ONE 97 COMMUNICATIONS LIMITED
POLICY FOR DETERMINATION OF MATERIAL EVENTS AND INFORMATION

Purpose of this Policy

Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations") mandates every listed company to frame the Policy for Determination of Material Events and Information ("Policy") to determine the materiality of events or information and to make disclosures to the Stock Exchange(s). This Policy shall be read with Regulation 30 and Schedule III of the SEBI Listing Regulations and the applicable Industry Standards (*defined hereinafter*).

Version Control

Policy Version	Date of Board approval	Effective Date
Version 1.0	September 10, 2021	November 18, 2021
Version 2.0	July 21, 2023	July 21, 2023
Version 3.0	July 22, 2025	July 22, 2025
Version 4.0	October 26, 2026	October 26, 2026

Review Mechanism

As required under applicable law as and when deemed necessary or advisable by the Company.

I. Objective

This Policy sets out the framework for determining the materiality of events or information pertaining to the Company and its subsidiaries, and for ensuring their timely, accurate, and adequate disclosure to the Stock Exchanges in compliance with the SEBI Listing Regulations.

II. Definitions

(a) "**Industry Standards**" shall mean the Industry Standards on Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as notified by SEBI vide its circular dated February 25, 2025, as amended from time to time.

(b) "**Mainstream Media**" shall have the meaning assigned to it under the Explanation to Regulation 30(11) of the SEBI Listing Regulations read with applicable Industry Standards.

(c) "**Ordinary / Normal course of business**" means activities or transactions that are normal, usual, incidental or otherwise connected with the business of the Company, having regard to factors such as the nature of the business, industry practice, past practice, frequency and the facts and circumstances of each case. The foregoing factors are indicative and not exhaustive.

(d) "**Relevant Employees**" shall include the employees as may be identified by the Company from time to time.

(e) "**Schedule III**" means Schedule III of the SEBI Listing Regulations and includes circulars issued by Securities and Exchange Board of India from time to time.

Capitalised terms not defined in this Policy shall have the meaning assigned to them under the SEBI Listing Regulations and the Industry Standards.

III. Disclosure requirements

(a) Events or information which are deemed to be material events.

The Company shall disclose all such events, which are specified in **Para A of Part A of Schedule III**, without any application of the guidelines for materiality as specified in Regulation 30 of the SEBI Listing Regulations.

(b) Events or information which are dependent on application of guidelines for materiality.

The Company shall disclose all such events which are specified in **Para B of Part A of Schedule III**, subject to application of guidelines of materiality as defined under Regulation 30 of SEBI Listing Regulations (except events which are in Ordinary / Normal course of business as mentioned in Para B).

(c) Other information or events which is to be disclosed by the Company

(i) Any event of the Company which fall outside Paras A andB of Schedule III, shall be disclosed if such events are considered as material by the Company under Regulation 30 of the SEBI Listing Regulations & Industry Standards.

(ii) Any event or information pertaining to any subsidiary of the Company, if such event / information is material of the Company.

(d) Any development in the matters disclosed (pursuant to the above requirements) shall be disclosed as required under the SEBI Listing Regulations.

IV. Guidelines for Rumour Verification

The Company shall, in accordance with Regulation 30(11) of the SEBI Listing Regulations read with the Industry Standards on Market Rumour Verification, confirm, deny or clarify to the Stock Exchanges any reported event or information in the mainstream media which is not general in nature, and which indicates that rumours of an impending specific material event or information are circulating amongst the investing public. Such confirmation, denial or clarification shall be made as soon as reasonably possible and, in any case, not later than twenty-four hours from the trigger of the material price movement.

V. Persons authorised for the purpose of determining materiality of an event or information and for the purpose of making disclosures to Stock Exchange

Chief Financial Officer of the Company ("**Authorized Person**") is responsible for determining the materiality of an event or information for purposes of making a disclosure to the Stock Exchange(s), based upon information reported by the Relevant Employees.

The Company Secretary shall be responsible for: (a) the dissemination and disclosure of the material event/information to the Stock Exchange(s) on a timely basis; and (b) conducting training for all the Relevant Employees on this Policy, the events and information that may be material under Regulation 30 of the SEBI Listing Regulations and Schedule III, and the procedure and timelines for reporting to the Authorised Person. Training shall be held at induction (within 30 days of a person being identified as a Relevant Employee), at least once every financial year thereafter, and whenever there is a material change to this Policy or the applicable regulations. The Company Secretary shall maintain records of training content, dates and attendance, and shall report the status of such training to the Audit Committee at least annually.

The names and contact details of the Authorized Person and Company Secretary shall be intimated to the Stock Exchange(s) and disclosed on the Company's website, in accordance with Regulation 30(5) of the SEBI Listing Regulations.

VI. Disclosure

In accordance with the SEBI Listing Regulations, this Policy shall be hosted on the website of the Company.

VII. Conflict

In the event of any conflict or inconsistency between this Policy and applicable law, the applicable law shall prevail.