Approved by	Date
1.0	All	Initial Document Creation	Jigar S	Vijaylakshmi S	Board of Directors	Dec 2023