



## MUTHOOT FINANCE LIMITED

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### POLICY ON DETERMINATION OF MATERIALITY OF EVENTS

#### BACKGROUND

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 hereinafter referred as SEBI LODR, under Regulation 30 require every Listed Company to disclose events or information which, in the opinion of the Board of Directors of a Company are material.

In terms of Regulation 30 of the said Regulations, the events requiring disclosure by the Companies are provided as follows:

- a. Events specified in Para A of Schedule III of the Regulations shall be deemed to be material and the Company is required to make disclosure of the same.
- b. Events specified in Para B of Part A of Schedule III of the Regulations shall be disclosed by the Company based on the guidelines formulated by the Disclosures Committee.

This Policy shall also apply to the events which are not reflected in Para A or Para B Schedule III but may have a material effect on the Company.

#### MATERIALITY OF EVENTS OR INFORMATION

The Company shall form a 'Disclosures Committee' comprising of the Managing Director, Chief General Manager, Chief Financial Officer and Company Secretary.

The following criteria shall be considered by the Board for determining whether the events are material or not:-

Where the omission of an event or information, is likely to result in:

- a) Discontinuity or alteration of event or information already available publicly or
- b) A significant market reaction if the said omission came to light at a later date.

Where it would be difficult to report the events based on qualitative criteria as stated in points (a) and (b) above, the 'Disclosure Committee' is authorised to determine materiality of the event/information by informing Board of Directors

and Materiality shall be determined on a case to case basis depending on the facts and circumstances relating to the information/event.

## DISCLOSURE PROCESS

The events reportable under Regulation 30 of the Regulations shall be immediately informed to the 'Disclosures Committee' along with the supporting data/information to facilitate a prompt and appropriate disclosure.

The 'Disclosures Committee' shall be responsible and authorised for evaluating/ascertaining the materiality of events considering its nature and its disclosure after taking into consideration the various provisions of the Regulations and this policy.

After evaluation, in case the event/information is considered as material, adequate disclosure shall be made to the Stock Exchanges.

In case of events/information not being the outcome of a Board Meeting, the Board of Directors shall be immediately informed about the information being sent to the Stock Exchanges.

The Company shall adhere to the statutory timeframes for disclosure of information to the Stock Exchanges. Delay, if any, shall be explained along with the disclosure. Updates, if required, shall be made with relevant explanations.

All disclosures shall be made available on the website of the Company in terms of the Archival Policy of the Company.

## AMENDMENTS

This Policy may be modified and or amended with only with the approval of the Board of Directors of the Company.