



Policy No. 12

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION

1. PREFACE:

The Board of Directors (the “**Board**”) of Yatharth Hospital & Trauma Care Services Limited (the “**Company**”) has approved the policy for the determination of materiality of events / information (the “**Policy**”) at its Meeting held on 21st February, 2022. The Policy is framed in accordance with the requirements of the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”) as amended from time to time.

The words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992, Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and other applicable Laws, and/or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such Acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

2. OBJECTIVE:

The objectives of this Policy are as follows:

- a. To ensure that the Company complies with the disclosure obligations to which it is subject as a publicly-traded company as laid down by the Listing Regulations, various Securities Laws and any other legislations (In India or Overseas).
- b. To ensure that the information disclosed by the Company is timely and transparent.
- c. To ensure that corporate documents and public statements are accurate and do not contain any misrepresentation.
- d. To protect the confidentiality of Material / Price sensitive information within the context of the Company’s disclosure obligations.
- e. To provide a framework that supports and fosters confidence in the quality and integrity of information released by the Company.
- f. To ensure uniformity in the Company’s approach to disclosures, raise awareness and reduce the risk of selective disclosures.
- g. In order to assist the relevant employees of the company in identifying any potential material event or information and reporting the same to the authorised Key Managerial Personnel, for determining the materiality of the said event or information and for making the necessary disclosure to the Stock Exchange(s).

3. EFFECTIVE DATE:

This Policy is effective from the date of listing of the equity shares of the Company of the Stock exchange(s).



4. DEFINITIONS:

- i. **“Act”** shall mean the Companies Act, 2013 and the Rules framed there under, including any modifications, clarifications, circulars or re-enactment thereof.
- ii. **“Board of Directors”** or **“Board”** shall mean the Board of Directors of Yatharth Hospital & Trauma Care Services Limited, as constituted from time to time.
- iii. **“Company”** shall mean Yatharth Hospital & Trauma Care Services Limited.
- iv. **“Listing Regulations”** shall mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.
- v. **“Material Events”** or **“Material Information”** shall mean such events or information as set out in the Annexures or as may be determined in terms of Clause 6 of the Policy. In the Policy, the words, “material” and “materiality” shall be construed accordingly.
- vi. **“Normal Trading Hours”** shall mean time period for which the recognized stock exchanges are open for trading for all investors.
- vii. **“Policy”** shall mean this Policy for Determination of Materiality of events / information and as amended from time to time.
- viii. **“Schedule”** shall mean Schedule III of Listing Regulations.
- ix. **“Uniform Listing Agreement”** shall mean an agreement entered or proposed to be entered into between a recognized stock exchanges and the Company pursuant to Listing Regulations, as amended from time to time.

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Listing Regulations or any other applicable law or regulation to the extent applicable to the Company.

The Words importing the singular number include, where the context admits or requires, the plural number and vice versa.

The Words importing the masculine gender also include the feminine gender and neuter gender.

5. GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION:

Certain information is *per se* Material Information's or Events as defined in Regulation 30 read with Para A of Part A of Schedule III of the Listing Regulations and the Company is required to disclose the same. An illustrative list of such Material event or information is enclosed as **Annexure A.**



Policy No. 12

Besides *per se* Material Information, materiality of an event or information must be subject to the following criteria:

- a) The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
- b) The omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date;
- c) The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - (1) two percent of turnover, as per the last audited consolidated financial statements of the Company;
 - (2) 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;
 - (3) 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) In case where the criteria specified in sub-clause (a), (b) and (c) are not applicable, an event or information may be treated as being material if in the opinion of the KMP/SMP of the Company, the event/information is considered material.
- e) any other continuing event or information which becomes material pursuant to notification of the amendment in listing regulations shall be disclosed by the Company within thirty days from the date of coming into effect of the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023.

An illustrative list of such material event/ information is attached as **Annexure B** which shall be disclosed by the Company based on the application of the aforesaid guidelines/criteria for determination of material events.

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

6. MATERIALITY THRESHOLDS:

Materiality must be determined on a case to case basis depending on specific facts and circumstances relating to the event or information. The following will be the materiality criteria which shall apply to events specified in Annexure to this policy only.

An event specified in the Annexure to the policy would be considered material if the impact of the event/information as per the last audited financial statements is likely to have an impact of



Policy No. 12

more than 10% on the gross turnover or revenues or total income or 20% of the net worth, whichever is higher.

In some cases, inter-alia including disclosure of events specified in Para B of Part A of Schedule III of the Regulations, if the materiality thresholds as prescribed above cannot be applied, the authorized KMP/SMP of the Company, in such cases, shall frame their opinion on a case to case basis, based on specific facts and circumstances relating to the information or event.

7. DISCLOSURES OF EVENTS OR INFORMATION:

- a. The Company shall first disclose to the stock exchange(s) all Material events or information including events specified in Annexure A and Annexure B as soon as reasonably possible and not later than the following:

- i) thirty minutes from the closure of the meeting of the Board of Directors in which the decision pertaining to the event or information has been taken:

Provided that in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, the Company shall disclose the decision pertaining to the event or information, within three hours from the closure of the Board Meeting:

Provided further that in case the meeting of the Board of Directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.

- ii) twelve (12) hours from the occurrence of the event or information, in case the event or information is emanating from within the Company:

- iii) twenty-four (24) hours from the occurrence of such event or information, in case the event or information is not emanating from within the Company:

Provided that if all the relevant information, in respect of claims which are made against the Company under any litigation or dispute, other than tax litigation or dispute, in terms of subparagraph 8 of Part A of Schedule III, is maintained in the structured digital database of the Company in terms of provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy two hours of receipt of the notice by the Company:

Provided further that disclosure with respect to events for which timelines have been specified in Part A of Schedule III shall be made within such timelines: Provided further that in case the disclosure is made after the timelines specified under listing regulation, the Company shall along with such disclosure provide the explanation for the delay:

- b. The Company shall make disclosures updating material development on a regular basis, till such time the event is resolved/closed, with relevant explanations.
- c. The Company shall disclose all such events or information on its website which has been disclosed to stock exchange(s) under listing regulation, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company, as disclosed on its website.
- d. The Company shall disclose all events or information with respect to subsidiaries which are material for the company.
- e. The Company shall provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information.



Policy No. 12

- f. The Company may on its initiative also, confirm or deny any reported event or information to stock exchange(s).
- g. In case an event or information is required to be disclosed by the Company in terms of the provisions of listing regulation, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

8. AUTHORITY TO DETERMINE MATERIALITY OF EVENTS:

To give effect to this Policy, the Board has authorized the following Key Managerial Personnel / Senior Management Personnel of the Company to determine the materiality of any event or information.

The contact details of such authorized personnel shall be disclosed to the stock exchange(s) and also be made available on the Company website.

S. No	Name	Designation
1.	Mr. Yatharth Tyagi	Whole-time Director
2.	Mr. Amit Singh	Chief Executive Officer
3.	Mr. Pankaj Prabhakar	Chief Financial Officer
4.	Mr. Nitin Gupta	President Finance & Group Chief Operating Officer
5.	Mr. Ashutosh Kumar Jha	Group Chief – Strategy, M&A and Investor Relations
6.	Mr. Sonu Goyal	Group Chief Financial Controller

and for the purpose of making appropriate disclosure on a timely basis the Company Secretary or the Chief Financial Officer of the Company is authorized to disseminate information and disclosure of material events or information to the Stock Exchange(s).

The aforesaid Authorised Persons are also empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as they may deem fit.

9. AMENDMENTS:

The Board may amend or replace the Policy as may be required from time to time. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

Further, any amendment or modification to the Listing Regulations relating to the materiality of events or information shall be deemed to be automatically incorporated into this Policy and shall be applicable to the Company from time to time.



ANNEXURE A

Events which shall be mandatorily disclosed *without any further consideration of the guidelines for materiality*:

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation / merger / demerger / restructuring), or sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the Company, sale of stake in associate company or any other restructuring;

Explanation - 'Acquisition' shall mean, -

- (i) acquiring control, whether directly or indirectly; or,
 - (ii) acquiring or agreeing to acquire shares or voting rights in, a company, whether directly or indirectly, such that -
 - (a) The Company holds shares or voting rights aggregating to five per cent or more of the shares or voting rights in the said company, or;
 - (b) There has been a change in holding from the last disclosure and such change exceeds two per cent of the total shareholding or voting rights in the said company.
2. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.;

Note: The Company shall not be required to make disclosures in such situations where the restriction on transferability was a result of operation of any of the statutes or regulations applicable to the Company.

3. New Ratings(s) or Revision in Rating(s);
4. Outcome of meetings of the Board of Directors: The Company shall disclose to the Exchange(s), within 30 minutes of the closure of any meeting held to consider the following:
 - (i) dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched;
 - (ii) any cancellation of a dividend with reasons thereof;
 - (iii) the decision on buyback of securities;
 - (iv) the decision with respect to fund raising proposed to be undertaken;
 - (v) increase in capital by issue of bonus shares through capitalization of reserves including the date on which such bonus shares shall be credited/dispatched;
 - (vi) reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits which may be subscribed to;
 - (vii) short particulars of any other alterations of capital, including calls;
 - (viii) financial results;
 - (ix) decision on voluntary delisting by the Company from stock exchange(s).

The intimation of outcome of meeting of the board of directors shall also contain the time of commencement and conclusion of the meeting.



Policy No. 12

5. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that they impact management and control of the company), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof;

(5A) Agreements entered into by the shareholders, Promoters, Promoter Group entities, Related Parties, directors, Key Managerial Personnel, employees of the Company or of its holding, Subsidiary or associate company, among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company, shall be disclosed to the Stock Exchange(s), including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the Company is a party to such agreements:

Provided that such agreements entered into by the Company in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or they are required to be disclosed in terms of any other provisions of the SEBI LODR.

Explanation - For the purpose of this clause, the term “directly or indirectly” includes agreements creating obligation on the parties to such agreements to ensure that the Company shall or shall not act in a particular manner.

6. Fraud/defaults by a Promoter, Director, Key Managerial Personnel, Senior Management Personnel or by Company or arrest of Key Managerial Personnel, Senior Management, Promoter or Director whether occurred within India or abroad;

Notes: Where the fraud relates to the Company, the timelines stipulated in the SEBI LODR for making disclosures to the Stock Exchanges would begin: (i) Once a prima facie assessment of fraud having occurred is completed, or (ii) upon the expiry of 4 weeks from the time when the Company becomes aware of the alleged fraud, whichever is earlier.

Further, the Company will be required to make final disclosure once the investigation is fully concluded.

In instances where the allegation of fraud does not involve the Company or is not in relation to the affairs of the Company, but pertains to its Promoter, director, Key Managerial Personnel, Senior Management or Subsidiary, the obligation of the Company to make a disclosure shall trigger once an officer of the Company has become aware of the occurrence of fraud, through credible and verifiable channels of communication in relation to the relevant parties.

7. Change in Directors, Key Managerial Personnel (Managing Director, Manager, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Senior Management, Auditor and Compliance Officer;
- a. In case of resignation of the auditor of the Company, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the Company to the stock exchanges as soon as possible but not later than 24 hours of receipt of such reasons from the auditor.
- b. In case of resignation of an independent director of the Company, within 7 days from the date of resignation, the following disclosures shall be made to the stock exchanges by the Company:



Policy No. 12

- i. The Letter of Resignation along with detailed reasons for the resignation as given by the said director.
- (ia). Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any
- ii. The independent director shall, along with the detailed reasons, also provide confirmation that there is no other material reasons other than those provided.
- iii. The confirmation as provided by the independent director above shall also be disclosed by the Company to the stock exchanges along with the detailed reasons as specified in sub-clause (i) above.”
- c. In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the listed entities within 24 hours from the date that such resignation comes into effect.

Note: In cases of resignation of Key Managerial Personnel, Senior Management, Compliance Officer and non-independent directors of the Company, the phrase “resignation comes into effect” as used above shall mean the last date of the concerned person in the Company, and the timelines for disclosure shall be calculated accordingly.

- d. In case the Managing Director or Chief Executive Officer of the Company was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).
8. Appointment or discontinuation of Registrar to an Issue and Share Transfer Agent;
9. Resolution plan/Restructuring in relation to loans/borrowings from banks/financial institutions, are specified in sub-para 9 of Para A of Part A of Schedule III of Listing Regulations;
10. One-time settlement (OTS) with a bank;
11. Winding-up petition filed by any party /creditors;

Note: The Company while considering whether a winding up petition requires disclosure can restrict itself to disclosing those winding up petitions validly filed by eligible parties under Sections 271 and 272 of the Companies Act (once such matter is admitted by NCLT).

12. Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the Company;
13. Proceedings of Annual and extraordinary general meetings of the Company;
14. Amendments to memorandum and articles of association of Company, in brief;



Policy No. 12

15. (a)(i) Schedule of analysts or institutional investors meet at least two working days in advance (excluding the date of the intimation and the date of the meet).

ii) Presentations prepared by the Company for analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the recognized stock exchanges prior to beginning of such events.

Explanation I: For the purpose of this clause 'meet' shall mean group meetings or group conference calls conducted physically or through digital means.

Explanation II: Disclosure of names in the schedule of analysts or institutional investors meet shall be optional for the Company.

b) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner:

- i. the audio recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;
- ii. the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
- iii. the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls.

Note: For analysts or institutional investors meet which are scheduled at short notice for urgent matters, the requirement of providing at least two working days' notice in advance may be dispensed with. In such a case, the schedule of meetings should simultaneously be submitted to the Stock Exchanges along with the explanation for the short notice. Further, the meeting shall not be preceded or succeeded by any one-to-one meetings.

16. The events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code, are specified in sub-para 16 of Para A of Part A of Schedule III of Listing Regulations.

17. Initiation of Forensic audit: In case of initiation of forensic audit, (by whatever name called), the disclosures shall be made to the stock exchanges by the Company, are specified in sub-para 17 of Para A of Part A of Schedule III of Listing Regulations.

18. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of the Company, in relation to any event or information which is material for the Company in terms of regulation 30 of these regulations and is not already made available in the public domain by the Company.

Explanation – "social media intermediaries" shall have the same meaning as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.

19. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial



Policy No. 12

body against the Company or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the Company, are specified in sub-para 19 of Para A of Part A of Schedule III of Listing Regulations.

20. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the Company or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the Company, are specified in sub-para 20 of Para A of Part A of Schedule III of Listing Regulations.

Notes: (1) Action taken or Order Passed by Sector Regulator / Enforcement Authority: Action taken or order passed by the sector regulator / enforcement authority of the Company would be required to be disclosed, if such action or order, where quantifiable, exceeds the threshold specified by SEBI. The Company may refer to Industry Standards Note on Regulation 30 for identifying its sector regulator / enforcement authority.

(2) Action taken or Order Passed by all other Regulators / Authorities (Other than regulators under paragraph (1) above): Action taken or order passed by a regulatory/statutory/enforcement/judicial/quasi-judicial authority would be required to be disclosed only if such action or order, where quantifiable, exceeds the threshold specified by SEBI.

(3) Further, imposition of fine or penalty below the quantifiable thresholds mentioned in paragraphs (1) and (2) above, should be disclosed by the Company on a quarterly basis.

(4) Receipt of a show cause notice from any regulatory, statutory, enforcement authority would not trigger the disclosure requirement under this sub-paragraph 20.

Notes: (1) In relation to the disclosures under sub-paragraphs 19 and 20 above, the Company, while considering whether a matter involving directors, Key Managerial Personnel, Senior Management, Promoter or Subsidiary requires disclosure can restrict itself to disclosing such matters which are “in relation to the Company” and have an impact on operations, financial position or reputation of the Company. (2) While evaluating the expected impact (and subsequently, the disclosure requirement) of pending litigation / dispute / order / action initiated or taken, the Company may also consider whether the same is confidential in nature under any applicable law and/or requirement / direction of any regulatory, statutory, judicial or quasijudicial authority, or any tribunal.

21. Voluntary revision of financial statements or the report of the board of directors of the Company under section 131 of the Companies Act, 2013.



ANNEXURE B

Illustrative list of events which shall be disclosed upon application of the guidelines for materiality:

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division;
2. Any of the following events pertaining to the company:
 - (a) arrangements for strategic, technical, manufacturing, or marketing tie-up; or
 - (b) adoption of new line(s) of business; or
 - (c) closure of operation of any unit, division or subsidiary (in entirety or in piecemeal
3. Capacity addition or product launch;
4. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/ contracts not in the normal course of business;
5. Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in the normal course of business and revision(s) or amendment(s) or termination(s) thereof;
6. Disruption of operations of any one or more units or divisions of the Company due to a natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.;
7. Effect(s) arising out of change in the regulatory framework applicable to the Company;
8. Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company;

Notes: (1) The receipt of a show cause notice from any regulatory, statutory, enforcement authority require disclosure upon application of the guidelines for materiality, as specified in Regulation 30(4) of the SEBI LODR and this Policy.

(2) Disclosures of pending litigations or disputes shall be in compliance with the requirements of the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with the Industry Standards Note on Regulation 30 and the interpretation of 'cumulative basis' as specified thereunder.

(3) While evaluating the expected impact (and subsequently, the disclosure requirement) of pending litigation / dispute / order / action initiated or taken, the Company may also consider whether the same is confidential in nature under any applicable law and/or requirement / direction of any regulatory, statutory, judicial or quasi-judicial authority, or any tribunal.

9. Fraud or defaults by employees of Company which has or may have an impact on the Company;
10. Options to purchase securities including any ESOP/ESPS Scheme;
11. Giving of a guarantee or an indemnity or becoming a surety, by whatever named called, for any third party;



Policy No. 12

Notes: (1) The Company may exclude indemnity/guarantee/surety, by whatever name called, provided for its wholly-owned subsidiaries which are consolidated in its financials from the scope of third-party indemnity/ guarantee/ surety. However, the Company would be required to disclose such indemnity/ guarantee/ surety pertaining to its wholly-owned subsidiary, if the concerned entity ceases to be a wholly owned subsidiary of the Company.

(2) The disclosure requirement shall not extend to contractual performance guarantees given by the Company, involved in business activities where such performance guarantees are required to be furnished in the normal course of business. However, disclosure should be made upon invocation of such performance guarantees.

(3) Further, all material indemnity/ guarantee/ surety pertaining to the Company's wholly-owned subsidiary would be required to be disclosed by the Company in cases where such indemnity/ guarantee/ surety is invoked.

12. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals;
13. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority;
14. Any other information / event / 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 other information 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.
15. Any other information as may be required by Board, from time to time.

Review Date: 05.02.2026