

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION

Emmessar Biotech & Nutrition Limited

1. Preface

This Policy has been formulated pursuant to **Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** for determination of materiality of events or information for disclosure to the Stock Exchange(s).

2. Objective

The objective of this Policy is to ensure:

- timely and adequate disclosure of material events or information
- uniformity in assessing materiality
- compliance with applicable regulatory requirements

so as to enable investors to take informed decisions.

3. Criteria for Determination of Materiality

An event or information shall be considered material if:

a) the omission of such event or information is likely to result in:

- discontinuity or alteration of information already available publicly; or
- a significant market reaction if the omission comes to light at a later date;

or

b) in the opinion of the authorised persons, the event or information is material having regard to its nature, impact or relevance to the Company.

Events specified under **Para A of Part A of Schedule III** of SEBI LODR, Regulations 2015 shall be deemed material and disclosed without application of materiality criteria.

Events specified under **Para B of Part A of Schedule III** of SEBI LODR, Regulations 2015 shall be disclosed based on application of the above criteria.

4. Determination of Materiality

The **Managing Director and/or Chief Financial Officer and/or Company Secretary** are severally authorised to determine:

- whether an event or information is material
- the timing and content of disclosure

based on the provisions of Regulation 30 and this Policy.

5. Disclosure Process

a) Any event or information which may require disclosure shall be promptly reported to the **Managing Director / Chief Financial Officer / Company Secretary** with relevant details.

b) The authorised persons shall evaluate the materiality and ensure disclosure to the Stock Exchange(s).

c) Disclosures shall be made within the timelines prescribed under Regulation 30, including:

- **within 30 minutes of conclusion of Board Meeting** for outcomes or
- **within 3 hours of conclusion of Board Meeting** where financial results are approved post closure of trading hours

d) In case of any delay, the reason for such delay shall be appropriately recorded and disclosed, wherever required.

6. General Disclosures

The Company shall also disclose such events or information which, though not specifically covered, are material in the opinion of the authorised persons.

7. Amendment

The Managing Director or Company Secretary is authorised to make necessary changes to align this Policy with amendments in applicable laws.
