POLICY ON DISCLOSURE OF MATERIALITY OF EVENTS / INFORMATION

[In terms of Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

1. Statutory Mandate

The Board of Directors (The **"Board"**) of **Moneyplus Financial Services Limited** (the **"Company"**) has adopted the following policy and procedures with regard to disclosure of material events which are necessary to be disclosed to the stock exchanges based on criteria as may be deemed necessary and has been adopted as part of this policy. The Board may review and amend this policy from time to time.

This Policy will be applicable to the Company with effect from the date of approval of Board of Directors in terms of Regulation 30 of Chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**"LODR"**).

This Policy aims at disseminating all material events or information in a fair and timely manner to enable the investor to make informed decision.

2. Policy Objective and Scope

To determine the events and information which in the opinion of the Board are Material and needs to be disclosed to the Stock Exchanges.

The purpose of this document is to present a high-level policy statement for **Moneyplus Financial Services Limited** regarding disclosure of material events / information in accordance with the provisions of LODR.

The policy intends to define **Moneyplus Financial Services Limited** policy on disclosure of events / information and to provide guidance to the Board of Directors, KMPs and other executives and staff in making decisions and undertakings and its responsibility about making public such events / information which may materially affect the performance of the company and thereby the share price of the Company.

The policy is framed for the purpose of systematic identification, categorization, review, disclosure and updating of website, the details of information / events which are considered material or which may have a bearing on the performance of the Company and which may materially affect the share price of the company.

All the Words and expressions used in this Policy, unless defined hereinafter, shall have meaning respectively assigned to them under LODR and in the absence of its definition or explanation therein, as per the Companies Act, 2013 and the Rules, Notifications and Circulars made/issued there under and as amended from time to time.

Moneyplus

3. Definitions

"Audit Committee or Committee" means Audit Committee constituted by the Board of Directors of the Company, from time to time under the provisions of SEBI (LODR) Regulations, 2015, and / or the Companies Act, 2013.

"Board of Directors or Board" means the Board of Directors of **Moneyplus Financial Services Limited**, as constituted from time to time.

"Company" means a Company incorporated under the Companies Act, 2013 or under any other act prior to or after Companies Act, 2013.

"Independent Director" means an independent director as defined in Section 2(47) of Companies Act, 2013.

"Policy" means Policy on Disclosure of Material Events / information.

"Material Events" are those that are specified in **Para A** of Schedule III of the LODR.

"Other Events" are those as may be decided by the Board from time to time and in accordance with **Para B of Part A** of Schedule III, as specified in sub-regulation (4) of regulation 30 of LODR.

"LODR" means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

"Key Managerial Personnel" (KMP) of the Company means a Key Managerial Personnel as defined in Section 2(51) of Companies Act 2013.

4. CRITERIA FOR DETERMINATION OF MATERIALITY OF EVENTS/INFORMATION:

Regulation 30 of the Listing Regulations mandates disclosure of all material events or information by the Company.

The events specified in Para A of Part A of Schedule III of the Listing Regulations are deemed to be material and shall be disclosed without applying any test of materiality.

The events specified in Para B of Part A of Schedule III of the Listing Regulations, the following criteria shall be considered for determining the materiality:

a. if the omission of an event or information is likely to result in discontinuity or alteration of event or information already available publicly; or

b. if the omission of an event or information is likely to result in significant market reaction if the said omission comes to light at a later date.; or

c. if 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 Company.
ii. two percent of net worth, as per the last audited consolidated financial statements of the Company, 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 Company.

d. While assessing the materiality or otherwise of an event or information, the following will be considered:
i. Facts and circumstances relating to the information/event.
ii. Whether the event or information presents a significant risk to the reputation of the Company or the Group. iii. Events or information should be direct and not derivative and reasonably perceivable (not remote)
iv. Prevailing market conditions, general business practices, industry scenario, business outlook, etc.

Notwithstanding the above, an event/information may be treated as material, if in the opinion of the board of directors of the Company, the event / information is considered material.

5. Authority for determination of Materiality of events / information

The Key Managerial Personnel (KMPs) consisting of the Managing / Whole-time Director, Chief Financial Officer and the Company Secretary are hereby jointly and severally authorised to determine whether the event / information is material or not and in turn about its time line for disclosure based on the category of information as specified above to the stock exchanges, subject to such information being placed prior to or at the immediate Board Meeting held after the said information being made public.

6. Website Updating / Update to stock exchanges

The Company shall update all disclosures made under the regulations to the stock exchanges in its website and shall be continued to be hosted in the website for a minimum period of five years and thereafter archived as per the document retention policy of the Company.

The Compliance Officer, of the Company, shall give updates to the Board of Directors and to the Stock Exchanges on any material event that may have been first informed to the stock exchanges including further developments, if any, on such events. Such updates shall also be hosted on the website of the Company.

7. Authorisation to KMPs to suo moto accept / deny reported event or information

The Key Managerial Personnel (KMPs) consisting of the Managing / Whole-time Director, Chief Financial Officer and the Company Secretary are hereby jointly and severally authorised to suo moto accept / deny any report event or information, which has been unauthorised made public by media or by any other means including but not limited to electronic means. They are further authorised to respond to the rumours amongst the general public, which has no basis or documentation, in a way which best protects the interests of the Company. Such action taken by the KMPs shall however, be brought to the attention of the Board of Directors at its immediately subsequent meeting.

8. Policy Review

This policy shall be subject to review as may be deemed necessary and to comply with any regulatory amendments or statutory modifications and subject to the necessary approvals of the Board of Directors.

9. Other Disclosures:

In case where an event occurs, or an information is available with the Company, which has not been indicated in Clause A or Clause B above, but which may have material effect on it, the Company is required to make adequate disclosures in regard thereof

10. Board's Approval

This policy was approved by the Board of Directors of the Company.