

AURUM CAPITAL PROJECTS LIMITED

Policy
On
Criteria for Determining
Materiality of Events

AURUM CAPITAL PROJECTS LIMITED

1. INTRODUCTION

The Policy is framed in accordance with the requirements of the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”). The objective of the Policy is to determine materiality of events or information relating to the Company and to ensure that such information is adequately disseminated in pursuance of the Regulations and to provide an overall governance framework for such determination of materiality.

This Policy for Determination of Materiality of Events or Information (the “Policy”) is aimed at providing guidelines to the Management of **Aurum Capital Projects Limited** (the “Company”), to determine the materiality of events or information, which could affect the investment decisions and ensure timely and adequate dissemination of information to the stock exchanges.

2. DEFINITIONS

“**Audit Committee or Committee**” means Committee of Board of Directors of the Company constituted under provisions of Section 177 of Companies Act, 2013 and as per Regulation 18 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for audit related purpose.

“**Board**” means Board of Directors of the “Aurum Capital Projects Limited”(the Company).

“**Companies Act, 2013**” means the Companies Act, 2013 read with the Rules framed thereunder [including any modification(s) / amendment(s) / re-enactment(s) thereof].

“**Related Party Transaction**” A related party transaction is a transfer of resources, services or obligations between a Company and a related party, regardless of whether a price is charged and a “transaction” with a related party shall be construed to include a single transaction or a group of transactions in a contract.

“**Listing Agreement**”an agreement entered or proposed to be entered into between a recognized stock exchange and the Company pursuant to SEBI Listing Regulations, as amended from time to time.

“**Material Event**” or “**Material Information**” Event or information as set out in the Schedule or as may be determined in terms of Clause 4 of the Policy. In the Policy, the words, “material” and “materiality” shall be construed accordingly.

“**Policy**” this Policy on the criteria for determining Materiality of events or information and as amended from time to time.

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“Regulations” Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof .

“Schedule” Schedule III of (Listing Obligations and Disclosure Requirements) Regulations, 2015. Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Listing Agreement, Regulations or any other applicable law or regulation to the extent applicable to the Company.

2. AUTHORITY TO DETERMINE MATERIALITY OF EVENTS

On receipt of a communication of a potential material event / information, the Company Secretary cum Compliance Officer and Chief Financial Officer of the company will:

- (i) Review the event / information and take necessary steps to verify its accuracy;
- (ii) Assess if the event / information is required to be disclosed to the Stock Exchanges under the Regulations under this policy.

If the Company Secretary/Chief Financial Officer is not certain about the materiality of any event / information, he may refer matter for external legal advice. Company Secretary cum Compliance Officer shall thereafter make necessary disclosures to Stock Exchanges.

3. GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION

The Company shall consider events specified in Para A of Part A of Schedule III of the Regulations (as amended from time to time) as material and make disclosure as and when they occur without any application of guidelines for materiality as specified in Regulation 30(4).

Disclosure of events specified in Para B of Part A of Schedule III of the Regulations (as amended from time to time) shall be based on application of materiality guidelines specified in regulation 30(4) of the Regulations (as amended from time to time).

Other provisions of the said regulation have been adopted for the purpose of this Policy and shall apply *mutatis mutandis*.

4. DISCLOSURE OF MATERIAL EVENTS / INFORMATION

The Company shall disclose to the stock exchanges of all events, or information as soon as reasonably possible and not later than 24 hours from the occurrence of the event/information. In the event the disclosure is made after 24 hours of occurrence of the event or information, the Company shall, along with such disclosures provide an explanation for such delay.

The Company shall make disclosures updating the material developments pertaining to material events on a regular basis, till such time the event is resolved/closed, and to be disclosed to the stock exchanges with relevant explanations.

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The Company shall also disclose all events or information with respect to subsidiaries which are material, if any, for the Company.

The Company shall disclose the details of the material events/ information, as provided in SEBI Circular dated September 9, 2015, in respect of details that need to be provided while disclosing events given in Para A and Para B of Part A of Schedule III of the Listing Regulations 2015 and amendments if any, from time to time.

5. DISCLOSURE ON THE WEBSITE OF THE COMPANY

All such events or information which has been disclosed to stock exchanges under the Listing Regulations shall be made available on the Company's website. Such events or information shall be placed on the website of the Company.

The Policy and the contact details of the persons authorized by the Board shall be available on the website of the Company.

6. AMENDMENT

The Board of Directors of the Company reserves the right to amend or modify this Policy in whole or in part, as may be required, at any point of time.

“Approved in the Board Resolution dated 11.08.2021”