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Praveg Limited

POLICY ON DETERMINATION AND DISCLOSURE OF MATERIALITY OF EVENTS AND INFORMATION

PREAMBLE

This Policy is framed as per the Regulation 30(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). The terms used but not defined in this Policy shall have the same meaning as assigned to them under the Listing Regulations.

POLICY

Materiality has to be determined on a case to case basis depending on specific facts and circumstances relating to the information/event. In order to determine whether a particular event/information is material in nature, the Company shall consider the criteria(s) mentioned below:

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 lower of the following:

   i. two percent of turnover, as per the last audited consolidated financial statements of the Company;

   ii. 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;

   iii. 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

d. If in the opinion of the Board of Directors, the event / information is considered material.

Events / information specified in Para A of the Part A of Schedule III of the Listing Regulations shall be disclosed without application of materiality guidelines.

GUIDANCE ON OCCURRENCE OF EVENT / AVAILABILITY OF INFORMATION

1. The timing of occurrence of an event and/or availability of information has to be decided on a case to case basis.

2. In case of natural calamities, disruptions etc. the events/ information can be said to have occurred when the Company becomes aware of the information.

3. In matters which would depend on the stage of discussion, negotiation or approval, the events/information can be said to have occurred upon receipt of approval by the Board of Directors or after receipt of approval of the Board of Directors and shareholders, as the case may be.

Sub-clause 1, 2 and 3 as mentioned above, shall be subject to guidance provided by the Securities and Exchange Board of India vide its circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated January 30, 2026, as amended from time to time.

IMPLEMENTATION

To give effect to the requirements under the Listing Regulations, the Board has authorised the Team comprising of the Chief Financial Officer and the Company Secretary, who shall, determine the materiality of an event / information and disclose the same to the stock exchange(s).

The employees of the Company having access to, or becoming aware of the occurrence of, an event and/or information which are referred in above clauses shall report such event or information, as soon as possible, to the persons identified above so as to enable them to determine the materiality of an event / information and disclose the same to the stock exchanges within specified timeline.

FOREIGN JURISDICTIONS

For determining foreign jurisdictions with material business operations, as referred in Industry Standards Note on verification of market rumor, the criteria will be:

"Foreign jurisdiction / country which accounts for 10% or more of the consolidated turnover, as per the latest audited financial statements of the Company."

DISCLOSURE

The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of the Listing Regulations.

The Company shall also make disclosure of events / information as may be specified by the Securities and Exchange Board of India from to time.

AMENDMENT

Any subsequent amendment / modification in the Listing Regulations or any other governing Act / Rules / regulations or re-enactment, impacting the provisions of this Policy, shall automatically apply to this Policy and the relevant provision(s) of this Policy shall be deemed to be modified and / or amended to that extent, even if not incorporated in this Policy.

This Policy was last reviewed and approved by the Board of Directors on May 29, 2026.

Contact Details of Personnel of the Company authorized under Regulation 30(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the Regulation 30(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has authorized the following persons jointly for the purpose of determining the materiality of an event or information and for the purpose of making disclosure to the Stock Exchange(s):

Sr. No.	Name	Designation	Email ID
1	Mr. Vishnukumar Patel	Chairman and Managing Director	cs@praveg.com
2.	Mr. Dharmendra Soni	Chief Financial Officer	
3.	Mr. Himalay Amardas Dudharejiya	Company Secretary & Compliance Officer	