



Policy on Determination of Materiality of Events

1. PREAMBLE:

The Board of Directors (“the Board”) of Worth Peripherals Limited (“the Company”) have adopted the following policy and procedure with regard to Determination of Materiality as defined below. The Board shall review and may amend this policy from time to time.

2. PURPOSE:

This policy on Determination of Materiality of Events (“the policy”) is framed in accordance with the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (“Listing Regulations”), read with such other provisions and schedules as applicable and amended from time to time.

Further, the terms that have not been defined in this Policy shall have the same meaning assigned to them in the SEBI Listing Regulations and the Companies Act, 2013 as amended from time to time.

3. INTRODUCTION:

News or details that may reasonably be expected to affect a company’s stock price and thus decisions that the investors arrive at for buying or selling the Company’s stock. Material events may be the addition or loss of a large customer, falling or rising sales, a merger agreement, financial results above or below expectations, or a change in the Company’s dividend policy. In order to enable investors to make well informed investment decisions, timely, adequate and accurate disclosure of information on an ongoing basis is essential. There is a need of uniformity in disclosures to ensure compliance in letter and spirit, therefore this policy has been framed in accordance with the Listing Regulations.

4. DEFINITIONS:

- i. **Act:** the Companies Act, 2013.
- ii. **Board:** Board of Directors of Worth Peripherals Limited.
- iii. **The Company:** Means Worth Peripherals Limited.
- iv. **SEBI (LODR) Regulation, 2015:** Means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- v. **Compliance Officer:** The officer appointed by the Board of Directors of the Company as for the purpose of this regulation from time to time.
- vi. **SEBI:** The Securities and Exchange Board of India.
- vii. **Rules:** Rules made under the Companies Act, 2013.
- viii. **Regulation:** Regulation made under SEBI Act and their Regulations.
- ix. **Material Event:** Reasonably be expected to affect a company's stock price.
- x. **Stock Exchange:** Means; BSE Limited and National Stock Exchange of India Limited.



5. DISCLOSURE OF MATERIAL EVENTS BY THE COMPANY:

The Company shall disclose all such material events which are specified in Regulation 30 of the Listing Regulations, along with the specified schedules thereto.

The Board shall ensure to make disclosures of any events or information which, in the opinion of the Board of the Company, are material and in order to determine whether such information is material, the Board shall assess the information on 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; or
- c) the omission of an event or information, whose value or the expected impact in terms of value exceeds the limits as prescribed under the SEBI Listing Regulations (as amended from time to time) i.e.
 - 2% (Two percent) of turnover, as per the last audited consolidated financial statements of the Company; or
 - 2% (Two percent) of net worth, except in case of the arithmetic value of the net-worth is negative, as per the last audited consolidated financial statements of the Company;
 - 5% (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

In case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the Board of the Company, the event or information is considered material:

6. EVENTS WHICH ARE TO BE DISCLOSED WITHOUT APPLICATION OF THE GUIDELINESS SPECIFIED IN AS SPECIFIED IN THE LISTING REGULATION AND CLAUSE 5 TO THIS POLICY:

Events specified in Para A of Part A of Schedule III are deemed to be material events and listed entity shall make disclosure of such events.

The listed entity shall make disclosure of events specified in Para B of Part A of Schedule III, based on application of the guidelines for materiality, as specified in sub-regulation (4).

In case where an event occurs or an information is available with the Company, which has not been indicated in Para A or B of Part A of Schedule III, but which may have material effect on the Company, the Listed Entity is required to make adequate disclosures in regard thereof.

In case an event or information is required to be disclosed by the listed entity in terms of the provisions of this regulation, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the listed entity shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

7. AUTHORIZED PERSONNEL FOR INFORMATION DISEMMEINATION AND COMMUNICATION:

The KMP, along with such other personnel of the Company as defined under regulation 30(5) of the Listing Regulations shall be responsible for implementing this Policy and shall take internal/external approvals, wherever necessary.



8. ANY OTHER INFORMATION / EVENT WHICH IS TO BE DISCLOSED BY THE COMPANY:

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 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.

9. TIME LIMIT FOR DISCLOSURES OF EVENT OR INFORMATION TO THE STOCK EXCHANGE:

The Company shall disclose to the Stock Exchanges, all events, in accordance with the timelines as specified under the Listing Regulations and the circular issued by the relevant Stock Exchanges where the securities of the Company are listed/proposed to be listed.

10. DISCLOSURES ON COMPANY'S WEBSITE AND DISCLOSURES PRESERVATION PERIOD:

The Company shall disclose on its website all such events or information which has been disclosed to stock exchange under this policy, and such disclosures shall be hosted on the website of the company for a minimum period of five years and thereafter as per the Documents Preservation Policy of the Company, as disclosed on its website.

11. REVIEW OF THE POLICY:

The Board of directors of the company shall review the policy on an annual basis. The authorized person shall provide regular assurance to the Board of Directors on the effectiveness of the Policy.

Note: The above said policy was updated and approved by the Board of Directors at their meeting held on January 29, 2026.
