

MEGAMONT LIMITED

(Formerly known as V.R.Woodart Limited)

(CIN:L46610MH1989PLC138292)

MEGAMONT LIMITED

POLICY FOR DETERMINATION OF MATERIALITY FOR DISCLOSURES

(Last Modification on May 28, 2025)

1. BACKGROUND

The Securities and Exchange Board of India ("SEBI"), vide its Notification dated September 2, 2015, issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations'). The Listing Regulations came into force from December 1, 2015. The Listing Regulations mandates listed entities to formulate a Policy for Determination of Material Events or Information. It is in this context that the Determination of Material Events or Information Policy (hereinafter referred as "the Policy") is being framed and implemented.

2. OBJECTIVE

The objective of this Policy is to ensure disclosure to the Stock Exchanges of any Event or Information, which in the opinion of the Board of Directors is Material based on criteria specified under clause (ii) of Sub-Regulation (4) of Regulation 30 of the Listing Regulations.

This Policy shall be deemed to be applicable to the Company effective May 28, 2025 and is also uploaded at the website of the company.

3. MATERIAL EVENTS OR INFORMATION TO BE DISCLOSED TO THE STOCK EXCHANGE(S)

Regulation 30 of the Listing Regulations, read with Schedule III thereto, classifies certain events and information as material, which may have a significant impact on the operations or performance of the Company. In accordance with these provisions, the Company shall make timely disclosures of such events and information to the stock exchange(s), The categories, as outlined under the Listing Regulations, are broadly classified as follows:

- A. Events listed in Para A of Part A of Schedule III of the SEBI Listing Regulations shall be deemed material and disclosed to stock exchanges without any application of the guidelines for materiality i.e., these are mandatorily to be disclosed irrespective of the extent of happening of event.
- B. Events that have been provided in Para B of Part A of Schedule III of the SEBI Listing Regulations shall be disclosed to stock exchanges upon application of the guidelines for materiality to be determined by the authorised key managerial personnel on the basis of criteria as mentioned in Regulation 30(4) of the SEBI Listing Regulations.
- C. Event / information specified in Para C of Part A of Schedule III of the SEBI Listing Regulations are required to be disclosed based on the Company's assessment in accordance with the Listing Regulations.
- D. Any event / information which in the opinion of the Board of Directors of the Company, is material.

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E. Event / information with respect to subsidiaries of the Company which are material for the Company.

4. REPORTING OF MATERIAL EVENTS OR INFORMATION

The listed entity shall disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this regulation as per the timeline mentioned in Regulation 30 read with Schedule III of the Listing Regulations, as amended from time to time and as per the SEBI Circulars, as issued from time to time.

5. Guideline/Criteria for determination of materiality of events/ information:

The materiality of Events/ Information prescribed in Regulation 30(3) of the Listing Regulations shall be determined by the following criteria in accordance with Clause (i) of Regulation 30(4) of the Listing Regulations:

1. The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
2. 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
3. The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - a. 2% of turnover, as per the last Audited Consolidated Financial Statements of the Company;
 - b. 2% 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;
 - c. 5% of the average of absolute value of profit or loss after tax, as per the last three Audited Consolidated Financial Statements of the Company;
4. 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 Company, the event or information is considered material.

6. AUTHORITY TO DETERMINE MATERIALITY OF AN EVENT OR INFORMATION AND MAKING DISCLOSURES TO THE STOCK EXCHANGES

The Chief Financial Officer and the Company Secretary of the Company are the Key Managerial Personnels authorized in the Company pursuant to Regulation 30(5) for the purpose of determining materiality of an event or information and for the purpose of making disclosures to the Stock Exchanges under the Listing Regulations.

7. MISCELLANEOUS

- The Company shall disclose the intimations made to stock exchanges under Regulation 30 of the Listing Regulations on its website, and such disclosures shall be hosted on the website of the

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Company for a minimum period of five years and thereafter as per the archival policy of the Company, as disclosed on its website.

- This policy for determination of materiality has not diluted any requirement specified under the provisions of the Listing Regulations.
- The Company shall disclose all events or information with respect to subsidiaries, if any, in the future, which are material for the Company.
