



**Policy for determination of Materiality of Events and  
Information to be disclosed**

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<b>Gokul Agro Resources Limited (CIN-L15142GJ2014PLC080010)</b>	<b>Policy for determination of Materiality of Events and Information to be disclosed</b>	<b>Prepared by : Secretarial Dept. Last Amendment/ : February 5, 2026 review date by Board</b>
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## 1. INTRODUCTION

Gokul Agro Resources Limited ("**the Company**" or "**GARL**") being a public listed entity is obligated to comply with the disclosure requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**") and is committed to full and fair disclosure of material information to the public.

The Board of Directors of GARL has adopted the Policy for determination of Materiality of Events and Information to be disclosed to stock exchanges as per Regulation 30 read with Para B of PART A of Schedule III of the Listing Regulations.

This policy is primarily intended to specify the criteria based on which the event or information would be considered as material for disclosure to the stock exchanges and also provide assistance to relevant employees of the Company in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel, in terms of sub-regulation (5) of Regulation 30 of the SEBI Listing Regulations for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchange(s).

## 2. BASIC PRINCIPLES GOVERNING DISCLOSURES

The policy aims to execute the following principles:

- a) Disclosure of material information /event promptly without any delay.
- b) Ensure disclosures are adequate, accurate and explicit and presented in simple language.
- c) Ensure disclosure provided to stock exchanges and investor are not misleading and there is no misrepresentation

## 3. TIMELINES FOR DISCLOSURE

The disclosure of all events as specified in Part A of Schedule III shall be made as soon as reasonably possible but not later than the following timelines specified below:

- a) 30 minutes from the closure of the meeting of Board of Directors in which the decision pertaining to the event or information has been taken (in case the meeting of the Board of Directors closes during the normal trading hours of that day).
  - In case the meeting of the Board of Directors closes after normal trading hours of that day but more than 3 hours before the beginning of the normal trading hours of the next trading day, the listed entity shall disclose the decision pertaining to the event or information, within 3 hours from the closure of the board meeting.

- In case the meeting of the Board of Directors is being held for more than one day, the financial results shall be disclosed within 30 minutes or 3 hours, as applicable, from closure of such meeting for the day on which it has been considered.
- b) 12 hours from the occurrence of event or information, in case of those events or information which emanate/arise from within the Company.
- c) 24 hours from the occurrence of event or information, in case of those events or information which do not emanate/arise from within the Company.

However, disclosure with respect to events for which timelines have been specified in Part A of Schedule III of the SEBI Listing Regulations shall be made within such timelines.

#### **4. EVENTS AND BASIC CRITERIA CONSIDERED FOR DETERMINATION OF MATERIALITY**

- A. For the avoidance of doubt, events / information listed in Para A of Part A of Schedule III of the Listing Regulations are deemed to be material events and shall be disclosed without application of the criteria listed below.
- B. events / information which are listed in Para B of Part A of Schedule III of the Listing Regulations, shall be disclosed upon application of criteria for determination of materiality as laid down in Regulation 30 (4) and reproduced 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 on Company's securities, 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 lower of the following:
    - i. 2% of turnover of the audited consolidated financial statements of the Company;
    - ii. 2% of net worth of the audited consolidated financial statements of the Company, except in case wherein the value of net worth is negative;
    - iii. 5% of the average of absolute figure of profit or loss after tax, as per the last 3 audited consolidated financial statements of the Company.

The above threshold shall be determined on the basis of annual consolidated financial statements of the Company as per last audited financial year.

d) In case where the criteria specified in sub-clauses (a), (b) and (c) 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. PERSONS AUTHORISED TO DETERMINE MATERIALITY

The Board has severally authorised the following Key Managerial Personnel (KMP) for the purpose of determining materiality of events / information and making disclosures to stock exchange(s):

SRN	Name & Designation of Authorized Person(s)	Contact Details	Authorization
1.	<b>Mr. Kanubhai J Thakkar</b> (Chairman & Managing Director)	Email: <a href="mailto:kjthakkar@gokulagro.com">kjthakkar@gokulagro.com</a> Phone: 079-6712-3500	Determine materiality of Event / information
2.	<b>Mr. Jayesh Kanubhai Thakkar</b> (Managing Director)	Email: <a href="mailto:Jayesh@gokulagro.com">Jayesh@gokulagro.com</a> Phone: 079-6712-3500	
3.	<b>Mr. Hitesh Kumar Thakkar</b> (Chief Executive Officer & Whole Time Director)	Email: <a href="mailto:hitesh@gokulagro.com">hitesh@gokulagro.com</a> Phone: 079-6712-3500	
4.	<b>Ms. Dhara Chhapia</b> (Chief Financial Officer)	Email: <a href="mailto:dhara.chhapia@gokulagro.com">dhara.chhapia@gokulagro.com</a> Phone: 079-6712-3500	Determine materiality of event / information and disclosure to stock exchanges
5.	<b>Mr. Jaimish G. Patel</b> (Company Secretary)	Email: <a href="mailto:compliances@gokulagro.com">compliances@gokulagro.com</a> Phone: 079-6712-3500	Disclosure to stock exchanges

## 6. AMENDMENTS AND UPDATES

The Board shall periodically review this Policy and shall also have the power to amend any of the provisions of this Policy. In case this Policy is inconsistent with the Listing Regulations or any other applicable law, then the provisions of the Listing Regulations or such applicable law would prevail over the Policy and the provisions in this Policy would be modified in due course to make it consistent with such change. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy and further the objective of good corporate governance.

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