



POLICY FOR DETERMINATION OF MATERIALITY OF EVENT OR INFORMATION

1. BACKGROUND & OBJECTIVES:

Kanohar Electricals Limited ("**Company**"), as a listed entity, is governed by Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("**Listing Regulations**").

The objective of this Policy is to ensure timely, adequate, accurate and transparent disclosure of material events and information by the Company in accordance with the Listing Regulations.

This amended Policy supersedes the Policy adopted by the Board of Directors on January 10, 2025 and shall be effective from the date of its approval by the Board on October 6, 2026

2. DEFINITIONS:

"Act" means the Companies Act, 2013, and the rules framed thereunder, as amended from time to time.

"Board" or "Board of Directors" means the Board of Directors of Kanohar Electricals Limited.

"Company" means Kanohar Electricals Limited.

"Listing Regulations" means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

"Material Event/Information" means any event or information which is material in accordance with Regulation 30 and Schedule III of the Listing Regulations and this Policy.

"Policy" means this Policy for Determination of Materiality of Events and Information.

"Stock Exchange(s)" means the recognized stock exchange(s) where the securities of the Company are listed.

Words and expressions used but not defined in this Policy shall have the meanings assigned to them under the Listing Regulations, the Companies Act, 2013, and SEBI rules/circulars.

3. APPLICABILITY

This Policy shall apply to all events and information required to be disclosed by the Company under Regulation 30 read with Schedule III of the Listing Regulations, including:

1. **Deemed Material Events** (Para A of Part A of Schedule III): Mandatory disclosures that are deemed material by law, without applying any quantitative thresholds or materiality criteria.

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2. **Materiality-Based Events** (Para B of Part A of Schedule III): Disclosures that must be evaluated against the qualitative criteria and statutory quantitative thresholds defined under Regulation 30(4) and this Policy.
3. **Normal Course Commercial Disclosures** (Regulation 30(12)): Disclosures relating to commercial orders and contracts bagged in the normal course of business that meet internal thresholds established by the Board.
4. **Subsidiary Level Events**: Material events or information in respect of Subsidiaries that are material for the Company.
5. **Other Events/Information** (Para C and Para D of Part A of Schedule III): Any other event or information which, in the opinion of the Board or Authorised Persons, is material or necessary to enable holders of securities to appraise the Company's position or to avoid the establishment of a false market in its securities

4. AUTHORISED PERSONS & DETERMINATION RESPONSIBILITY: The following persons shall be authorised to determine the materiality of an event or information and ensure appropriate disclosure to the Stock Exchange(s):

Chairman or CEO & Managing Director	To evaluate, assess, and determine the materiality of any event or information.
Company Secretary or Chief Financial Officer or any other Executives of the Company authorised by the Chairman and/ or the Managing Director	To evaluate materiality, classify the event/information, determine the appropriate timing, and ensure filing with the Stock Exchange(s)

Contact Details of Authorised Persons

The contact details of the Authorised Persons shall be disclosed to the Stock Exchange(s) and published on the website of the Company.

5. CRITERIA OF DETERMINATION OF MATERIALITY OF EVENTS:

The Authorised Persons shall evaluate events and information on a case-by-case basis, taking into account specific facts, qualitative criteria, and quantitative thresholds prescribed under Regulation 30(4) of the Listing Regulations.

5.1 Qualitative Criteria

An event/information shall be considered material if:

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- **Public Availability Discontinuity:** The omission of an event/information is likely to result in a discontinuity or alteration of information already publicly available; or
- **Significant Market Reaction:** The omission of an event/information is likely to result in a significant market reaction if the information came to light at a later date; or
- **Board Opinion:** In cases where qualitative criteria (i) and (ii) do not apply, the event/information is otherwise considered material in the opinion of the Board of Directors or Authorised Persons.

5.2 Quantitative Thresholds (Regulation 30(4))

Without prejudice to qualitative criteria, any event or transaction specified in Para B of Part A of Schedule III shall be mandatorily disclosed if its value or expected financial impact exceeds the lower of the following:

- **2% of Turnover**, as per the last audited consolidated financial statements of the Company;
- **2% of Net Worth**, as per the last audited consolidated financial statements of the Company; or
- **5% of the average of absolute value of profit or loss after tax (PAT)**, as per the last three audited consolidated financial statements of the Company.

6. DISCLOSURE GUIDELINES FOR ORDERS / CONTRACTS IN THE NORMAL COURSE OF BUSINESS

In terms of **Regulation 30(12)** of the Listing Regulations, and to maintain full transparency regarding operational progress, the Company shall disclose orders and contracts received in the normal course of business that meet the internal thresholds established by the Board.

6.1 Thresholds for Normal Course Orders / Contracts

Since these transactions are executed in the normal course of business, the statutory quantitative thresholds under Regulation 30(4) do not restrict or control these internal operational disclosures:

- **Company:** Orders or contracts received in the normal course of business valued at more than ₹100 crore each bagged by the Company shall be disclosed to the Stock Exchange(s).
- **Subsidiaries:** Orders or contracts received in the normal course of business valued at more than ₹100 crore each bagged by any Subsidiary Company shall be disclosed to the Stock Exchange(s).
- **Joint Ventures (JV):** In the case of Joint Ventures, where the JV partner makes a disclosure regarding a JV order/contract to stock exchange(s), the Company shall simultaneously make a disclosure to the Stock Exchange(s).

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6.2 Internal Order-Size Classification (Normal Course of Business)

For internal administrative tracking and standard stock exchange reporting, commercial orders bagged by the Company in the normal course of business shall be classified as follows:

Classification	Order Size Threshold	Disclosure Status
Regular Orders	Below ₹100 crore	Internal tracking only (No disclosure required).
Major Orders	₹100 crore to ₹250 crore	Stock Exchange Disclosure under Regulation 30(12).
Large Orders	₹250 crore and above	Stock Exchange Disclosure under Regulation 30(12).

7. TIMELINES FOR DISCLOSURE TO STOCK EXCHANGE(S)

The Company shall make disclosures of any event or information to the Stock Exchange(s) as soon as reasonably possible, and in any case, within the timelines specified under Regulation 30(6) read with Schedule III of the Listing Regulations and applicable SEBI Circulars, as amended from time to time.

In the event the disclosure is made after the timelines specified under the Listing Regulations, the Company shall along with such disclosure provide an explanation for the delay.

8. REVIEW AND AMENDMENT

- 1. Periodic Review:** This Policy shall be reviewed as and when necessary to ensure that it meets the objectives of relevant legislation and remains operationally effective.
- 2. Authority to Amend:** The Chairman and Managing Director have the authority to change or amend this Policy as may be expedient, taking into account statutory amendments or business requirements.
- 3. Statutory Overriding Effect:** In the event of any amendment, clarification, or circular issued by SEBI or relevant authorities that is inconsistent with this Policy, the statutory provision shall automatically prevail, and this Policy shall stand amended accordingly.



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9. WEBSITE & ARCHIVAL DISCLOSURES

In compliance with Regulation 30(8) of the Listing Regulations:

1. **Hosting of Policy:** This Policy shall be hosted and uploaded on the official website of the Company at www.kanohar.com.
2. **Archival Period:** All disclosures made to the Stock Exchange(s) under Regulation 30 shall be hosted on the website of the Company for a minimum period of **five (5) years**, and thereafter maintained in accordance with the Archival Policy of the Company.