

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS AND INFORMATION FOR DISCLOSURE TO THE STOCK EXCHANGES

This Policy for determination of materiality of events and information for disclosure to the Stock Exchanges is framed in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'the Regulations'), as amended from time to time.

The Policy applies in respect of disclosure of material events and information to the Stock Exchanges, as set out in the Regulations.

1. DISCLOSURE OF MATERIAL EVENTS AND INFORMATION

In terms of the Regulations, the Company is required to make disclosure of events or information, which are material or may have material impact on the Company, to the Stock Exchanges.

Events or information which are specified under the Regulations for disclosure to the Stock Exchanges are divided broadly into the following categories:

- (a) Events or information specified in Para A of Part A of Schedule III of the Regulations will be deemed to be material and disclosed to the Stock Exchanges without any application of guidelines for assessing materiality.
- (b) Events or information specified in Para B of Part A of Schedule III of the Regulations will be disclosed to the Stock Exchanges upon application of the guidelines for assessing materiality referred to in Clause (2) of the Policy.
- (c) Any other event or information such as major developments that are likely to affect business, changes in accounting policies that may have a significant impact on the financial statements of the Company or any other information which is exclusively known to the Company which may be necessary to enable the shareholders to appraise the Company's position and to avoid establishment of a false market in the shares of the Company.

For determination of materiality of any event or information under the Policy, only such impact which is direct and perceivable, and not remote, shall be considered.



Kohinoor Foods Limited

Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121009

Corporate Identity No. L52110HR1989PLC070351, Phone: +91-129-424-2222, Fax: +91-129-424-2233

E-mail: info@kohinoorfoods.in, Website: www.kohinoorfoods.in

2. GUIDELINES FOR ASSESSING MATERIALITY OF EVENTS AND INFORMATION

The Company shall consider the following criteria for determination of materiality of events or information, or such other criteria as may be prescribed under the Regulations from time to time:

- (a) An event or information, whose value or expected impact in terms of value, exceeds lower of the following:
 - i. 2% of turnover, as per the last audited consolidated financial statements of the Company; or
 - ii. 2% of net worth, as per the last audited consolidated financial statements of the Company; or
 - iii. 5% of the average of absolute value of profit or loss after tax, as per the audited consolidated financial statements of the Company for the last three years.

Accordingly, value of any event or information exceeding the lower of (i), (ii) or (iii) as above will be considered for assessing materiality of events or information.

- (b) An event or information, which, if not disclosed, is likely to result in:
 - i. discontinuity or alteration of an event or information already available in public domain; or
 - ii. significant market reaction if the said omission came to light at a later date;

Notwithstanding anything contained above, an event or information will be disclosed to the Stock Exchanges, if in the opinion of the Board of Directors of the Company (hereinafter referred to as 'the Board'), the event or information is considered material.

3. REPORTING ON MARKET RUMOURS

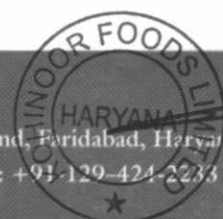
- i. The Company shall confirm, deny or clarify any rumour pertaining to a specific event or information reported in the Mainstream Media,

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coinciding with Material Price Movement in the Company's shares on the Stock Exchanges, as prescribed under the Regulations.

- ii. The Company shall also confirm, deny or clarify any rumour published in an English business / financial newspaper (in print form) having circulation of 1,00,000 or more copies per publishing day in such country(ies) where the Company has material business operations, coinciding with Material Price Movement in the Company's shares on the Stock Exchanges, as prescribed under the Regulations.

For the aforesaid purpose, any country from where the Company generates 10% or more of its total annual consolidated revenue from operations, as per its last audited financial statements, will be considered as a country in which the Company has material business operations.

4. TIMELINES AND OCCURRENCE OF EVENT / INFORMATION

The Company will disclose material events or information to the Stock Exchanges, upon occurrence of the event and / or availability of information, as soon as reasonably possible but within the time period as prescribed under the Regulations.

The timing of occurrence of an event and / or availability of information would be decided on the basis of facts and circumstances prevailing at that time, as per the following guidance:

- (a) In the matters involving negotiation, discussion or approval etc., the event or information can be said to have occurred upon receipt of approval by the Board and / or the shareholders, as the case may be.

If in-principle approval or approval to explore (which is not final approval) is given by the Board, disclosure to the Stock Exchanges will not be required under the Policy.

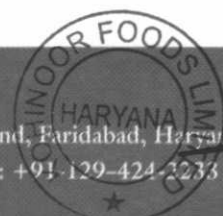
- (b) In other matters, where such negotiation, discussion or approval etc. is not involved (such as natural calamities, strike, lock-out etc.), the event or information can be said to have occurred when the Authorised Person, referred to in Clause (5) of the Policy, becomes aware / is made aware of such event or information.

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5. AUTHORISED PERSON

Any one of the Executive Directors, Chief Financial Officer and the General Counsel are authorised, any two of them jointly, one of whom shall be an Executive Director, (hereinafter referred to as 'Authorised Person') to determine materiality of any event or information in terms of the Policy for the purpose of making appropriate disclosures to the Stock Exchanges and related matters.

The Authorised Person are also authorised to settle any issue, question, difficulty or doubt that may arise in connection with Clause (3) of the Policy.

If any Director or employee of the Company or its subsidiary becomes aware of any activity / action that leads or may lead to occurrence of any material event or information, such Director or employee should report such potential material event or information to the Authorised Person, thereby enabling them to determine materiality of the said event or information for disclosure to the Stock Exchanges.

All shareholders, related parties, Directors, Key Managerial Personnel and employees of the Company or of its subsidiary or associate company, who are parties to any agreement specified in Clause 5A of Para A of Part A of Schedule III of the Regulations, shall inform the Authorised Person about the agreement to which the Company is not a party, within two working days of entering into such agreement.

On receipt of communication of any potential material event or information, the Authorised Person shall –

- (a) review the event or information and take necessary steps to verify the occurrence of such event or information; and
- (b) assess whether the event or information is material in terms of the Policy and requires disclosure to the Stock Exchanges.

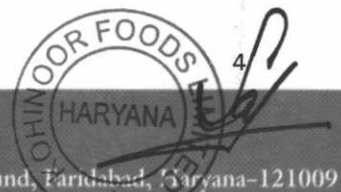
The contact details of the Authorised Person will be separately disclosed to the Stock Exchanges and uploaded on the Company's corporate website www.kohinoorfoods.in

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6. GENERAL

- (a) The Company will also disclose, with respect to its subsidiaries, all such events or information which are material or may have a material impact on the Company in terms of the guidelines for assessing materiality referred to in Clause (2) of the Policy.
- (b) Where the Company makes disclosures to the Stock Exchanges under the Policy, the Company shall also make disclosures updating material developments, till the event is resolved or closed.
- (c) In case an event or information is required to be disclosed by the Company in terms of the Policy, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company will also disclose to the Stock Exchanges such communication, along with the event or information, unless disclosure of the communication is prohibited by the authority.
- (d) The Policy will be posted on the Company's corporate website www.kohinoorfoods.in. All material events and information disclosed to the Stock Exchanges in terms of the Policy will also remain posted on the website for a minimum period of five years from the date of such posting, after which the same will be deleted / removed from the website.

7. AMENDMENT AND REVIEW

In the event of any inconsistency between the Policy and the applicable laws, the applicable laws will prevail. Any amendments, clarifications, circulars etc. issued by the relevant authorities, not being consistent with the terms of the Policy, shall be deemed to have been incorporated in the Policy.

The Policy will be reviewed and / or modified by the Board as and when deemed necessary.



August 13 2026

The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G Block
Bandra-Kurla Complex
Bandra (East)
MUMBAI – 400 051

The Listing Department
BSE Limited
P.J. Tower, Dalal Street
MUMBAI – 400 001

Company Code : KOHINOOR
Scrip Code : 512559

Dear Sir/Ma'am,

RE: Compliance of Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Contact details of Person authorized for determining materiality of an event or information and its disclosure to the Stock Exchanges

In terms of regulation of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find below the contact details of persons authorized to determine materiality of event or information and its disclosure to Stock Exchange(s):

Name	Contact Details
Mr. Satnam Arora, Jt. Managing Director	Address: Pinnacle Business Tower, 10 th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana – 121001 Email: Info@kohinoorfoods.in Phone No.: +91-129-4242222
Mr. Gurnam Arora, Jt. Managing Director	
Mr. Prabhat Kumar, Chief Financial Officer	

This is for your information and records please.

Thanking you,

Yours faithfully,

For Kohinoor Foods Limited


Satnam Arora
Jt. Managing Director
DIN No.: 00010667

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