



POOJA LOGISTICS LIMITED

(formerly known as Pooja Logistics Private Limited)
(4 - Community Centre, Industrial Area, Lawrence Road, Delhi - 110035)
CIN U60300DL2011PLC228491

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

**Approved by Board of Directors at its meeting held on
23rd December 2024**

SEBI has notified SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) on September 2, 2015 and amended on time to time. As per Regulation 30 of the Listing Regulations, every listed entity is required to frame a policy for determination of materiality of events or information duly approved by its Board of Directors, which would be disclosed on its website.

MATERIAL DISCLOSURES

The Company shall within the prescribed time disclose all such material events to the Stock Exchanges where the Securities of the Company are listed as:

- a. Specified in Para A of Part A of Schedule III of the Listing Regulations without any application of guidelines for materiality as specified in sub regulation (4) of Regulation 30 of Listing Regulations;
- b. Specified in Para B of Part A of Schedule III of the Listing Regulations subject to application of guidelines for materiality as specified in sub regulation (4) of Regulation 30 of Listing Regulations;
- c. any other events/ information viz. any major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities; and
- d. any other information as may be determined by the Board from time to time.

CRITERIA FOR DETERMINING MATERIALITY

Materiality shall be determined on case-to-case basis depending on the specific facts and circumstances relating to the event/ information relevant to the Company. A particular event/ information will be considered as material in nature, if it substantially alters/ impacts the existing composition of revenue/ profits of the Company. The board shall determine the materiality of event/ information in Para B of part A of Schedule III on the basis of criteria specified in sub regulation (4) of Regulation 30 of Listing Regulations.

GUIDELINES FOR DETERMINING WHEN THE MATERIAL EVENT/ INFORMATION HAS OCCURRED

The determination of the time when material event/information can be said to have occurred would depend either upon the stage of negotiation/discussion or approval and the events where no such negotiation/ discussion or approval is required, the event/information can be said to have occurred as and when the management become aware of the same.

AUTHORISED KEY MANAGERIAL PERSONNEL (KMP) FOR DETERMINING THE MATERIALITY

The following KMP's are hereby jointly and/or severally authorised by the Board of Directors for determining materiality of an event or information for the purpose of making disclosures to the Stock Exchanges:

Designation	Email Id
Chief Financial Officer	ajayrajpal@poojalogistics.in
Managing Director	deepak@poojalogistics.in
Company Secretary & Compliance Officer	cs.legal@poojalogistics.in

DISCLOSURES

- a. The Managing Director, Chief Financial Officer and Company Secretary of the Company are authorized 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.
- b. The Company shall use the electronic facilities provided by the Stock Exchanges for dissemination of the said event/ information.
- c. Statutory timeframes for disclosure shall be adhered to delay, if any, should be sufficiently explained along with the disclosure.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations (“Statutory Provisions”), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.poojalogistics.in