

BAJAJ HOLDINGS & INVESTMENT LIMITED

POLICY ON DETERMINATION OF MATERIALITY FOR DISCLOSURE OF EVENTS OR INFORMATION

Version control			
Version	Date of Approval / Amendment	Remarks	Author
1.0	21 October 2015	Adoption of Policy	Secretarial Team
1.1	15 March 2023	Annual Review	Secretarial Team
1.2	27 July 2023	Amendment in the Policy	Secretarial Team
1.3	21 March 2024	Annual Review	Secretarial Team
1.4	21 March 2025	Annual Review	Secretarial Team
1.5	20 March 2026	Annual Review	Secretarial Team

Background:

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein after referred to as SEBI Listing Regulations), a listed entity is required to frame a policy for determination of materiality for disclosure of events or information to Stock Exchanges, based on the criteria specified in Regulation 30 of the said Regulations and the same is also required to be disclosed on the Company's website.

Policy:

Taking into account the aforesaid provisions & other applicable legal provisions, the Policy on determination of materiality for disclosures to events or information is being made as under:

1. The Company shall consider the following criteria for determination of materiality of event or information:
 - (a) the omission of an event or information, 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) the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
 - (1) two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
 - (2) 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;
 - (3) 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;
 - (d) 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 of listed entity, the event / information is considered material.

Events / information specified in Para A of Part A of Schedule III of the SEBI Listing Regulations shall be disclosed without application of materiality guidelines.

2. The Chairman & the Managing Director singly and CFO and Company Secretary jointly are authorised persons for the purpose of determining materiality of an event or information.
3. Managing Director, CFO and Company Secretary are severally authorized for making disclosures of such material event or information, to the stock exchanges.
4. The employees of the Company having access to, or becoming aware of the occurrence of, an event and/or information which are referred in Para 1 above shall report such event or information, as soon as possible, to the persons identified in Para

- 2 above so as to enable them to determine the materiality of an event / information and disclose the same to the stock exchanges within specified timeline.
5. The Chairman is authorised to make appropriate changes to the above policy as he may deem expedient taking into account the law for the time being in force.
 6. This Policy is subject to review from time to time.

Chairman

Pune
20 March 2026