

MATERIALITY POLICY FOR DISCLOSURE IN ISSUE DOCUMENTS

INTRODUCTION

This policy (the "Policy") has been formulated to define certain materiality policies in respect of the proposed initial public offering of the equity shares of Eventions Limited' (the "Company", and such offering, the "Issue"), pursuant to the disclosure requirements under Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations"), in respect of the following:

- a) identification of the 'material' companies to be disclosed as group companies of the Company in the Issue Documents (*defined hereinafter*);
- b) identification of the 'material' outstanding litigation (in addition to all criminal proceedings, actions by statutory/ regulatory authorities, disciplinary actions (including penalties) by the Securities and Exchange Board of India or any stock exchanges against the promoters in the last five years and taxation matters) involving the Company, its promoters, and directors (collectively, the "Relevant Parties"); and
- c) identification of the 'material' creditors of the Company.

APPLICABILITY

The board of directors of the Company (the "Board") at their meeting held on March 26, 2026 discussed and approved this Policy. This Policy shall be effective from the date of such approval by the Board.

In this Policy, the term "Issue Documents" means the draft red herring prospectus, the red herring prospectus and the prospectus (together with any addenda or corrigenda thereto), as applicable, to be filed by the Company in connection with the Issue with the Emerge Platform of National Stock Exchange Limited ("NSE") where the equity shares of the Company are proposed to be listed, as applicable and the Registrar of Companies, Haryana.

All capitalised terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Issue Documents.

POLICY

A. Identification of material companies to be disclosed as group companies of the Company

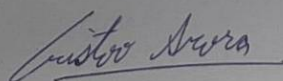
Requirement

As per the requirements of the SEBI ICDR Regulations, group companies of an issuer company include such companies (other than the promoter(s) and subsidiaries of such issuer company) (i) with which there were related party transactions, during the period for which financial information is disclosed in the Issue documents, as covered under the applicable accounting standards; and (ii) any other companies as considered 'material' by the board of directors of such issuer company.

Policy on materiality

For the purpose of disclosure in the Issue Documents, the following companies shall be considered as 'Group Companies' of the Company: (i) such companies (other than the promoter(s) and subsidiaries of the Company) with which there were related party transactions, during the period for which restated financial information is disclosed in the Issue Documents, as covered under AS 18; and (ii) any other companies as may be considered 'material' by our Board of Directors.

In relation to (ii) above, such companies (other than the companies categorized under (i) above) forming part of the promoter group in terms of Regulation 2(1)(pp) of the SEBI ICDR Regulations, with which the Company has had one or more transactions in the most recent completed year or the relevant stub period for which the financial information is disclosed in the Issue Documents, as applicable, which individually or in the aggregate, exceed 10% of the total restated revenue from operations of the Company for the most recent financial year or the stub



B. Identification of 'material' litigation (in addition to all criminal proceedings and actions by statutory/regulatory authorities)

Requirement

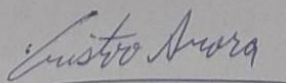
- I. As per the requirements prescribed under the SEBI ICDR Regulations, the following pending litigation involving the Company, its directors, and promoters (collectively "Relevant Parties") shall be disclosed in the Issue Documents:
- (i) all criminal proceedings (including first information reports for which no cognizance has been taken by any court or any judicial authority);
 - (ii) all actions by regulatory and statutory authorities including any notices received;
 - (iii) disciplinary action including penalty imposed by SEBI or stock exchanges against the promoters in the last five financial years preceding the date of the relevant Issue Document including any outstanding action;
 - (iv) claims related to direct and indirect taxes, in a consolidated manner, giving the total number of claims and total amount involved; and
 - (v) other material outstanding litigation involving the Relevant Parties (including civil litigation / arbitration proceedings / tax litigation) determined as material as per the materiality policy defined by the board of directors of the issuer company and disclosed in the Issue documents.
- II. Additionally, the following pending litigation involving (either by or against) the key managerial personnel and senior management of the Company, in accordance with the SEBI ICDR Regulations shall be disclosed in the Issue Documents:
- (i) all criminal proceedings (including first information reports for which no cognizance has been taken by any court or any judicial authority); and
 - (ii) all actions by regulatory and statutory authorities (including any notices received).

Policy on materiality

In accordance with SEBI ICDR Regulations, for the purposes of determining outstanding material litigations as mentioned in point I(v) above, any pending litigation involving the Relevant Parties shall be considered 'material' for the purpose of disclosure in the Issue Documents, if:

- (a) the value or expected impact in terms of value, whether by or against the Relevant Parties in any such pending proceeding exceeds, (I) 2% of turnover for the most recent financial year as per the restated financial information (included in the Issue Documents), or (II) 2% of net worth, as at the end of the most recent financial year as per the latest annual restated financial information (included in the Issue Documents, except in case the arithmetic value of the net worth is negative), or (III) 5% of the average of absolute value of profit or loss after tax, for the last three financial years as per the restated financial information (included in the Issue Documents) of our Company, whichever is lower
- (b) the monetary impact is not quantifiable or lower than the threshold mentioned in point (a) above, but the outcome in any such litigation would directly and indirectly, materially and adversely affect, or are likely to affect the Company's business, prospects, operations, performance, financial position, cash flows or reputation in the opinion of the Board; or
- (c) where the decision in one matter is likely to affect the decision in similar matters, such that the cumulative amount involved in such matters exceeds the threshold specified in (a) above, even though the amount involved in an individual matter may not exceed the materiality threshold as specified in (a) above.

In addition, any tax litigation which involves a claim amount greater than the materiality thresholds as defined in (a) above, will also be disclosed individually.





For the above purposes, pre-litigation notices received by the Relevant Parties from third parties (excluding notices from governmental, statutory, regulatory or tax authorities) shall not be evaluated for materiality until such persons are impleaded as defendants or respondents in proceedings before any judicial or arbitral forum or any tribunal or government authority.

Additionally, all outstanding litigation involving the group companies of the Company (identified in accordance with the policy set out under section (A) of this Policy), that may have a material impact on the Company, shall also be disclosed in the Issue Documents, if an adverse outcome from such pending litigation would materially affect the business, operations or financial position or reputation or cash flows of the Company.

C. Identification of 'material' creditors

Requirement

As per the requirements of the SEBI ICDR Regulations, the issuer company shall make relevant disclosures in the Issue documents and on its website for outstanding dues/over-dues to creditors as follows:

- (i) based on the policy on materiality defined by the board of directors of the issuer company, details of the creditors which include the consolidated number of creditors and the aggregate amount involved;
- (ii) consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, separately giving details of the number of creditors and the amount involved; and
- (iii) complete details about outstanding dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the issuer company with a web link thereto in the Issue documents.

Policy on Materiality

For identification of material creditors, in terms of point (i) above, a creditor of the Company shall be considered to be 'material' for the purpose of disclosure in the Issue Documents and on the website of the Company, if the outstanding amounts due to such creditor by the Company is equal to or exceeds 5% of the total outstanding dues (restated trade payables) of the Company as on the date of the most recent financial period for which the restated financial statements are being included in the Issue Documents.

For outstanding dues to micro, small and medium enterprises ("MSME") and other creditors, the disclosure will be based on information available with the Company regarding the status of the creditors as MSME as defined under Section 2 read with Section 7 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report.

GENERAL

It is clarified that this Policy is solely for the purpose of disclosure requirements in the Issue Documents prescribed under the SEBI ICDR Regulations and should not be applied towards any other purpose including for disclosure of material information by listed entities pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Policy shall be without prejudice to any disclosure requirements which may be prescribed by SEBI and/ or any other regulatory, judicial, quasi-judicial, administrative or statutory authority with respect to listed companies or disclosure requirements as may be prescribed by SEBI through its observations on the Issue Documents, or disclosures that may arise from any investor or other complaints.

This Policy shall be subject to review/ changes as may be deemed necessary by the Board/IPO Committee and as required for compliance with regulatory amendments from time to time.

