

POLICY FOR DETERMINATION OF MATERIALITY UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Adopted vide Board meeting dated 29.05.2026

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NOTE: In case of any change in Regulatory/ Statutory guidelines/ provisions governing the policy, the policy shall stand amended / updated automatically to that extent.

I. Objective

To make disclosures of any event(s) or information (s) specified in Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Also, to make disclosures of any event(s) or information (s) specified in Para B of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, or such other information or event which deemed material based on the application of the test of materiality.

To decide the appropriate time for making requisite disclosures to the Stock Exchanges.

II. Test of Materiality

As per Regulation 30 of SEBI Listing Regulations, events specified in **Para A of Part A of Schedule III** are **deemed to be material events** and the listed entity shall make disclosure of such events to the Stock Exchange **without the application of 'materiality'**.

Further, the events enlisted under **Para B of Part A of Schedule III (Given in Annexure I)** shall be disclosed to the Stock Exchange, **based on the application of the guidelines for materiality**.

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

(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.

III. Authorization for the Purpose of Determining Materiality of an event or the information and making Disclosures to the Stock Exchanges:

The Board will authorize one or more Key Managerial Personnel for the purpose of determining Materiality of an event or information and for the purpose of making disclosures to the Stock Exchanges.

The Key Managerial Personnel, authorized for the purpose, will be responsible for administering this Policy, determining the materiality of events or information in relation to the Company and monitoring compliance by the Company with disclosure obligations applicable to it.

IV. Dissemination Of Policy

This Policy shall be hosted on the website of the Company i.e. www.ramakrishnamills.com and address of such web link thereto shall be provided in the Annual Report of the Company

Annexure I
(Para B of Part A of Schedule III)

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 the listed entity:
 - (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 the listed entity 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 the listed entity
8. Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity.
9. Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity.
10. Options to purchase securities including any ESOP/ESPS Scheme.
11. Giving of guarantees or indemnity or becoming a surety, by whatever named 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.