



MATERIALITY OF EVENTS POLICY OF MASTER TRUST LIMITED

Under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015.

I. PREAMBLE:

Regulation 30(4)(ii) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred as “Listing Regulations”] read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 requires every listed entity to formulate a policy for determining ‘materiality’ of events/ information and to disclose such policy on the website of the Company.

Accordingly, “Materiality of Events Policy” of Master Trust Limited has been designed considering that stakeholders of the Company need timely, sufficient & reliable information and communication in a coherent manner regarding material events that matter/make influence on the operations or performance of the Company and also to fulfil the requirements of Regulation 30 of the Listing Regulations.

II. DEFINITIONS:

1. Determined Authority

Determined Authority means Managing Director and/or Company Secretary of the Company, acting individually or jointly, who will be entitled to take a view on the materiality of an event that qualifies for disclosure and to decide the appropriate time and details of disclosure to be filed.

2. Material Events

Material Events means the individual transaction or arrangement which, in the opinion of the Determined Authority is significant to the operations or performance of the Company as well as any price sensitive information.

3. Company

The Company or Company means “Master Trust Limited.”

4. Price Sensitive Information

“Price-sensitive information” means any information which relates, directly or indirectly, to a company that is not generally available and which upon becoming generally available is likely to materially affect the price of securities of the Company.

5. Policy or This Policy

Policy or this policy means "Materiality of Event Policy".

6. Stock Exchanges

Stock Exchanges means the stock exchanges where the securities of the Company are listed i.e. Bombay Stock Exchange (BSE).

III. SEBI REQUIREMENTS FOR MATERIAL EVENTS AND INFORMATION:

The events that need to be disclosed to the stock exchange are broadly divided into following 3 categories:

- A. Para A of Part A of Schedule III of Listing Regulations - Events considered material.
- B. Para B of Part A of Schedule III of Listing Regulations - Events deemed material subject to guidelines.
- C. Para C of Part A of Schedule III of Listing Regulations - Other events/ information.

IV. DISCLOSURE ON WEBSITE:

- I. The Chairman & Managing Director, Executive Director and Company Secretary of the Company are authorised for ascertaining the materiality of events/information considering its nature and to disclose it to the Stock Exchanges after taking into consideration various provisions of Listing Regulation and this Policy.
- II. The Company shall use the electronic facilities provided by the Stock Exchanges for dissemination of the said event/ information.
- III. Statutory timeframes for disclosure shall be adhered to. Delay, if any, should be sufficiently explained along with the disclosure. IV. All disclosures shall be hosted on the Company's website for a period of five years.

V. REVIEW OF POLICY

The Board of Directors will periodically review this policy and make amendments to this policy as it deems appropriate.

VI .AMENDMENTS:

This policy may be amended, suspended or rescinded subject to the approval of Board of Directors, from time to time in line with any statutory enactment or amendment thereto.