

# DJ MEDIAPRINT & LOGISTICS LIMITED

(Formerly known as D J Logistic Solutions Private Limited)

Vashi Unit: U. P. Warehouse, Mafco Yard, Plot No. 4 to 9, First Floor, Sector 18, Vashi, Navi Mumbai - 400 703.  
Tel : 022-27889341-47, 27890831, 27888010-11, Website : www.djcorp.in, GST No: 27AADCD1937H1ZQ



## POLICY ON MATERIALITY

(AS ADOPTED BY THE BOARD OF DIRECTORS OF THE COMPANY)

This materiality policy ("the Policy") has been formulated for the identification of group companies, outstanding litigation and outstanding dues to creditors in respect of DJ Mediaprint & Logistics Limited ("the Company"), pursuant to the disclosure requirements under Schedule VIII of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), which requires the policy of materiality to be disclosed in the offer document.

This Policy shall be effective from the date of approval of the Policy by the board of directors of the Company ("Board").

In this Policy, the term "Offer Document" shall mean the Draft Prospectus and the Prospectus to be filed and/or submitted by the Company in connection with the proposed initial public offering of its equity shares with the Registrar of Companies and/or stock exchanges where the equity shares of the Company are proposed to be listed, as applicable.

All other capitalized terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Offer Documents.

### A. LITIGATIONS

Requirement:

The Company shall disclose all the litigations involving the issuer/ its directors/ promoters/ group companies/ subsidiaries related to:

- i. All criminal proceedings;
- ii. All actions by statutory / regulatory authorities;
- iii. Taxation - Separate disclosures regarding claims related to direct and indirect taxes, in a consolidated manner giving details of number of cases and total amount;
- iv. All other pending litigations – As per the policy of materiality defined by the

Company Policy on Materiality:

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Other than litigations mentioned in points (i) to (iii) above, any other pending litigation involving the Company, its directors, promoters, group companies and subsidiaries shall be considered "material" for the purpose of disclosure in the Offer Document if –

- a. the aggregate amount involved in such individual litigation exceeds 20 % of consolidated profit after tax of the Company, as per the last audited financial statements; or where the decision in one litigation is likely to affect the decision in similar litigations, even though the amount involved in such single litigation individual may not exceed 20% of profit after tax of the Company as per the last consolidated audited financial statements, if similar litigations put together collectively exceed 20% of the consolidated profit after tax of the Company;
- b. any such litigation wherein the monetary liability is not quantifiable which is or is expected to be material from the perspective of the Company's business, operations, prospects or reputation.

It is clarified that the above policy on materiality shall be without prejudice to any disclosure requirements, which may be prescribed by SEBI and / or such other governmental authority with respect to listed companies and that the above policy on materiality is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the Offer Documents and should not be applied towards any other purpose.

Furthermore, the above policy on materiality shall be without prejudice to the disclosure requirements prescribed under the Companies Act, 2013 and the rules thereunder with respect to disclosure of litigation, notices, disputes and other proceedings in the Offer Document.

## B. GROUP COMPANIES

### Requirement:

As per the requirements of the SEBI ICDR Regulations, "**Group companies**", wherever this term occurs, shall include such companies as covered under the applicable accounting standards and also any other companies as considered material by the Board. The policy on materiality for determination of such companies as considered material by the Board, as below, shall be disclosed in the Offer Document.

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The following companies shall be considered to be material Group Company(ies) under the Offer Document:

- (i) companies in which the investment in the form of equity or Loan by our Company exceeds 20% of the consolidated net worth of our Company for the last audited financial year;
- (ii) where the Company has entered into one or more transactions with such company in the last audited financial year, cumulatively exceeding 20% of the total consolidated revenue of our Company for the last audited financial year; and
- (iii) any other company which the Board may decide.

The Company shall make relevant disclosure before the Audit Committee/ Board as required by the applicable law.

For the avoidance of doubt, it is clarified that the above policy on materiality shall be without prejudice to any disclosure requirements, which may be prescribed by SEBI and / or such other applicable authority with respect to listed companies and that the above policy on materiality is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the Offer Document and should not be applied towards any other purpose.

## C. OUTSTANDING DUES TO CREDITORS

### Requirement:

As per the requirements of SEBI ICDR Regulations, the Company shall make relevant disclosures in the Offer Document for outstanding dues to creditors:

- (i) Based on the Policy on materiality of the Board and as disclosed in the Offer Documents, disclosure for such creditors;
- (ii) Consolidated information on outstanding dues to small scale undertakings and other creditors, separately giving details of number of cases and amount involved;

Complete details about outstanding dues to creditors as per (i) and (ii) above shall be disclosed on the webpage of the Company with a web link thereto in the Offer Document.

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## Policy on Materiality:

The Company shall make relevant disclosures in the Offer Document for as referred hereunder:

- (i) Consolidated information on outstanding dues to small scale undertakings (SSI) and Micro Small & Medium Enterprises (MSME), separately giving details of number of cases and amount involved if the same exceeds the threshold limit of Rs. 50 lakhs and the credit period of up to [45] days as applicable in the law;
- (ii) Complete details about outstanding dues to other creditors if the amount due to any one of them exceeds 20% of the total outstanding trade payables of the Company as per the last audited financial statements.

The Company shall make relevant disclosures before the Audit Committee/ Board as required by the applicable law from time to time.

It is clarified that the above policy on materiality of creditors shall be without prejudice to any disclosure requirements, which may be prescribed by SEBI and / or such other applicable authority with respect to listed companies and the above policy on materiality is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the Offer Document and the website of the Company and should not be applied towards any other purpose.

For DJ MEDIAPRINT & LOGISTICS LIMITED

  
**Dinesh Muddu Kotian**  
Managing Director

DIN: 01919855

Address: Flat-102, Gourinandan Bldg,  
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Vashi, Navi Mumbai – 400703, Maharashtra

