POLICY ON DETERMINATION OF MATERIALITY OF EVENT/INFORMATION AND ITS DISCLOSURE TO STOCK EXCHANGE

[Pursuant to Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

1. Objective

Securities and Exchange Board of India ("SEBI") has issued SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations") in terms of Regulation 30 (4) (ii), the Board of Directors (the "Board") of the DACHEPALLI PUBLISHERS LIMITED (the "Company") has adopted this Policy for determining Materiality for Disclosures (the "Policy") at its meeting held on 07.05.2026 for determination of materiality of events or information ("Material Information"), to enable the Company promptly disclose such information or events to the Stock Exchange, pursuant to the Listing Regulation.

The Policy sets out the guidelines for identification of events or information within the Company which are deemed to be material in the opinion of the Board of Directors.

2. Authorization Person

Regulation 30 (5) of Listing Regulations provided that the Board of Directors of the listed entity shall authorize one or more key Managerial Personnel for the purpose of determining materiality of an event information and for the purpose of making disclosure to Stock Exchange under the necessary provisions of the Listing Regulations and the contact details of such personnel shall be also disclosed to the Stock Exchange and as well as on the listed entity's website viz. www.dachepalli.com

Therefore, the Board of Directors have authorized the Key Managerial Personnel of the Company for the purpose of determining materiality of an event or information and making disclosure to Stock Exchanges. The materiality of the event or information will be decided in consultation with senior management personnel or persons connected with the event or information.

Powers and Responsibilities of the Authorized Person for determining material events or information within the Company:

- To review and asses the materiality of an event that may qualify as 'material' and may require disclosure, on the basis of facts and circumstances prevailing at that point in time.
- The disclosure shall be finalized in consultation with the Whole-time director and CFO and in his absence the Company Secretary. For this purpose, the relevant details of event or information shall be sent to the Authorized Person promptly or as soon as practicable to enable its disclosure to the Stock Exchanges.
- To make required disclosures within stipulated time of actual occurrence of an event or information, after ascertaining facts.
- To disclose material developments on a regular basis, till such time the event or transaction is resolved/closed with relevant explanations.
- To consider such other events or information that may require disclosure to be made to the Stock Exchanges which are not explicitly defined in the Listing Regulations and to determine the materiality, appropriate time and content of disclosure of such matters.
- To disclosure material events or information with respect to the subsidiaries of the Company.
- Any other information/event any major development that is likely to affect business and brief details thereof, and any other information which is exclusively known to the Company and may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities.

3. **Deemed material events or information**

Events or information specified in Para A of Part A of Schedule III of the Listing Regulations are required to be disclosed irrespective of application of any quantities or qualitative materiality thresholds as these are "deemed" to be material. The applicable events (also referred to as "deemed disclosures") are given in **Annexure-1.**

4. Guidelines for materiality assessment

- The events or information specified in Para B of Part A of Schedule III of the Listing Regulations, which will be disclosed based on application of materiality criteria, are given in **Annexure-2.**
- Materiality must be determined on a case basis depending on the material facts and the circumstances pertaining to the information or event and would

be determined based on the qualitative judgments to be exercised by the Authorized Persons.

- The following criteria will be applicable for determination of materiality of events or information.
- the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly or
- 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
- the omission of 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 listed entity;
- two percent of net worth, as per the last audited consolidated financial statements of the listed entity;
- 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;
- Any other event or information which is considered material having a significant risk to the reputation of the Company.
- The quantitative criteria as indicated in **Annexure-2,** shall apply to events specified in Para B of part A of Schedule III of the Listing Regulations only and shall be used as a reference for determining materiality and arriving at the overall decision on the event to be reported by the Company Secretary.
- Only such impact which, is direct reasonably perceivable and not remote, quantifiable and having a short- term horizon of 1-2 years, shall be considered.
- Notwithstanding anything stated in **Annexute-2,** the authorized Persons may apply qualitative criteria for deeming an event/information to be material or not in case where aforementioned quantitative criteria cannot be ascertained/ applied reasonably.

5. **Disclosure**

Any event or information falling under Regulations 30 of Listing Regulations (as per **Annexures-1** and **2)** shall be informed to the Authorized Persons promptly upon occurrence with adequate supporting date/information, to facilitate a prompt appropriate disclosure to the Stock Exchange. The guidance on when an

event/information has occurred as indicate in Annexure-II SEBI's Circular dated September9,2015 is reproduced as **Annexure-3.**

Any other event, even if not covered under the Listing Regulations but is potentially of price sensitive nature, must also be informed for further evaluation, to the Authorized Persons.

The Authorized Persons will ascertain the materiality of events or information considering their nature and relevant impact in terms of discontinuity of market information and significant market reaction in case of omission. The respective department shall assist the Authorized Persons in this assessment.

After evaluation, the Authorized Persons shall issue a suitable disclosure to the Stock Exchange(s) in consultation with the Whole-time director & CFO and in his absence, the Company Secretary, pursuant to Regulation 30 of the Listing Regulations.

6. **Policy review**

In case of any subsequent changes in the provisions of the Listing Regulations or any other regulations which makes any of the clause/provisions of this Policy inconsistent with the Listing Regulations, the provisions of the Listing Regulations would prevail over the Policy and the clause/provisions in the Policy would be deemed to be modified accordingly. The Board also, at its discretion has the power to review and revise the Policy.

The Policy on Determination of Materiality of Events/information and Disclosure to the Stock Exchange was approved by the Board of Directors at its meeting held on 07.05.2026.

7. Disclosure on website

As required under the Listing Regulations, the Policy will be disclosed on the website of the Company, viz. www.dachepalli.com

Further as per Regulation 30(8) of Listing Regulations the Company shall disclose on its website all such events or information which have been disclosed to the Stock Exchange under the Listing Regulations shall be hosted on the website of the Company for a minimum period of 5 (five) years and thereafter as per the archival policy of the Company. And as per Regulation 46(3)(b) of Listing Regulations any change in the content of its website shall be updated within 2 (two) working days from the date of such change in content.

8. **Contact details of Authorized Person**

The Authorized Persons can be contacted on the following Email ID: cs@dachepalli.com.

9. **TIMELINES FOR DISCLOSURE OF MATERIAL EVENTS/INFORMATION**

(I) The disclosure with respect to the events/information for which timelines have been specified for Part A of Schedule III shall be made within such timelines. Refer Annexure 1&2 of this Policy.

(ii) All events/information identified as material in line with the regulations and under this Policy shall be disclosed as soon as reasonably possible and in any case not later than the following:

a. For all material events/ information for which decision is taken in a Board Meeting within 30 (thirty) minutes from the closure of the Board meeting;

b. For all material events/information emanating from within the Company within 12 (twelve) hours from the occurrence of the event or information;

c. For all material events/information not emanating from within the Company within 20 (twenty) hours from the occurrence of the event or information;

d. In case the disclosure is made after the stipulated timeline, the Company shall provide an explanation for the delay along with the disclosure.

ANNEXURE:1

Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of Regulation (30);

1. Acquisitions (including agreement to acquire), Scheme of Arrangement (amalgamation/merger/demerger/ restructuring) sale or disposal of any unit's divisions whole or substantially the whole of the undertaking or subsidiary of the listed entity, sale of stake in associate company of the listed entity or any other restructuring.

Explanation-I- For the purpose of this sub-para the word 'acquisition' shall mean,

(i) acquiring control, whether directly or indirectly; or

(ii) acquiring or agreement to acquire shares or voting rights in a company, whether existing or to be incorporated, whether directly or indirectly, such that—

(a)the Company holds shares or voting rights aggregating to twenty percent or more of the shares or voting rights in the said company; or

(b) there has been a change in holding from the last disclosures made under sub-clause(a) of clause(ii) of the Explanation to this sub-paragraph and such change exceeds five per cent of the total shareholding or voting rights in the said company; or

(c) the cost of acquisition or the price at which the shares are acquired exceeds the threshold specified in sub-clause (c) of clause (i) of sub –regulation (4) of regulations 30

Provided that acquisition of shares or voting rights aggregating to five percent or more of the shares or voting rights in a n unlisted company and any change in holding from the last disclosure made under this proviso exceeding two per cent of the total shareholding or voting rights in the said unlisted company shall be disclosed on a quarterly basis in the format as may be specified.

Explanation II- For the purpose of this sub-paragraph "sale or disposal of subsidiary" and "sale of stake in associate company" shall includes-

(i) an agreement to sell or sale of shares or voting rights in a company such that the company ceases to be a wholly owned subsidiary, a subsidiary or an associate company of the listed entity; or

(ii) an agreement to sell or sale of shares or voting rights in a subsidiary or associate company such that the amount of the sale exceeds the threshold specified in sub-clause (c) of clause (i) sub-regulation (4) of regulation 30.

Explanation (III)- For the purpose of this sub-paragraph, "undertaking" and "substantially the whole of the undertaking" shall have the same meanings as given under section 180 of the Companies Act,2013.

2. Issuance or forfeiture of securities split or consolidation of shares buyback of securities any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeiture securities, alternation of calls, redemption of securities etc.

3. New Rating(s) or Revision in Rating(s) shall be informed.

4. Outcome of Meeting of the board of directors: the listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken.

5. Agreements (viz. shareholder agreement(s), joint venture agreement(S), family settlement agreement(s) (to the extent that is impacts management and control of the listed entity), agreement(s)/treaty/(es)/contract(s) with media companies) which are binding and not in normal course of business, revisions(s) or amendment(s) and termination(s) thereof.

(5A) Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which either directly or indirectly or potentially or whose purpose and effect is to impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity shall be disclosed to the Stock Exchanges including disclosure of any rescission amendment or alternation of such agreements thereto, whether or not the listed entity is a party to such agreements;

Provides that such agreement entered into by a listed entity in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to impact the management or control of the listed entity or they are required to be disclosed in terms of any other provisions of these regulations.

6. Fraud or default by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the listed entity, whether occurred within India or Abroad.

7. Change in directors, key managerial personnel (Managing Directors, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), senior management, Audit and Compliance Officer.

7(A) In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon possible but not later than twenty four hours of receipts of such reasons from the auditor.

7(B) Resignation of independent director including reason for resignation: in case of resignation of an independent director of the listed entity, within seven days from the date of resignation, the following disclosures shall be made to the stock exchanges by the listed entities;

i. The letter of resignation along with detailed reasons for the resignation as given by the said director, names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.

ii. The Independent director shall, along with the detailed reasons, also be disclosed by the listed entities to the stock exchanges along with the disclosures.

7(c) In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfill the requirements of the role in a regular manner for more than forty-five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability shall be disclosed to the stock exchanges.

8. Appointment or discontinuation of shares transfer agent.

9. Resolution plan/Restructuring in relation to loans/borrowings from banks/financial institutions.

10. One-time settlement with a bank

11. Winding up petition filed by any party/creditors.

12. Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the listed entity.

13. Proceedings of Annual and extraordinary general meetings of the listed entity.

14. Amendments to memorandum and articles of Association of listed entity, in brief.

15. (a) (i) Schedule of analysts or institutional investors meet at least two working days in advance (excluding the date of the intimation and the date of the meeting).

(ii) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly call shall be disclosed to the recognized stock exchanges prior to beginning of such events.

(b) Audio, recordings, video recording, if any, and transaction of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means in the following manner;

(i) The audio recording shall be promptly made available on the website and in any case, before the next trading day or within twenty- four hours from the conclusion of such call, whichever is earlier;

(ii) The audio recordings, in any shall be made available on the website within fort-eight hours form the conclusion of such calls;

(ii)the transcripts of such call shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls.

16. Events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the insolvency Code.

17. Initiation of Forensic audit: in case of initiation of forensic audit, (by whatever name called), the following disclosure shall e made to the stock exchanges by listed entities;

    (a) The fact of initiation of forensic audit along with name of entity initiating the audit and reason for the same, if available;

    (b) Final forensic audit report (other than for forensic audit initiated by regulatory/enforcement agencies) on receipt by the listed entity along with comments of the management, if any.

18. Announcement or communication through social media intermediaries or mainstream media directors, promoters key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the listed in terms of regulation 30 of these regulation and is not already made available in the public domain by the listed entity.

19. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel,

senior management, promoter or subsidiary in relation to the listed entity, in respect of the following;

a) search or seizure; or

b) re-opening of accounts under section 130 of the Companies Act, 2013; or

c) investigation under provisions of Chapter XIV of the Companies Act, 2013;

20. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority, or judicial body against the listed entity or its directors key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:

a) suspension;

b) imposition of fine or penalty;

c) settlement of proceedings;

d) debarment;

e) disqualification;

f) closure of operations;

g) sanctions imposed;

h) warming or caution; or

i) any other similar action(s) by whatever name called;

21. Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013.

Note: In case the event or information emanates from a decision taken in a meeting of Board of directors, the same shall be disclosed within 30 minutes or 3 hours as applicable as per Regulation 30 (6) of the SEBI Listing Regulations, from the closure of such meeting as against the timeline indicated in the table above.

ANNEXURE: 2

list of events which shall be disclosed upon the application of guidelines for materiality:

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any units/division.

2. Any of the following events pertaining to the listed entity:

   a) arrangements for strategic, technical, manufacturing or marketing tie-up; or

   b) adoption of new lines of business; or

   c.) closure of operations of any unit, division or subsidiary (in entity or in piecemeal).

3. Capacity addition or product launch.

4. Awarding, Bagging/receiving, amendment or termination of awarded/bagged order/contracts not in the normal course of business.

5. Agreement (viz. loan agreement(s) or any other agreements(s) which are binding and not in normal course of business) and revision(s) or amendments or termination thereof.

6. Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fie etc.) force majeure or events such as strikes lockouts etc.

7. Effect arising out of change in the regulatory framework applicable to the listed entity.

8. Pendency of any litigations or disputes or the outcome thereof which may have an impact on the listed entity.

9. Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity.

10. Options to purchase securities including (including any Share Based Employee Benefit Scheme).

11. Giving of guarantee or indemnity or becoming a surety, by whatever name called, for any third party.

12. Granting withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

13. Delay or default in the payment of fines, penalties, dues etc to any regulatory statutory enforcement or judicial authority.

Note: In case the event or information emanates from a decision taken in a meeting of board of directors the same shall be disclosed within 30 minutes or 3 hours as applicable as per Regulations 30(6) of the SEBI Listing Regulations, form the closure of such meetings as against the timeline indicated in the table above.

ANNEXURE: 3

Guidance on when event/information has occurred:

1. The Company may be confronted with the question as to when an event/information can be said to have occurred.

2. In certain instances, the answer to above question would depend upon the stage of discussion negotiation or approvals and in other instance where there is no such discussion, negotiation or approvals required viz. in case of natural calamities disruptions etc. the answer to the above question would depend upon the timing when the Company became aware of the event/information.

   2.1 In the former, the events/information can be said to have occurred upon receipt of approval of Board of Directors e.g. further issue of capital by rights issuance and in certain events/information after receipt of approval of both i.e. Board of Directors and Shareholders.

However, considering the price sensitivity involved for certain events e.g. decision on declaration of dividends etc, disclosure shall be made on receipt of approval of the event by the Board of Directors, pending Shareholders approval.

2.2 In the latter, the events/information can be said to have occurred when a listed entity becomes aware of the events/information or as soon as an officer of the entity has, or ought to have reasonably come into possession of the information in the course of the performance of his duties.

Here, the term 'officer' shall have the same meaning as defined under the Companies Act, 2013 and shall also include promoter of the listed entity.

VINOD KUMAR DACHEPALLI

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Date: 2026.11.06 12:54:33 +05'30'

VINOD KUMAR DACHEPALLI

WHOLE- TIME DIRECTOR

DIN:02207911