

CHAITANYA PROJECTS CONSULTANCY LIMITED

POLICY ON CRITERIA FOR DETERMINING MATERIALITY OF EVENT



Date of Approval by The Board of
Directors: July 31 2026.

Version: I

1. OBJECTIVE

The Policy is framed in accordance with the requirements of the Regulation 30 of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Regulations).

The objective of the Policy is to determine materiality of events or information of the Company and to ensure that such information is adequately disseminated in pursuance with the Regulations and to provide an overall governance framework for such determination of materiality.

2. DEFINITION

"Act" shall mean the Companies Act, 2013 and the Rules framed thereunder, including any modifications, clarifications, circulars or re-enactment thereof.

"Board of Directors" or **"Board"** means the Board of Directors of Chaitanya Projects Consultancy Limited, as constituted from time to time.

"Company" means **Consultancy Projects Consultancy Limited**.

"Key Managerial Personnel" mean key managerial personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013;

"Listing Agreement" shall mean an agreement that is to be entered into between a recognized stock exchange and the Company pursuant to SEBI (Listing Obligations and Disclosure Requirements), 2015

"Material Event" or **"Material Information"** shall mean such event or information as set out in the Schedule or as may be determined in terms of Clause 3 of the Policy. In the Policy, The words, "material" and "materiality" shall be construed accordingly.

"Policy" means this Policy on criteria for determining Materiality of events or information and as may be amended from time to time.

"Regulations" mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

"Schedule" means a Schedule III of (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION:

The Company shall inform to the stock exchange(s) of all events which are material and all information which are price sensitive or have bearing on performance or operation of the Company.

A. EVENTS WHICH ARE DEEMED TO BE MATERIAL EVENTS:

The Company shall disclose all such events which are specified in Para A of Part A of Schedule III of the Regulations (as applicable from time to time) ("Para A Events") without any application of the guidelines for materiality as specified in sub-regulation (2) of Regulation 30 of the Regulations. Details to be provided to the Stock Exchanges while disclosing Para A Events shall be in compliance with the disclosures requirements as may be specified by SEBI from time to time.

B. EVENTS WHICH ARE DEPENDENT ON APPLICATION OF GUIDELINES FOR MATERIALITY

The Company shall make disclosure of events specified in Para B of Part A of Schedule III of the Regulation after considering criteria for determining materiality of Events/ Information as prescribed below:

- a. the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available; 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. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

S.N o	Percentage (%)	Criteria
1	2	Last audited consolidated financial statements of the Company;
2	2	Last audited consolidated financial statements of the Company, except in case the arithmetic value of the net worth is negative
3	5	Average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Company

- d. if in the opinion of the Board of Directors of the Company event/ information is material.

The disclosures shall also include all events or information with respect to subsidiaries of the Company which are material.

The Company shall, with respect to disclosures made by the Company, make further disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.

The Company may on its own initiative also, confirm or deny any reported event or information to stock exchanges.

4. GUIDANCE ON WHEN AN EVENT/INFORMATION HAS OCCURRED:

- 1) The events/information shall be said to have occurred upon receipt of approval of Board in certain events/information after receipt of approval of Board.
- 2) In other cases, the events/information can be said to have occurred when the Company becomes aware of the events or information, or as soon as, an officer of the Company has, or ought to have reasonably come into possession of the information in the course of the performance of his duties.

5. AUTHORITY TO KEY MANAGERIAL PERSONNEL

The Managing Director, Chief Executive Officer, Chief Financial Officer and Company Secretary and Compliance Officer of the Company shall severally have the authority to determine materiality of any event or information and make the disclosures of such material event or information to stock exchange(s).

The Company Secretary and Compliance officer or any other Director of the Company shall have the authority of making the disclosures of such material event or information to stock exchange(s).

As required by the Regulations, the company shall provide to the stock exchange(s), the contact details of the above-named persons and update the same from time to time. Their details shall also be provided on the company's website.

6. WEBSITE

The Company shall disclose on its website all such events or information which has been disclosed to stock exchanges and such disclosures shall be hosted on the website of the Company for a minimum period of five years. And thereafter that Preservation of Documents Policy of the company.

The above mentioned events or Disclosure Shall be updated on the Official website of the company simultaneously but not later than 48 hours.

7. LIMITATIONS

In the event of any conflict between the provisions of this Policy and the Regulations, as amended from time to time, the Regulations shall prevail over this Policy and the part(s) so repugnant shall be deemed to severed from the Policy and the rest of the Policy shall remain in force.



8. AMENDMENTS

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

