

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.

- **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.