

ASSAM ROOFING LIMITED

Policy on Determination of Materiality for Disclosure of Events or Information

As per Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein after referred to as SEBI Listing Regulations), a Listed Company is required to frame a policy for determination of materiality for disclosure of events or information to Stock Exchanges, based on the criteria specified in Regulation 30 of the said Regulations and the same is also required to be disclosed on the Company's website.

Policy:

Pursuant to the aforesaid SEBI Listing Regulations, Policy on determination of materiality for disclosure of events or information is given under:

1. The Company shall consider the following criteria for determination of materiality of event of information.
 - 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, that is likely to result in significant market reaction, if the said omission came to light at a later date.
 - c. an event or information may be treated as material, if in the opinion of the Board of Directors of the Company, the event or information is considered material other than that mentioned in clause a and b.
2. The Managing Director singly, CFO and Company Secretary jointly are Authorized Persons to determine materiality of an event or information.
3. The Managing Director, CFO and Company Secretary are severally authorized for making disclosures of such material event or information, to the Stock exchanges.
4. The Chairman is authorised to make appropriate changes to the above policy as he may deem expedient taking into account the law for the time being in force.
5. This policy is subject to review from time to time.