



बैंक ऑफ महाराष्ट्र
Bank of Maharashtra
भारत सरकार का उद्यम
एक परिवार एक बैंक

POLICY FOR DETERMINATION OF MATERIALITY OF AN EVENT OR INFORMATION AND ITS DISCLOSURE

2025-26

For Internal Circulation Only

**Investor Services Department
Bank of Maharashtra, Head Office, 1501,
'Lokmangal', Shivajinagar, Pune**

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POLICY FOR DETERMINATION OF MATERIALITY OF AN EVENT OR INFORMATION AND ITS DISCLOSURE

1. LEGAL FRAMEWORK:

This Policy for Determination of Materiality of Events or Information (the “Policy”) is aimed at providing guidelines to the Management of Bank of Maharashtra (the “Bank”), to determine the materiality of events or information, which could affect the investment decisions and ensure timely and adequate dissemination of information to the stock exchanges. This Policy has been formulated in accordance with the current guidelines laid down by Securities Exchange Board of India (“SEBI”), under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), and RBI guidelines with amendments from time-to-time, with respect to disclosure of events and information.

The objective of this Policy is to serve as a guiding charter to the Management so as to ensure timely and adequate disclosure of events or information are made to the investor community by the Bank under the Listing Regulations and RBI guidelines, to enable them to take well informed investment decisions with regard to the securities of the Bank.

2. CRITERIA FOR DETERMINATION OF MATERIALITY:

Materiality has to be determined on case-to-case basis depending on the specific facts and circumstances relating to the event / information. The Bank shall disclose the information subject to the following materiality:

- i. Deemed Material Events / Information Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015 the events / information specified in Schedule A of this Policy shall be deemed to be material events / information requiring mandatory disclosure.
- ii. Any information/ event which, in the opinion of the Board of Directors, is material requires mandatory disclosure, in order to determine whether a particular event/information is material in nature, the Bank shall consider the following criteria:
 - a. the omission of an event or information, which is likely to result in a 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; or
 - c. the omission of an event or information, whose **value or the expected impact in terms of value**, exceeds the lower of the following:
 - (1) two percent of turnover, as per the **last audited consolidated financial statements** of the Bank;
 - (2) two percent of net worth, as per the last audited consolidated financial statements of the Bank, except in case the arithmetic value of the net worth is negative;
 - (3) five percent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Bank;
 - d. In case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the Bank, the event or information is considered material.

Explanation 1 :

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In computing the “expected impact in terms of value” of an event/information, Bank should, where applicable, consider the expected impact in the four ensuing quarters (including the quarter in which the event occurs if the event occurs in the first 60 days of the quarter).

Disclosure of an event under Para (8) of Schedule B would be required to be made if the gross amount involved in such event exceeds the materiality threshold.

Explanation 2:

last audited consolidated financial statements in this Policy shall mean the annual audited consolidated financial statements of the Bank.

Explanation 3 :

Significant market reaction may differ from company to company. Significant market reaction may be assessed against scrip price, as per the parameters specified by the stock exchange(s).

3. TIMELINE FOR DISCLOSURE:

The Bank shall first disclose to the stock exchange(s) all events or information, which are material in terms of the provisions of this regulation 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 as mentioned in Para 4 of Schedule A:
Provided that 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, the Bank shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting:
Provided further that in case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.;
- (ii) **twelve hours** from the occurrence of the event or information, in case the event or information is **emanating from within the Bank**;
- (iii) **twenty-four hours** from the occurrence of the event or information, in case the event or information is **not emanating from within the Bank**:
Provided that if all the relevant information, in respect of claims which are made against the Bank under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of Schedule B, is maintained in the structured digital database of the Bank in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) **within seventy-two hours** of receipt of the notice by the Bank;

Provided that disclosure with respect to events for which timelines have been specified in Schedule A shall be made within such timelines:

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Provided further that in case the disclosure is made after the timelines specified under this regulation, the Bank shall, along with such disclosure provide the explanation for the delay.

Explanation 1 : The timelines stipulated for making disclosures to the stock exchanges would begin once an officer of the Bank has become aware of the occurrence of an event / information, through credible and verifiable channels of communication.

It shall be a defence for non-compliance with the timelines prescribed if there is any reasonable delay on account of (i) a force majeure event, (ii) time taken for completion of prima facie assessment of materiality for certain relevant events (such as orders, fraud, winding-up petitions, action initiated, claims made against Bank, etc.), or (iii) information / event relating to subsidiary, director, key managerial personnel, senior management or promoter (where Bank is not directly involved), etc. In such events, explanation for the delay should be provided along with the disclosure of the event / information.

Explanation 2: Normal trading hours shall mean time period for which the recognized stock exchanges are open for trading for all investors.

Further, the Bank shall, with respect to disclosures referred to in this regulation, make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.

The Bank shall disclose all events or information with respect to subsidiaries which are material for the Bank.

The Bank shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the Bank **for a minimum period of five years** and thereafter as per the archival policy of the Bank, as disclosed on its website.

The Bank shall provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information.

4. CLARIFICATION OF RUMOURS:

Bank may on its initiative also, confirm or deny any reported event or information to stock exchange(s) :

Provided that the Bank shall confirm, deny or clarify, upon the material price movement as may be specified by the stock exchanges, any reported event or information in the mainstream media which is not general in nature and which indicates that rumour of an impending specific event or information is circulating amongst the investing public, as soon as reasonably possible but in any case not later than twenty four hours from the trigger of material price movement.

Provided further that if the Bank confirms the reported event or information, it shall also provide the current stage of such event or information :

Provided further that when the Bank confirms within twenty four hours from the trigger of material price movement, any reported event or information on which pricing norms provided under Chapter V or Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or pricing norms provided under Regulation 8 or Regulation 9 of the Securities and Exchange Board of India (Substantial Acquisition of

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Shares and Takeovers) Regulations, 2011 or pricing norms provided under Regulation 19 or Regulation 22B of the Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 or any other pricing norms specified by the Board or the stock exchanges are applicable, then the effect on the price of the equity shares of the Bank due to the material price movement and confirmation of the reported event or information may be excluded for calculation of the price for that transaction as per the framework as may be specified by the SEBI.

The promoter, director, key managerial personnel or senior management of the Bank shall provide adequate, accurate and timely response to queries raised or explanation sought by the Bank in order to ensure compliance with the requirements under sub-regulation 11 of this regulation and the Bank shall disseminate the response received from such individual(s) promptly to the stock exchanges.

In case where an event occurs or an information is available with the Bank, which has not been indicated in Schedule A, B or C, but which may have material effect on it, the Bank is required to make adequate disclosures in regard thereof.

In case an event or information is required to be disclosed by the Bank in terms of the provisions of this regulation, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Bank shall disclose such communication, along with the event or information, unless disclosure of such communication is prohibited by such authority.

Explanation :

- a. The Bank, while disclosing material information which is disclosable under Regulation 30 with respect to such communication, shall not be required to disclose confidential and sensitive information, including proprietary information. A summary of key elements of such communication (furnished in the prescribed format as set out in **Schedule D**) shall constitute sufficient compliance.
- b. As per SEBI Circular dated 25.02.2025 on Industry Standards, to the extent the Bank make disclosures of all relevant information as per the prescribed format under this requirement, they shall not be required to provide a copy of the communication from regulatory, statutory, enforcement or judicial authority

5. DISCLOSURE REQUIREMENTS FOR CERTAIN TYPES OF AGREEMENTS BINDING THE BANK:

As per Clause no. 30A of SEBI (LODR) Regulations, 2015, it is pertinent on the Bank to disclose certain types of agreements binding on the Bank:

- (1) All the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel and employees of the Bank or of its holding, subsidiary and associate company, who are parties to the agreements specified in clause 5A of Schedule A to these regulations, shall inform the Bank about the agreement to which such a listed entity is not a party, within two working days of entering into such agreements or signing an agreement to enter into such agreements.

6. AUTHORITY FOR DETERMINATION AND DISCLOSURE OF MATERIALITY OF EVENTS / INFORMATION:

In terms of Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements)

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Regulations, 2015, the Board of Directors of the Bank has authorized Company Secretary, Chief Financial Officer (CFO) and Chief Compliance Officer (CCO) of the Bank jointly or severally to determine the materiality of an event or information severally/ jointly and to make disclosures to the Stock Exchanges and that the contact details of such personnel shall be disclosed to the stock exchange(s) and as well as on the Bank's website.

Further, Board Secretary and Company Secretary/ Dy. Company Secretary of the Bank are authorized jointly or severally to make disclosures to the Stock Exchanges and upload the same on the Bank's website.

7. **DISCRETIONARY DISCLOSURE OF EVENTS:**

Bank receives Show Cause Notices/ Demand Notices from various authorities. However, Bank has an option to file an appeal in those cases. Many a times, authorities also waive or reduce the liability of the Bank

Disclosure / non-disclosure would typically be in compliance with the regulatory requirements if while undertaking the assessment of the "value" and "expected impact in terms of value", the Bank places reliance on the principles for measurement set out under the applicable accounting standards (such as the PPR test formulated basis the principles for measurement set out under Ind AS 37), so as to ensure consistency between the disclosures made to the stock exchanges, and the disclosures made in the financial statements. For instance, if the outcome for a matter (above the materiality threshold) falls within probable or possible category then it may be disclosed, however, if it falls within remote category then disclosure may not be required under Para (8) of Schedule B.

Explanation 1:

- a. For litigations or disputes having similar question of law and/or factual matrix such that there is a likelihood of similar outcome of proceedings, the Bank should disclose such matters, if the aggregate / cumulative amount involved in all such matters cross the materiality threshold. The requirement of aggregation / cumulation will not be applicable only on the account of (i) the opposite party being the same person in more than one matter, or (ii) the litigation involving Bank and its subsidiaries. It is clarified that the likelihood of similar outcome of proceedings, shall refer to a negative outcome for the Bank in one proceeding which may lead to similar negative outcomes in the other matters.
- b. In case of tax matters, the tax authorities may initiate different proceedings against a listed entity for different financial years or in different states, around the same set of facts and legal issues. If it is expected that if one proceeding is held against the entity on merit or law, then the others will also be held against the Bank, then all such matters should be cumulated. However, matters involving the tax authorities (as common opposite party) with different facts and outcome of which are not inter-related, should not be cumulated. Similarly, matters initiated by or against the Bank and its subsidiary against or by a common opposite party, with different facts and outcome of which are not inter-related, should not be cumulated.

Explanation 2 - Receipt of a show cause notice would not trigger a disclosure requirement under Para (20) of Schedule A. However, receipt of a show cause notice from any regulatory, statutory, enforcement authority would come under Para (8) of Part B, and require disclosure upon application of the guidelines for materiality.

In this regard, Bank will disclose such liability only after receiving the order from High Court / final authority prescribed under the relevant Act for all such cases which falls within remote category.

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8. DISCLOSURE OF SIGNIFICANT EVENTS OCCURRING AFTER BALANCE SHEET DATE

The Bank declares its quarterly and annual financial results within the timelines specified by SEBI (LODR) Regulations.

FM&A Department is involved in preparation and declaration of Financial Results of the Bank. All the central statutory auditors (SCA) do verification / audit as per the scope of work assigned to them and after releasing the suggested MOC, Financial Statement of the Bank are finalized. The required disclosures are made in financial statements in line with Gol / RBI / SEBI / ICAI / Other Statutory & Regulatory requirements. As a normal practice, Bank keeps eye on amendments made by said authorities which may affect preparation, presentation and disclosure of the financial statement of bank and any such changes are incorporated while finalizing the Annual Result / Report.

Further, Accounting Standard -4 "Contingencies and events occurring after the Balance Sheet Date" issued by The Institute of Chartered Accountants of India, requires to make adjustment or disclosure of certain events in the Financial Results, which occurs between the Balance Sheet date and date of approval of results by Board if such events are having any material impact on the financial position as of Balance Sheet date.

Types of events occurring after Balance Sheet Date

There are two types of events, which may occur between the Balance sheet date and date of approval of financial results by the Board: -

8.1.1 Events which provide further evidence of conditions that existed at the balance sheet date (Adjusting Events):-

Adjustments to the value of assets and liabilities are required for such events, which provides additional information and materially affecting the determination of the amounts relating to conditions existing at the balance sheet date.

8.1.2 Events, which are indicative of conditions that arose subsequent to the balance sheet date (Non-Adjusting Events).

Generally, adjustments to assets and liabilities are not appropriate for such type of events. However, the appropriate disclosure if any material will be disclosed in the financial statements.

Disclosure requirements

- a) Events occurring after the balance sheet date which do not affect the figures stated in the financial statements would not normally require disclosure in the financial statements until they may be of such significance to enable users of financial statements to make proper evaluations and decisions.
- b) There are events which, although they take place after the balance sheet date, are sometimes disclosed in the financial statements because of statutory requirements or because of their special nature. Such items include the amount of dividend proposed or declared by the enterprise after the balance sheet date in respect of the period covered by the financial statements.



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- c) The material deterioration in operating results and financial position, or unusual changes affecting the existence or substratum of the enterprise after the balance sheet may also indicate a need to consider whether it is proper to use the fundamental accounting assumption of going concern in the preparation of the financial statements
- d) In such disclosures, the information given comprises the nature of the events and an estimate of their financial effects or a statement that such an estimate cannot be made.

Illustrative list of post balance sheet events:

RBI / SEBI Notification and circular for disclosures:

Bank regularly reviews the disclosure requirements as per the RBI / SEBI guidelines. Any amendments in the same are complied with while finalizing the “note to accounts” and other disclosures in the Financial Results.

Penalties:

RBI and various other regulating authorities (SEBI) may impose the penalties on bank for noncompliance and regulatory breach. These penalty are disclosed in BS-29 statement on quarterly basis. Any penalty imposed after the Balance Sheet Date may also require disclosure if the same is having any material impact.

Debt issue through Basel III Additional Tier I Bonds or Tier II Bonds:

Any issue of Tier II or Tier I bonds after the Balance Sheet by the Bank may be disclosed. This disclosure will help the user of financial results in understanding the financial indebtedness and overall capital position of bank.

Equity issue through QIP/ ESPS/ FPO:

Bank raise equity share capital through Qualified Institutional Placement (QIP), Employee stock purchase scheme (ESPS) and Follow on public offer (FPO) from market. If bank has issued new equity between the balance sheet date and the date on which the financial statements are approved by board, it is very essential information and disclosure is required in notes to financial results/ accounts with issue details.

Capital Infusion by Gol through Recapitalization Bonds:

Government of India infuse equity capital in public sector bank time to time to support the capital requirement of bank as per Basel III guidelines. If bank receives any capital support/infusion from Gol between balance sheet date and the date on which the financial statements are approved by board, same is required to be shown in notes with total amount issued and issue price.

Dividend and Interim dividend:

Dividend and/or Interim Dividend proposed or declared by the Bank after the balance sheet date but before result declaration date in respect of the period covered by the financial statements to be disclosed in notes to financial results/ accounts.

Prompt Corrective Actions (PCA): If applicable.

Any other fact or event which is material in view of management is also to be disclosed.



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9. IMPLEMENTATION OF POLICY:

All the Chief General Managers / General Managers/ Department Heads of the Bank who are responsible for their relevant areas of the Bank's operations shall report important events/ information, if any, which may occur in their area of operation to Company Secretary, Chief Financial Officer (CFO) and Chief Compliance Officer (CCO) of the Bank to enable them to determine the materiality of events/ information and for disclosure to the stock exchanges, if necessary. While reporting the information, the likely impact on the revenue /profitability/ reputation may also be reported to enable determination of materiality.

10. DISCLOSURES:

This policy shall be hosted on the Bank's website at www.bankofmaharashtra.in and a web link thereto shall be provided in the Annual Report.



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SCHEDULE A

(As per part A Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

DISCLOSURES OF EVENTS OR INFORMATION which shall be disclosed without any application of the guidelines for materiality:

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation, merger, demerger or restructuring), sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the Bank sale of stake in associate company of the Bank or any other restructuring.

Explanation (1) - For the purpose of this sub-paragraph, the word 'acquisition' shall mean-

- (i) acquiring control, whether directly or indirectly; or
- (ii) acquiring or agreement to acquire shares or voting rights in a company, whether existing or to be incorporated, whether directly or indirectly, such that –
 - (a) the Bank holds shares or voting rights aggregating to twenty per cent or more of the shares or voting rights in the said company; or
 - (b) there has been a change in holding from the last disclosure made under sub-clause (a) of clause (ii) of the Explanation to this sub-paragraph and such change exceeds five per cent of the total shareholding or voting rights in the said company; or
 - (c) the cost of acquisition or the price at which the shares are acquired exceeds the threshold:

Provided that acquisition of shares or voting rights aggregating to five percent or more of the shares or voting rights in an unlisted company and any change in holding from the last disclosure made under this proviso exceeding two per cent of the total shareholding or voting rights in the said unlisted company shall be disclosed on a quarterly basis in the format as may be specified.

Explanation (2) - For the purpose of this sub-paragraph, “sale or disposal of subsidiary” and “sale of stake in associate company” shall include-

- (i) an agreement to sell or sale of shares or voting rights in a company such that the company ceases to be a wholly owned subsidiary, a subsidiary or an associate company of the Bank; or
- (ii) an agreement to sell or sale of shares or voting rights in a subsidiary or associate company such that the amount of the sale exceeds the threshold specified.

Explanation (3)- For the purpose of this sub-paragraph, “undertaking” and “substantially the whole of the undertaking” shall have the same meaning as given under section 180 of the Companies Act, 2013.

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: The Bank shall disclose to the Exchange(s), the outcome of meetings of the board of directors, held to consider the following:

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- 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 Depository Receipts/ Global Depository 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 Bank 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 Bank), 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 Bank or of its holding, subsidiary or associate company, among themselves or with the Bank 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 Bank or impose any restriction or create any liability upon the Bank, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the Bank is a party to such agreements:

Provided that such agreements entered into by Bank 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 the Bank or they are required to be disclosed in terms of any other provisions of these regulations.

Explanation: For the purpose of this clause, the term "directly or indirectly" includes agreements creating obligation on the parties to such agreements to ensure Bank shall or shall not act in a particular manner.

6. Fraud or defaults by the Bank, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the Bank, whether occurred within India or abroad:
For the purpose of this sub-paragraph:
- (i) 'Fraud' shall include fraud as defined under Regulation 2(1)(c) of Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.
 - (ii) 'Default' shall mean non-payment of the interest or principal amount in full on the date

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when the debt has become due and payable.

Explanation 1- In case of revolving facilities like cash credit, an entity would be considered to be in 'default' if the outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than thirty days.

Explanation 2- Default by a promoter, director, key managerial personnel, senior management, subsidiary shall mean default which has or may have an impact on the Bank

Explanation 3 – Fraud by senior management, other than who is promoter, director or key managerial personnel, shall be required to be disclosed only if it is in relation to the Bank.

Explanation 4 - As per SEBI Circular dated 25.02.2025 on Industry Standards, In instances where the fraud relates to the Bank, the timelines stipulated in this Regulation for making disclosures to the stock exchanges would begin: (i) once a prima facie assessment of fraud having occurred is completed, or (ii) upon the expiry of 4 weeks from the time when the Bank becomes aware of the alleged fraud (ie., Finalization of fraud, FMR filing etc), whichever is earlier. Further, the Bank will be required to make final disclosure once the investigation is fully concluded.

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 the Bank, detailed reasons for 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 the Bank, 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.

Explanation 1: In cases of key managerial personnel, senior management, compliance officer and non independent directors of the Bank, the phrase "resignation comes into

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effect” as used in Para A(7C) of Schedule A shall mean the last date of the concerned person in the Bank, and the timelines for disclosure as per Para A (7C) shall be calculated accordingly. For instance, if Ms. X is a key managerial personnel in the Bank, who submits her resignation letter on January 1, 2024, the management of the Bank accepts the resignation on January 31, 2024 and her last date in the Bank is February 28, 2024, the Bank will be required to make the disclosure of her resignation on or prior to February 29, 2024 (i.e. within 24 hours of such resignation coming into effect) as per Para A (7C). The Bank would also be required to provide the copy of her resignation letter dated January 1, 2024 on or prior to March 6, 2024 (i.e. within seven days from the date that such resignation comes into effect), along with detailed reasons for the resignation.

(7D) In case the Managing Director or Chief Executive Officer of the Bank 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).

Explanation 2 : Definition of Senior Management - As defined under Regulation (16) of SEBI (LODR) Regulations, 2015:

(d) “senior management” shall mean the officers and personnel of the Bank who are members of its core management team, excluding the Board of Directors, and shall also comprise all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the persons identified and designated as key managerial personnel, other than the board of directors, by the Bank.

Accordingly, Senior Management in case of the Bank means all Chief General Manager(s) of the Bank.

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 by the Bank of its borrowings, if any.
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 the Bank.
13. Proceedings of Annual and extraordinary general meetings of the Bank.

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Explanation - Bank shall disclose voting results of annual and extraordinary general meetings as per the timelines provided in Regulation 44(3) of the LODR Regulations. However, certain specific details, such as, date of meeting and brief details of items deliberated, should be disclosed within 12 hours as per Regulation 30(6)(ii) of the LODR Regulations.

14. Amendments to memorandum and articles of association of Bank, in brief.
15. (a) (i) Schedule of analysts 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 the Bank 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 the Bank.

(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.

Explanation III - For analysts or institutional investors meet which are scheduled by the Bank at short notice for urgent matters, the requirement of providing at least two working days' notice in advance may be dispensed with. In such a case, the schedule of meetings should simultaneously be submitted to the stock exchanges along with the explanation for the short notice. Further, the meeting shall not be preceded or succeeded by any one-to-one meetings.

16. The following events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code:
- Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;
 - Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
 - Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable
 - Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;
 - List of creditors as required to be displayed by the corporate debtor under regulation

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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) Approval of resolution plan by the Tribunal or rejection, if applicable;
- 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 persons(s), 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) Any other material information not involving commercial secrets.
- 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 the Bank:

- 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 the Bank 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 the Bank.

18. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of Bank, in relation to any event or information which is material for the Bank in terms of regulation

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30 of these regulations and is not already made available in the public domain by the Bank.

Explanation 1 – “social media intermediaries” shall have the same meaning as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.

Explanation 2 - In case of any premature announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of the Bank, while making the requisite disclosure under this provision, the Bank shall be required to issue necessary clarification in respect to such announcement / communication.

19. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the Bank or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the Bank, 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 the Bank, 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 the Bank or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the Bank, 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 the Bank, quantifiable in monetary terms to the extent possible.

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Explanation 1 – 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.

Explanation 2 –

- a. Action taken or Order Passed by Sector Regulator / Enforcement Authority:
Action taken or order passed by the sector regulator / enforcement authority of the Bank would be required to disclosed, if such action or order, where quantifiable, exceeds the threshold specified by SEBI.
- b. Action taken or Order Passed by all other Regulators / Authorities (Other than Regulators):
Action taken or order passed by a regulatory/statutory/enforcement/judicial/quasi-judicial authority would be required to be disclosed only if such action or order, where quantifiable, exceeds the threshold specified by SEBI.

Further, imposition of fine or penalty below the quantifiable thresholds should be disclosed by the Bank on a quarterly basis.

Definition of Sectoral Regulator for Bank as mentioned in Note on Industry Standard on Regulation 30 of the LODR Regulations jointly issued by ASSOCHAM, CII & FICCI:

- a. Reserve Bank of India;
- b. Banking Ombudsman;
- c. Securities and Exchange Board of India;
- d. Insurance Regulatory and Development Authority of India (to the extent it acts as a licensing authority vis-à-vis the Bank);
- e. Pension Fund Regulatory and Development Authority (to the extent it acts as a licensing authority vis-à-vis the Bank)

Explanation 3 – Disclosure relating to a matter involving directors, key managerial personnel, senior management, promoter or subsidiary as mentioned in point no. 19 & 20 above :

Bank while considering whether a matter involving directors, key managerial personnel, senior management, promoter or subsidiary requires disclosure can restrict themselves to disclosing such matters which are “**in relation to the Bank**” and have an impact on operations, financial position or reputation of the Bank.

Explanation 4 - Receipt of a show cause notice would not trigger a disclosure requirement under Para (20) of Schedule A. However, receipt of a show cause notice from any regulatory, statutory, enforcement authority would come under Para (8) of Part B, and require disclosure upon application of the guidelines for materiality.

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

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SCHEDULE B

B) DISCLOSURES OF EVENTS OR INFORMATION which shall be disclosed upon application of the guidelines for materiality:

2. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
3. Any of the following events pertaining to the Bank:

- (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)

4. Capacity addition or product launch.
5. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business.
6. 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.
7. Disruption of operations of any one or more units or division of the Bank due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.
8. Effect(s) arising out of change in the regulatory framework applicable to the Bank
9. Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Bank.
10. Fraud/defaults etc. by employees of the Bank which has or may have an impact on the Bank.
11. Options to purchase securities including any ESOP/ESPS Scheme.
12. Giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party.
13. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.
14. 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 the Bank which may be necessary to enable the holders of securities of the Bank 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, the Bank may make disclosures of event/information as specified by SEBI from time to time.

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SCHEDULE C

Disclosure of Information Having Bearing on Performance/Operation of the Bank and/or Price Sensitive Information: Non-Convertible Securities:

Bank shall promptly inform the stock exchange(s) of all information which shall have bearing on performance/operation of the Bank or is price sensitive or shall affect payment of interest or dividend of non-convertible preference shares or redemption payment of non-convertible securities including:

- (1) expected default in the timely payment of interest, dividend or redemption payment or both in respect of the non-convertible securities and also default in the creation of security for non-convertible debt securities as soon as the same becomes apparent;
- (2) any attachment or prohibitory orders restraining the Bank from transferring non-convertible securities from the account of the registered holders along-with the particulars of the numbers of securities so affected, the names of the registered holders and their demat account details;
- (3) any action which shall result in the redemption, reduction, cancellation, retirement in whole or in part of any non-convertible securities;
- (4) any action that shall affect adversely payment of interest on non-convertible debt securities or payment of dividend on non-convertible redeemable preference shares including default by issuer to pay interest on non-convertible debt securities or redemption amount and failure to create a charge on the assets;
- (5) any change in the form or nature of any of its non-convertible securities that are listed on the stock exchange(s) or in the rights or privileges of the holders thereof and make an application for listing of the securities as changed, if the stock exchange(s) so require;
- (6) any changes in the general character or nature of business / activities, disruption of operation due to natural calamity, and commencement of commercial production / commercial operations;
- (7) any events such as strikes and lock outs. which have a bearing on the interest payment/ dividend payment / principal repayment capacity;
- (8) details of any letter or comments made by debenture trustees regarding payment/non-payment of interest on due dates, payment/non-payment of principal on the due dates or any other matter concerning the security, Bank and /or the assets along with its comments thereon, if any;
- (9) delay/ default in payment of interest or dividend / principal amount /redemption for a period of more than three months from the due date;
- (10) failure to create charge on the assets within the stipulated time period;
- (11) any instance(s) of default/delay in timely repayment of interests or principal obligations or both in respect of the debt securities including, any proposal for re-scheduling or postponement of the repayment programmes of the dues/debts of the Bank with any investor(s)/lender(s).
- (12) any major change in composition of its board of directors, which may amount to change in control as defined in Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (13) any revision in the rating;
- (14) the following approvals by board of directors in their meeting: -
 - (a) the decision to pass any interest payment;
 - (b) short particulars of any increase of capital whether by issue of bonus securities through capitalization, or by way of right securities to be offered to the 451[debt security] holders, or in any other way;

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- (15) all information, report, notices, call letters, circulars, proceedings, etc concerning non-convertible debt securities;
- (16) The Bank shall disclose the outcome of meetings of the board of directors to the Exchange(s), within thirty minutes of the closure of the meeting, held to consider the following:
 - (a) the decision with respect to fund raising proposed to be undertaken by way of non-convertible securities;
 - (b) financial results:
Provided that in case of board meetings being held for more than one day, the financial results shall be disclosed within thirty minutes of end of the meeting for the day on which it has been considered.
- (17) Fraud or defaults, in terms of paragraph 6 of clause A of Part-A of Schedule III, by a Bank, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the Bank, whether occurred within India or abroad;
- (18) change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer;
- (19) in case of resignation of the auditor of the Bank, detailed reasons for 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;
- (20) 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.
- (21) One-time settlement with a bank;
- (22) Winding-up petition filed by any party / creditors;
- (23) Proceedings of Annual and extraordinary general meetings of the Bank;
- (24) 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 the 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 the amount of default or rejection or withdrawal, as applicable;
 - d) Public announcement made pursuant to the 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 Insolvency and Bankruptcy Board of India (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 Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;

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- i) Number of resolution plans received by Resolution Professional;
- j) Filing of resolution plan with the Tribunal;
- k) Approval of resolution plan by the Tribunal or rejection, if applicable;
- 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 persons(s), 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.
- (25) intimation related to any change in terms of issue or redemption or exercising of call/ put options;
- (26) intimation related to any change in covenants or breach of covenants under the terms of non-convertible debentures and/or non-convertible redeemable preference shares;
- (27) intimation related to forfeiture of unclaimed interest or dividend or principal amount;
- (28) intimation related to any change in the debenture trustee or Credit Rating Agency or Registrar and Share Transfer Agent;
- (29) intimation of comfort/guarantee or any credit enhancement provided by the Bank to a third party;
- (30) any other information/change that:
 - (a) shall affect the rights and obligations of the holders of the non-convertible securities; and
 - (b) is not in the public domain but necessary to enable the holders of the non-convertible securities to comprehend the true position and to avoid the creation of a false market in such listed securities.

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DISCLOSURE AS PER RBI GUIDELINES

1. As per RBI Circular on Master Direction on Financial Statements - Presentation and Disclosures issued vide circular no RBI/DOR/2021-22/83 DOR.ACC.REC.No.45/21.04.018/2021-22 dated 30th August, 2021, the following disclosures are required to be made :
 - i. Under Profit and Loss A/c, in the heading "Miscellaneous income", "In case any item under this head exceeds one percent of the total income, particulars shall be given in the notes."
 - ii. Under Profit and Loss A/c, in the heading "Other expenditure", "All expenses other than those not included in any of the other heads like licence fees, donations, subscriptions to papers, periodicals, entertainment expenses, travel expenses, etc. shall be included under this head. In case any particular item under this head exceeds one per cent of the total income, particulars shall be given in the notes."
2. As per RBI Circular on Reserve Bank of India (Financial Statements - Presentation and Disclosures) Directions, 2021 - Disclosure of material items issued vide circular no. RBI/2022-23/155 DOR.ACC.REC.No.91/21.04.018/2022-23 dated 13th December, 2022, "banks shall also disclose the particulars of all such items in the notes to accounts wherever any item under the Schedule 5(IV)-Other Liabilities and Provisions-"Others (including provisions)" or Schedule 11(VI)-Other Assets-"Others" exceeds one per cent of the total assets.



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SCHEDULE D

(On the letterhead of the Bank)

The General Manager Department of Corporate Services, BSE Ltd., P.J Towers, Dalal Street, Fort, Mumbai-400 001	The Vice President Listing Department, National Stock Exchange of India Ltd., Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai-400 051
BSE Scrip Code: 532525	NSE Scrip Code: MAHABANK

Dear Sir / Madam,

Sub: Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular dated February 25, 2025 on Industry Standards

In respect of the captioned matter, I/ (we) the undersigned, state and declare that the information and details provided in **Form A** (enclosed), in compliance with Regulation 30(13) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, are true, correct and complete to the best of my/ (our) knowledge and belief.

Yours faithfully,
For Bank of Maharashtra

(_____)
Company Secretary & Compliance Officer

Date and Place:
Email ID:

Encl: As above

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Form A

Disclosure by Bank of Maharashtra regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

[Regulation 30(13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority]

Sr. No.	Particulars	Details
1	Name of the listed company	
2	Type of communication received	
3	Date of receipt of communication	
4	Authority from whom communication Received	
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	
6	Period for which communication would be applicable, if stated	
7	Expected financial implications on the listed company, if any	
8	Details of any aberrations/non-compliances identified by the authority in the communication	
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	
10	Action(s) taken by listed company with respect to the communication	
11	Any other relevant information	

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