



Olympia Industries Limited

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS/INFORMATION

1. INTRODUCTION

Regulation 30(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulations') requires every listed entity to frame a policy for determining and disclosing the events or information.

In this context, the policy had been framed by the Board of Directors ("Board") of Olympia Industries Limited ("Company") & was effective from December 1, 2015.

This Policy for determination of materiality of events/information, inter alia, aims at:

- To provide an overall governance framework for determination of materiality of events/information which require disclosure to the Stock Exchange(s);
- To ensure that the Company complies with the disclosure obligations under the SEBI Listing Regulations and Circulars, Guidance issued thereunder ; and
- To ensure that adequate and timely information is provided to investors to enable them to take informed investment decision.

2. DEFINITIONS

- a. "Act" means the Companies Act, 2013 including the rules, schedules, clarifications, and guidelines issued by the Ministry of Corporate Affairs and any amendment thereto and/or modification thereof from time to time.
- b. "Board" refers to the Board of Directors of Olympia Industries Limited.
- c. "Company" refers to Olympia Industries Limited pursuant to this Policy, having its Registered Office at C-205, Synthofine Industrial Estate Behind Virwani Industrial Estate Goregaon (East), Mumbai - 400063.
- d. "Listing Regulations" means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendment thereto and/or modification thereof from time to time, and includes any circulars, guidelines, and directions issued thereunder or in relation thereto.
- e. "ISN on Reg 30" shall mean the Industry Standards Note on Regulation 30 of SEBI Listing Regulations dated February 25, 2025, as amended from time to time.

All capitalised terms used in this Policy document but not defined herein shall have the meaning ascribed to such term in the SEBI Act, 1992 and the Regulations framed thereunder including but not limited to the SEBI Listing Regulations, Companies Act, 2013 and the Rules framed there under or the ISN on Reg 30, as amended from time to time.



Olympia Industries Limited

POLICY & PROCEDURES

I. MATERIALITY THRESHOLDS:

1. In terms of Regulation 30 of the Listing Regulations, the Company is required to make disclosures of any events/information which, in the opinion of the Board of the Company, is material.
2. Events specified in Para A of Part A of Schedule III are deemed to be material events and the Company is required to make disclosure of such events.
3. The Company is required to make disclosure of material events, including events specified in Para B of Part A of Schedule III, based on application of the guidelines for materiality as set out below:

Qualitative:

- a. the omission of an event/information, which is likely to result in discontinuity or alteration of event/information already available publicly; or
- b. the omission of an event/information is likely to result in significant market reaction if the said omission came to light at a later date; or

Quantitative:

- c. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - i. two percent of turnover, as per the last audited consolidated financial statements of the Company;
 - ii. two percent of net worth, as per the last audited consolidated financial statements of the Company, except in case the arithmetic value of the net worth is negative;
 - iii. 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 Company;

The ISN on Reg 30 shall be referred to determine the appropriate quantitative thresholds applicable to the relevant events.

- d. in case where the criteria specified in sub-clauses (a) to (c) above are not applicable, an event/information may be treated as being material if in the opinion of the Board and/or the Managing Director ('MD') & Chief Executive Officer ('CEO') of the Company, the event/information is considered material.



Olympia Industries Limited

4. As specified in Para C of Part A of Schedule III of the Listing Regulations, the Company shall promptly disclose 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 of the Company 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.

II. TIME LIMIT FOR THE DISCLOSURE

The Company shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this regulation as soon as reasonably possible and in any case not later than the following:

Material Event/Information	Statutory Timeline
Event or information which pertains to a decision taken at the meeting of Board of Directors (if the Board Meeting concludes during normal trading hours)	within 30 minutes from the closure of relevant Board meeting
Event or information which pertains to a decision taken at the meeting of Board of Directors (if the Board Meeting concludes after normal trading hours but more than three hours before the beginning of the normal trading hours of the next trading day)	within 3 hours from the closure of relevant Board meeting
Event or information which emanates from within the Company	within 12 hours of occurrence of event or information
Event or information which does not emanate from within the Company	within 24 hours of occurrence of event or information
Event or information for which timelines have already been specified in Part A of Schedule III of SEBI Listing Regulations	within the respective timelines specified therein

Provided that the disclosure with respect to events for which timelines have been specified in Part A of Schedule III shall be made within such timelines.

Policy last amended and reviewed by Board on: 25.09.2025



Olympia Industries Limited

- III.** Provided further that in case the disclosure is made after the timelines specified under this regulation, the Company shall, along with such disclosure provide the explanation for the delay.

AUTHORIZE KEY MANAGERIAL PERSONNEL (KMP) FOR THE PURPOSE OF DETERMINING MATERIALITY OF AN EVENT OR INFORMATION AND FOR THE PURPOSE OF MAKING DISCLOSURES TO STOCK EXCHANGE

1. The Managing Director & CEO of the Company shall severally be responsible and authorised for ascertaining the materiality of events/information considering its nature and disclosure after taking into account the various provisions of the Listing Regulations and this Policy.
2. The Senior Management Executives/ Key Managerial Personnel of the Company shall forthwith inform all potential events/information as per Para A and Para B of Part A of Schedule III of the Listing Regulations, relating to the Company (to the extent such information is material for the Company) to the Managing Director & CEO and/or the CFO & Company Secretary of the Company, and/or such other employees of the Company authorized by them in this regard, with adequate information/data to facilitate a prompt and appropriate disclosure to the Stock Exchanges. The process of disclosure shall be in line with the process set out under the internal code of procedures for disclosure of material events/information in relation to the Company and as per the requirements prescribed by the Listing Regulations.
3. The Managing Director & CEO, the CFO & the Company Secretary of the Company shall severally be responsible and authorized for dissemination of such events and information in accordance with the provisions of the Listing Regulations or any other law as may be applicable.
4. The disclosures made under Regulation 30 of the Listing Regulations and such other disclosures as may be required, shall be hosted on the website of the Company (www.eolympia.com) and simultaneously communicated to the Stock Exchanges in the permitted mode. All disclosures shall be available on the website of the Company for a period of 5 (five) years and thereafter in accordance with the Archival Policy of the Company.

3. AMENDMENTS TO THE POLICY

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force, and this Policy does not, and shall not, in any manner dilute any of the requirements set out under Regulation 30 read with Schedule III of the LODR Regulations.



Olympia Industries Limited

As required under the SEBI Listing Regulations, this Policy and every subsequent modification, alteration or amendment made thereto, shall be promptly disclosed on the Company's website at (www.eolympia.com).

4. SCOPE AND LIMITATION

In the event of any conflict between the provisions of this Policy and the Act or the SEBI Listing Regulations or any other statutory enactments or rules, the provisions of the SEBI Listing Regulations/ the Act or statutory enactments, rules made thereunder shall prevail over this Policy and the part(s) so repugnant shall be deemed to severed from the Policy and the rest of the Policy shall remain in force.

Contact details of Key Managerial Personnel (KMP) authorized for making disclosure of particular event/information to Stock Exchanges

Designation	Contact Details
Managing Director & CEO	022 42026 868
Company Secretary & Compliance Officer	022 42026 868
Chief Financial Officer	022 42026 868
