

**Policy for Determination and  
Disclosure of Materiality of an Event or Information**

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**ZYDUS WELLNESS LIMITED**

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of materiality of an event or information**

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<b>Approver</b>	<b>Board of Directors</b>
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# Policy for Determination and Disclosure of Materiality of an Event or Information

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## **BACKGROUND:**

Zyduz Wellness Limited (**the Company**) is listed on the BSE Limited and the National Stock Exchange of India Limited [“Stock Exchanges”]. The Company is committed to comply with all the requirements on corporate governance as may be prescribed. One of the requirements is to keep the stakeholders informed about material developments, events and information about the Company to take an informed decision. The Board of Directors of the Company has approved this policy for determination and disclosure of materiality of an event or information.

This Policy has been framed in compliance with the provisions of clause 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [Listing Regulations, 2015].

All the words and expressions used in this Policy, unless defined hereafter, shall have meaning respectively assigned to them under the Listing Regulations and in the absence of any definition or explanation therein, as per the Companies Act, 2013 and the Rules, Notifications and Circulars made / issued thereunder, from time to time.

## **BASIC PRINCIPLES OF DISCLOSURES:**

The basic principles and objective of this Policy is to ensure that disclosures to the Stock Exchanges and to the stakeholders are made by the Company in a timely manner with facts and covers all material information so that the stakeholders may assess the impact of the event or information for taking an investment decision.

## **EVENTS OR INFORMATION TO BE DISCLOSED TO THE STOCK EXCHANGE:**

The Company shall disclose all events or information listed in Part A of Schedule III to Listing Regulations, 2015 without applying any criteria or tests of materiality as they are deemed to be material event or information.

Whereas, the events of information listed in Part–B of Schedule III of the Listing Regulations, 2015 will be disclosed to the Stock Exchanges, provided the authorised Key Managerial Personnel [KMP] or the Board of Directors [the Board] are of the opinion that looking to the size of business and other relevant factors, the particular event or information is material or not. If KMP or the Board is of the opinion that the event or information is material, it should be disclosed to the Stock Exchanges immediately.

Further, the Company will provide specific and adequate reply to any query raised by the Stock Exchanges with respect to any event or information by way of a clarification.

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### **CRITERIA FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION:**

The KMP and the Board of Directors shall consider the following criteria for determination of materiality of an event or information while taking a decision to disclose the information to the Stock Exchanges.

- disclosure of an event or information by the Company is likely to result in discontinuity or alteration of event or information already available publicly; or
- Non disclosing an event or information is likely to result in significant market reaction when such information came to light at a later date;

### **AUTHORISED KEY MANAGERIAL PERSONNEL (KMP):**

The Board of Directors has authorised the following KMP to determine whether an event or information is material or not and shall direct the Company Secretary and the Compliance Officer for disclosure of event or information to the Stock Exchanges.

1. Mr. Tarun G. Arora : Whole Time Director and
2. Mr. Amit B. Jain : Chief Financial Officer (CFO)

The above KMPs shall;

- Ensure appropriate systems and controls to communicate, collect, verify and review potentially material information,
- Review the information and decide what information shall be disclosed,
- Seek relevant evidences to verify authenticity of information, if necessary,
- Direct the Company Secretary to disclose the information to the Stock Exchanges, which are based on facts, and
- Ensure that the Company has complied with continuous disclosure obligations.

Any disclosure of an event or information made by the Company to the Stock Exchanges, the Company Secretary will also inform to the Directors [other than KMP] and also post it on the website of the Company immediately after receipt of an acknowledgement from the Stock Exchanges that the announcement has been released to the market.

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## **AUTHORISED SPOKSEPERSONS**

The Company authorized only the following KMPs as its official spokespersons to speak publicly on behalf of the Company:

- Whole Time Director and
- Chief Financial Officer.

## **REVIEW OF THIS POLICY:**

The Board of Directors shall review this policy periodically and shall amend it whenever required.

This Policy should be read in conjunction with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.