

RAJ POLYPACK LIMITED

Policy on Determination of Materiality of Events **(Pursuant to Regulation 30(4)(ii) of SEBI (LODR) Regulations, 2015)** *(Policy approved by the Board of Directors on September 25, 2025)*

1. Preamble

This Policy is framed in accordance with **Regulation 30(4)(ii)** of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** ("SEBI LODR") and aims to ensure prompt disclosure of material events/information to the stock exchanges and public in a fair and transparent manner.

This Policy applies to all material events concerning **RAJ POLYPACK LIMITED** ("the Company") which are required to be disclosed to stock exchanges.

2. Objectives

- To ensure timely and adequate disclosure of material events/information as prescribed under Regulation 30.
- To outline the criteria for determining materiality of events/information.
- To establish an internal system for reporting potentially material information.

3. Definitions

- **Material Event / Information:** Events specified in **Para A or B of Part A of Schedule III** of SEBI LODR which, in the opinion of the Board are material and require disclosure.

4. Criteria for Determining Materiality

Events/information shall be considered **material** if:

- The event/information is specified in **Para A of Schedule III** of SEBI LODR — these are **deemed material** and must be **disclosed without application of any test**.
- The event/information falls under **Para B of Schedule III**, and its omission is likely to:
 - result in discontinuity or alteration of publicly available information; or
 - result in a significant market reaction if the information comes to light at a later date; or
 - affect the reputation or operations of the Company in a significant way.

5. Authorised Personnel for Determination & Disclosure

The following personnel are authorized to determine the materiality of events and information and to make appropriate disclosures and intimate the Company Secretary to disclose the information.

- **Managing Director and CFO: Mr. Arun Ashokbhai Maheshwari**

6. Events Deemed Material (Para A Events)

The following events shall be **deemed material** and disclosed **within 24 hours**:

- Acquisition, scheme of arrangement, sale/disposal of units, or other restructuring.
- Change in key managerial personnel.
- Material frauds/defaults by promoters or KMPs.
- Outcome of board meetings on dividends, buybacks, fund raising, etc.
- Agreements impacting management or control.
- Any other events listed under Para A of Schedule III of SEBI LODR.

7. Events Based on Materiality Threshold (Para B Events)

Events not automatically deemed material may include:

- Product launches or plant shutdowns.
- Pricing changes.
- Disruption of operations due to natural calamity.
- Litigation impacts, regulatory developments.

These will be assessed by the authorized personnel using the criteria mentioned in Clause 4.

8. Disclosure Process

- Disclosures must be made to the stock exchange(s) **as soon as possible**, but not later than **24 hours** of the occurrence of the event.
- Any delay in disclosure shall be accompanied by an explanation.
- Updates on previously disclosed events shall be provided regularly until resolution/closure.

9. Website Disclosure

- All material events or information disclosed to the stock exchanges shall also be uploaded on the **Company's website**.
- Such information shall be available for a **minimum period of 5 years**, after which it may be archived as per the **Archival Policy** of the Company.

10. Review and Amendment

This Policy shall be reviewed from time to time and amended by the Board as required by law or for ensuring better governance.