

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

MONEYVIEW LIMITED
(Formerly known as Moneyview Private Limited and Whizdm Innovations Private Limited)

Approved by	Board of Directors
Date of original approval	22.02.2026
Date of amendment	-
Policy owner department	Compliance
Version	Version 1/2025-26

Policy for Determination of Materiality of Events or Information

I. Legal Framework and Background

Moneyview Limited¹ (the “**Company**”) is committed to being open and transparent with all stakeholders and believes in disseminating information in a fair and timely manner. This Policy for Determination of Materiality of Events or Information (“**Policy**”) is aimed at providing guidelines to the employees and management of Company, to determine the materiality of events or information, which could affect investment decisions and to ensure timely and adequate dissemination of information to the Stock Exchange(s) (as hereinafter defined).

This Policy has been formulated in accordance with the guidelines laid down by Securities Exchange Board of India under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), with respect to disclosure of events and information.

The board of directors of the Company have adopted the Policy at their meeting held on February 22, 2026, and such policy shall be effective from the date of listing of the Company.

II. Objective

The objective of this Policy is to serve as a guiding charter to the management of the Company to ensure that timely and adequate disclosure of events or information that are material in nature and could affect investment decisions, is made to the investor community timely and appropriately as mandated under the SEBI Listing Regulations.

III. Definitions

- (a) “**Act**” means the Companies Act, 2013 and as amended, modified or replaced from time to time and includes any statutory replacement or re-enactment thereof, and to the extent that any provisions of the Companies Act, 2013, including any rules made thereunder.
- (b) “**Board of Directors**” means the board of directors of Company.
- (c) “**Company**” means Moneyview Limited (Formerly known as Moneyview Private Limited and Whizdm Innovations Private Limited).
- (d) “**Key Managerial Personnel**” means key managerial personnel as defined under sub-section (51) of section 2 of the Companies Act, 2013.
- (e) “**SEBI Listing Regulations / SEBI (LODR)**” means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- (f) “**Policy**” means this policy, as amended from time to time.
- (g) “**SEBI**” means the Securities and Exchange Board of India.
- (h) “**Rules**” means the rules made under the Act.
- (i) “**Stock Exchange**” means such stock exchange where the equity shares of the Company are listed.

All other words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992, Act, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 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.

¹ (Formerly known as Moneyview Private Limited and Whizdm Innovations Private Limited).

IV. Events or information which are deemed to be material events

The Company shall, disclose all such events pertaining to itself, which are specified in **Para A of Part A of Schedule III of the SEBI Listing Regulations** (as may be applicable / amended from time to time). The events, as specified in Para A of Part A of Schedule III of the Listing Regulations, shall be considered to be deemed material events and the Company shall make disclosure of such events *without applying* the criteria for determining materiality (as set out below under 'guidelines for determining materiality').

V. Events or information which are dependent on application of guidelines for materiality

Based on the 'guidelines for determining materiality', the Company shall, disclose all such events pertaining to itself, which are specified in **Para B of Part A of Schedule III of the SEBI Listing Regulations** pursuant to this Policy.

The guidelines for determining materiality of events or information are set out below.

- (i) Quantitative criteria: An event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
- two percent of turnover, as per the last audited consolidated financial statements of the Company;
 - 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;
 - 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.

Note: Average of absolute value of profit or loss is required to be considered by disregarding the 'sign' (positive or negative) that denotes such value as the said value / figure is required only for determining the threshold for 'materiality' of the event and not for any commercial consideration.

- (ii) Qualitative criteria:
- An omission or event or information which is likely to result in discontinuity or alteration of event or information already available publicly; or;
 - An omission of an event or information which is likely to result in significant market reaction if the said omission of the event or information came to light at a later date.
- (iii) In case where the criteria specified in sub-paragraphs (i) and (ii) is not applicable, an event or information may be treated as being material if the Board of Directors of the Company or any Authorized Person(s) authorized by Board of Directors to determine materiality of an event or information is of the opinion that, such event or information is considered material.

VI. Any other information or event which is to be disclosed by the Company

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 of the Listing Regulations but may have material effect on the Company, the Company shall make adequate disclosures in this regard thereof to enable the holders of securities to review their position and to avoid creation of a false market for equity shares of the Company.

Further, without prejudice to the generality of paragraphs IV and V above, the Board of Directors may from time to time specify material events/ information to be disclosed by the Company. Without prejudice to any of the above, the Company shall make disclosures of event/information as specified by SEBI from time to time.

The Company shall also disclose all events or information with respect to subsidiaries which are material for the Company in terms of Paragraph V(i) and/or (ii).

The Company may, at its discretion, confirm or deny any reported event or information to stock exchange(s). In terms of Regulation 30 (11) of the SEBI Listing Regulations, the Company shall confirm, deny or clarify, upon the material price movement (as provided in the framework issued by the stock exchanges, as may be amended from time to time), any reported event or information in the 'mainstream media' which is not vague or general in nature and which

indicates that rumor of an impending specific event or information is circulating amongst the investing public, as soon as reasonably possible but in any case not later than 24 hours from the trigger of material price movement. If the Company confirms the reported event or information, it shall also provide the current stage of such event or information.

VII. Key managerial personnel (KMP) for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange

The following KMPs are hereby severally authorized by Board of Directors for the purpose of determining materiality of an event or information and for the purpose of making disclosures to Stock Exchange(s) (“**Authorised Person(s)**”):

- (a) Chief Executive Officer (CEO) or Managing Director or the manager
- (b) Chief Financial Officer
- (c) Company Secretary

The contact details of aforementioned Authorised Person(s) shall be also disclosed to the stock exchange(s) and as well as on the Company's website

The Authorised Person shall have the powers and responsibilities as specified in this paragraph:

- (a) To take a view on the materiality of an event which may qualify for disclosure and resolve any computation and interpretation issues whilst making the materiality assessment, in accordance with this Policy.
- (b) To determine the appropriate time at which the disclosures are to be made to the stock exchanges, based on an assessment of actual time of occurrence of an Event to be reported.
- (c) To review and finalise the details to be disclosed, in consultation with the CEO or Managing Director of the Company.
- (d) To make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.
- (e) To consider such other events that may require disclosure to be made to the stock exchanges which are not explicitly defined in the SEBI Listing Regulations and determine the materiality, appropriate time and contents of disclosure for such matters.
- (f) To formulate operational guidelines for deployment of this Policy.

The materiality of events outlined above are indicative in nature. Accordingly, the Authorized Person/s shall exercise his/her own judgment while assessing the materiality of events / information associated with the Company..

VIII. Disclosure Process

- (a) Any event purported to be reported under Regulation 30 of SEBI Listing Regulations shall be informed by all senior management personnel who are responsible for relevant areas of the Company's operations to any of the Authorised Person on an immediate basis upon occurrence, with adequate supporting data/information to facilitate a prompt and appropriate disclosure. Any other event, even if not covered under the SEBI Listing Regulations but is potentially of price sensitive nature or non-disclosure of which would result in discontinuity or alteration of publicly available information or is likely to result in a significant market reaction if disclosed at a later date, must also be informed, for further evaluation to the Authorised Person.
- (b) The Authorised Person will be responsible for ascertaining whether an event is to be reported on the basis of nature of information, applicability of deeming provisions, relevant impact in terms of discontinuity of market information and materiality. The secretarial, finance and compliance teams shall assist the Authorised Person in such assessment.

- (c) After evaluation, the Authorised Person shall issue a suitable disclosure notification to the stock exchanges, in consultation with the Managing Director or CEO. The secretarial team shall assist Authorised Person in such issuance.
- (d) The Company shall use the electronic facilities provided by the stock exchanges for dissemination in the first instance. Information may subsequently also be disclosed via other media, including the press, website and direct email.
- (e) Statutory timeframes for disclosure shall be adhered with. Delay, if any, should be sufficiently explained along with the disclosure.
- (f) Save as otherwise provided in paragraph (g) below, the Company shall first disclose to stock exchange(s) all events specified in **Part A of Schedule III** of SEBI Listing Regulations as soon as reasonably possible as per the timelines prescribed in respect of such events and in any case not later than the following: (i) 30 (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; (ii) 12 (twelve) hours from the occurrence of the event or information, in case the event or information is emanating from within the Company; (iii) 24 (twenty four) hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company.

In case the disclosure is made after the timelines specified under Regulation 30 of the SEBI Listing Regulations, the Company shall, along with such disclosure provide the explanation for the delay.

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.

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.

- (g) The disclosure with respect to events specified in paragraph 4 of **Part A** under **Part A of Schedule III** of SEBI Listing Regulations shall be made within 30 (thirty minutes) of the conclusion of the Board meeting.
- (h) The Company shall, with respect to events/information mentioned in **Part A and Part B of Schedule III** of SEBI Listing Regulations, make disclosures updating material developments on a regular basis, till such time the Event is resolved/closed, with relevant explanations.
- (i) The Company shall make disclosures of events/information as specified in **Part B of Schedule III** of SEBI Listing Regulations based on application of guidelines for determining materiality as per Paragraph V of this Policy.
- (j) Disclosure of 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 sub-paragraph 8 of paragraph B of Part A of Schedule III, maintained in the structured digital database of the Company in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, shall be made to the Stock Exchange(s) within seventy-two hours of receipt of the notice by the Company.
- (k) The Company shall provide specific and adequate reply to all queries raised by Stock Exchange(s) with respect to any events or information, provided that the Stock Exchange(s) shall disseminate information and clarification as soon as reasonably practicable.
- (l) The promoter, director, key managerial personnel or senior management of the Company shall provide adequate, accurate and timely response to queries raised or explanation sought by the Company in order to ensure compliance with the requirements under Regulation 30 (11) of SEBI Listing Regulations and the Company shall disseminate the response received from such individual(s) promptly to the Stock Exchanges.
- (m) 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** of SEBI Listing Regulations, but which may have material effect on it, the Company is required to make adequate disclosures in regard thereof.

- (n) In case an event or information is required to be disclosed by the Company in terms of the provisions of the SEBI Listing Regulations, 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.
- (o) The disclosure and timelines in respect of material events and information pursuant to this Policy shall at all times be in accordance with the requirements of Regulation 30 of the SEBI Listing Regulations and Schedule III of the SEBI Listing Regulations, and applicable requirements specified by SEBI under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 (*Disclosure of material events / information by listed entities under Regulations 30 and 30A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015*), SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 , each as amended, supplemented, modified or replaced from time to time, and any such amendment, supplementation, modification or replacement shall be deemed to be part of this Policy.

IX. Amendments

The Board may amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy with or without changes in applicable laws. Any subsequent amendment/modification in the Act or the rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

X. Scope and limitation

In the event of any conflict between the provisions of this Policy and the Act or SEBI Listing Regulations or any other statutory enactments, modification or rules, the provisions of SEBI Listing Regulations / Act or statutory modification, enactments, rules shall prevail over this Policy and the part(s) so repugnant shall be deemed to be severed from the Policy and the rest of the Policy shall remain in force.

XI. Dissemination of policy

As per the provisions of the SEBI Listing Regulations, the Policy shall be disclosed on the website of the Company. Further, the Company shall disclose on its website all such events or information which have been disclosed to stock exchanges under the SEBI Listing Regulations and such disclosures shall be made available on the website of the Company for a period of five years and thereafter as per the Web Archival Policy of the Company.

XII. Contact details

Any questions or clarification about the policy or disclosures made by the company should be referred to the Company Secretary, who is in charge of administering, enforcing and updating this policy.

Moneyview Limited
Email ID: compliance@moneyview.in