



## Materiality of Information Policy

The Manager has adopted the Materiality of Information Policy pursuant to a resolution of its Governing Board of the Manager on December 24, 2019. The Materiality of Information Policy aims to outline process and procedures for determining materiality of information with respect to periodic disclosures on Mindspace REIT's website, to the Stock Exchanges and to serve as a guiding charter to the management to ensure that timely and adequate disclosure of events or information are made to the investor community and all stakeholders at large, with respect to Mindspace REIT. The key principles of the Materiality of Information Policy are set forth:

- (i) Any information which has the potential to affect the trading price of the Units shall be considered as material and based on the materiality laid down in the Materiality of Information Policy or as may be determined by the persons authorised by the Governing Board, as the case may be, shall be disclosed to the Stock Exchanges and other stakeholders;
- (ii) The Manager shall provide specific and adequate reply to all queries raised by Stock Exchanges with respect to any events or information;
- (iii) The Manager shall make disclosures of event/information as specified by the Board or any committee thereof, in relation to Mindspace REIT, from time to time;
- (iv) The Manager shall follow uniform and universal dissemination of information to avoid selective disclosure;
- (v) While dealing with analysts or research persons or investors, the Manager shall provide only information that is publicly available. Alternatively, the information given to analysts or research persons shall be made public at the earliest;
- (vi) The Manager shall ensure that computation of NAV of Mindspace REIT which is based on the valuation done by the valuer and is declared no later than 15 days from the date of valuation to the Stock Exchange(s) and such computation shall be done and declared not less than once every six months;
- (vii) Mindspace REIT shall use defined criteria for determination of materiality of events/ information other than for the deemed material information.