



Sujala Trading & Holdings Ltd

POLICY ON DETERMINATION OF MATERIALITY OF EVENTS

I.BACKGROUND AND APPLICABILITY

Every Listed Company is required to disclose events or information which, in the opinion of the Board of Directors or the designated Key Managerial Personnel(KMP) for determining materiality of event, as described in Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations").

In this context, the following policy has been framed by the Board of Directors("Board") of Sujala Trading & Holdings Ltd with the objective of determining materiality of events.

1. The company shall disclose events as specified in Para A of Part A of Schedule III as specified in Regulation 30 are deemed to be material events;
2. The Company shall make disclosures of events as specified in Para B of Part A of Schedule III based on application of guidelines for materiality as described in Regulation 30(4);

II.CRITERIA FOR MATERIALITY

For determination of materiality of information /events any one of the following criteria shall be considered:

- a.The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
- b.The omission of an event or information is likely to result in significant market reaction, if the said omission came to the light at a later date;

HI. DEFINITION TO DETERMINE MATERIALITY*

The events/ information as set out in Para B of part A of Schedule III of the SEBI (LODR) regulation 2015 will be considered material, if the estimated impact of such events or information exceeds 10% of the total revenue or 10% of the total net worth whichever is lower, computed on the basis of latest audited consolidated annual financial statements of the Company.

IV. AUTHORITY OF THE BOARD/KMP

In case where the criteria as specified above (a) and (b) are not applicable, and event/information may be treated as material if it is in the opinion of the Board of the listed entity or in the opinion of the designated KMP, the event/information will be considered as material.