
**POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS AND INFORMATION
FOR DISCLOSURES**

(Regulation 30 read with Schedule III of Securities & Exchange Board of India (Listing Obligations & Disclosure Requirement) Regulations, 2015)

1. PREAMBLE

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**SEBI LODR Regulations**”) inter-alia requires 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.

This Policy for Determining Materiality of Events and Information for Disclosures (the “**Policy**”) has been formulated in accordance with the guidelines laid down under Regulation 30 of the SEBI LODR Regulations, with respect to disclosure of events and information. The Policy has been duly approved by the Board of Directors (the “**Board**”) of Methodhub Software Limited (the “**Company**”).

2. OBJECTIVE AND APPLICABILITY

The objective of this policy is to ensure disclosure of material events/ information on a regular basis to Stock Exchanges, and the Company is committed to being open and transparent with all its stakeholders and believes in disseminating information in a fair and timely manner. This Policy is aimed at providing guidelines to the Management of the Company to broadly classify, categorize and promptly and adequately disclose to the stock exchanges, the material events/information, in accordance with the SEBI LODR Regulations.

The disclosure under this policy to stock exchanges is applicable to all events/ information which, in the opinion of Board, is material.

3. DEFINITIONS

- i. “**Board**” shall mean the board of directors of the Company;
- ii. “**Company**” means the Methodhub Software Limited;
- iii. “**Policy**” shall mean this Policy for Determination of Materiality of Events and Information for Disclosure;
- iv. “**SEBI LODR Regulations**” means the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements), 2015;

4. DISCLOSURE REQUIREMENTS

- a) The Company shall make disclosures of any events or information which, in the opinion of the Board of the Company, is material.
- b) The events specified in Para A of Part A of Schedule III are deemed to be material events and the Company shall make disclosure of such events.
- c) The Company shall make disclosure of events specified in Para B of Part A of Schedule III, based on the criteria for determining materiality of events or information.

5. CRITERIA FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION

As per the requirement under the SEBI LODR Regulations, the Board of the Company, has laid down the following criteria for determination of the materiality of an event or information for disclosure to the Stock Exchange(s) where the shares of the Company are listed:

- a) the omission of an event or information, which is likely to result in discontinuity or alteration of an event or information already available publicly, or
- b) the omission of an event or information, which is likely to result in a significant market reaction if the omission came to light at a later date; or
- c) the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - i. 2% of turnover, as per the last audited consolidated financial statements of the listed entity;
 - ii. 2% 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. 5% 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;

In case where the criteria specified in (a), (b) and (c) are not applicable, an event or information may be treated as being material if in the opinion of the Board, the event or information is considered material.

6. AUTHORITY FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION

The Board of Directors of the listed entity shall authorize one or more Key Managerial Personnel for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s). Furthermore, the contact details of such personnel shall also be disclosed to the stock exchange(s) and also on the listed entity's website.

7. DISCLOSURE OF OTHER EVENTS

In case of an event not indicated in Para A or Para B of Part A of Schedule III of SEBI LODR Regulations, but having material impact on the Company, as identified by the Board, adequate disclosures shall be made by the Company to the Stock Exchanges.

The Company shall disclose any other event or information as specified in Para C of Part A of Schedule III of SEBI LODR Regulations viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. 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.

Further, in accordance with the SEBI LODR Regulations, the Company shall first disclose to the Stock Exchange(s), all events or information which are material in terms of the provisions of this Policy as soon as reasonably possible and in any case not later than the following:

- a) 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 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.

- b) twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;
- c) twenty-four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company.

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 exchanges within seventy-two hours of receipt of the notice by the listed entity.]

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

The Company shall make disclosure with respect to events for which timelines have been specified in the SEBI LODR Regulations, within such timelines.

In case the disclosure is made after the timelines specified under this Policy or the SEBI LODR Regulations, the Company shall, along with such disclosure provide the explanation for the delay.

Additionally, the Company shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under this Policy, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the Archival Policy of the Company, as disclosed on its website. Further, the Company shall disclose all events or information with respect to subsidiaries which are material for the Company.

In case an event or information is required to be disclosed by the Company in terms of the provisions of the SEBI LODR Regulations, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

8. AMENDMENT AND UPDATES

The Board shall have the power, subject to applicable laws, to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy. In case of any change/amendment in applicable statutes/regulations, the Policy shall stand revised to the extent thereto. The Company Secretary, being the Compliance Officer, is also authorized to make an amendment in this policy, where there are any statutory changes necessitating the amendment in the policy.

The Board may also establish further rules and procedures, from time to time, to give an effect to the intent of this Policy and further the objective of good corporate governance.

9. INTERPRETATION

In case of any subsequent changes in the provisions of the aforementioned statutes, the statutes would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with prevailing law. Any subsequent amendment/modification in SEBI LODR Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy.

Approved in the meeting dated January 14, 2025