

SHIVKAMAL IMPEX LIMITED

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS/ INFORMATION *(In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)*

1. PREFACE

The Board of Directors of Shiv Kamal Impex Limited had adopted the Policy on Materiality of Transaction, to comply with the requirements of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 which was effective from December 01, 2015.

Securities and Exchange Board of India ("SEBI") vide Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 had amended certain provisions of Regulation 30 of the Listing Regulations. Further, the Industry Standards Note prepared in consultation with SEBI on Regulation 30 provides clarification/ guidance on certain provisions of this Regulation.

In line with the aforesaid amendments, this Policy has been approved by the Board of Directors ("the Board") in its Meeting held on May 13, 2025 and it supersedes existing Policy on materiality of Transaction, framed from time to time.

2. PURPOSE OF THE POLICY

This Policy has been made pursuant to Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

The objective of this Policy is to facilitate timely and adequate disclosure of material information or events which are in the nature of unpublished and price sensitive, have a bearing on performance or operations of the Company or may result in a significant market reaction/ movement in the price of securities of the Company if the omission comes to light at a later date.

This Policy is framed in accordance with the principles governing disclosures as prescribed under the Listing Regulations, along with the circulars and guidelines issued by SEBI from time to time.

3. DEFINITIONS:

- a) **"Company"** shall mean Shivkamal Impex Limited.
- b) **"Compliance Officer"** shall mean the Company Secretary of the Company.
- c) **"Financial Year"** means period starting from 1st April and ending on 31st March.
- d) **"Industry Standards Note"** means Industry Standards Note notified by Securities and Exchange Board of India vide Notification dated February 25, 2025, as amended from time to time.
- e) **"Listing Regulations"** shall mean the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with applicable circulars issued thereunder
- f) **"Policy"** means Policy for determination of materiality for Disclosure of Event(s) or Information, as amended from time to time.
- g) **"Stock Exchanges"** shall mean the stock exchanges on which the securities of the Company are listed.

Words and terms used in this Policy and not defined herein, but defined in the Listing Regulations, the Securities Contracts (Regulation) Act, 1956, the Securities and Exchange Board of India Act, 1992, the Depositories Act, 1996 or the Companies Act, 2013, shall have the meanings, respectively assigned to them in such act or legislation or any statutory modifications or re-enactments thereto, as the case may be.

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4. ROLES AND RESPONSIBILITIES

Compliance Officer of the Company is authorised for the purpose of determining materiality of the events or information and for the purpose of making disclosures to Stock Exchange(s) under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The authorized persons are also empowered to seek appropriate counsel or guidance, as and when necessary, from other internal stakeholders as they may deem fit.

The contact details of authorized persons will be also disclosed to the Stock Exchanges and as well as on the Company's website.

5. MATERIAL EVENT/ INFORMATION

- a) Events/information listed under Para A of Part A of Schedule III to the Regulations shall be disclosed to the Stock Exchange(s), without any application of the guidelines for materiality, within the prescribed timelines and in the manner required by the Listing Regulations read with Industry Standards Note.
- b) Events/ information listed under Para B of Part A of Schedule III to the Regulations shall be considered as material if they meet the criteria and materiality thresholds prescribed under Regulation 30(4)(i) of the Listing Regulations and the same shall be disclosed to the Stock Exchanges, within the prescribed timelines and in the manner required by the Regulations read with Industry Standards Note.

In case where an event occurs or an information is available with the Company, which has not been indicated in Para A or B of Part A of Schedule III, but which may have material effect on it, the Company shall make adequate disclosures in regard thereof.

6. GENERAL

The Company shall provide specific and adequate reply to all queries raised by Stock Exchange(s) with respect to any events or information. The Company may on its own initiative also, confirm or deny any reported event or information to Stock Exchange(s).

7. DISCLOSURE ON THE WEBSITE

A copy of the Policy shall be put up on the website of the Company. The Company shall also disclose on its website all such events or information which has been disclosed to stock exchange(s) under this Policy and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the Company's Archival Policy, as disclosed on its website

8. AMENDMENTS

The Board of Directors can amend this Policy, as and when deemed fit. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.