



MATERIALITY POLICY

Sampre Nutritions Limited

1. Introduction

This Materiality Policy (“**Policy**”) is framed in accordance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 and other applicable legal and regulatory requirements. The Policy aims to provide a framework for determining the materiality of events and information that could affect the operations, financial performance, and reputation of Sampre Nutritions Limited (“**the Company**”). The purpose of this Policy is to ensure timely and transparent disclosure of material events and information to the stock exchanges, stakeholders, and the public in accordance with the regulatory requirements.

2. Objective

The objective of this Policy is to:

- 2.1 Define the criteria for determining the materiality of events or information.
- 2.2 Ensure that material events and information are disclosed promptly and accurately to the stock exchanges and other stakeholders.
- 2.3 Establish clear guidelines for the Board and management to assess the materiality of events and information.
- 2.4 Ensure compliance with the requirements set out under Listing Regulations, the Companies Act, 2013, and other applicable laws.
- 2.5 Safeguard the interests of shareholders by ensuring transparency and timely disclosure of material events and information.

3. Applicability

This Policy applies to all employees, directors, officers, and key managerial personnel of the Company, as well as subsidiaries, joint ventures, and affiliates, to ensure uniformity in the identification and disclosure of material events or information.

4. Definitions

For the purposes of this Policy, the following terms shall have the meanings assigned to them:

- 4.1 **Material Event / Information:** Any event or information that, in the opinion of the Board of Directors, is likely to have a significant impact on the financial position, operations, or reputation of the Company. This includes any event or information that is likely to affect the price or value of the Company's securities.

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- 4.2 **Board:** The Board of Directors of the Company.
- 4.3 **Materiality Threshold:** The threshold or criteria used to determine the materiality of events or information, as set forth in this Policy and as required by Listing Regulations.
- 4.4 **Key Managerial Personnel (KMP):** As defined under the Companies Act, 2013, individuals holding the positions of Chief Executive Officer, Managing Director, Chief Financial Officer, Company Secretary, and other key positions within the Company.
- 4.5 **Stock Exchanges:** The recognized stock exchanges on which the securities of the Company are listed.

5. Criteria for Determining Materiality

In line with the amendments made to Regulation 30 of Listing Regulations, the Company shall consider the following criteria for determining the materiality of events and information:

5.1 Quantitative Factors:

- 5.1.1 Events or information that have a significant impact on the financial performance of the Company, including but not limited to, changes in revenue, profit, or loss, as per the applicable materiality thresholds set by the Company. For example, the Company may determine that any changes in the revenue or profit margin beyond a certain percentage (e.g., 10% or more) shall be considered material.
- 5.1.2 Any event or information that could lead to a significant change in the share price or market value of the Company's securities.

5.2 Qualitative Factors:

- 5.2.1 Events or information that may have a significant impact on the reputation, business operations, regulatory compliance, or public perception of the Company, even if they may not be immediately quantifiable.
- 5.2.2 Any decision or action that could have a long-term impact on the Company's strategy, objectives, or sustainability.
- 5.2.3 Events that could lead to potential legal or regulatory implications, including litigation, fines, or penalties.

5.3 Specific Events as per Regulation 30 of Listing Regulations:

Regulation 30 of Listing Regulations mandates that certain events or information must always be disclosed, irrespective of their materiality. These events include, but are not limited to:

- 5.3.1 Change in control of the Company.

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- 5.3.2 Acquisition or disposal of a substantial portion of assets.
- 5.3.3 Any significant change in the Company's business or operations.
- 5.3.4 Any agreement entered into by the Company, including mergers, demergers, joint ventures, or strategic partnerships.
- 5.3.5 Any change in the Board of Directors, KMP, or the statutory auditors of the Company.

6. Disclosure of Material Events or Information

In line with the requirements of Regulation 30 of Listing Regulations, the following process shall be followed to disclose material events or information:

6.1 Timely Disclosure:

- 6.1.1 Material events or information must be disclosed to the stock exchanges without any delay. The disclosure shall be made immediately after the Board's approval or once the materiality has been determined.
- 6.1.2 The Company shall file the disclosures with the stock exchanges in the prescribed format through the electronic filing system or such other system as prescribed by the stock exchanges.

6.2 Approval of the Board or KMP:

- 6.2.1 The Board or the designated Key Managerial Personnel (KMP), in consultation with the Company Secretary, will be responsible for evaluating and determining the materiality of events and information.
- 6.2.2 If the Board determines that the event or information is material, the appropriate disclosures will be made, and if required, the Board will approve any necessary actions or resolutions.

6.3 Filing with Stock Exchanges:

- 6.3.1 All material events or information shall be filed with the stock exchanges in a timely manner. The Company shall ensure that all filings are made within the time limits specified under Listing Regulations.
- 6.3.2 In case of any revisions or updates to previously disclosed material events, the Company shall file such revised information with the stock exchanges, ensuring clarity and transparency.

7. Disclosure of Materiality Policy

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7.1 Public Access:

- 7.1.1 The Company shall make this Policy available to the public on its website, and ensure that stakeholders have access to it at all times.
- 7.1.2 The Policy shall also be disclosed in the Annual Report of the Company or in a separate disclosure, as required by applicable laws.

7.2 Amendments and Updates:

- 7.2.1 The Board shall review and amend this Policy, as necessary, to ensure that it remains compliant with applicable regulations and is aligned with the evolving business needs of the Company.

8. Monitoring and Review of Material Events

8.1 Continuous Monitoring:

- 8.1.1 The Company will continuously monitor its operations and business activities for any potential events or information that could be deemed material.
- 8.1.2 The Company Secretary or a designated compliance officer will review the internal systems and processes to ensure that all material events are identified and disclosed in accordance with this Policy.

8.2 Review by the Board or Audit Committee:

- 8.2.1 The Board or Audit Committee will review any significant events or developments that may require further clarification or disclosure.
- 8.2.2 The Board will periodically review the effectiveness of this Policy, and assess whether any changes are required based on feedback, emerging risks, or regulatory developments.

9. Consequences of Non-Disclosure or Late Disclosure

9.1 Non-Disclosure:

- 9.1.1 Failure to disclose material events or information, or delayed disclosures, could lead to regulatory non-compliance, penalties, or legal consequences.
- 9.1.2 Any failure to comply with the disclosure requirements set out in Listing Regulations could damage the Company's reputation and shareholder trust.

9.2 Actions for Non-Compliance:

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- 9.2.1 In the event of non-disclosure or late disclosure, the Board, in consultation with the Audit Committee, shall investigate the reasons for the delay or omission, and take appropriate corrective actions.
- 9.2.2 Disciplinary actions, including internal investigations and sanctions, may be imposed on individuals responsible for the non-compliance.

10. Review and Amendments

10.1 Annual Review:

- 10.1.1 The Board shall review this Policy at least once a year to ensure that it is in compliance with the current regulatory requirements, business practices, and stakeholder needs.

10.2 Amendment of the Policy:

- 10.2.1 The Board shall have the authority to amend or modify this Policy, as required, to address any changes in laws or business conditions. Any amendments will be promptly communicated to stakeholders and disclosed on the Company's website.

11. Conclusion

This Materiality Policy provides a comprehensive framework for the identification, evaluation, and timely disclosure of material events and information in compliance with Listing Regulations. It helps maintain transparency, accountability, and trust in the Company by ensuring that material developments are disclosed promptly to stakeholders, regulators, and the public, in a manner consistent with applicable laws and regulations.

12. Questions

If you have any questions concerning this Policy, please contact the Company Secretary at Unit-1: Plot No. 133, Industrial Estate, Medchal - 501401, Telangana, or through email at gurbani@gurbanigroup.in, or through phone at (+91) 8418222428.