

POLICY FOR DETERMINATION OF MATERIALITY OF ANY EVENT / INFORMATION

1. PREFACE

In terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) and circulars issued thereunder read with Industry Standards Note on Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “**ISN**”), the Board of Directors (the “**Board**”) of Shree Hari Chemicals Export Limited (the “**Company**”) has adopted this Policy on January 31, 2026 for determination of material events and information (“**Material Information**”) such that required information can be promptly disclosed to the stock exchanges, as required under applicable SEBI regulations.

2. OBJECTIVE OF THE POLICY

The objectives of this Policy are as follows:

- a. To ensure that the Company complies with the disclosure obligations to which it is subject as a publicly-traded company as laid down by the Listing Regulations, various Securities Laws and any other legislations (In India or Overseas).
- b. To ensure that the information disclosed by the Company is timely and transparent.
- c. To ensure that corporate documents and public statements are accurate and do not contain any misrepresentation.
- d. To protect the confidentiality of Material / Price sensitive information within the context of the Company’s disclosure obligations.
- e. To provide a framework that supports and fosters confidence in the quality and integrity of information released by the Company.
- f. To ensure uniformity in the Company’s approach to disclosures, raise awareness and reduce the risk of selective disclosures.

3. DEFINITIONS

“**Authorised KMPs**” shall mean the Managing Director & CEO, Executive Director, Chief Financial Officer and the Company Secretary.

“**Board**” or “**Board of Directors**” shall mean the board of directors of the Company.

“**Company**” means Shree Hari Chemicals Export Limited (“SHCEL”).

“**Companies Act**” shall mean Companies Act, 2013, as amended, including any rules, regulations, clarifications and modifications thereto.

“**Policy**” shall mean this policy to determine the materiality of events or information in order to ensure timely and adequate dissemination of information to the Stock Exchanges.

“SEBI Listing Regulations” shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

“Stock Exchanges” shall mean the stock exchanges where the equity shares of the Company are listed

4. GUIDELINES FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION

Materiality will be determined on a case to case basis depending on the facts and the circumstances pertaining to the event or information. The same shall be considered as Material, if it meets the following criteria:

1. the event or information is in any manner unpublished price sensitive information;
2. the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
3. the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date; and
4. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - (a) two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
 - (b) two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;
 - (c) five percent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the listed entity;

In case where the criteria specified in sub-clauses (a), (b), and (c) above is not applicable, an event or information may be treated as being material if in the opinion of the Board of Directors of the Company, the event or information is considered material.

5. The Company shall disclose any other information/event viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities.

5. AUTHORITY FOR DETERMINING MATERIALITY OF EVENTS OR INFORMATION

The Board has authorised the Authorised KMPs to determine the materiality of an event/information in consultation with the Whole-time Director of the Company, as may be required. The Authorised KMPs of the Company are empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as

they may deem fit.

Based on the decision of the above-named, the Authorised KMPs shall be responsible for making disclosures to the Stock Exchanges. The contact details of the Authorised KMPs shall be disclosed to the Stock Exchange(s) and made available on the website of the Company.

6. DISCLOSURES OF EVENTS OR INFORMATION

The Company shall disclose all events or information within the timelines specified under SEBI LODR (including ISN).

- a. The events/ information specified in Paragraph A of Part A of Schedule III of the SEBI Listing Regulations are deemed to be material events and the Company shall make disclosure of such events.
- b. The Company shall make disclosure of events specified in Para B of part A of Schedule III of the Listing Regulations as amended by SEBI from time to time, based on application of Guidelines for materiality, as specified in this Policy.
- c. The Company shall make disclosures updating Material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.
- d. The Company shall disclose all events or information with respect to its Material Subsidiaries.
- e. The Company shall provide specific and adequate reply to all queries raised by stock exchange with respect to any events or information. Further, on its own initiatives shall confirm or deny any event or information to stock exchange reported in the media.
- f. In case where an event occurs or information is available with the Company, which has not been indicated in Annexure A or Annexure B, but which may have material effect on it, the Company will make adequate disclosures in regard thereof.

8. EFFECTIVE DATE

The effective date of the Policy is January 31, 2026.

9. REVIEW/AMENDMENTS TO THE POLICY

This policy would be reviewed by the Board of Directors at periodic intervals.

Any subsequent amendment(s)/modification(s) in the Listing Regulations and/or other applicable Laws in this regard shall automatically apply to this Policy.

The Board of Directors of the Company is authorized to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations

shall not be inconsistent with the provisions of the Listing Regulations.

10. CONFLICT IN THE POLICY

In the event of any conflict between the Companies Act or the SEBI Listing Regulations or any other statutory enactments (“**Regulations**”) and the provisions of this Policy, the Act and the Regulations shall prevail over this Policy.

11. WEBSITE UPDATION

The Policy shall be disclosed on the website of the Company. Further, the Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under the Listing Regulations and such disclosures shall be made available on the website of the Company for a period of five years and thereafter as per the archival policy of the Company.

12. CONTACT DETAILS

Questions or clarifications about the policy or disclosures made by the Company should be referred to the Company Secretary and Compliance Officer, who is in charge of administering, enforcing and updating this policy.

Ms. Sushmita Sonavane

Company Secretary and Compliance Officer Shree Hari Chemicals Export Limited

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