

# KRYPTON INDUSTRIES LIMITED

## DIVIDEND DISTRIBUTION POLICY

(As Revised and approved by the Board of Directors as on May 07<sup>th</sup>, 2026)

**Krypton Industries Limited**  
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This policy applies to the distribution of dividend by Krypton Industries Limited (the “Company”) in accordance with the provisions of the Companies Act, 2013 (“Act”) and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“SEBI Listing Regulations”).

## **1. Definitions**

- a) ‘Act’ shall mean the Companies Act, 2013 as amended from time to time and shall include Rules, Regulations and Secretarial Standards made thereunder or pursuant thereto;
- b) ‘Board’ shall mean Board of Directors of the Company;
- c) ‘Company’ shall mean Rupa & Company Limited;
- d) ‘Dividend’ includes interim dividend;
- e) ‘Policy’ shall mean Dividend Distribution Policy of the Company as per Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- f) ‘Listing Regulations’ shall mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

All words and expressions used but not defined in this Policy, but defined in the Act or the Listing Regulations shall have the same meaning as respectively assigned to them in such Act or Listing Regulations, as the case may be.

Words importing the singular number shall include the plural number and words importing the masculine gender shall, where the context admits, include the feminine and neuter gender.

## **2. Background**

This Policy is framed in accordance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended from time to time.

A copy of this Policy shall be hosted on the website of Krypton Industries Limited, and the web link thereto shall be disclosed in the Annual Report of the Company.

This Policy lays down the guiding principles, parameters, and circumstances that shall be considered by the Board of Directors of the Company (“the Board”) while determining the distribution of dividends to shareholders and/or the retention of profits for future growth, expansion, and financial stability of the Company.

## **3. Objective**

The objective of this Dividend Distribution Policy is to reward its shareholders by distributing a portion of the profits of the Company, while ensuring that adequate earnings are retained to support future business requirements, growth, expansion, and financial stability of the Company.

## **4. Scope of the Policy**

This Policy applies to the Company as well as its subsidiaries, joint ventures, affiliates etc.

## **5. Effective Date**

This Policy is effective from the financial year 2023-24. The Board of Directors may in extraordinary circumstances, deviate from the parameters listed in this policy.

## **6. Guidelines for Distribution of Dividend**

### **a. Circumstances under which shareholders may or may not expect dividend**

The Company shall comply with all applicable statutory requirements while declaring dividend or retaining earnings. The Board of Directors (“the Board”) shall determine the dividend for any financial year after considering the financial performance of the Company, recommendations of the executive management, and the parameters set out in this Policy. The Board may, at its discretion, decide to retain profits in the interest of the Company’s long-term growth and sustainability.

### **b. Financial / Internal Parameters**

While declaring or recommending dividend, the Board shall, inter alia, consider the following financial and internal parameters:

- ✓ Capital allocation plans, including:
  1. Expected cash requirements towards working capital, capital expenditure, and infrastructure;
  2. Investments required for execution of the Company’s growth strategy;
  3. Funds required for any acquisitions or strategic initiatives; and
  4. Any share buy-back plans.
- ✓ Minimum cash reserves required for contingencies or unforeseen events;
- ✓ Funds required for servicing outstanding financial obligations;
- ✓ Liquidity position and key financial ratios;
- ✓ Any other significant developments requiring cash outflow or retention of earnings.

### **c. External Factors**

The Board shall also consider external factors, including but not limited to:

- ✓ Changes in the macro-economic environment affecting India or the markets in which the Company operates;
- ✓ Political, taxation, and regulatory changes or expected changes;
- ✓ Industry trends and technological developments requiring significant investments;
- ✓ Competitive landscape necessitating strategic capital allocation.

### **d. Utilisation of Retained Earnings**

The profits retained by the Company may be utilized for business expansion, capital expenditure, strengthening financial position, strategic investments, or any other purpose as approved by the Board. Alternatively, the Board may decide to distribute a part or whole of such profits as dividend, subject to applicable laws.

## **e. Provisions relating to classes of shares**

This Policy shall apply to all classes of shares of the Company. At present, the Company has only one class of shares, namely Equity Shares.

The Board may declare interim dividend(s) during the financial year, as it deems appropriate. In addition, the Board may recommend a final dividend to the shareholders for approval at the Annual General Meeting of the Company.

## **7. Review**

This policy will be reviewed and amended as and when required by the Board.

## **8. Limitation and Amendment**

In the event of any conflict between the provisions of this Policy and the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, or any other applicable statutory enactments, rules, or regulations (collectively referred to as “statutory provisions”), the statutory provisions shall prevail. Any subsequent amendment or modification in the aforesaid laws or regulations shall be deemed to have been incorporated in this Policy and shall apply automatically.

## **9. Disclosure of the Policy**

This Policy shall be hosted on the website of Krypton Industries Limited. Necessary disclosures pertaining to this Policy shall be made in accordance with the requirements of the Companies Act, 2013 and the SEBI Listing Regulations.

## **10. Custodian**

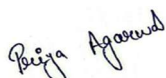
The Company Secretary of Krypton Industries Limited shall be the custodian of this Policy.

## **11. Controlled Copy**

The current version of this Policy, as available on the Company’s official website and/or maintained in the Company’s document management system, shall be treated as the controlled copy.

## **12. Uncontrolled Copy**

Any offline or printed version of this Policy, or any part thereof, including copies stored locally or circulated in electronic or physical form, shall be treated as an uncontrolled copy and shall not be considered as the official version of the Policy.



Priya Agarwal  
Company Secretary & Compliance Officer  
Reviewed and adopted on: 07/05/2026

