



B.S. SPONGE LIMITED

Risk Management Policy and Procedures

1. INTRODUCTION

Risk management is a key aspect of the corporate governance principles and code of conduct which aims to improvise the governance practices across the activities of B.S. Sponge Limited (the “**Company**”). Risk assessment and management policy (“**Policy**”) and processes will enable the Company to identify the key events / risks impacting the business objectives of the Company and attempts to develop risk policies and strategies to ensure timely evaluation, reporting and monitoring of key business risks. This Policy is applicable to all the functions, departments and geographical locations of the Company. The purpose of this Policy is to define, design and implement a risk management framework across the Company to identify, assess, manage and monitor risks. Aligned to this purpose is to identify potential events that may affect the Company and manage the risk within the risk appetite and provide reasonable assurance regarding the achievement of the Company’s objectives. This will present a wide approach to ensure that key aspects of risk that have a wide impact are considered in its conduct of business. Further, the Policy aims to safeguard the Company’s property, interests, and interests of all stakeholders, to manage risks with an institutionalized framework and consistently achieving desired outcomes, to protect and enhance the corporate governance, to implement a process to identify potential/emerging risks, to implement appropriate risk management initiatives, controls, incident monitoring, reviews and continuous improvement initiatives and to align and integrate views of risk across the enterprise.

Section 134(3) of the Companies Act, 2013, as amended (“**Act**”) requires a statement to be included in the report of the board of directors (“**Board/Board of Directors/Directors**”) of the Company, indicating development and implementation of a risk management policy for the Company, including identification therein of elements of risk, if any, which, in the opinion of the Board, may threaten the existence of the Company.

Furthermore, Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“**Listing Regulations**”), requires that the Company set out procedures to inform the Board of risk assessment and minimization procedures and makes the Board responsible for framing, implementing and monitoring the risk management plan of the Company.

Risk: Risk is an event which can prevent, hinder or fail to further or otherwise obstruct the enterprise in achieving its objectives. A business risk is the threat that an event or action will adversely affect an enterprise’s ability to maximize stakeholder value and to achieve its business objectives. Risk can cause financial disadvantage, for example, additional costs or loss of funds or assets. Risk is the product of probability of occurrence of an event and the financial impact of such occurrence to an enterprise.

Accordingly, the Board has adopted this Policy at its meeting held on September 26, 2026 which can be amended from time to time.

The Policy, shall be applicable to the Company with effect from the date of approval of the Board of the Company.

2. OBJECTIVE

The Company is prone to inherent business risks. The main objective of this Policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the Policy establishes a structured and disciplined approach to risk management, in order to guide decisions on risk related issues.

This Policy is in line with Regulation 17(9) and Regulation 21 of the Listing Regulations which require the Company to lay down procedures for risk assessment and risk minimization.

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3. COMPONENTS OF A SOUND RISK MANAGEMENT SYSTEM

The risk management system in the Company should have the following key features:

- i. Active Board of Directors, committee and senior management oversight;
- ii. Appropriate policies, procedures and limits;
- iii. Comprehensive and timely identification, measurement, mitigation, controlling, monitoring and reporting of risks;
- iv. Appropriate management information systems at the business level;
- v. Comprehensive internal controls in accordance with current regulations; and
- vi. A risk culture and communication framework

4. DEFINITIONS

“**Risk(s)**” is defined as the chance of a future event or situation happening that will have an impact upon company’s objective favorably or unfavorably. It is measured in terms of consequence and likelihood. A business risk is a threat that an event or action will adversely affect the enterprise’s ability to maximize stakeholder value and to achieve its business objectives. Risk can cause financial disadvantage, for example, additional costs or loss of funds or assets. Risk is the product of probability of occurrence of an event and the financial impact of such occurrence to an enterprise.

“**Risk Management**” encompasses risk assessment plus the evaluation of risks against established tolerances, their treatment and monitoring.

“**Risk Management Committee**” means the committee constituted by the Board of the Company in accordance Regulation 21 of the Listing Regulations.

5. RISK GOVERNANCE

An organization’s ability to conduct effective risk management is dependent upon having an appropriate risk governance structure and well-defined roles and responsibilities. Risk governance signifies the way the business and affairs of an entity are directed and managed by its Board and executive management.

6. RISK APPETITE

A critical element of the Company’s Risk Management framework is the Risk appetite, which is defined as the extent of willingness to take Risks in pursuit of business objectives.

The key determinants of Risk appetite are as follows:

- i. Shareholder and investor preferences and expectations;
- ii. Expected business performance (return on capital);
- iii. The capital needed to support Risk taking;
- iv. The culture of the organization;
- v. Management experience along with Risk and control management skills;
- vi. Longer term strategic priorities.

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Risk appetite is communicated through the Company's strategic plans. The Board and management monitor the Risk appetite of the Company relative to the Company's actual results to ensure an appropriate level of Risk tolerance throughout the Company.

7. RISK MANAGEMENT FRAMEWORK

Company believes that Risk should be managed and monitored on a continuous basis. As a result, the Company has designed a dynamic Risk Management framework to allow to manage Risks effectively and efficiently, enabling both short term and long term strategic and business objectives to be met.

The Company's approach to Risk Management is summarized as below –

- i. **Identification of risks:** Management identifies potential events that may positively or negatively affect the Company's ability to implement its strategy and achieve its objectives and performance goals. Potentially, negative events represent Risks and are assigned a unique identifier. The identification process is carried out in such a way that an expansive Risk identification covering operations and support functions are put together and dealt with.

To ensure key Risks are identified, the Company:

- a) defines the Risks in context of the Company's strategy;
- b) documents Risk profiles, including a description of the material Risks; and regularly reviews and updates the Risk profiles.

The Company's Risk profile is summarized below.

- ii. **Assessment of risks**

The Risk assessment methodology shall include:

- a) collection of information;
- b) identification of major Risks;
- c) rating of each Risk on the basis of: consequence, exposure, probability;
- d) prioritization of Risks;
- e) function-wise exercise on Risk identification, risk rating, control;
- f) function-wise setting the level of responsibility and accountability.

- iii. **Root cause analysis**

Undertaken on a consultative basis, root cause analysis enables tracing the reasons / drivers for existence of a Risk element and helps developing appropriate mitigation action.

- iv. **Risk scoring**

Management considers qualitative and quantitative methods to evaluate the likelihood and impact of identified Risk elements. Likelihood of occurrence of a Risk element within a finite time is scored based on polled opinion or from analysis of event logs drawn from the past. Impact is measured based on a Risk element's potential impact on cost, revenue, profit etc. should the Risk element materialize. The composite score of impact and likelihood are tabulated in an orderly fashion and the table is known as a Risk register. The Company has assigned quantifiable values to each Risk element based on the impact and likelihood of the occurrence of the Risk on a scale of 1 to 3 as follows.

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Impact	Score	Likelihood
Minor	1	Low
Moderate	2	Medium
Significant	3	High

The resultant action required is derived based on the combined effect of impact and likelihood and is quantified as per the summary below:

v. Risk categorization

The identified Risks are further grouped into (a) preventable; (b) strategic; and (c) external categories, to homogenize Risks.

- Preventable Risks are largely internal to the Company and are operational in nature. The endeavour is to reduce /eliminate the events in this category as they are controllable. Standard operating procedures and audit plans are relied upon to monitor and control such internal operational Risks that are preventable.
- Strategy Risks are voluntarily assumed Risks by the senior management in order to generate superior returns / market share from its strategy. Approaches to strategy risk is accept*/share, backed by a Risk Management system designed to reduce the probability that the assumed Risks actually materialize and to improve the Company's ability to manage or contain the Risk events should they occur.
- External Risks arise from events beyond organization's influence or control. They generally arise from natural and political disasters and major macroeconomic shifts. Management regularly endeavours to focus on their identification and impact mitigation through avoid*/reduce approach that includes measures like business continuity plan / disaster recovery management plan / specific loss insurance / policy advocacy etc.

vi. Measurement and control

Identified Risks are then analyzed and the manner in which the Risks are to be managed and controlled are then determined and agreed. The generally accepted options are:

- accepting the Risk (where it is assessed the Risk is acceptable and where avoiding the Risk presents a greater Risk through lost opportunity);
- managing the Risk (through controls and procedures);
- avoiding the Risk (through stopping the activity);
- transferring the Risk (through outsourcing arrangements);
- financing the Risk (through insurance arrangements).

vii. Risk prioritization

Based on the composite scores, Risks are prioritized for mitigation actions and reporting.

viii. Risk mitigation plan

Management develops appropriate responsive action on review of various alternatives, costs and benefits, with a view to managing identified Risks and limiting the impact to tolerance level. Risk mitigation plan drives policy development as regards Risk ownership, control environment timelines, standard operating procedure, etc.

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Risk mitigation plan is the core of effective Risk Management. The mitigation plan covers:

- a) Required actions
- b) Required resources;
- c) Responsibilities;
- d) Timing;
- e) Performance measures; and
- f) Reporting and monitoring requirements.

The mitigation plan also covers (i) preventive controls - responses to stop undesirable transactions, events, errors or incidents occurring; (ii) detective controls - responses to promptly reveal undesirable transactions, events, errors or incidents so that appropriate action can be taken; (iii) corrective controls - responses to reduce the consequences or damage arising from crystallization of a significant incident. Therefore, it is drawn with adequate precision and specificity to manage identified Risks in terms of documented approach (accept, avoid, reduce, share) towards the Risks with specific responsibility assigned for management of the Risk events.

ix. Risk monitoring

It is designed to assess on an ongoing basis, the functioning of Risk Management components and the quality of performance over time. Staff members are encouraged to carry out assessments throughout the year.

x. Options for dealing with risk

There are various options for dealing with Risk.

Tolerate: If we cannot reduce the Risk in a specific area (or if doing so is out of proportion to the Risk) we can decide to tolerate the Risk, i.e., do nothing further to reduce the Risk. Tolerated Risks are simply listed in the corporate Risk register.

Transfer: Here Risks might be transferred to other organizations, for example by use of insurance or transferring out an area of work.

Terminate: This applies to Risks we cannot mitigate other than by not doing work in that specific area. So, if a particular project is of very high Risk and these Risks cannot be mitigated we might decide to cancel the project.

xi. Continuous assessment

The Company's Risk Management framework requires continuing cycle of implementing, monitoring, reviewing and managing the Risk Management processes.

8. RISK PROFILE

The identification and effective management of Risks is critical in achieving strategic and business objectives of the Company. The Company's activities give rise to a broad range of Risks which are considered under the following key categories of Risk:

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i. **Strategic Risks**

- a) Lack of responsiveness to the changing economic or market conditions that impact the Company's operations.
- b) Competition
- c) Inadequate capacity
- d) High dependence on a single customer/vendor
- e) Ineffective or poor strategy developed.
- f) Ineffective execution of strategy.

ii. **Business Risks**

- a) Project viability and process Risk
- b) Technology obsolescence/changes
- c) Development of alternative products

iii. **Financial Risks**

- a) Financial performance does not meet expectations.
- b) Capital is not effectively utilized or managed.
- c) Cash flow is inadequate to meet financial obligations.
- d) Financial results are incorrectly accounted for or disclosed; and
- e) Credit, market and/or tax risk is not understood or managed effectively.

iv. **Operational Risks**

- a) Difficulties in commissioning and operating a particular business.
- b) Unexpected increase in the costs of the components required to run a business.
- c) Adverse market conditions.
- d) Failure to meet the expenditure commitments on prospecting/marketing particular business.
- e) Inadequate or failed internal processes, people and systems for running a particular business.

v. **Investment Risks**

Failure to provide expected returns for defined objectives and Risk such as underperforming to the stated objectives and/or benchmarks.

vi. **People's Risk**

- a) Inability to attract and retain quality people.
- b) Inadequate succession planning.

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- c) Inappropriate work culture and ethics.
- d) Inefficient whistle blower mechanism.
- e) Ineffective policy for woman safety at workplace.

vii. Legal and regulatory Risks

- a) Legal / commercial rights and obligations are not clearly defined or misunderstood.
- b) Commercial interests are not adequately protected by legal agreements.

viii. Compliance Risks

Non-conformance with or inability to comply with rules, regulations, prescribed practices, internal policies and procedures or ethical standards.

ix. Environment Risk

Non-compliances with environmental regulations, Risk of health to people at large.

x. Cybersecurity Risk

With the rising needs of digitalization and modern technology, there is an additional threat to key information of the Company stored on various applications, be it on external cloud storage, or other networks and devices and devices from cyberattacks which could be in the form of theft, breach of security virus or such other vulnerabilities and attacks.

9. GOVERNANCE STRUCTURE

The Company's Risk management framework is supported by the Board, the Risk Management Committee and senior management of the Company:

- i. The Risk Management Committee is responsible for framing the risk policy and Risk framework, defining the Risk appetite and periodical review. The Risk Management Committee has the overall responsibility of overseeing and reviewing Risk Management across the Company. The terms of reference of the Risk Management Committee are in accordance with the requirements of the Listing Regulations.
- ii. The senior management of the Company are responsible for ensuring overall Risk Management, internal compliance, and effective and efficient operation of internal control systems in all material respects.
- iii. The Board is responsible for oversight of the establishment and implementation of the Risk Management programs.

10. RISK REPORTING

Periodically, key Risks are reported to the Board or Risk Management Committee with causes and mitigation actions undertaken/ proposed to be undertaken.

The internal auditor carries out reviews of the various systems of the Company using a Risk based audit methodology. The internal auditor is charged with the responsibility for completing the agreed program of independent reviews of the major Risk areas and is responsible to the audit committee which reviews the report of the internal auditors on a quarterly basis.

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The statutory auditors carries out reviews of the Company's internal control systems to obtain reasonable assurance to state whether an adequate internal financial controls system was maintained and whether such internal financial controls system operated effectively in the Company in all material respects with respect to financial reporting.

On regular periodic basis, the Board will, on the advice of the audit committee, receive the certification provided by the chief executive officer and the chief financial officer, on the effectiveness, in all material respects, of the Risk management and internal control system in relation to material business Risks.

The Board shall include a statement indicating development and implementation of a Risk Management Policy for the Company including identification of elements of Risk, if any, which in the opinion of the Board may threaten the existence of the Company.

11. RISK MANAGEMENT MEASURES ADOPTED IN GENERAL BY THE COMPANY

The Company has adopted various measures to mitigate the Risk arising out of various areas described above, including but not limited to the following:

- i. A well-defined organization structure;
- ii. Defined flow of information to avoid any conflict or communication gap;
- iii. Hierarchical support personnel to avoid work interruption in absence/ non availability of functional heads;
- iv. Discussion and implementation on financial planning with detailed business plans;
- v. Detailed discussion and analysis of periodic budgets;
- vi. Employees training and development programs;
- vii. Internal control systems to detect, resolve and avoid any frauds;
- viii. Systems for assessment of creditworthiness of existing and potential contractors/subcontractors/dealers/vendors/ end-users;
- ix. Redressal of grievances by negotiations, conciliation and arbitration; and
- x. Defined recruitment policy.

12. RESPONSIBILITIES FOR RISK MANAGEMENT

- i. **Board:** The Company's Risk Management architecture is overseen by the Board and the policies to manage Risks are approved by the Board. Its role includes the following:
 - a) Ensure that the organization has proper Risk Management framework;
 - b) Define the Risk strategy, key areas of focus and Risk appetite for the Company;
 - c) Approve various Risk Management policies including the code of conduct and ethics;
 - d) Ensure that senior management takes necessary steps to identify, measure, monitor and control these Risks.
- ii. **Audit committee:** The audit committee assists the Board in carrying out its oversight responsibilities relating to the Company's (a) financial reporting process and disclosure of financial information in financial statements and other reporting practices, b) internal control, and c) compliance with laws, regulations, and ethics (d) financial and Risk management policies. Its role includes the following:

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- a) Setting policies on internal control based on the organisation's Risk profile, its ability to manage the Risks identified and the cost/ benefit of related controls;
- b) Seeking regular assurance that the system of internal control is effective in managing Risks in accordance with the Board's policies;
- c) Ensure that senior management monitors the effectiveness of internal control system; and
- d) Help in identifying Risk, assessing the Risk, policies / guidance notes to respond its Risks and thereafter frame policies for control and monitoring.

iii. **Risk Management Committee:** The Risk Management Committee, as constituted by the Board, is the key committee which implements and coordinates the Risk function as outlined in this policy on an ongoing basis. Its role includes the following:

- a) Ensure that appropriate methodology, processes and systems are in place to monitor and evaluate Risks associated with the business of the Company;
- b) Monitor and oversee implementation of the Policy, including evaluating the adequacy of Risk Management systems;
- c) Periodically review the Policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity, and recommend for any amendment or modification thereof, as necessary;
- d) Keep the Board of Directors of the Company informed about the nature and content of its discussions, recommendations and actions to be taken;
- e) Review the appointment, removal and terms of remuneration of the chief risk officer ("CRO") (if any);
- f) To implement and monitor policies and/or processes for ensuring cyber security; and
- g) any other similar or other functions as may be laid down by Board from time to time and/or as may be required under applicable law.

iv. **CRO:** Company hereby confirms that it has a designated person as a chief risk officer ("CRO").

Roles of the CRO

- a) Design and implement appropriate Risk Management processes and systems that enables the company to monitor and evaluate Risks associated with the business of the Company;
- b) Keep the Risk Management Committee and the Board informed about the effectiveness of Policy of the Company;
- c) Conduct periodic reviews of internal financial controls, internal financial reporting controls to enable the Company to meet its obligations with respect to managing its Risks; and
- d) Get periodic audits and reviews of effectiveness of controls done with a view to giving regular assurance that the system of internal controls is effective in managing Risks in line with the policies of the company.

13. BUSINESS CONTINUITY PLAN ("BCP")

The plan ensures that personnel and assets are protected and are able to function quickly in the event of a disaster. The BCP is generally conceived in advance and involves input from key stakeholders and personnel.

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BCP involves defining any and all Risks that can affect the Company's operations, making it an important part of the organization's Risk Management strategy.

Risks may include natural disasters- fire, flood, or weather-related events and cyber-attacks. Once the Risks are identified, the plan should also include:

- i. Determining how those Risks will affect operations;
- ii. Implementing safeguards and procedures to mitigate the Risks;
- iii. Testing procedures to ensure they work; and
- iv. Reviewing the process to make sure that it is up to date.

14. COMMUNICATION AND CONSULTATION

Appropriate communication and consultation with internal and external stakeholders should occur at each stage of the Risk Management process as well as on the process as a whole.

15. DISCLAIMER CLAUSE

The Risks outlined above are not exhaustive and are for information purposes only. Management is not an expert in assessment of Risk factors, Risk Mitigation measures and management's perception of Risks. Readers are therefore requested to exercise their own judgment in assessing various Risks associated with the Company.

16. PERIODICAL REVIEW OF EFFECTIVENESS

Effectiveness of Risk Management framework is ensured through periodical review of this Policy, provided that such review should be undertaken at least once in two years. As the risk exposure of any business may undergo change from time to time due to the changing industry dynamics, evolving complexity and continuously changing environment, the updation and review of this Policy will be done as and when required, by the Risk Management Committee to ensure it meets the requirements of legislation and the needs of the Company.

In the event of any conflict between the Act or the Listing Regulations or any other statutory enactments and the provisions of this Policy, the Listing Regulations shall prevail over this Policy. Any subsequent amendment/modification in the Listing Regulations, in this regard shall automatically apply to this Policy.

17. APPROVAL OF THE POLICY

The Board will be the approving authority for the Company's overall Risk Management system. The Board will, therefore, approve this Policy and any amendments thereto from time to time.

18. REVIEW OF THE POLICY

The Board or the Risk Management Committee of the Company will review this Policy from time to time, at least once every two years, to ensure it remains consistent with the Board's objectives and responsibilities.

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19. PUBLICATION OF POLICY

The key features of the Policy will be published in the annual report.

SD/-
Ashish Agarwal
Managing Director

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