

POOJA ENTERTAINMENT AND FILMS LIMITED
CIN : L99999MH1986PLC040559
MATERIAL EVENTS POLICY

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POOJA ENTERTAINMENT AND FILMS LIMITED

Policy for determination of Materiality of Events or Information

1. INTRODUCTION

Pursuant to the Regulation 30 of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 (herein after referred to as Listing Regulations) effective from 1st December, 2015, requires every Listed Company to formulate Material Event Policy.

The Board of Directors ("the Board") of Pooja Entertainment and Films Limited (PEFL) has approved and adopted the following policy with regards to determination of materiality of events or information and the Board may amend this policy from time to time.

2. DEFINITION

"Act" shall mean the Companies Act, 2013 and the rules framed thereunder, including any modifications, clarifications, circulars or re-enactment thereof.

"Board of Directors" or **"Board"** shall mean the Board of Directors of Pooja Entertainment And Films Limited, as constituted from time to time.

"Company" means Pooja Entertainment And Films Limited.

"Compliance Officer"

Compliance Officer means "Company Secretary" of the Company.

"Key Managerial Personnel" or **"KMP"** shall means CEO, Managing Director, Whole Time Director, Chief Financial Officer, any other person who is entrusted with position of Finance and accounts authorised by Board of Directors, Head Finance And Accounts, Company Secretary.

"Listing Regulations" means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

"Material Events" means events as specified in Schedule III to the Listing Regulations from time to time upon occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity's website.

"Policy" means this Material Events Policy.

"Price Sensitive Information"

Price-sensitive information means any information which relates, directly or indirectly, to the Company that is not generally available and which upon becoming generally available is likely to materially affect the price of securities of the Company.

“Policy or This Policy”

Policy or this policy means "Material Events Policy".

“Stock Exchanges”

Stock Exchanges means where the Equity Shares of the Company are listed.

3. INTERPRETATION

Terms that have not been defined in this policy shall have the same meaning assigned to them in the SEBI (LODR) Regulations and Companies Act, 2013 as amended from time to time.

4. POLICY

The Company will as soon as reasonably possible inform the Stock Exchange(s) of all the events or information which will have material impact on the performance/operations of the Company, as well as any price sensitive information.

The "Authorised Key Managerial Personnel" shall be entitled to take a view on the materiality of an event or information which are qualifying for disclosure as provided in Para B of Part A of Schedule III of the SEBI (LODR) Regulations and to decide the appropriate time at which such disclosure is to be made with the Stock Exchange(s) and details that may be disclosed in the best interest of present and potential investors.

5. GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION

Events/ information shall be considered as Material if it meets any of the following criteria;

- (a) the event or information is in any manner unpublished price sensitive information;
- (b) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
- (c) 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; and
- (d) any other event/information which is treated as being material in the opinion of the Board of Directors of the Company.

The Board of Directors shall appoint one or more Key Managerial Personnel (KMP) for the purpose of determining materiality of an event or information, in case of any event not falling within the criteria mentioned above as set by the Board.

However, mere discussion on any transactions or signing of Non-Disclosure Agreement (NDA) or any understanding for carrying out due diligence for any transactions shall not be treated as material events or information.

6. DISCLOSURE OF EVENTS OR INFORMATION

The Listing Regulations divide the events that need to be disclosed broadly in two categories. The events that have to be necessarily disclosed without applying any test of materiality are indicated in Para A of Schedule III of the Listing Regulation. Para B of Part A of Schedule III indicates the events that should be disclosed by the listed entity, if considered material.

As per Regulation 30(2) & Schedule III

As per Regulation 30(2) & Schedule III are deemed to be material events and the Company shall make disclosure of such events as specified in **Annexure A**.

As per Regulation 30(3) & Schedule III:

The Company shall make disclosure of events specified in Para B of Part A of Schedule III as specified in **Annexure B**.

In case where an event occurs or an information is available with the Company, which has not been indicated in Para A or B of Part A of Schedule III, but which may have material effect on it, the Company will make adequate disclosures in regard thereof.

7. AUTHORISATION

Managing Director, Chief Financial Officer and Company Secretary of the Company, Key Managerial Personnel (KMP) be authorised to make disclosures to BSE Limited under this regulation.

Contact details:

Sr. No.	Name	Designation	Contact details
1	Mrs. Puja Bhagnani	Managing Director	Pooja House, 1 st Floor, CTS No. 892-893, Opp. J. W. Marriott, Juhu Tara Road, Juhu, Mumbai – 400049 Tel: 0226121613 Email Id: investor@poojaentertainmentandfilms.in
2.	Mr. Omkar Pathak	Chief Financial Officer	
3.	Ms. Sairam Ankush Majgaonkar	Company Secretary	

8. IMPLEMENTATION

The Company will adhere to highest standards with regard to the implementation of this policy. The Chief Financial Officer and Compliance Officer of the Company shall have

overall responsibility for implementing of this policy and shall take internal/external approvals, wherever necessary.

9. DISCLOSURE

The Disclosures of events or information shall be made in the manner as specified in Schedule III – Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

10. MARKET RUMOURS

Except as otherwise provided in the Policy, as a matter of best practice, the Company shall refrain from commenting on any market rumours which will be dealt with by Company accordingly.

11. AMENDMENTS

The Board may, subject to applicable laws amend any provision(s) or substitute any of the provision(s) or replace the Policy entirely with a new policy.

12. SCOPE AND LIMITATIONS

In the event of any conflict between the provisions of this policy and the Listing Regulation/ Companies Act, 2013 or statutory enactments, rules, the provisions of such Listing Regulation/ Companies Act, 2013 or statutory enactments, rules shall prevail over this policy.

13. DISSEMINATION OF POLICY

This policy shall be hosted on the website of the Company i.e www.poojaentertainmentandfilms.in

Annexure A

Indicative list of information, whether material or not, which shall be published in the website of the Company:

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/merger/ demerger/ restructuring), or sale or disposal of any unit(s), division(s) or subsidiary of the listed entity or any other restructuring;
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 forfeited securities, alteration of calls, redemption of securities etc;
3. Revision in Rating(s);
4. Outcome of meetings of the Board of Directors in respect of:
dividends and/ or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched;
any cancellation of dividend with reasons thereof;
the decision on buyback of securities;
the decision with respect to fund raising proposed to be undertaken;
increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares would be credited/dispatched;
reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to;
short particulars of any other alterations of capital, including calls;
financial results;
decision on voluntary delisting by the listed entity from stock exchange(s)
5. Agreements (viz. Shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof;
6. Fraud / Defaults by promoter or key managerial personnel or by the listed entity or arrest of key managerial personnel or promoter;

7. Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc), Auditor and Compliance Officer;
8. Appointment or discontinuation of share transfer agent;
9. Corporate debt restructuring;
10. One Time Settlement with a Bank;
11. Reference to BIFR and 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 listed entity;
14. Amendments to memorandum and articles of association of listed entity, in brief;
15. Schedule of analyst or institutional investor meet and presentations on financial results made by the listed entity to analyst or institutional investors.

Annexure B

The Indicative list of information, which if considered “Material” in nature, shall be published in the website of the Company:

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division;
2. Change in the general character or nature of business brought about by:
Arrangements for strategic, technical, manufacturing, or marketing tie-up
Adoption of new line(s) of business
Closure of operations of any unit/division – (entirely or piecemeal);
3. Capacity addition or product launch;
4. Awarding, bagging / receiving, amendment or termination of awarded /bagged orders/contracts, not in the normal course of business;
5. Agreements (viz. Loan agreement(s) (as a borrower) or any other agreement(s) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof;
6. Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.;
7. Effect(s) arising out of change in the regulatory framework applicable to the listed entity;
8. Litigation(s) / dispute(s) / regulatory action(s) with impact;
9. Frauds / defaults by directors (other than key managerial personnel) or employees of listed entity;
10. Options to purchase securities (including any Share Based Employee Benefit (SBEB Scheme);
11. Giving of guarantees or indemnity or becoming a surety for any third party;
12. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals;
13. Any other information/event/ major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting

policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the Company which 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.