



POLICY ON MATERIALITY OF TRANSACTION
OF
MONEYBOXX FINANCE LIMITED

DOCUMENT OVERVIEW

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SUMMARY OF VERSION

Policy approved by	Board of Directors
Policy prepared	Compliance
Current Approval/Revision date	28.05.2025

BACKGROUND

The Policy for determination of materiality for disclosure of events or information (hereinafter referred to as “Policy”) has been framed pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) as applicable and amended from time to time.

This Policy aims at disseminating all material events or information in a fair and timely manner to enable the investor to make informed decision.

DEFINITIONS

In this Policy, unless the context requires otherwise, the words, terms, expressions and derivations used, shall have the meaning given in the LODR Regulations.

“Authorized Person(s)” shall include Managing Director, Chief Executive Officer, Chief Financial Officer, and Company Secretary of the Company.

“Board” shall mean the Board of Directors of the Company.

“Companies Act” shall mean the Companies Act, 2013, as amended.

“Key Managerial Personnel”/“KMP” means personnel as defined under Section 2(51) the Companies Act, 2013 read with the rules and regulations issued thereunder, as amended from time to time.

“Material Event” or **“Material Information”** shall mean such event or information as set out in this Policy or as may be determined in terms of Clause 4 of this Policy. In this Policy, the words, “material” and “materiality” shall be construed accordingly.

“Promoter” shall have the meaning assigned to it under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time (“ICDR Regulations”).

“Promoter Group” shall have the meaning assigned to it under the ICDR Regulations.

“Subsidiary” means a subsidiary as defined under sub-section (87) of section 2 of the Companies Act.

All capitalized terms used in this Policy but not defined herein shall have the meaning assigned to such term in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) or any other applicable law or regulation to the extent applicable to the company, as amended from time to time.

OBJECTIVE OF THE POLICY

a) To ensure that the Company complies with the obligations of a listed company laid down by the Listing Regulations, various securities laws and any other applicable laws (in India and overseas);

- b) To ensure that the information disclosed by the Company is timely, transparent and continuous till the termination of the specific event or information;
- c) To ensure that to the best of the knowledge of the management, the corporate documents and public statements are accurate and do not contain any misrepresentation;
- d) To protect the confidentiality of material/price sensitive information within the context of the Company's disclosure obligations;
- e) To provide a framework that supports and fosters confidence in the quality and integrity of information released by the Company; and
- f) To ensure uniformity in the Company's approach to disclosures, raise awareness and reduce the risk of selective disclosures.

GUIDELINES FOR DETERMINATION OF MATERIALITY OF EVENTS/INFORMATION:

Regulation 30 of the Listing Regulations have classified disclosure of material events/information, into the following categories:

The events specified in Para A of Part A of Schedule III of the Listing Regulations are deemed to be material and shall be disclosed without applying any test of materiality.

The events specified in Para B of Part A of Schedule III of the Listing Regulations, the following criteria shall be considered for determining the materiality:

- 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:
 - i. two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
 - ii. 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;
 - iii. 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;](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:
- 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 Company, the event or information is considered material.

DISCLOSURE OF EVENTS OR INFORMATION:

- Events specified in Para A of Part A of Schedule III are deemed to be material events and the

Company shall make disclosure of such events.

- The Company 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 under the criteria above.

Authorized Persons:

Company Secretary & Compliance Officer, Chief Executive Officer and Chief Financial Officer of the Company are severally authorized for the purpose of determining materiality of an event or information and they are severally authorized for making disclosures of such material event or information, to the stock exchange(s).

Events/ information with respect to subsidiaries

All events or information with respect to its subsidiaries which are material for the Company shall be considered for disclosure to stock exchanges.

TIMELINES FOR DISCLOSURE:

All events or information which are material in terms of the provisions of this regulation shall first be disclosed to the Stock Exchange(s) 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 taken;
- ii. twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
- iii. twenty four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company:

Provided that 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, 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.

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

The Company shall provide specific and adequate reply to all queries raised by Stock Exchange(s) with respect to any events or information

The Company may on its own initiative also, confirm or deny any reported event or information to Stock Exchange(s).

The Company shall disclose all events or information with respect to subsidiary which are material for the Company.

In case an event or information is required to be disclosed by the Company in terms of the

provisions of this regulation 30, 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.

Review

The Authorized Person may review the Policy from time to time. Material changes to the Policy will need the approval of the Board. Should there be any inconsistency between the terms of the Policy and the Listing Regulations, the provisions of the Listing Regulations shall prevail.

Any amendments to the Listing Regulations shall mutatis mutandis be deemed to have been incorporated in this Policy.