POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OF YATAYAT CORPORATION INDIA LIMITED

{PURSUANT TO CLAUSE 30(4) (II) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015}

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1. INTRODUCTION:

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been notified by Securities & Exchange Board of India on September 02, 2015, which shall replace the existing Listing Agreement entered by the Company with the Stock Exchange w.e.f. December 01, 2015.

Clause 30(4) (ii) of the Listing Regulations cast obligation on the Board of Directors of listed companies to frame a policy for determination of materiality of events, based on the criteria specified in Clause (i) of sub-regulation (4) of Regulation 30 of the said Regulations.

Accordingly, this Policy for determination of 'material' events or information and disclosure of the same to the Stock Exchanges on which the Equity Shares of the Company are listed was framed and was approved at the Board Meeting of the Company held on _____.

2. APPLICABILITY:

This policy shall be applicable to all the events in the Company, as and when they fall under the criteria enumerated in the policy.

3. DEFINITIONS:

Company	Yatayat Corporation India Limited
Board	Board of Directors of the Company
Listing Regulations	Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015)
Policy or this Policy	this Policy on Determination of Materiality of events
Stock Exchanges	the stock exchanges where the Company's shares are listed.
SEBI	Securities & Exchange Board of India
Schedule III	Schedule III of the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Any other term not defined herein shall have the same meaning as ascribed to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation/legislation applicable to the Company.

4. KEY PRINCIPLES IN DETERMINING MATERIALITY:

The Regulations, 2015 divide the events that need to be disclosed broadly in two categories. The events that have to be necessarily disclosed without applying any test of materiality are indicated in Para A of Part A of Schedule III of the Listing Regulation. Para B of Part A of Schedule III indicates the events that should be disclosed by the listed entity, if considered material.

Part A: The Events that have to necessarily disclose without applying any test of materiality.

i. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/ restructuring), or sale or disposal of any unit(s), division(s) or subsidiary of the listed entity or any other restructuring. Explanation: For the purpose of this sub-para, the word 'acquisition' shall mean, -
   a) acquiring control, whether directly or indirectly; or,
   b) acquiring or agreeing to acquire shares or voting rights in, a company, whether directly or indirectly, such that –

      - the listed entity holds shares or voting rights aggregating to five per cent or more of the shares or voting rights in the said company, or
      - there has been a change in holding from the last disclosure made under sub- clause a) of clause (ii) of the Explanation to this sub-para and such change exceeds two per cent of the total shareholding or voting rights in the said company.

ii. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.

iii. Revision in Rating(s).

iv. Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider the following
   a) dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched;
   b) any cancellation of dividend with reasons thereof;
   c) the decision on buyback of securities;
   d) the decision with respect to fund raising proposed to beundertaken

e) increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched;
f) reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to;
g) short particulars of any other alterations of capital, including calls;
h) financial results;
i) decision on voluntary delisting by the listed entity from stock exchange(s)

v. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/ treaty(ies)/ contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.

vi. Fraud/defaults by promoter or key managerial personnel or by listed entity or arrest of key managerial personnel or promoter.

vii. Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, etc.), Auditor and Compliance Officer.

viii. Appointment or discontinuation of share transfer agent.

ix. Corporate debt restructuring.

x. One time settlement with a bank.

xi. Reference to BIFR and winding-up petition filed by any party /creditors

xii. Issuance of Notices, call letters, resolutions and circulars sent to shareholders,

xiii. debenture holders or creditors or any class of them or advertised in the media by the listed entity.

xiv. Proceedings of Annual and extraordinary general meetings of the listed entity.

xv. Amendments to memorandum and articles of association of listed entity, in brief.

xvi. Schedule of Analyst or institutional investor meet and presentations on financial results made by the listed entity to analysts or institutional investors;

Part B: The events shall be considered material subject to the application of the guidelines mentioned in clause 5 below:

i. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division;

ii. Change in the general character or nature of business brought about by arrangements for strategic, technical, manufacturing, or marketing tie-up, adoption of new lines of business or closure of operations of any unit/division (entirety or piecemeal);

iii. Capacity addition or product launch;

iv. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business;

v. Agreements (viz. loan agreement(s) (as a borrower) or/and other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s)or termination(s) there of:

vi. Disruption of operations of any one or more units or division of the Company due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.;

vii. Effect(s) arising out of change in the regulatory framework applicable to the Company;

viii. Litigation(s) / dispute(s) / regulatory action(s) with impact;

ix. Fraud/defaults etc. by directors (other than key managerial personnel) or employees of Company;

x. Options to purchase securities including any ESOP/ESPS Scheme;

xi. Giving of guarantees or indemnity or becoming a surety for any third party;

xii. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

5. THE EVENTS AS ENMERATED IN SUB CLAUSE (B) ABOVE SHALL BE CONSIDERED MATERIAL ONLY ON APPLICATION OF THE FOLLOWING GUIDELINES:

i. The omission of an event or information which is likely to result in discontinuity or alternation of event or information already available publicly: or

ii. 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

iii. In case where the criteria specified in sub-clauses (i) and (ii) are not applicable, an event/information may be treated as being material if in the opinion of the board of directors of Company, the event / information is considered material.

6. AUTHORITY FOR MAKING DISCLOSURES:

The Board has authorized any director and/or Company secretary of the Company, to determine the materiality of event or information which would qualify for disclosure under Regulation 30.

Once 'materiality of the event' is finalized, the authorized personnel shall decide and finalize the information to be provided in the proposed disclosure to be filed with the Stock Exchanges.

The disclosure as finalized shall be submitted to the Stock Exchanges by any of the authorized personnel within twelve/twenty-four hours from the occurrence of such event or information and thereafter the disclosure shall be uploaded on the website of the Company. The disclosure shall be uploaded on the website of the Company for a minimum period of five years and thereafter as per the Archival Policy of the Company.

7. AUTHORITY FOR MAKING AMENDMENT:

The Board of Directors are authorized to make such alteration to this Policy as considered appropriate, subject to the condition that such alterations shall not be inconsistent with the provision of the Listing Regulation, and any amendment thereto from time to time.

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Adopted by Board of Directors in its meeting held on 5th September 2025.
Effective from 5th September 2025.