

MATERIAL EVENTS POLICY

1. BACKGROUND

Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandates that every listed entity shall make disclosures of any events or information which, in the opinion of its Board of Directors, is material. The listed entity shall frame a policy for determination of materiality, based on the specified criteria duly approved by its Board of Directors, which shall be disclosed on its website. In view of the same, this “Material Events Policy” of Krypton Industries Limited (“KIL”) has been framed.

2. DEFINITIONS

“Authorized Key Managerial Personnel” means Managing Director, CFO and Company Secretary and CEO, who are authorized, individually or jointly, for determining the materiality of an event or information that qualifies for disclosure and to decide the appropriate time and details of its disclosure to be made to the Stock Exchange(s).

“Board of Directors” or “the Board” means the Board of Directors of KIL as constituted from time to time.

“Company” means Krypton Industries Limited.

“Listing Regulations” means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

“Material Events” means events as specified in Annexures hereto and upon the occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity’s website.

“Policy” means this Policy for determination and reporting of Material Events.

Terms that have not been defined in this policy shall have the same meaning assigned to them in the Companies Act, 2013 and/or the Listing Regulations and as may be amended from time to time.

3. POLICY

The Company will, as soon as reasonably possible, inform the Stock Exchange(s) of all the events or information as mentioned below;

I. Events specified in Annexures I & II hereto shall be disclosed without any application of the guidelines for materiality subject to the following;

- a. Events mentioned in Annexure I shall be disclosed within thirty minutes of the conclusion of any board meeting.
- b. Events mentioned in Annexure II shall be disclosed as soon as reasonably possible and not later than twenty-four hours/twelve hours the case may be from the occurrence of event.



II. Events specified in Annexure III hereto shall be disclosed upon application of materiality criterion of an event or information which shall be determined considering:

- a. whether non-disclosure of the said event or information, is likely to result in discontinuity or alteration of information already available publicly; or
- b. whether non-disclosure of the said event or information is likely to result in significant market reaction in the event the said non-disclosure came to light at a later date;

In case where the criteria specified in above sub-clauses (a) and (b) are not applicable, an event / information may be treated as being material if in the opinion of the board of directors, the event / information is considered material

III. The Company will make adequate disclosures also in respect of items listed in Annexure IV.

4. GENERAL

- a. The "Authorized Key Managerial Personnel" shall be entitled to take a view on the materiality of an event or information which are qualifying for disclosure as provided in Annexure III
- b. The Company will make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.
- c. The Company shall disclose all events or information with respect to subsidiaries which are material.

5. DISCLOSURE AND ARCHIVAL POLICY

As required under the Listing Regulations, the Policy will be disclosed on the website of the Company viz, www.kryptongroup.com

Further, the Company shall disclose on its website all such events or information which have been disclosed to the stock exchange(s) in terms of Listing Regulations and such disclosure shall be hosted on the website of the Company for a minimum period of five years and thereafter will be archived for a period of one year.

6. POLICY REVIEW

In case of any subsequent changes in the provisions of the aforesaid Listing Regulations or any other regulations (collectively, the Regulations) which makes any of the Clauses/provisions in the Policy inconsistent with the Regulations, the provisions of the Regulations would prevail over this Policy and the Clauses / provisions in this Policy would be deemed to be modified accordingly.

The Board also, at its discretion, has the power to review and revise the Policy.

