

EAAA INDIA ALTERNATIVES LIMITED

(Formerly known as Edelweiss Alternative Asset Advisors Limited)

POLICY FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION FOR DISCLOSURES

Title	POLICY FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION FOR DISCLOSURES
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Release Date	December 04, 2024
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Version No.	2.0
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Revision/Review Date	January 12, 2026
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Policy Owner	Compliance Team
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Introduction

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**the Listing Regulations**”) as issued by the SEBI *inter-alia* require the companies whose securities are listed on the Stock Exchanges to make disclosures of certain events in a timely manner, to enable the holders of securities to apprise its position and to avoid the establishment of a false market.

The Policy will come into effect from the date of commencement of trading and listing of the equity shares of the Company on recognised stock exchange(s) in India.

Definitions

“**Board**” means the Board of Directors of EAAA India Alternatives Limited.

“**Company**” means EAAA India Alternatives Limited.

“**Companies Act**” shall mean Companies Act, 2013, as amended, including any rules, regulations, clarifications and modifications thereto.

“**Policy**” shall mean this policy to determine the materiality of events or information in order to ensure timely and adequate dissemination of information to the Stock Exchanges.

“**SEBI Listing Regulations**” shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

“**Stock Exchanges**” shall mean the stock exchanges where the equity shares of the Company are listed

Criteria for determining materiality of certain events or information

The Company shall make disclosures of any events or information which is likely to have a significant impact on the market price of the securities of the Company.

The events or information as specified in Para A – Part A of Schedule III of the Listing Regulations shall be disclosed without application of the materiality criteria.

The events/ information specified in Paragraph B of Part A of Schedule III of the SEBI Listing Regulations or any other events or information, shall be treated as material based on application of the guidelines for materiality, as specified below:

Further, for determination of materiality of the events or information for disclosure to the Stock Exchanges, the following criteria (or such other criteria as may be specified in the Listing Regulations from time to time) shall be considered: -

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

- a. two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
 - b. 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;
- iv. 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.

The Company shall disclose any other information/event viz. major development that is likely to affect business, and brief details thereof and any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities.

Without prejudice to the generality of i., ii., iii. and iv. above, the Company may make disclosures of event/information as specified by the Securities Exchange Board of India, from time to time. In accordance with the Listing Regulations, the Company shall disclose all events or information with respect to its subsidiaries, which are material for the Company.

In the event of any conflict between the provisions of this Policy and of the Listing Regulations/any other applicable law, the Listing Regulations/any other applicable law shall prevail over the Policy.

Power to determine materiality

The Key Managerial Personnel of the Company shall be severally authorised to determine the materiality of events or information and dissemination of the events or information covered under the Policy and to make appropriate disclosures on a timely basis. The Company Secretary in consultation with the Chief Operating Officer or Managing Director & Chief Executive Officer of the Company, shall determine the deviation, if any, from the principles mentioned in the Policy.

Disclosure Requirements

The Company shall first disclose to the Stock Exchanges all events specified in Para A of Part A of Schedule III of the SEBI Listing Regulations as soon as reasonably possible and not later than 24 hours from the occurrence of the event or information. In case the disclosure is made after 24 hours of occurrence of the event or information, the Company shall, along with such disclosures provide explanation for delay. Provided that if all the relevant information, in respect of claims which are made against the Company 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 Company 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 Company.

b) The disclosure with respect to events specified in Point 4 of Para A of Part A of Schedule III of the SEBI Listing Regulations shall be made within 30 minutes from the conclusion of the meeting of the board of directors of the Company:

Provided that in case the meeting of the Board 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 Company 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 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.

Explanation: Normal trading hours shall mean time period for which the recognized stock exchanges are open for trading for all investors.

c) The Company shall make disclosures of events/information as specified in Para B of Part A of Schedule III of the SEBI Listing Regulations based on application of guidelines for determining materiality as set forth under Clause III (c) of this Policy.

d) The Company shall, with respect to events/information mentioned in Part A of Schedule III of the SEBI Listing Regulations, make disclosures updating material developments on a regular basis, till such time the event is resolved/ closed, with relevant explanations.

e) In case an event occurs, or an information is available with the Company, which has not been indicated in Part A of Schedule III of the SEBI Listing Regulations, but which may have material effect on it, the Company shall make adequate disclosures in regard thereof.

f) The Company shall disclose all events or information with respect to subsidiaries which are material for the Company.

g) The Company shall provide specific and adequate reply to all queries raised by Stock Exchanges with respect to any events or information and the Stock Exchanges shall disseminate information and clarification as soon as reasonably practicable.

h) The Company may on its own initiative also, confirm or deny any reported event or information to Stock Exchanges.

i) All the above disclosures of all such events or information which has been disclosed to stock exchange(s), will be hosted on the website of the Company for a minimum period of 5 years and thereafter archived in accordance with the archival policy of the Company, as disclosed on its website.

The Listing Regulations has specified the events or information requiring disclosures in accordance with the provisions of the Listing Regulations Accordingly, the Company shall make the disclosure to the Stock Exchanges within the applicable timelines and the Company Secretary shall ensure the timelines.

Review of Policy

This Policy shall be reviewed by the Board as may be deemed necessary. In case of any change/amendment in the Listing Regulations, the Policy shall stand amended to that extent.