



**perfectpac limited**

REGD. OFFICE : 910-CHIRANJIV TOWER, 43-NEHRU PLACE, NEW DELHI - 110019

PHONES : 26441015-17, FAX : (011) 26441018

CORPORATE IDENTIFICATION NUMBER (CIN) L72100DL1972PLC005971

### **POLICY ON DETERMINING MATERIALITY OF EVENTS**

In compliance with the SEBI, (Listing Obligations and Disclosure Requirements) Regulations, 2015, Perfectpac Limited has laid down procedures to determine the materiality of the events & information and disclose the material events to the Stock Exchanges as approved by the Board of Directors.

Disclosure of events or information:

1. Perfectpac Limited (the Company) shall make disclosures of any events or information which are material according to the Board of directors of the Company or person delegated by the Board of Directors in this regard.

2. Upon occurrence of Events, as specified in **Para A of Part A of Schedule III** of SEBI (LODR) Regulations, 2015, PERFECTPAC LIMITED shall forthright make disclosure of such events without any application of guidelines for materiality.

3. Upon occurrence of Events, as specified in **Para B of Part A of Schedule III** of SEBI (LODR) Regulations, 2015, Perfectpac Limited shall make disclosure of such events based on the guidelines for materiality.

4. Any other information/event viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the listed entity to appraise its position and to avoid the establishment of a false market in such securities.

5. All events or information with respect to Subsidiaries / Associates of the company which are material for the Company shall be disclosed to the Stock exchanges.

6. Without prejudice to the generality of events specified in Annexure A, B and clause 4 above, the Company make disclosures of event/information as specified by the SEBI from time to time. Criteria for determining materiality of events / information.

The following are the criteria for determination of materiality of events/ information:

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) and (b) are not applicable, an event/information may be treated as being material if in the opinion of the board of



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directors of listed entity, the event / information is considered material. Authority & Timeframe to disclose events:

- The Company shall authorize the board of directors / one or more Key Managerial Personnel for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s)
- The contact details of such authorized personnel will be disclosed as required under the Regulations including on the company's website.
- The Company shall first disclose to stock exchange(s) of all events / information, as specified in Annexure A, as soon as reasonably possible and not later than twenty four hours from the occurrence of event or information. Outcome of board meetings shall be disclosed within 30 minutes of the closure of the Board meeting.
- Any material developments on any event disclosed to the stock exchanges shall be updated on regular basis till such event is resolved.
- All disclosures made to the Stock exchange shall be disclosed on the company's website all such events for a minimum period of five years and thereafter as per the archival policy of the Company.