



POLICY FOR DETERMINATION OF MATERIALITY OF ANY EVENT/INFORMATION

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CP CAPITAL LIMITED

(Formerly Known as Career Point Limited)

Registered Office: Village Tangori, Banur, Mohali, Punjab-140601

Corporate Office: CP Tower-1, Road No.-1, IPIA, Kota, Rajasthan-324005

Ph: +91-744-3559282 **Website:** www.capital.in **E-mail:** investors@cpil.in **CIN:** L64990PB2000PLC054497

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1. Preamble

This policy has been devised in alignment with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as per the directives outlined in SEBI Circular No. CIR/CFD/CMD/4/2015 and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated September 09, 2015, and July 13, 2023, respectively. These regulations necessitate all publicly listed companies to establish a framework for the determination of the materiality of an event or information under the aforementioned Regulations.

2. Effective Date

This policy shall be effective from the date of approval from the Board, unless stated otherwise.

3. Objective

The objective of this policy is to guarantee the equitable, appropriate, comprehensive, and timely communication of significant events or information to both Stock Exchanges and the public. It aims to ensure that the disclosure is swift, accurate, pertinent, and devoid of any misleading aspects. Additionally, the policy emphasizes the importance of providing simultaneous access to share price-sensitive information to all market participants. Serving as a framework, this policy outlines the guidelines for disclosing information to the stakeholders of the company and outlines the specific responsibilities, particularly in the context of information disclosure and investor relations.

4. Definitions

In this Policy, unless otherwise expressly mentioned,

“Board of Directors” or “Board” means the collective body of the Directors of the Company

“Committee” means a Committee of the Board

“Meeting” means a meeting, duly convened, and constituted, of the Board or any committee thereof or of the Members of the Company.

“Senior Management” shall mean officers and personnel of the Company who are members of its core management team excluding board of directors and normally this shall comprise

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all members of management one level below the chief executive officer/managing director/whole time director/ manager (including chief executive officer and manager, in case they are not part of the board) and shall specifically include the functional heads, by whatever name called and persons identified and designated as key managerial personnel, other than the board of directors, by the listed entity.

5. Authority

The Managing Director/Whole-Time Director, Chief Financial Officer, and Company Secretary/Compliance Officer of the Company, in consultation with the Senior Management, when necessary, will jointly assess the significance of an event or information and ensure appropriate disclosures to the Stock Exchanges. Contact information for these Authorized Persons will be shared with the Stock Exchanges and made available on the Company's website. Employees of the Company responsible for recognizing potential material events or information in accordance with this Policy will inform the authorized Key Managerial Personnel mentioned above, who will then handle the required disclosures to the stock exchange(s).

6. Policy on Materiality of Event(s):

Details which the Company needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations:

- a. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/restructuring), or sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the Company, sale of stake in associate company of the Company listed entity or any other restructuring.
- b. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.
- c. New Rating(s) or Revision in Rating(s)
- d. Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), the outcome of meeting of board of directors, held to consider the following:
 - i. Dividends recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched.

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- ii. Any cancellation of dividend with reasons thereof.
- iii. The decision on buyback of securities.
- iv. The decision with respect to fund raising proposed to be undertaken including by way of issue of securities (excluding security receipts, securitized debt instruments or money market instruments regulated by the Reserve Bank of India), through further public offer, rights issue, American Depository Receipts/ Global Depository Receipts/ Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method.
- v. Increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares would be credited/dispatched.
- vi. Reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to.
- vii. Short particulars of any other alterations of capital, including calls.
- viii. Financial results.
- ix. Decision on voluntary delisting by the Company from stock exchange(s).

The intimation of the outcome of the meeting of the board of directors shall also contain the time of commencement and conclusion of the meeting.

- e. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/treaty (ies) /contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.
- f. Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the Company or of its holding, subsidiary or associate company, among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the Company is a party to such agreements: Provided that such agreements entered into by a Company in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or

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whose purpose and effect is to, impact the management or control of the Company or they are required to be disclosed in terms of any other provisions of these regulations.

- g. Fraud or defaults by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director whether occurred within India or abroad.

Explanation 1- In case of revolving facilities like cash credit, an entity would be considered to be in 'default' if the outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than thirty days.

Explanation 2- Default by a promoter, director, key managerial personnel, senior management, and subsidiary shall mean default which has or may have an impact on the listed entity.

Explanation 3 - Fraud by senior management, other than who is promoter, director or key managerial personnel, shall be required to be disclosed only if it is in relation to the listed entity.

- h. Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), senior management, Auditor and Compliance Officer.
- In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon as possible but not later than twenty-four hours of receipt of such reasons from the auditor.
 - Resignation of independent director including reasons for resignation: In case of resignation of an independent director of the listed entity, within seven days from the date of resignation.
 - In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the listed entities within seven days from the date that such resignation comes into effect.
 - In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).

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- i. Appointment or discontinuation of share transfer agent.
- j. Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions.
- k. One time settlement (OTS) with a Bank.
- l. Winding-up petition filed by any party / creditors.
- m. Issuance of notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the listed entity.
- n. Proceedings of annual and extraordinary general meetings of the listed entity.
- o. Amendments to memorandum and articles of association of listed entity, in brief.
- p. (a) (i) Schedule of analyst or institutional investor meet at least two working days in advance (excluding the date of the intimation and the date of the meet)
(ii) Presentations prepared by the listed entity for analysts or institutional investors to meet, post earnings or quarterly calls shall be disclosed to the recognized stock exchanges prior to beginning of such events.
(b) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner:
 - (i) The audio recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;
 - (ii) the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
 - (iii) the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls. The events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code.
- q. Initiation of Forensic audit.
- r. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the listed entity

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in terms of regulation 30 of these regulations and is not already made available in the public domain by the listed entity.

- s. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:
- search or seizure; or
 - re-opening of accounts under section 130 of the Companies Act, 2013; or
 - investigation under the provisions of Chapter XIV of the Companies Act, 2013;
- t. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:
- (a) suspension;
 - (b) imposition of fine or penalty;
 - (c) settlement of proceedings;
 - (d) debarment;
 - (e) disqualification;
 - (f) closure of operations;
 - (g) sanctions imposed;
 - (h) warning or caution; or
 - (i) any other similar action(s) by whatever name called;

along with the following details pertaining to the actions(s), taken or orders passed:

- i. name of the authority;
- ii. nature and details of the action(s) taken, or order(s) passed;
- iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
- iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
- v. impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.
- vi. Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013

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Details which the Company need to disclose for events on which the Company shall apply materiality in terms of Para B of Part A of Schedule III of the LODR Regulations:

- a. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
- b. Any of the following events pertaining to the listed entity:
 - i. Arrangements for strategic, technical, manufacturing, or marketing tie-up
 - ii. Adoption of new line(s) of business
 - iii. Closure of operations of any unit, division or subsidiary (in entirety or in piecemeal)
- c. Capacity addition or product launch.
- d. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts, not in the normal course of business.
- e. Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in the normal course of business, revision(s) or amendment(s) and termination(s) thereof.
- f. Disruption of operations of any one or more units or division of the Company due to natural calamity (Earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.
- g. Effect(s) arising out of change in the regulatory framework applicable to the listed entity.
- h. Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity.
- i. Frauds or defaults by employees of the Company which has or may have an impact on the listed entity.
- j. Options to purchase securities (including any Share Based Employee Benefit (SBEB) Scheme)
- k. Giving of guarantees or indemnity or becoming a surety, by whatever name called, for any third party.
- l. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

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- m. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.

Timeline for disclosing events given in part a of schedule iii of the LODR regulations:

- a. Regulation 30(6) of the LODR Regulations specifies that the Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of the LODR Regulations as soon as reasonably possible and in any case not later than the following:
 - i. Thirty minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken.

Provided that in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, the listed entity shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting.

Provided further that in case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.”

- ii. Twelve hours from the occurrence of the event or information in case the event or information is emanating from within the listed entity.
 - iii. Twenty-four hours from the occurrence of the event or information in case the event or information is not emanating from within the listed entity.
- b. Provided that if all the relevant information, in respect of claims which are made against the listed entity under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of the listed entity in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy-two hours of receipt of the notice by the listed entity.
- c. Further, disclosure with respect to events for which timelines have been specified in Part A of Schedule III of the LODR Regulations shall be made within such timelines.

Guidance on the criteria for determination of materiality of events / information:

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- a. Materiality will be determined on a case-to-case basis depending on specific facts and circumstances relating to the event/information. In order to ascertain whether a particular event/information is material in nature, materiality criteria as under will be applied subject to the Quantitative factor mentioned below:

The omission of an event or information which is likely to:

- result in a discontinuity or alteration of an event already available publicly; or
- result in significant market reaction if the said omission came to light at a later date;

- b. The criteria for determination of materiality of events / information is specified in regulation 30(4) of the LODR Regulations. One of the criteria is that the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
- i. Two percent of turnover, as per the last audited consolidated financial statements of the listed Entity.
 - ii. Two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative.
 - iii. Five percent of the average of absolute value of profit or loss after tax, as per the last three audited Consolidated financial statements of the listed entity.
- c. In case where the criteria specified in sub-clauses (i), (ii) and (iii) is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the listed entity, the event or information is considered material.
- d. In respect to the above, it is clarified that the average of absolute value of profit or loss is required to be Considered by disregarding the 'sign' (positive or negative) that denotes such value as the said value / figure is required only for determining the threshold for 'materiality' of the event and not for any commercial consideration. The following illustration is provided in this regard for clarity.
- e. Further, it is clarified that in case the Company does not have a track record of three years of financials, say, in case of a demerged entity, the aforesaid average may be taken for the period / number of years as may be available.

7. Seek expert advice:

In case the Chief Executive Officer is not certain about materiality of event / information, he may refer matter for external legal/ expert advice.

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8. Post announcement on website:

In case an event is determined as material and the same has been filed with the Stock Exchanges, the Company Secretary will arrange to place it on the website of the Company and will be kept there as per preservation policy of the Company.

9. Review of the policy:

The Board will review this Policy and make revisions as may be required from time to time to comply with various laws & regulations. The decision of the Board in this respect shall be final and binding. Any amendments to the Listing Regulations shall mutatis mutandis be deemed to have been incorporated in this Policy.

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