



LatentView

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LATENTVIEW ANALYTICS LIMITED

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POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

*[Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement)
Regulations,2015]*

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1. PREFACE

Latent View Analytics Limited (hereinafter referred to as “the Company” or “LatentView”) is committed to being open and transparent with all stakeholders and in disseminating information in a fair and timely manner. The Company’s securities are listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) and must comply with the continuous disclosure obligations imposed by the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 (“SEBI Listing Regulations”).

The SEBI Listing Regulations mandate listed entities to formulate a Policy for determining materiality of events or information that warrant disclosure to investors. It is in this context that the Policy on Determination of Materiality for Disclosures (“Policy”) is being framed and implemented.

Accordingly, the Board of Directors of the Company has approved this policy for determination of materiality of events or information which shall be disclosed by the Company to the Stock exchanges. The Board shall review, and if found required, may amend this Policy from time to time.

2. PURPOSE

The objective of this Policy is to serve as a guiding charter to the management to ensure that timely, transparent, accurate and adequate disclosure of events or information are made available by the Company to the investor community under the Listing Regulations and to enable them to take well informed investment decisions with regard to the securities of the Company.

The Policy applies in respect of disclosure of material events in relation to the Company, its subsidiaries, Directors, Promoters, Key Managerial Personnel, Senior Management Personnel as required under Applicable Laws.

3. LEGAL FRAMEWORK

This Policy has been formulated in accordance with the current guidelines set out by SEBI under Regulation 30 of the Listing Regulations, with respect to disclosure of events and information.

4. DEFINITION

- a) “Act” means the Companies Act, 2013 (and the Rules) and the Companies Act, 1956 to the extent applicable.
- b) “Board of Directors” means the Board of Directors of Latent View Analytics Limited.
- c) “Company” means Latent View Analytics Ltd

- d) "Key Managerial Personnel" means key managerial personnel as defined under sub-section (51) of section 2 of the Companies Act, 2013 which includes Chief Executive Officer, Whole Time Directors, Chief Financial Officer, and Company Secretary of the Company.
- e) "Listing Regulations" means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- f) "Policy" means this policy, as amended from time to time.
- g) "SEBI" means the Securities and Exchange Board of India.
- h) "Rules" means the rules made under the Companies Act, 2013.
- i) "Stock Exchange(s)" means BSE Limited and the National Stock Exchange of India Limited, where the equity shares of the Company are listed.

all other words not defined herein shall have the same meaning as assigned to those terms under the Listing Regulations, Companies Act, 2013 or any other applicable laws or regulations, as the case may be.

5. MATERIAL EVENTS OR INFORMATION

The Company shall disclose all such events which are specified in Para A of Part A of Schedule III of the Listing Regulations (as applicable from time to time) without any application of the guidelines for materiality as specified in sub-regulation (2) of Regulation 30 of the Listing Regulations.

The Company shall disclose all such material events pertaining to itself or its subsidiary(ies), specified in Para B of Part A of Schedule III of the Listing Regulations subject to application of guidelines for materiality.

6. GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION:

The Company shall consider the following criteria for determination of materiality of events/information:

- (a) the omission of an event or information, which is likely to result in
 - i. discontinuity or alteration of event or information already available publicly;
 - ii. significant market reaction if the said omission came to light at a later date;
 - iii. 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
- ii. two percent of net worth, as per the last audited consolidated financial statements, except in case 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.

Accordingly, any transactions exceeding the lower of i, ii or iii above, with an annual impact in value, will be considered for the above purposes.

- iv. In case where the criteria specified in sub-clauses (i), (ii) and (iii) is not applicable, an event or information may be treated as being material if in the opinion of the board, the event or information is considered material.

7. ANY OTHER EVENT/INFORMATION WHICH IS TO BE DISCLOSED BY THE COMPANY

In addition to the mandatory disclosure requirements, the Company may disclose major developments that are 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

8. GUIDELINES ON TIMING OF AN EVENT/INFORMATION

The occurrence of material event/information would be either by the Company's own accord or not in the hands of the Company. It can be categorized as under:

- a. depends upon the stage of discussion, negotiation or approval; and
- b. in case of natural calamities, disruptions etc., it would depend upon the timing when the company became aware of the event/information.

In respect of the events under (a), 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 shareholder's approval.

In respect of the events under (b), the events/information can be said to have occurred when the Company becomes aware of the events/information, or as soon as, an officer of the entity has, or

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ought to have reasonably come into possession of the information in the course of the performance of his duties. The term 'officer' shall have the same meaning as defined under the Act and shall also include Promoter of the Company.

9. PERSONS RESPONSIBLE FOR DISCLOSURE

The Board of Directors of the Company have authorized the KMP as defined under clause 2(c) of the Policy to determine the materiality of an event or information and to make appropriate disclosure on a timely basis. The KMPs are also empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as they may deem fit.

The materiality of events outlined above are indicative in nature. There may be a likelihood of some unforeseen events emerging due to the prevailing business scenario from time to time. Hence, the relevant Authorized Person should exercise his/her own judgement while assessing the materiality of events associated with the Company.

The Senior Management Personnel and such other persons, as determined by the aforesaid authorized persons shall be relevant employees for the purpose of this policy, to identify potential event or information pertaining to their functional roles and report the same to the aforesaid Authorized Persons.

Details of above KMPs shall be also disclosed to the Stock Exchange(s) and as well as on Company's website.

The Company shall disclose all events or information within the timelines specified in the Applicable Laws.

10. LIMITATION & AMENDMENT

Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding. In case of any subsequent changes in the provisions of the Companies Act, 2013 or the Listing Regulations or any other regulations which makes any of the provisions in the policy inconsistent with the Act or Regulations, then the provisions of the Act or Regulations would prevail over the policy and the provisions in the policy would be modified in due course to make it consistent with law.

11. DISSEMINATION OF POLICY AND DISCLOSURES

This Policy shall be hosted on the website of the Company.

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 Listing Regulation as defined in the aforesaid Regulations.

12. POLICY REVIEW

The KMP(s) may review the Policy from time to time. Material changes to the Policy will need the approval of the Board of Directors. Any subsequent amendment / modification in the Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy with effect from.

13. CONTACT DETAILS

Any questions or clarifications about the policy or disclosures made by the Company should be referred to the Company Secretary.

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14. VERSION

Sl.No.	Version	Effective date
1	Original Version	August 05 2021
2	1 st Amendment	July 27, 2023