BLB LIMITED

Policy on Determination of Materiality for Disclosure of Events/ Information

(Effective from 10th March, 2026)

[Modified & Approved by the Board of Directors in its meeting held on 10th March, 2026]

1. Preamble

Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations"), requires a listed entity to frame a policy for determination of materiality of events/ information for disclosure to Stock Exchanges, based on the criteria specified in the Listing Regulations.

Accordingly, the Board of Directors (the "Board") of BLB Limited (the "Company" or "BLB"), has adopted the below mentioned policy and procedures with regard to determination of Material Event(s).

2. Purpose

1. To lay down the principles for determining the materiality for disclosure of events & information based on the criteria specified in Regulation 30 of SEBI Listing Regulations and circular(s) & guideline(s) issued by SEBI in this regard.
2. To ensure that the Company complies with the disclosure obligations as laid down in SEBI Listing Regulations and circular(s) & guideline(s) issued by SEBI in this regard.
3. To ensure that the information provided by the Company to the market, is timely, transparent & equally accessible to all the stakeholders including its shareholders.
4. To promote investors' confidence in the quality & integrity of the information which is publicly released by the Company.
5. To ensure uniformity in the Company's approach w.r.t. public disclosures, reduce the risk of selective disclosures and raise awareness amongst various stakeholders.

3. Applicability

This Policy shall be applicable to all events in the Company, as and when they come under the criteria enumerated in the Policy.

This amended Policy will be effective from 31st March, 2025.

4. Definitions

Unless the context otherwise requires, words and expressions used in this policy shall have the same meaning as defined in the SEBI Listing Regulations, and if not defined therein, then as per the Companies Act, 2013 or the Securities Contracts (Regulation) Act, 1956 or the Depositories Act, 1996 and/or the rules and regulations made thereunder, or any other Act and/or applicable laws or any statutory modification or re-enactment thereto, as the case may be.

5. Material Events or Information to Stock Exchanges

1) **Events or information specified in Para A of Part A of Schedule III of the Listing Regulations** shall be considered material immediately upon occurrence of the event and accordingly, disclosed to the Stock Exchanges irrespective of their size, value, volume, frequency etc.

2) **Events or information specified in Para B of Part A of Schedule III of SEBI Listing Regulations** shall be disclosed upon application of the guidelines of materiality as per Point 6 of this Policy

3) **Events or information other than those specified Para A and Para B of Part A of Schedule III of SEBI Listing Regulations:** Brief details of the events like major development that is likely to affect business that may have a significant impact on the accounts etc. and any other information which is exclusively known to the Company and is necessary to enable the holders of Securities of the Company to appraise its position & to avoid the establishment of a false market in such Securities, will be evaluated in terms of the materiality on case to case basis.

4) Events/ information with respect to subsidiaries which are material for the Company, shall also be disclosed to the Stock Exchanges in accordance with Listing Regulations.

The Company may make disclosures of event/ information as specified by SEBI from time to time.

6. Criteria and guidance for determination of materiality of events/ information

1. While determining the materiality of an event/ information, the Company shall apply the following criteria as specified in Regulation 30(4)(i) of SEBI Listing Regulations:

   Quantitative Criteria:

   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; or

   Quantitative Criteria:

   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% (two percent) of turnover, as per the last audited consolidated financial statements of the Company;

      (ii) 2% (two percent) of net worth, as per the last audited consolidated financial statements of the Company, except in case the arithmetic value of the net worth is negative.

      (iii) 5% (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 Company.

      For the purpose of clause (iii) above, it is clarified that the average of absolute value of profit or loss after tax is to be calculated by disregarding the 'sign' (positive or negative) that denotes such value.

2. Further, the Company shall also consider the Industry Standards Note on Regulation 30 of the SEBI Listing Regulations issued by SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated Feb 25, 2025 ("Reg 30 Industry Standards") for the purpose of disclosure under Regulation 30 of SEBI Listing Regulations.

3. The timing of occurrence of an event and/or availability of information has to be decided on a case-to-case basis.

4. In case of natural calamities, disruptions etc. the events/ information can be said to have occurred when the Company becomes aware of the information.

5. In matters which would depend on the stage of discussion, negotiation or approval, the events/information can be said to have occurred upon receipt of approval by the Board of Directors or after receipt of approval of the Board of Directors and shareholders, as the case may be.

   Points 6.3, 6.4 and 6.5 as mentioned above, shall be subject to guidance provided by the Securities and Exchange Board of India vide its Master circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and Circular no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025 read with Industry Standards Note on Regulation 30 of the Listing Regulations dated February 25, 2025, as amended from time to time.

6. In a case where the quantitative and qualitative criteria as above are not applicable, an event or information may be treated as being material if in the opinion of the Board of the Company, the event or information is considered material.

7. Timelines for Disclosures to the Stock Exchanges

1. The Company shall ensure prompt disclosure of all material events/ information (as defined in Point 5 of this Policy) to the Stock Exchanges as soon as reasonably possible but not later than the timelines prescribed under Reg. 30 (6) of SEBI Listing Regulations.

   The broad principle governing the timelines for disclosure of material event/ information to Stock Exchanges, are as under:-

Material events/ information	Statutory timelines
Event or information which pertains to a decision taken at the meeting of Board of Directors	within 30 minutes from the closure of relevant Board meeting
Event or information which emanates from within the Company	within 12 hours of occurrence of event or information
Event or information which does not emanate from within the Company	within 24 hours of occurrence of event or information
Event or information for which timelines have already been specified in Regulation 30(6) and/ or Part A of Schedule III of SEBI Listing Regulations	within the respective timelines specified in Regulation 30(6) and/ or Para A of Schedule III

2. In case the Board meeting is concluded after normal trading hours but more than 3 hours before the beginning of the normal trading hours of the next trading day, the relevant event or information pertains to that Board meeting will be disclosed within 3 hours (instead of 30 minutes) from the conclusion of the said board meeting.

3. In case the Board meeting is being held for more than one day, the financial results shall be disclosed to stock exchanges within 30 minutes or 3 hours (as applicable), from closure of such meeting for the day on which the financial results have been considered.

8. Persons responsible for determining the materiality of events/ information and disclosure thereof

The Whole Time Director, Chief Financial Officer and Company Secretary of the Company are severally authorized for the purpose of determining materiality of an event or information based on application of this policy and guidelines for materiality as defined in this policy and making disclosures to the stock exchanges.

Contact details of the Authorized Persons are as under:

<table>
<tr><th>Name & Designation</th><th>E-mail id</th><th>Contact Details</th></tr>
<tr><td colspan="2">KMP(s) authorized for determining materiality of an event or information</td><td rowspan="8">BLB Limited
H. No. 4760-61/23, 3rd Floor, Ansari Road, Daryaganj, New Delhi- 110002

(T) 011- 49325600</td></tr>
<tr><td>Mr. Anshul Mehra, Executive Director</td><td>am@blblimited.com</td></tr>
<tr><td>Mr. Deepak Sharma, Chief Financial Officer</td><td>deepak.sharma@blblimited.com</td></tr>
<tr><td colspan="2">KMP(s) authorized for making disclosures to the Stock Exchanges</td></tr>
<tr><td>Mr. Anshul Mehra, Executive Director</td><td>am@blblimited.com</td></tr>
<tr><td>Mr. Deepak Sharma, Chief Financial Officer</td><td>deepak.sharma@blblimited.com</td></tr>
<tr><td>Mr. Nishant Garud, Company Secretary & Compliance Officer</td><td>nishant@blblimited.com</td></tr>
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9. Guidance on reporting of material events/ information

1. The employees of the Company are responsible to identify the events/ information in accordance with Point 5 and 6 of this Policy.
2. The relevant employee shall be responsible to report in writing (via e-mail or otherwise) any identified material event/ information along with adequate supporting documents to any of the Authorised Persons, immediately upon occurrence of the event.
3. The relevant employees should exercise necessary diligence to ensure confidentiality of the details being submitted to the Authorised Person(s). The employee may reach out to the Compliance Officer at csblb@blblimited.com for any clarification in this regard.
4. The Authorised Person(s) shall, immediately upon receipt of information from an employee, ascertain/ evaluate its materiality and requirement of disclosure after taking into account the guidelines laid down in this Policy and under various provisions of applicable laws.
5. After evaluation, adequate disclosure (if required) shall be made to the Stock Exchanges within the prescribed timelines

10. Disclosures of the Policy

This policy shall be hosted on the Company's website viz. www.blblimited.com and shall be in conjunction with the applicable regulatory provisions & other policies of the Company including Code of Practices and Procedures for fair disclosure of Unpublished Price Sensitive Information.

11. General

1. The Executive Director, Chief Financial Officer and Company Secretary and Compliance Officer of the Company are severally authorized to amend any provision of this Policy to give effect to any change/ amendment notified by SEBI or any other regulatory authority, from time to time. Such change(s)/ amended policy shall be placed before the Board of Directors for noting and ratification.

2. In case any provision of this Policy is contrary to or inconsistent with the provisions of the SEBI Listing Regulations and/ or any other applicable law for time being in force, the latter shall prevail.

For **BLB Limited**

Sd/-
Anshul Mehra
Executive Director
DIN: 00014049

Date : 10th March, 2026
Place : New Delhi