

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

1. **LEGAL FRAMEWORK:** This policy has been formulated in accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”), with respect to disclosure of material events and information. The Board shall review, and if required, may amend this Policy from time to time.
2. **OBJECTIVE AND SCOPE:** To determine the events and information which in the opinion of the Board are Material and needs to be disclosed to the Stock Exchanges. The purpose of this Policy is to present a high-level policy statement for KAVVERI DEFENCE & WIRELESS TECHNOLOGIES LIMITED (KDWTL) regarding disclosure of material events / information in accordance with the provisions of LODR and to assist the employees of the Company in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel. The policy intends to define KDWTL policy on disclosure of events / information and to provide guidance to the Board of Directors, KMPs and other executives and staff working in KDWTL in making decisions and undertakings and its responsibility about making public such events / information which may materially affect the performance of the company and thereby the share price of the Company. The policy is framed for the purpose of systematic identification, categorization, review, disclosure and updating of website, the details of information / events which are considered material or which may have a bearing on the performance of the Company and which may materially affect the share price of the company. All the Words and expressions used in this Policy, unless defined hereinafter, shall have meaning respectively assigned to them under LODR and in the absence of its definition or explanation therein, as per the Companies Act, 2013 and the Rules, Notifications and Circulars made/issued there under and as amended from time to time.
3. **DEFINITIONS:**
 - “Act” means the Companies Act, 2013 and the rules framed thereunder, as amended from time to time.
 - “Audit Committee or Committee” means Audit Committee constituted by the Board of Directors of the Company, from time to time under the provisions of SEBI (LODR) Regulations, 2015, and / or the Companies Act, 2013.
 - “Board of Directors or Board” means the Board of Directors of Apollo Micro Systems Limited, as constituted from time to time.
 - “Company” means a Company incorporated under the Companies Act, 2013/1956.
 - “Independent Director” means an independent director as defined in Sub section 47 of Section 2 of Companies Act 2013.

“Key Managerial Personnel” (KMP) means key managerial personnel as defined under subsection (51) of section 2 of the Companies Act, 2013.

“Listing Regulations” means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

“Policy” means Policy for Determination of Materiality of Events or Information.

4. DISCLOSURE OF EVENTS OR INFORMATION:

The events or information specified in Para A of Part A of Schedule III and Para B of Part A of Schedule III of SEBI (LODR) Regulations, 2015 shall be disclosed as per the timelines in the SEBI (LODR) Regulations, 2015. The relevant extract is reproduced in Annexure 1.

5. AUTHORITY FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION:

The Managing Director is hereby authorized to determine whether an event / information is material. He is also authorized to establish the timeline for disclosure, based on the specified categories of information, to the stock exchanges, subject to such information being placed prior to or at the immediate Board Meeting held after the said information is made public.

Contact Details:

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6. SCOPE AND LIMITATION IN THE EVENT OF ANY CONFLICT BETWEEN THE PROVISIONS OF THIS POLICY;

Companies Act, 2013; Regulations or any other statutory enactments, rules, the provisions of such Companies Act, 2013 or statutory enactments, rules shall prevail over this Policy and the part(s) so repugnant shall be deemed to be severed from the Policy and the rest of the Policy shall remain in force.

7. AMENDMENTS: The Board of Directors 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.

8. **DISSEMINATION OF POLICY:** This Policy shall be hosted on the website of the Company and address of such web link thereto shall be provided in the Annual Report of the Company.