



WEP SOLUTIONS LIMITED

POLICY FOR DETERMINING MATERIALITY OF EVENT OR INFORMATION

Base Document:

- ***Regulation 30 (ii) of Chapter IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.***

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Policy approved by the Board of Directors on 6th February 2016.

Current Revision Effective Date – 31st December 2024.

(Modified w.r.t. the (Third Amendment Regulations to the SEBI LODR Regulations dated 12th December 2024)

Approving Authority – Board of Directors.

Date of Approval of the Revised Policy – 17th May 2025

1. Preface:

Securities and Exchange Board of India (SEBI), has vide its notification dated 2nd September 2015 introduced the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Regulation 30(1) and 30(4)(ii) of Chapter IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requires Listed Company to disclose events or information which in the opinion of the Board of Directors of a Company are material. Listed Company shall frame policy to determine ***'Materiality of any event or information'*** which shall be disclosed on the website of the Company.

2. Definitions:

"Act" means the Companies Act, 2013 including any amendment or modification thereof.

"Applicable Law" means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of documents has been prescribed.

"Authorised Person" means any person duly authorized by the Board.

"Board of Directors" or **"Board"** means Board of Directors of WeP Solutions Limited.

"Listed entity" means an entity which has listed, on a recognized stock exchange(s), the designated securities issued by it or designated securities issued under scheme managed by it, in accordance with the listing agreement entered into between the entity and the recognized stock exchange(s).

"Company" means WeP Solutions Limited inclusive of its registered office and all branch offices.

"Key Managerial Personnel" means Key Managerial Personnel as defined under Section 2(51) of the Companies Act 2013.

"Listing Regulations" means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

"Stock Exchange" means Stock Exchange where the equity shares of the Company are listed.

Any other term not defined herein shall have same meaning as defined in the Companies Act 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable law or regulation.

3. Applicability:

Information relating to material events and which is price sensitive in nature, shall be promptly disseminated to the Stock Exchanges. For this purpose, material event means any information which relates to the Company and which, if published is likely to materially affect the price of shares of the Company.

The Company shall make disclosure of events specified in **Para A of Part A of Schedule III** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as may be amended from time to time, without applying any test of materiality to the stock exchanges within specified timelines, detailed in **Annexure – I.**

The Company shall make disclosure of events specified in **Para B of Part A of Schedule III** of the Listing Regulations, as may be amended from time to time, based on application of the criteria for determination materiality as specified in **Para 4**, detailed in **Annexure – II.**

The Company shall make disclosures of any events or information which, in the opinion of the Board of Directors, is material. In case where an event occurs or information is available with the company, which has not been indicated above, but which may have material effect, the Company would make adequate disclosures in regard thereof.

4. Criteria for determination of materiality of events/information:

a. Quantitative Criteria:

Quantitative criteria would be calculated based on audited financial statements of the last audited financial year, and would mean event/ information where the value involved or the impact:

(i) exceeds 10% per cent of the consolidated gross turnover, or

(ii) exceeds 10% per cent of the consolidated net worth; or

whichever is lower.

b. Qualitative criteria:

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

- a) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
- b) 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;

- b) in case where the criteria specified in sub-clauses (a) and (b) are not applicable, an event/information may be treated as being material if in the opinion of the Board of Directors of WeP Solutions Limited, the event / information is considered material.

Without prejudice to the generality of a, b and c above, the Company may make disclosures of event/information as specified by the Board from time to time.

5. Disclosure of material events / information:

The Company shall disclose to the stock exchanges of all events, specified in Para A of Part A of Schedule III or information as soon as reasonably possible and **not later than 24 hours from the occurrence of the event/information.**

In the event the disclosure is made after 24 hours of occurrence of the event or information, the Company shall, along with such disclosures provide an explanation for such delay.

The disclosure with respect to events specified in sub-para 4 of Para A of Part A of Schedule III – *Outcome of Board Meetings of the Board of Directors* shall be made in the following manner:

- ✓ If meeting ends **after trading hours of the day but more than 3 hours before next trading starts**: Disclosure must be made at the earliest **but not later than 3 hours** of the conclusion of the Board Meeting.
- ✓ If meeting ends during trading hours of the day or the remaining hours **before the trading starts for the day is less than or equal to 3 hours**: Disclosure must be made at the earliest **but not later than 30 minutes** of the conclusion of the Board Meeting within **thirty minutes** of the conclusion of the board meeting.

The Company shall make disclosures updating the material developments pertaining to material events on a regular basis, till such time the event is resolved/closed, and to be disclosed to the stock exchanges with relevant explanations.

The Company shall also disclose all events or information with respect to subsidiaries which are material, if any, for the Company.

6. Disclosure on the website of the Company

All such events or information which has been disclosed to stock exchanges under the Listing Regulations shall be made available on the Company's website. The Policy and the contact details of the persons authorized by the Board shall be available on the website of the Company. Such events or information shall be placed on the website of the Company (www.wepsol.com).

7. Authorization of Key Managerial Personnel (KMP) for the purpose of determining Materiality of an Event or Information

The following KMP's are hereby authorized by Board of Directors for the purpose of determining materiality of an event or information and for the purpose of making disclosures to Stock Exchange(s) (***“Authorized Person(s)”***):

Sr. No	Designation	Contact Details
1	Chief Financial Officer	0821-6620399
2	Company Secretary and Compliance Officer	080-66112000

8. Amendments:

The Board may, subject to 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 as it may deem necessary.

The Board may also establish further rules and procedures, from time to time, to give effect to this policy and to ensure proper governance.

ANNEXURE I

SCHEDULE III - PART A: DISCLOSURES OF EVENTS OR INFORMATION: SPECIFIED SECURITIES (Regulation 30)

The following needs to be compulsorily disclosed by WeP Solutions Limited under Regulation 30(4) without any application of the guidelines for materiality:

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/restructuring), or sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the WeP Solutions Limited, sale of stake in associate company of the WeP Solutions Limited or any other restructuring.
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. New Rating(s) or Revision in Rating(s).
4. Outcome of Meetings of the board of directors:
WeP Solutions Limited shall disclose to the Exchange(s), held to consider the following:
 - a. dividends 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 including by way of issue of securities (excluding security receipts, securitized debt instruments or money market instruments regulated by the Reserve Bank of India), through further public offer, rights issue, American Depositary Receipts/ Global Depositary Receipts/ Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method;
 - 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 WeP Solutions Limited 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 WeP Solutions Limited) 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.

5A. Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the WeP Solutions Limited or of its holding, subsidiary or associate company, among themselves or with the WeP Solutions Limited or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the WeP Solutions Limited or impose any restriction or create any liability upon the WeP Solutions Limited, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the WeP Solutions Limited is a party to such agreements:

Provided that such agreements entered into by WeP Solutions Limited in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of WeP Solutions Limited or they are required to be disclosed in terms of any other provisions of these regulations

6. Fraud/defaults by WeP Solutions Limited, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of WeP Solutions Limited, whether occurred within India or abroad.

7. Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), senior management, Auditor and Compliance Officer.

7A. In case of resignation of the auditor of WeP Solutions Limited, detailed reasons for (2) 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 WeP Solutions Limited, 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.

7C. In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the listed entities within seven days from the date that such resignation

comes into effect.

7D. In case the Managing Director or Chief Executive Officer of WeP Solutions Limited was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).

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. 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 WeP Solutions Limited.

13. Proceedings of Annual and extraordinary general meetings of WeP Solutions Limited.

14. Amendments to memorandum and articles of association of WeP Solutions Limited, in brief.

15. (i) Schedule of Analyst or institutional investors meet at least two working days in advance (excluding the date of the intimation and the date of the meet)

(ii) Presentations prepared by WeP Solutions Limited for analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the recognized stock exchanges prior to beginning of such events.

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

Explanation II: Disclosure of names in the schedule of analysts or institutional investors meet shall be optional for WeP Solutions Limited.

(b) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner:

- (i) The audio 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 video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
- (iii) the transcripts of such calls shall be made available on the website along with simultaneous

submission to recognized stock exchanges within five working days of the conclusion of such calls.

16. The following events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code:

- a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;
- b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
- c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable ;
- d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;
- e) 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;
- f) Appointment/ Replacement of the Resolution Professional;
- g) Prior or post-facto intimation of the meetings of Committee of Creditors;
- h) 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;
- i) Number of resolution plans received by Resolution Professional;
- j) Filing of resolution plan with the Tribunal;
- k) Salient features, not involving commercial secrets, of the resolution plan approved by the Tribunal, in such form as may be specified;

l) 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:

- (i) Pre and Post net-worth of the company;
- (ii) Details of assets of the company post CIRP;
- (iii) Details of securities continuing to be imposed on the companies' assets;
- (iv) Other material liabilities imposed on the company;
- (v) Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
- (vi) Details of funds infused in the company, creditors paid-off;
- (vii) Additional liability on the incoming investors due to the transaction, source of such funding etc.;
- (viii) Impact on the investor – revised P/E, RONW ratios etc.;
- (ix) Names of the new promoters, key managerial personnel, 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;
- (x) Brief description of business strategy.

m) Approval of resolution plan by the Tribunal or rejection, if applicable;

n) Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS;

o) Quarterly disclosure of the status of achieving the MPS;

p) 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 WeP Solutions Limited along with comments of the management, if any.

Explanation- For the purpose of this sub-paragraph, forensic audit refers to the audits, by whatever name called, which are initiated with the objective of detecting any mis-statement in financial statements, mis-appropriation, siphoning or diversion of funds and does not include audit of matters such as product quality control practices, manufacturing practices, recruitment practices, supply chain process including procurement or other similar matters that would not require any revision to the financial statements disclosed by WeP Solutions Limited.

18. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of WeP Solutions Limited, in relation to any event or information which is material for WeP Solutions Limited in terms of regulation 30 of these regulations and is not already made available in the public domain by WeP Solutions Limited.

Explanation – “social media intermediaries” shall have the same meaning as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.

19. Action(s) initiated, or orders passed by any regulatory, statutory, enforcement authority or judicial body against the WeP Solutions Limited or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to WeP Solutions Limited, in respect of the following:

- (a) search or seizure; or
 - (b) re-opening of accounts under section 130 of the Companies Act, 2013; or
 - (c) investigation under the provisions of Chapter XIV of the Companies Act, 2013;
- along with the following details pertaining to the actions(s) initiated, taken or orders passed:
- i. name of the authority;
 - ii. nature and details of the action(s) taken, initiated or order(s) passed;
 - iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
 - iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
 - v. impact on financial, operation or other activities of WeP Solutions Limited, quantifiable in monetary terms to the extent possible.

20. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against WeP Solutions Limited or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to WeP Solutions Limited, in respect of the following:

- (a) suspension;
 - (b) imposition of fine or penalty;
 - (c) settlement of proceedings;
 - (d) debarment;
 - (e) disqualification;
 - (f) closure of operations;
 - (g) sanctions imposed;
 - (h) warning or caution; or
 - (i) any other similar action(s) by whatever name called;
- along with the following details pertaining to the actions(s) taken or orders passed:

- i. name of the authority;
- ii. nature and details of the action(s) taken, or order(s) passed;
- iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
- iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
- v. impact on financial, operation or other activities of WeP Solutions Limited, quantifiable in monetary terms to the extent possible.

Explanation- Imposition of fine or penalty shall be disclosed in the following manner along with the details pertaining to the action(s) taken or orders passed as mentioned in the sub-paragraph:

(i) disclosure of fine or penalty of rupees one lakh or more imposed by sectoral regulator or enforcement agency and fine or penalty of rupees ten lakhs or more imposed by other authority or judicial body shall be disclosed within twenty four hours.

(ii) disclosure of fine or penalty imposed which are lower than the monetary thresholds specified in the clause (i) above on a quarterly basis in the format as may be specified.

21. Voluntary revision of financial statements or the report of the board of directors of WeP Solutions Limited under section 131 of the Companies Act, 2013.

ANNEXURE II

SCHEDULE III - PART B: DISCLOSURES OF EVENTS OR INFORMATION: SPECIFIED SECURITIES (Regulation 30)

Regulation 30(4) – Events which shall be disclosed upon application of the guidelines for Materiality.

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
2. Any of the following events pertaining to WeP Solutions Limited:
 - (a) arrangements for strategic, technical, manufacturing, or marketing tie-up; or
 - (b) adoption of new line(s) of business; or
 - (c) closure of operation of any unit, division or subsidiary (in entirety or in 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) 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 WeP Solutions Limited 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 WeP Solutions Limited.
8. Pending of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on WeP Solutions Limited.
9. Frauds or defaults by employees of WeP Solutions Limited which has or may have an impact on WeP Solutions Limited.
10. Options to purchase securities including any ESOP/ESPS Scheme.
11. Giving of guarantees or indemnity or becoming a surety, by whatever name called, for any third party.
12. Granting, withdrawal, surrender , cancellation or suspension of key licenses or regulatory approvals.
13. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.

- 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 WeP Solutions Limited which may be necessary to enable the holders of securities of WeP Solutions Limited 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, WeP Solutions Limited may make disclosures of event/information as specified by the Board from time to time.

TIMELINE FOR DISCLOSING EVENTS GIVEN IN PART A OF SCHEDULE III OF THE LODR REGULATIONS

1. As mandated by Regulation 30(6) of the LODR Regulations specifies that WeP Solutions Limited shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of the LODR Regulations as soon as reasonably possible and in any case not later than the following:
 - i. thirty minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken; however, in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, WeP Solutions Limited shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting;
 - ii. twelve hours from the occurrence of the event or information, in case the event or information is emanating from within WeP Solutions Limited;
 - iii. twenty four hours from the occurrence of the event or information, in case the event or information is not emanating from within WeP Solutions Limited.

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

2. In order to bring clarity in the above timelines for disclosure of material events or information, the timeline for disclosure of events specified in Part A of Schedule III of the LODR Regulations is given in the table below:

Table I: Timeline for disclosure of events specified in Part A of Schedule III of the LODR Regulations

Para / sub-para	Events	Timeline for disclosure
A.	Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of regulation (30):	
1.	Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/restructuring), sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of WeP Solutions Limited (if any), sale of stake in the associate company of WeP Solutions Limited or any other restructuring.	Within 12 hours * Acquisition of shares or voting rights by WeP Solutions Limited in an unlisted company, aggregating to 5% or any subsequent change in holding exceeding 2%, shall be

Para / sub-para	Events	Timeline for disclosure
		disclosed quarterly as part of Integrated Filing (Governance).
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.	Within 12 hours *
3.	New Ratings(s) or Revision in Rating(s).	Within 24 hours
4.	Outcome of Meetings of the board of directors	As specified in clause (i) of Regulation 30(6) of LODR.
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 WeP Solutions Limited), 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.	Within 12 hours * (for agreements where WeP Solutions Limited is a party); Within 24 hours (for agreements where WeP Solutions Limited is not a party).
5A.	Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of WeP Solutions Limited or of its holding, subsidiary or associate company, among themselves or with WeP Solutions Limited or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of WeP Solutions Limited or impose any restriction or create any liability upon WeP Solutions Limited, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not WeP Solutions Limited is a party to such agreements: Provided that such agreements entered into by WeP Solutions Limited in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of WeP Solutions Limited or they are required to be disclosed in terms of any other provisions of these regulations.	Within 12 hours * (for agreements where WeP Solutions Limited is a party); Within 24 hours (for agreements where WeP Solutions Limited is not a party).

Para / sub-para	Events	Timeline for disclosure
6.	Fraud or defaults by WeP Solutions Limited, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director whether occurred within India or abroad.	Within 24 hours
7.	Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), senior management, Auditor and Compliance Officer.	Within 12 hours * (except in case resignation); Within 24 hours (in case of resignation)
7A.	In case of resignation of the auditor of WeP Solutions Limited, detailed reasons for resignation of auditor, as given by the said auditor.	Timeline as specified in sub-para 7A of Para A of Schedule III.
7B.	Resignation of independent director including reasons for resignation.	Timeline as specified in sub-para 7B of Para A of Schedule III.
7C.	Letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director.	Timeline as specified in sub-para 7C of Para A of Schedule III.
7D.	In case the Managing Director or Chief Executive Officer of WeP Solutions Limited was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s).	Within 12 hours *
8.	Appointment or discontinuation of share transfer agent.	Within 12 hours *
9.	Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions.	Within 24 hours
10.	One time settlement with a bank.	Within 24 hours
11.	Winding-up petition filed by any party / creditors.	Within 24 hours
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 WeP Solutions Limited.	Within 12 hours *
13.	Proceedings of annual and extraordinary general meetings of WeP Solutions Limited.	Within 12 hours *
14.	Amendments to memorandum and articles of association of WeP Solutions Limited, in brief.	Within 12 hours *

Para / sub-para	Events	Timeline for disclosure
15.	<p>(a) Schedule of analysts or institutional investors meet and presentations made by WeP Solutions Limited to analysts or institutional investors.</p> <p>(b) Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means.</p>	Timeline as specified in sub-para 15 of Para A of Schedule III.
16.	Events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code.	Within 24 hours
17.	<p>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:</p> <p>(a) The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available;</p> <p>(b) Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by WeP Solutions Limited along with comments of the management, if any.</p>	<p>Within 12 hours * (if initiated by WeP Solutions Limited);</p> <p>Within 24 hours (if initiated by external agency).</p>
18.	Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of WeP Solutions Limited, in relation to any event or information which is material for WeP Solutions Limited in terms of regulation 30 of these regulations and is not already made available in the public domain by WeP Solutions Limited.	Within 24 hours
19.	<p>Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against WeP Solutions Limited or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to WeP Solutions Limited, in respect of the following:</p> <p>(a) search or seizure; or</p> <p>(b) re-opening of accounts under section 130 of the Companies Act, 2013; or</p> <p>(c) investigation under the provisions of Chapter XIV of the Companies Act, 2013;</p>	Within 24 hours

Para / sub-para	Events	Timeline for disclosure
20.	<p>Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against WeP Solutions Limited or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to WeP Solutions Limited, in respect of the following:</p> <ul style="list-style-type: none"> (a) suspension; (b) Imposition of fine or penalty; (c) settlement of proceedings; (d) debarment; (e) disqualification; (f) closure of operations; (g) sanctions imposed; (h) warning or caution; or (i) any other similar action(s) by whatever name called; 	<p>Within 24 hours</p> <p>Imposition of fine or penalty which are lower than the monetary thresholds specified under Para A(20) of Part A of Schedule III of LODR shall be disclosed quarterly as part of Integrated Filing (Governance).</p>
21.	Voluntary revision of financial statements or the report of the board of directors of WeP Solutions Limited under section 131 of the Companies Act, 2013.	Within 12 hours *
B.	Events which shall be disclosed upon application of the guidelines for materiality referred sub-regulation (4) of regulation (30)	
1.	Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division	Within 12 hours *
2.	<p>Any of the following events pertaining to WeP Solutions Limited:</p> <ul style="list-style-type: none"> (i) arrangements for strategic, technical, manufacturing, or marketing tie-up; or (ii) adoption of new line(s) of business; or (iii) closure of operation of any unit, division, or subsidiary (entirety or piecemeal) 	Within 12 hours *
3.	Capacity addition or product launch.	Within 12 hours *
4.	Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business.	Within 24 hours
5.	Agreements (viz. loan agreement(s) 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.	<p>Within 12 hours * (for agreements where WeP Solutions Limited is a party);</p> <p>Within 24 hours</p>

Para / sub-para	Events	Timeline for disclosure
		(for agreements where WeP Solutions Limited is not a party).
6.	Disruption of operations of any one or more units or division of WeP Solutions Limited due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.	Within 24 hours
7.	Effect(s) arising out of change in the regulatory framework applicable to WeP Solutions Limited.	Within 24 hours
8.	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on WeP Solutions Limited.	Within 24 hours (except as provided under Regulation 30(6) of LODR) Updates on ongoing tax litigations or disputes shall be disclosed quarterly as part of Integrated Filing (Governance).
9.	Frauds or defaults by employees of WeP Solutions Limited which has or may have an impact on WeP Solutions Limited.	Within 24 hours
10.	Options to purchase securities including any ESOP/ESPS Scheme.	Within 12 hours *
11.	Giving of guarantees or indemnity or becoming a surety, by whatever name called, for any third party.	Within 12 hours *
12.	Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.	Within 24 hours
13.	Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.	Within 12 hours *
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 WeP Solutions Limited which may be necessary to enable the holders of securities of WeP Solutions Limited to appraise its position and to avoid the establishment of a false market in such securities.	Within 24 hours
D.	Without prejudice to the generality of para (A), (B) and (C) above, WeP Solutions Limited may make disclosures of event/information as specified by the Board from time to time.	Timeline as specified by the Board.

* **Note:** In case the event or information emanates from a decision taken in a meeting of board of directors, the same shall be disclosed within 30 minutes or 3 hours, as applicable as per Regulation 30(6), from the closure of such meeting as against the timeline indicated in the table above.

3. The timeline for making disclosure under Regulation 30A of the LODR Regulations is given below:
 - Reg. 30A(1): the parties to the agreements shall inform WeP Solutions Limited about the agreement to which such WeP Solutions Limited is not a party within two working days of entering into the agreement or signing an agreement to enter into such agreements.