

**Hawkins Cookers Limited**  
**Policy for determination of materiality of any event or information**  
**required to be disclosed to BSE Ltd.**

1. The Securities and Exchange Board of India has amended the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“Regulations”) vide its circular dated June 14, 2023. Regulation 30(4)(ii) of the Regulations requires that every listed Company should frame a Policy for determination of materiality, based on criteria specified in sub-regulation 4 of Regulation 30 as amended, stated herein below:

- (a) The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
- (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) The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lowest of the following:
  - (1) two percent of the turnover, as per the last audited financial statements.
  - (2) two percent of the net worth, as per the last audited financial statements, except in case the arithmetic value of the net worth is negative.
  - (3) five percent of the average of the absolute value of profit or loss after tax, as per the last three audited financial statements.
- (d) In case where the criteria specified in sub-clauses (a), (b) and (c) 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.

2. The materiality of any event/information shall be determined by the Chairman and Chief Executive Officer, Mr. Subhadip Dutta Choudhury or the Vice-Chairman and Chief Financial Officer, Mr. Sudeep Yadav. The Company Secretary, Mr. Brahmananda Pani is authorised to make disclosures of material events/information as directed by them to BSE Ltd within the timelines specified in the Applicable laws.

3. The Policy also aims at assisting relevant employees of the Company in identifying any potential material event or information and reporting the same to any of the authorized Key Managerial Personnel, that is, the Executive Directors of the Company, for determining the materiality of the said event or information, and for making the necessary disclosures to the Stock Exchanges.

4. The said updated Policy has been approved by the Board of Directors on August 9, 2023.

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