



B. L. KASHYAP AND SONS LIMITED

POLICY FOR DETERMINING MATERIALITY OF EVENTS AND INFORMATION

(Last amended on February 07, 2025)

1. OBJECTIVE

The Policy is framed in accordance with the requirements of the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Regulations).

The objective of the Policy is to determine materiality of events or information of the Company and to ensure that such information is adequately disseminated in pursuance with the Regulations and to provide an overall governance framework for such determination of materiality.

2. EFFECTIVE DATE

This Policy was approved by the Board of Directors of the Company and is effective from December 1, 2015.

3. INFORMATION REQUIRED TO BE DISCLOSED

Following three categories of events/ information are required to be disclosed to the stock exchanges:

- (a) Events/ Information which are specified under Para-A of Part-A of Schedule III of the Regulations which are deemed to be material events, without applying the principle of materiality.
- (b) Events/ Information which are specified under Para-B of Part-A of Schedule III, if such events or information are considered material, after applying the principle of materiality as set out below.
- (c) Such events/ information which are considered material, after applying the principle of materiality as set out below.

4. PRINCIPLE OF MATERIALITY

Subject to the provisions of the Regulations, materiality of any event/ information will be decided on a case to case basis. The Company shall consider the following criteria for determination of materiality of events / 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;
- (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;
- (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) 2% of turnover, as per the last audited consolidated financial statements of the Company;

- 2) 2% of net worth, as per the last audited consolidated financial statements of the Company, except in case the arithmetic value of the net worth is negative;
- 3) 5% of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Company;

(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 listed entity, the event or information is considered material.

5. AUTHORIZATION FOR THE PURPOSE OF DETERMINING MATERIALITY OF AN EVENT OR THE INFORMATION

Mr. Vinod Kashyap, Chairman, Mr. Vineet Kashyap Managing Director, Mr. Vikram Kashyap Joint Managing Director and Mr. Pushpak Kumar, VP & Company Secretary shall severally have the authority to determine materiality of any event or information on the basis of the information available to them or made available to them by the concerned department HOD, for the purpose of making disclosure to the Stock Exchange(s) under the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

6. POLICY REVIEW

The Board may review this policy from time to time and may make such changes as may be required.

7. WEBSITE UPDATE

All disclosure made to the stock exchanges under this policy shall be posted on the website of the Company. Copy of this policy shall also be posted on the website of the Company.

8. CONTACT DETAILS OF THE KEY MANAGERIAL PERSONNEL

Name	Vinod Kashyap	Vineet Kashyap	Vikram Kashyap	Pushpak Kumar
Designation	Chairman	Managing Director	Joint Managing Director	Company Secretary & Compliance Officer
Email	info@blkashhyap.com	info@blkashhyap.com	info@blkashhyap.com	pushpak@blkashhyap.com
Corporate Office	E-23/B-1 Extension Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044			
Registered Office	409, 4 th Floor, DLF Tower-A, Jasola, New Delhi-110025			
Contact No.	+91-11-40500300			