

RITA FINANCE AND LEASING LIMITED

Policy for Determination of Materiality of Events / Information

1. Preamble

This policy is framed pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), as amended from time to time, to determine the materiality of events or information for disclosure to the Stock Exchange(s).

The objective of this policy is to ensure timely and adequate disclosure of material events and information relating to Rita Finance and Leasing Limited (“the Company”) in order to enable shareholders, investors, regulators, and other stakeholders to make well-informed decisions.

2. Applicability

This policy shall apply to all events and information concerning the Company which are required to be disclosed under the provisions of SEBI LODR Regulations.

3. Criteria for Determination of Materiality

Events or information shall be considered material if they meet the following criteria:

a) Quantitative Criteria:

- The value involved or the impact exceeds **10% of the Company’s consolidated turnover, net worth, or profit after tax** of the last audited financial year, whichever is lower; or
- Any other threshold as may be prescribed by SEBI or the Board of Directors from time to time.

b) Qualitative Criteria:

- The event or information is likely to impact the reputation, brand, or goodwill of the Company.
- The event or information may have an effect on investor decisions.
- The event or information is required to be disclosed under applicable laws, rules, or regulations.

c) Other Considerations:

- In cases where it would be difficult to apply quantitative tests, an event/information shall be treated as material based on the Board’s discretion, in consultation with Key Managerial Personnel (“KMPs”).

4. Categories of Events

Events are classified into the following categories as per SEBI LODR Regulations:

A. Deemed Material Events (Mandatory Disclosure):

Events specified in **Part A of Schedule III of SEBI LODR**, which must be disclosed without application of materiality criteria (e.g., acquisition, scheme of arrangement, change in KMP, issuance of securities, fraud/default, etc.).

B. Material Events (Based on Materiality):

Events specified in **Part B of Schedule III of SEBI LODR**, which shall be disclosed based on the materiality criteria laid down in this Policy.

C. Other Information:

The Company shall also disclose such events/information as may be necessary for stakeholders, or as directed by SEBI/Stock Exchange(s).

5. Authorised Key Managerial Personnel (KMPs)

The following KMPs are authorized for the purpose of determining materiality and making disclosures to Stock Exchanges:

1. **Managing Director**
2. **Chief Financial Officer (CFO)**
3. **Company Secretary & Compliance Officer**

Any two of the above KMPs, jointly, shall be authorized to determine materiality of an event/information and ensure disclosure to the Stock Exchange(s).

6. Disclosure Process

- Events determined as material shall be disclosed to the Stock Exchange(s) as per the timelines prescribed under SEBI LODR Regulations.
- The Company shall provide specific and adequate details while disclosing events. In case details are not available, the Company shall make disclosure with available information and update it as soon as possible.
- All disclosures made under this policy shall also be placed on the Company's website and retained for a minimum of **five years**.

7. Amendments

The Board of Directors shall have the power to amend or modify this policy in whole or in part, at any time, as may be deemed necessary, subject to applicable laws.

8. Effective Date

This policy shall come into effect from the date of its approval by the Board of Directors of Rita Finance and Leasing Limited.