

# EVERLON FINANCIALS LIMITED

(Formerly Known as Everlon Synthetics Limited)

CIN:- L65100MH1989PLC052747

## POLICY FOR DETERMINATION OF MATERIALITY FOR DISCLOSURES

### 1. BACKGROUND

The Securities and Exchange Board of India (“SEBI”), vide its Notification dated September 02, 2015, issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’). The Listing Regulations came into force from December 1, 2015. The Listing Regulations mandates listed entities to formulate a Policy for Determination of Material Events or Information. It is in this context that the Determination of Material Events or Information Policy (hereinafter referred as “the Policy”) is being framed and implemented. This Policy has been amended by the Board at its meeting held on **12<sup>th</sup> May, 2026** consequent to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024.

### 2. OBJECTIVE

The objective of this Policy is to ensure disclosure to the Stock Exchanges of any Event or Information, which in the opinion of the Board of Directors is Material based on criteria specified under clause (i) of Sub-Regulation (4) of Regulation 30 of the Listing Regulations.

This Policy shall be deemed to be applicable to the Company effective 1<sup>st</sup> December 2015 and the amended policy is applicable to company w.e.f. 12<sup>th</sup> May 2026.

### 3. MATERIAL EVENTS OR INFORMATION TO BE DISCLOSED TO THE STOCK EXCHANGE(S)

- A. Events/ information specified under Regulation 30 read with Para A of Part A of Schedule III to the Listing Regulations (as applicable to the Company from time to time) shall be disclosed by the Company to Stock Exchange(s) without application of the guidelines for materiality within the timelines as prescribed under the Listing Regulations.
- B. Events/ information specified under Regulation 30 read with Para B of Part A of Schedule III of the Listing Regulations (as applicable to the Company from time to time), shall be disclosed to the stock exchange(s) upon application of the guidelines for materiality within the timelines as prescribed under the Listing Regulations.

### 4. GUIDELINE/CRITERIA FOR DETERMINATION OF MATERIALITY OF EVENTS/INFORMATION

The materiality of Events/ Information shall be determined by the following criteria in accordance with Clause (i) of Sub Regulation 4 of Regulation 30 of the Listing Regulations:

- 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

**Regd Office:-** 607, Regent Chambers, 208, Nariman Point, Mumbai - 400021.

**Email:-** everlonfinancials@gmail.com, **Tel. :** 2204 9233, 2204 2788

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- 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 lower of the following:
  - (1) two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
  - (2) two percent of net worth, as per the last audited consolidated financial statements of the listed entity, 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 listed entity;
- d) 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 directors of the listed entity, the event or information is considered material.

## 5. TIMELINES WITHIN WHICH DISCLOSURE OF EVENTS OR INFORMATION TO BE SUBMITTED WITH THE STOCK EXCHANGE(S):

The listed entity shall disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this regulation as per the timeline mentioned in Regulation 30 read with Schedule III of the Listing Regulations, as amended from time to time.

## 6. AUTHORIZATION TO DISCLOSE

Managing Director, Chief Financial Officer, Company Secretary & Compliance Officer of the Company are the Key Managerial Personnel authorized in the Company pursuant to Regulation 30(6) for the purpose of determining materiality of an event or information and for the purpose of making disclosures to the Stock Exchanges under the Listing Regulations.

Contact Details of the KMPs authorized to determine materiality:

Tel:	<a href="tel:22-2204 9233">22-2204 9233</a> / <a href="tel:22-2204 2788">22-2204 2788</a>
Email:	<a href="mailto:everlonfinancials@gmail.com">everlonfinancials@gmail.com</a>
Address:	607, Regent Chambers, Nariman Point, Mumbai - 400 021. India

## 7. PUBLICATION OF POLICY

This Policy for determination of Materiality, as approved by the Board, will be disclosed on the website of the Company.

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## **8. AMENDMENTS TO POLICY**

The Board reserves its right to amend or modify this Policy in whole or in part, at any time, without assigning any reason whatsoever. However, no such amendment or modification shall be inconsistent with the applicable provisions of the Act or Applicable Law.

## **9. INTERPRETATION**

In any circumstance where the terms of this Policy differ from any Applicable Law governing the Company, such Applicable Law will take precedence over this Policy and the procedures there under until such time as this Policy is modified in conformity with the Applicable Law.

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