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GEMINI EDIBLES & FATS INDIALIMITED

POLICY FOR DETERMINATION OF MATERIALITY OF AN EVENT OR INFORMATION

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POLICY FOR DETERMINATION OF MATERIALITY OF AN EVENT OR INFORMATION

PURPOSE:

In pursuance of the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and specifically Regulation 30(4)(ii) thereof, which requires the Company to frame a policy for determination of materiality, duly approved by its board of directors, the Board of Directors ("Board") of GEMINI EDIBLES & FATS INDIA LIMITED (the "Company") hereby formulates this Policy for Determination of Materiality of an Event or Information (the "Policy").

The purpose of this document is to enable the Company and all its subsidiaries to disclose any material events / information in accordance with the provisions of Listing Regulations. This Policy is intended to provide guidance to the Board of Directors and Key Managerial Personnels ("KMPs") of the Company, on the determination of materiality. This Policy lays down the responsibility of the Company to make public such events / information which may materially affect its performance and securities prices.

The Policy is framed to identify, categorize, review and disclose to the Stock Exchanges, the details of event / information which are considered material and may have a bearing on the performance of the Company / materially affect the securities price of the Company.

The Policy shall be applicable to the Company with effect from the listing of the equity shares of the Company on one or more recognized stock exchanges.

DEFINITIONS:

"**Compliance Officer**" shall mean a qualified company secretary appointed by the Company, who shall be in whole time employment and not more than one level below the board of directors of the Company;

"**CFO**" shall mean the chief financial officer of the Company or such other person, by whatever name called, who shall discharge and head the finance function of the Company as disclosed by it to the Stock Exchanges in its filing under the Listing Regulations;

Words and terms used in this Policy and not defined herein, but defined in the Companies Act, 2013 or Rules made thereunder, the Listing Regulations, the Securities and Exchange Board of India Act, 1992 or Rules and Regulations made thereunder, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or any other relevant legislation/law applicable to the Company shall have the meaning respectively assigned to them in such legislation.

TYPE OF INFORMATION:

Information relating to material events and which is price sensitive in nature, shall be promptly disseminated to the Stock Exchanges. For this purpose, material event means any information which relates to the Company and which, if published is likely to materially affect the price of shares of the Company.

1) The Company shall make disclosure of events specified in Para A of Part A of Schedule III of the Listing Regulations and as may be amended from time to time, in the manner required by the Listing Regulations and as prescribed by Securities and Exchange Board of India without applying any test of materiality to the stock exchanges, as soon as reasonably possible from the occurrence of such event/ information, but not later than the timelines prescribed by the SEBI under Annexure 18A of the master circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (as amended from time to time), as these are "deemed" to be material events.

2) The Company shall make disclosure of events other than those deemed material (discussed above), as specified in Para B of Part A of Schedule III of the Listing Regulations and as may be amended from

time to time, based on application of the guidelines for materiality, to the stock exchanges within specified timelines, as specified below:

Quantitative criteria would be calculated based on the last audited consolidated financial statements of the Company, and would mean event/information where the value involved or the impact:

(a) exceeds two per cent of the turnover, or
(b) exceeds two per cent of the net worth, except in case the arithmetic value of the net worth is negative;
(c) exceeds five percent of the the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Company

whichever is lower.

It is clarified that the average of absolute value of profit or loss is required to be considered by disregarding the 'sign' (positive or negative) that denotes such value as the said value / figure is required only for determining the threshold for 'materiality' of the event and not for any commercial consideration.

Qualitative criteria would mean an event/ information:

(a) The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or

(b) 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;

(c) In case where the criteria specified in 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 of company, the event / information is considered material.

3) 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 shareholders of the Company to appraise its position and to avoid the establishment of a false market in such securities, would be disclosed as advised by the Board from time to time.

4) The Company shall make disclosures of any events or information which, in the opinion of the Board of Directors, is material. In case an event occurs or information is available with the company, which has not been indicated in Para A or B of Part A of Schedule III of the Listing Regulations, but which may have material effect on it, the Company would make adequate disclosures in regard thereof.

5) The disclosures made by the Company shall be in accordance with the Listing Regulations and applicable circulars issued by the Securities and Exchange Board of India ("**SEBI**") including with respect to industry standards.

DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING THE COMPANY

All shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel and employees of the Company or of its holding, subsidiary and associate companies, if any, who are parties to the agreements specified in clause 5A of para A of Part A of Schedule III to the Listing Regulations, shall inform the Company about such agreements to which the Company is not a party and the Company shall in turn disclose all such subsisting agreements to the Stock Exchanges and on its website within such timelines as may be specified by the SEBI from time to time.

TIMELINES FOR DISCLOSURE:

The Company shall first disclose to the Stock Exchange(s) all events or information which are material in terms of the provisions of Listing Regulations as soon as reasonably possible and in any case not later than the following:

(a) thirty minutes from the closure of the meeting of the Board of Directors in which the decision pertaining to the event or information has been taken;

Provided that in case the meeting of the Board of Directors closes after Normal Trading Hours of that day but more than three hours before the beginning of the Normal Trading Hours of the next trading day, the Company shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting.

Provided further that in case the meeting of the Board of Directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.

(b) twelve hours from the occurrence of the event or information, in case the event or information is emanating from within the Company;

(c) twenty four hours from the occurrence of the event or information, in case the event or information is not emanating from within the Company:

Provided that if all the relevant information, in respect of claims which are made against the Company under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of the Company in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy-two hours of receipt of the notice by the Company.

Provided further that disclosure with respect to events for which timelines have been specified in Part A of Schedule III of Listing Regulations shall be made within such timelines.

Provided further that in case the disclosure is made after the timelines specified above, the Company shall, along with such disclosure, provide the explanation for the delay.

The Company shall, with respect to disclosures referred to in this Policy, make disclosures updating material developments on a regular basis, till such time the event is resolved/closed, with relevant explanations.

DISCRETION TO MAKE DISCLOSURES:

Where the Compliance Officer or the CFO are satisfied that although a particular event does not meet the test of materiality as above, disclosure of information in relation thereto will ensure that investors are better informed with regard to the Company or non-disclosure of such information will distort the market for the Company's securities, such information may be disclosed to the Stock Exchanges under the Listing Regulations.

Any information/events with respect to subsidiary of the Company, if any, which are material for the Company, shall also be disclosed to the Stock Exchanges.

In case an event or information is required to be disclosed by the Company in terms of the provisions of Regulation 30 of the Listing Regulations, pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority, the Company shall disclose such communication, along with the event or information, unless the disclosure of such communication is prohibited by such authority.

In addition, with effect from such date as may be specified by the SEBI, if the Company is determined to be among the top 100 or 250 listed companies by market capitalization as at the end of the immediately preceding financial year, the Company shall confirm, deny or clarify upon the material price movement as may be specified by the Stock Exchanges any reported event or information in the mainstream media which is not general in nature and which indicates that rumour of an impending specific material event or information in terms of the provisions of Regulation 30 of the Listing Regulations is circulating among the investing public, as soon as reasonably possible but in any case not later than 24 hours from the trigger of material price movement together with the current stage of the event or information (if confirmed by the Company).

Provided further that when the Company confirms within twenty four hours from the trigger of material price movement, any reported event or information on which pricing norms provided under Chapter V or Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or pricing norms provided under Regulation 8 or Regulation 9 of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 or pricing norms provided under Regulation 19 or Regulation 22B of the Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 or any other pricing norms specified by SEBI or the Stock Exchanges are applicable, then the effect on the price of the equity shares of the Company due to the material price movement and confirmation of the reported event or information may be excluded for calculation of the price for that transaction as per the framework as may be specified by the SEBI.

AUTHORISATION TO KMP:

The Compliance Officer and the CFO shall, jointly, determine whether any disclosure needs to be made to the Stock Exchanges under the Listing Regulations in relation to any event, based on their assessment of impact of such event against the materiality thresholds detailed above. The Company Secretary in consultation with Chairman/Managing Director/Chief Financial Officer is authorized to determine materiality of an event/information and to make disclosures to the Stock Exchanges. The contact details of the KMPs are available on Company's website.

LIMITATION AND AMENDMENT:

In the event of any conflict between the provisions of this Policy and of the Act or Listing Regulations or any other statutory enactments, rules, the provisions of such Act or Listing Regulations or statutory enactments, rules shall prevail over this Policy. In case of any amendments, clarifications, circulars etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendments, clarifications, circulars etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendments, clarifications, circulars etc.

POWER TO AMEND:

The Board shall have the power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy in conformity with the applicable laws in force.

DISCLOSURE IN WEBSITE:

All such events or information which has been disclosed to stock exchanges under the Listing Regulations shall be made available on the Company's website. Such events or information shall be placed on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company, as disclosed on its website.

The Policy and the contact details of the persons authorized by the Board shall be available on the website of the Company.

The following Key Managerial Personnel of the Company are authorised to decide whether an event or information is material or otherwise and to disclose the same on the Company's website, simultaneously while submitting to Stock Exchanges:

Sl. No.	Name of the Key Managerial Personnel	Designation	Contact Details
1.	Sri. Pradeep Kumar Chowdhry	Managing Director	secretarial@gefindia.net
3.	Sri. Shobhit Agarwal	Chief Financial Officer	
4.	Sri. Rajesh Kumar Aggarwal	Company Secretary & Compliance Officer	

Contact number of KMP's for the above purpose is 040-67357868

By Order of the Board
For **Gemini Edibles & Fats India Limited**

Place: Hyderabad
Date: 21st August 2026

Pradeep Kumar Chowdhry
Managing Director
DIN: 01154121