



RHI MAGNESITA INDIA LIMITED

“Policy for Determination of Materiality of Events/ Information”





RHI MAGNESITA

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Policy for Determination of Materiality of Events/ Information

1. Introduction

- 1.1 Regulation 30(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulations') requires every listed entity to frame a policy for determination of materiality of events and information that requires appropriate disclosure to the stock exchanges. Further such disclosures are required to be hosted on the website of the listed entity for a minimum period of 5 years and thereafter as per its Archival Policy.
- 1.2 Accordingly, RHI Magnesita India Limited ('RHIM' or the 'Company') herein sets out a Policy for determination of materiality of events and information and disclosure thereof and Web Archival Policy (hereinafter referred to the 'Policy').

2. Scope and Exclusions

This Policy is applicable to RHI Magnesita India Limited.

3. Policy

- 3.1 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.
- 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
 - If in the opinion of the Board of Directors, the event/ information is considered material.

The events/ information which shall be disclosed without application of materiality guidelines as listed in Para A of Part A of Schedule III of the Regulations.



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The events/ information which shall be disclosed on application of guidelines of materiality as listed in Para B of Part A of Schedule III of the Regulations.

4. Guidance on occurrence of event/ availability of information

- 4.1 The timing of occurrence of an event and/or availability of information has to be decided on a case to case basis.
- 4.2 In case of natural calamities, disruptions etc. the events/ information can be said to have occurred when the Company becomes aware of the information.
- 4.3 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.

5. Implementation

- 5.1 To give effect to the requirements under the Regulations, the Board has authorized the Company to determine the materiality of an event/ information and disclose the same to the stock exchanges.
- 5.2 In cases where the materiality of an event/ information cannot be determined on the basis given above, the Company Secretary may consult the Managing Director of the Company, before disclosing the event/ information to the stock exchanges.

6. Disclosure

- 6.1 Disclosure of events enumerated in Para B of Part A of Schedule III of the Regulations relating to "Outcome of meetings of the Board of Directors" shall be made within thirty minutes of the closure of the Board Meeting at which such events were considered or discussed. The intimation of outcome of meeting of the Board of Director shall also contain the time of commencement and conclusion of the Meeting.



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6.1.1 All other events mentioned in Para A & Para B of Schedule III of the Regulations shall be disclosed as soon as reasonably possible and not later than twenty four hours from the occurrence of event or information. The Company shall explain to the Stock Exchanges any delay in such disclosure beyond twenty four hours of the occurrence of the event or information.

6.1.2 The disclosure of events/ information of price sensitive nature (such as decision on declaration of dividend) shall be made on receipt of approval of the event by the Board of Directors pending the shareholder's approval.

6.2 The Company may ensure that the updated disclosure with respect to the material event/ information is made to the stock exchanges on a regular basis till such time the event/ information is resolved/ closed, with relevant explanation.

6.3 The Company shall also disclose all such events or information with respect to subsidiaries which are material for the Company.

7. Website Disclosures and Archival

7.1 The event/ information disclosed to the stock exchanges under this Policy shall also be placed on the website of the Company for a minimum period of five years or for such other period, if the period prescribed shall be more than five years by the aforesaid Regulations and /or the Securities Laws as defined in the aforesaid Regulations.

7.2 After completion of the minimum period of five years or such other period as prescribed by the Regulations and/ or Securities Laws the events or information shall be archived by the Company for a further period of one year. Thereafter such events or information may ceased to be displayed on the website of the Company.

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

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