ATMASTCO LIMITED

Policy for determination of Materiality of Events and Information

[Adopted by the Board of Directors on August 05, 2023]

ATMASTCO LIMITED

I. PREAMBLE

At Atmastco Limited (the "**Company**"), we are committed to provide timely accurate and factual disclosure in respect of the Material Events and/or Information (defined below) to our stakeholders in accordance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time (the "**SEBI Listing Regulations**").

Regulation 30(1) of the SEBI Listing Regulations states that every listed entity shall make disclosures of any events or information which, in the opinion of the Board of Directors (the "**Board**") of the listed company, is material.

The Company has caused its Equity Shares to be listed on the Stock Exchanges. As per the SEBI Listing Regulations the Company is required to formulate a policy for determining materiality of events or information which are required to be disclosed to its the Stock Exchanges and its investors in a fair and transparent manner.

The Company aims to fulfill its responsibility to the Stock Exchanges and investors by identifying and disclosing Material Events and/or Information about the Company in this Policy for Disclosure of Material Events and Information ("**the Policy**"). The Policy has been framed by the Board of Directors of the Company in its meeting held on August 05, 2023.

II. DEFINITIONS

"**Applicable Laws**" shall mean the (i) Listing Regulations, (ii) Other SEBI Laws, (iii) Companies Act, 2013 and (iv) the Companies Act, 1956, along with relevant rules, regulations and amendments thereto issued from time to time;
"BSE" shall mean BSE Limited;

"**Board**" shall mean the Board of Directors of the Company;

"**CFO**" or "**Chief Financial Officer**" shall mean the Chief Financial Officer of the Company appointed in terms of Section 203 of the Companies Act;

"**Companies Act**" shall mean the Indian Companies Act, 2013 and **"Old Companies Act**" shall mean the Indian Companies Act, 1956;

"**Equity Shares**" shall mean the equity shares of the Company listed on NSE and the BSE;

"**Key Managerial Personnel**" or "**KMP**" shall mean the Key Managerial Personnel of the Company, including the CEO, CFO, Company Secretary and any other personnel designated as such under the Companies Act;

"**Material Event and/or Information**" shall mean the material event and/or information of the Company which is designated as such as per Applicable Laws and the Policy;

"Material Disclosures" shall mean disclosure of Material Events and/or Information in accordance with this Policy and/or Applicable Laws;

"Non- convertible Debt Securities" or **NCDS** or "**debt securities**" as defined under Regulation 2(1)(k) of the SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021, as amended.

"**Non- convertible Redeemable Preference Shares**" or **NCRPS** shall have the same meaning as assigned to them in the SEBI (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013, as amended.
"**NSE"** shall mean the National Stock Exchange of India Limited;

"**Other SEBI Laws**" shall mean the (i) SEBI Act, 1992, (ii) Securities Contracts (Regulation) Act, 1956, (iii) Depositories Act, 1996, and any rules, regulations issued thereunder, and any amendments issued thereto from time to time;

"**Listing Regulations**" shall mean the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time; and

"**Stock Exchanges**" shall mean the NSE and the BSE.

III. PURPOSE

The purpose of this Policy is as follows:

(i) to identify Material Events and/or Information which are required to be disclosed as Material Disclosures;

(ii) to identify the Authorized Persons who will determine and disclose the Material Events and/or Information and the powers and authority of such Authorized Persons; and

(iii) ensure that the Company shall make all adequate disclosures for such Material Events and/or Information to the relevant Stock Exchanges in accordance with Applicable Laws, including without limitation the Listing Regulations.

IV. KEY MANAGERIAL PERSONNEL AUTHORISED FOR DETERMINING MATERIALITY OF AN EVENT OR INFORMATION

The Board has nominated the following persons ("**Authorized Persons**") to determine the Material Event and/or Information and make Material Disclosures in respect thereof:

(i) Chairman and Managing Director;

(ii) Chief Financial Officer; and

(iii) Company Secretary.

Any of the above Authorized Persons are authorized to make all relevant Material Disclosures to the Stock Exchanges in accordance with this Policy.

V. MATERIAL EVENT AND/OR MATERIAL INFORMATION

Material Events and/or Information include such events and/or Information which relate to the Company's business, operations or performance, which has a significant effect on the securities investments decisions.

Such Material Events and/or Information include the following:

(i) Material Events or Information to be disclosed on the Materiality Principle, as are specified in Clause B of Part A in Schedule III of Listing Regulations as mentioned **Annexure A**; and

(ii) Material Events or Information to be disclosed without Materiality Principle as are specified in Clause A of Part A in Schedule III of Listing Regulations.

VI. GUDELINES FOR ASSESSING MATERIALITY OF A MATERIAL EVENT AND/OR MATERIAL INFORMATION

The Company shall evaluate a particular information or event in accordance with the various criteria and/or tests, specified below to evaluate whether an event or an information is a Material Event and/or Information, and shall accordingly make disclosures as per Applicable Laws. In circumstances where the Board and/or the Authorized Persons determine that the Quantitative Criteria may not be applicable, Post Omission Criteria test may be applied to

determine materiality. If a particular information or event satisfies any of the qualitative or quantitative criteria, the Company shall disclose the same to the Stock Exchanges.

(i) **Materiality Criteria**. The Authorized Persons shall determine the "Materiality" on a case-by-case basis depending on the facts and circumstance of such Material Event and/or Material Information, both quantitative and post omission criterion shall be determined.

(ii) **Quantitative Criteria**. Authorized Persons shall have the authority to review the quantitative materiality criteria specified in Clause B of Part A in Schedule III of Listing Regulations.

(iii) **Post Omission Criteria**: The Authorized Persons shall consider the following criteria for determination of Material Events and/or Information, if by omitting an event and/or information, the following may result or occur:

a) Discontinuation or alteration of event which has become public knowledge and is already available publicly; and/or

b) Significant market reaction is likely to be generated if such omission was brought to public knowledge.

c) In the absence of a) or b), if the Board considers that such event or information is required to be disclosed

(iv). Notwithstanding the above, the Board may categorize an event and/or information as a Material Event and/or Information if the Board considers that such event or information is required to be disclosed.

VII. DISCLOSURES

Disclosures within Specified Time: The Authorized Persons shall make all disclosures within the time specified as per Applicable Laws.

Disclosures within 24 Hours: The Authorized Persons shall make disclosure of all Material Events and/or Information listed in Annexure A without delay, within 24 hours of the occurrence of such Material Event and/or Information in following manner:

i. Inform Stock Exchanges in which the securities of the Company are listed;
ii. Upload on the website of the Company.

In the event there is any delay in making any such disclosure, the Authorized Persons shall provide adequate reasons and explanation for the occurrence of such delay along with the disclosure.

Provided further that disclosure with respect to events specified in sub-para 4 of Clause A of Part A in Schedule III of Listing Regulations shall be made within thirty minutes of the conclusion of the Board Meeting.

The Company shall make disclosures updating Material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.

The Company shall disclose all events or information with respect to its Material Subsidiaries.

The Company shall provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information and on its own initiative. Further it shall confirm or deny any event or information to stock exchange(s) reported in the media.

Updates on Material Developments: The Company shall make disclosure, along with relevant explanations, for updating material developments in respect of the Material Events and/or Information on a regular basis, till such time the Material Event and/or Information is resolved/ closed.

The Authorized Persons shall make the disclosures on the Stock Exchanges, and on the Company Website, for such duration as is prescribed under Applicable Laws.

In the event the Applicable Laws require that disclosures shall be made to any other authority or locations, the Company shall make disclosures at such locations and/or authorities as per Applicable Laws.

VIII. AUTHORITY/RESPONSIBILITY OF THE AUTHORISED PERSONS

The Authorized Persons shall have the following powers and responsibilities:

(i) Continuously identify, assess and review Material Events and/or Information on the basis of facts and circumstances in accordance with this Policy and Applicable Laws

(ii) Periodically determine the appropriate time to make Material Disclosures to the Stock Exchanges upon Identification of a Material Event and/or Material Information

(iii) Make Material Disclosures and provide relevant material developments, or explanations in respect of a Material Event and/or Material Disclosure to the Stock Exchanges till such time as the development is resolved/closed

(iv). Evaluate such other events or information (other than the Material Event and/or Material Information) which requires disclosures.

IX. GUIDELINES FOR THE AUTHORIZED PERSONS

The Authorized Persons shall adhere to the following guidelines and principles for determining the Material Events and/or Information prior to making the disclosures:

(i) **Adequacy & Timeliness**: Make adequate, accurate, explicit, and timely disclosures as prescribed in this Policy and Applicable Laws from time to time.

(ii) **Adherence to Applicable Laws**: the Company shall abide by all the provisions of the applicable laws including the securities laws and also such other guidelines as may be issued from time to time by the Board and the Stock Exchange(s) in this regard and as may be applicable.

(iii) **Fairness**: Ensure fairness and make wide dissemination of relevant information avoiding selective disclosure.

(iv). **Transparency**: Provide and make disclosures of all material information for determining the Material Events and/or Information with sufficient details that fosters investors‟ confidence. Channels for disseminating information shall provide for equal, timely and cost-efficient access to relevant information by investors.

(v) **Accounting Information**. Accounting related information shall be prepared and disclosed in accordance with applicable standards of accounting and financial disclosure. The Company shall implement the prescribed accounting standards in letter and spirit in the preparation of financial statements taking into consideration the interest of all stakeholders and shall also ensure that the annual audit is conducted by an independent, competent and qualified auditor.

(vi). **Relevant Information**. Filings, reports, statements, documents and information which are event based or are filed periodically shall contain relevant information, having due regard to the nature of filing and information that shall enable investors to track the Company performance at any point of time and over regular intervals of time.

(vii) **Confidentiality**: Adhere to the provisions in Section X of this Policy while making disclosures.

(viii) **Ascertain Need to Know Basis**: Ensure that all the price sensitive information is made available only on a need to know basis and provide guidance to such relevant persons who may have the reasonable and required means to handle such information.

(ix) **Materiality**: Ensures that all material information is made generally available.

(x) **True Disclosures**: Ensure and be reasonably satisfied that no misleading, untrue or misrepresentation of any information is being provided while making the disclosures. The Company shall refrain from misrepresentation and ensure that the information provided to the Stock Exchange(s) and investors is not misleading.

(xi) **Expert Opinion**. If any part of the disclosure includes quotes from a report statement or opinion made by an expert, the same should be clearly provided for making such disclosure He should ensure that written consent of the expert to the use of the report statement or opinion in the disclosure has been obtained.

X. CONFIDENTIALITY

If the Board and/or the Authorized Persons are of the opinion that an issue of an announcement is unduly detrimental to the Company's interest, and that maintaining the confidentiality of price sensitive information having regard to the disclosure obligations under this Policy, it may determine the period for which the confidentiality shall be maintained and may issue appropriate directions to ensure that the following are maintained:

(i) all the connected persons who are aware of such information, know that it is confidential and they are obligated to keep the material facts confidential.

(ii) there is no selective disclosure of confidential material information to third parties.

(iii) No one with the knowledge of material information has traded in the securities of the Company and in the securities of other company affected by material information and causing connected person to refrain from the trading in the Securities till the information is made public.

XI. EFFECTIVE DATE

The Policy shall be effective on the date of listing of equity shares of the Company at the Stock Exchange(s).

XII. PUBLICATION OF THE POLICY

This Policy for determination of Materiality, as approved by the Board, will be disclosed on the website of the Company.

XIII. RETENTION OF DOCUMENTS

The Company will disclose on its website all such events or information which have been disclosed to Stock Exchanges and such disclosures will be available on the website for a minimum period of five years, and thereafter as per the archival policy of the Company.

XIV. ASSESSMENT AND AMENDMENT IN POLICY

The Company shall review this Policy periodically, in accordance with Applicable Laws, and may issue revised Policy in respect of the subject matter from time to time.

XV. QUERIES AND CLARIFICATIONS

Any queries or clarifications in relation to this Policy may be addressed to the Company Secretary of the Company.

Annexure A

A. Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of regulation (30) of Listing Regulations:

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

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

(ii) acquiring or agreeing to acquire shares or voting rights in, a company, whether directly or indirectly, such that -

(a) the listed entity holds shares or voting rights aggregating to five per cent or more of the shares or voting rights in the said company, or;

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

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 forfeited securities, alteration of calls, redemption of securities etc.

3. Revision in Rating(s).

4. Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider the following:

a) 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;
b) any cancellation of dividend with reasons thereof**;**
c) the decision on buyback of securities;
d) the decision with respect to fund raising proposed to be undertaken
e) increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched;
f) 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;
g) short particulars of any other alterations of capital, including calls;
h) financial results;
i) 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 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.

7A. 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 as possible but not later than twenty four hours of receipt of such reasons from the auditor.

7B. Resignation of independent director including reasons 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.

(ia). 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 provide a confirmation that there is no other material reasons other than those provided.

iii. The confirmation as provided by the independent director above shall also be disclosed by the listed entities to the stock exchanges along with the disclosures as specified in sub-clause (i) and (ii) above.

8. Appointment or discontinuation of share transfer agent.

9. Resolution plan/ Restructuring in relation to loans/ borrowings from banks/ financial institutions including the following details:

i. Decision to initiate resolution of loans/borrowings;
ii. Signing of Inter-Creditors Agreement (ICA) by lenders;
iii. Finalization of Resolution Plan;
iv. Implementation of Resolution Plan;
v. Salient features, not involving commercial secrets, of the resolution/ restructuring plan as decided by lenders.

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 the listed entity.

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

15. (a) Schedule of Analyst or institutional investor meet and presentations on financial results made by the listed entity to analysts or institutional investors;

Explanation: For the purpose of this clause ‘meet’ shall mean group meetings or group conference calls conducted physically or through digital means.

(b) Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means, simultaneously with submission to the recognized stock exchange(s), in the following manner:

i. the presentation and the audio/video recordings 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 calls, whichever is earlier;
ii. the transcripts of such calls shall be made available on the website 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:

i. Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;
ii. Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
iii. Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable;
iv. Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;
v. List of creditors as required to be displayed by the corporate debtor under regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
vi. Appointment/ Replacement of the Resolution Professional;
vii. Prior or post-facto intimation of the meetings of Committee of Creditors;
viii. Brief particulars of invitation of resolution plans under section 25(2)(h) of Insolvency Code in the Form specified under regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
ix. Number of resolution plans received by Resolution Professional;
x. Filing of resolution plan with the Tribunal;
xi. Approval of resolution plan by the Tribunal or rejection, if applicable;
xii. Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as:

a. Pre and Post net-worth of the company;
b. Details of assets of the company post CIRP;
c. Details of securities continuing to be imposed on the companies' assets;
d. Other material liabilities imposed on the company;
e. Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
f. Details of funds infused in the company, creditors paid-off;
g. Additional liability on the incoming investors due to the transaction, source of such funding etc.;
h. Impact on the investor – revised P/E, RONW ratios etc.;
i. Names of the new promoters, key managerial persons(s), if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control;
j. Brief description of business strategy.

xiii. Any other material information not involving commercial secrets.
xiv. Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS;
xv. Quarterly disclosure of the status of achieving the MPS;
xvi. The details as to the delisting plans, if any approved in the resolution plan.

17. Initiation of Forensic audit: In case of initiation of forensic audit, (by whatever name called), the following disclosures shall be 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 reasons 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.

B. Events which shall be disclosed upon application of the guidelines for materiality referred sub-regulation (4) of regulation (30) of Listing Regulations:

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 lines of business or closure of operations of any unit/division (entirety 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) and revision(s) or amendment(s) or 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. Fraud/defaults etc. by directors (other than key managerial personnel) or employees of listed entity.

10. Options to purchase securities including any ESOP/ESPS 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.

C. Any other information/event viz. 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 listed entity which may be necessary to enable the holders of securities of the listed entity which may be necessary to enable the holders of securities of the listed entity to appraise its position and to avoid the establishment of a false market in such securities.

D. Without prejudice to the generality of para (A), (B) and (C) above, the listed entity may make disclosures of event/information as specified by the Board from time to time.

E. Disclosure of information having bearing on performance or operation of the Company and/or **price sensitive information - NCDS:**

Expected default in timely payment of interest or preference dividend or redemption or repayment amount or both in respect of the NCDS and NCRPS and default in creation of security for debentures as soon as the same becomes apparent.

Any attachment or prohibitory orders restraining the Company from transferring NCDS or NCRPS from the account of the registered holders along with the particulars of the numbers of securities so affected, the names of the registered holders and their demat account details.

Any action which shall result in the redemption, conversion, cancellation, retirement in whole or in part of any NCDS or reduction, redemption, cancellation, retirement in whole or in part of any NCRPS.

Any action that shall affect adversely payment of interest on NCDS or payment of dividend on NCRPS including default by the Company to pay interest on NCDS or redemption amount and failure to create a charge on the assets.

Any change in the form or nature of any of the NCDS or NCRPS that are listed on the Stock Exchanges or in the rights or privileges of the holders thereof and make an application for listing of the securities as changed if, the stock exchange(s) so require.

Any changes in the general character or nature of business/ activities, disruption of operation due to natural calamity, and commencement of commercial production/ commercial operations.

Any events such as strikes and lock outs which have a bearing on the interest payment/ dividend payment or principal repayment capacity.

Details of any letter or comments made by debenture trustees regarding payment/non-payment of interest on due dates, payment or non-payment of principal on the due dates or any other matter concerning the security, the Company and /or the assets along with its comments thereon, if any.

Delay or default in payment of interest or dividend or principal amount or redemption for a period of more than three months from the due date.

Failure to create charge on the assets within the stipulated time period.
Any instance(s) of default or delay in timely repayment of interest or principal obligations or both in respect of the debt securities including any proposal for re-scheduling or postponement of the repayment programmes of the dues or debts of the Company with any investor(s) or lender(s).
Any revision in the rating.

Any major change in composition of its board of directors, which may amount to change in control as defined in Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

The following approvals by board of directors in their meeting: -
the decision to pass any interest payment;
short particulars of any increase of capital whether by issue of bonus securities through capitalization, or by way of right securities to be offered to the debenture holders, or in any other way;
All the information, report, notices, call letters, circulars, proceedings, etc. concerning non-convertible redeemable preference shares or non-convertible debt securities;
Any other change that shall affect the rights and obligations of the holders of non-convertible debt securities / non-convertible redeemable preference shares, any other information not in the public domain necessary to enable the holders of the listed securities to clarify its position and to avoid the creation of a false market in such listed securities or any other information having bearing on the operation/performance of the listed entity as well as price sensitive information.

Without prejudice to the generality of para (A), (B), (C) and (D) above, the listed entity may make disclosures of event/information as specified by the Board from time to time.

Materiality has to be determined on a case-by-case basis depending on specific facts and circumstances relating to the information or event. In order to determine whether a particular event or information is Material in nature, the Board will consider the “quantitative” or “qualitative” criteria mentioned below.

Quantitative criteria
Where the event or information is likely to cause prices of the Company’s securities to fluctuate, as a result of such event or information, by 10% or more, such that persons who commonly invest in securities may be influenced in deciding whether to acquire or dispose of the Company’s securities;

Where the event or information pertains to a matter which may have an impact on the Company’s net worth, as a result of the event or information, to be affected by 10% or more;

Where the event or information pertains to a matter which may cause the Company's turnover to move, as a result of the event or information, by 10% or more;

Where the event or information pertains to a matter which may cause the assets of the Company, amounting to 10% or more of such assets, to be deployed into an avenue other than the one where they are currently deployed.

The above threshold will be determined on the basis of audited financial statements of the Company for the last audited financial year.

Qualitative criteria
The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly.

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.

In addition to the above, an event or information may be treated as being Material if in the opinion of the Board, the event or information is considered Material.

Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015

Contact Details of Key Managerial Personnel Authorized for Determining Materiality of Events/Information

Sr. No.	NAME OF KEY MANAGERIAL PERSONNEL	DESIGNATION	CONTACT DETAILS
1.	Mr. Subramaniam Swaminathan Iyer	Managing Director	swami@atmastco.com
2.	Mrs. Jayasudha Swaminathan	Whole Time Director	jayasudha.iyer@gmail.com
3.	Mr. Chandrasekhar Ganesan	Chief Executive Officer	g.chandrasekhar@atmastco.com
4.	Mr. Venkataraman Ganesan	Chief Financial Officer	venkat@atmastco.com
5.	Mr. Rajendra Biswal	Company Secretary & Compliance officer	cs@atmastco.com