

NIKKI GLOBAL FINANCE LTD.

Registered Office: 215, Delhi Chambers, Delhi Gate, Daryaganj, Central Delhi, New Delhi- 110002

CIN: L65999DL1986PLC024493 | GSTN:07AAACN0244L1ZM

Web: www.nikkiglobal.com E-mail: ngfltd@rediffmail.com

Policy for Determination of Materiality of Events / Information

1. PREAMBLE

This Policy is framed under Regulation 30 of SEBI (LODR) Regulations, 2015, as amended. It ensures timely and accurate disclosure of material events and for Determination of Materiality of Events / Information (“Policy”) has been formulated and approved by the Board of Directors (“Board”) of **NIKKI GLOBAL FINANCE LIMITED** (“Company”) in compliance with the provisions of Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), as amended from time to time.

This Policy provides a structured mechanism for the identification, evaluation, and disclosure of material events and information to ensure timely and adequate dissemination to stock exchanges and stakeholders.

2. OBJECTIVES

This Policy aims to:

- Establish a robust framework for determining materiality of events and information;
- Ensure compliance with amended disclosure requirements under Regulation 30 read with Schedule III;
- Enable uniform and timely disclosure practices;
- Enhance transparency and protect investor interests.

3. DEFINITIONS & INTERPRETATION

An event or information shall be considered “material” if it is likely to:

- influence the decision-making of investors; or
- impact the price or trading volume of securities of the Company.

Materiality shall be assessed based on both **quantitative thresholds** and **qualitative factors**, including reputational, operational, and strategic implications.

NIKKI GLOBAL FINANCE LTD.

Registered Office: 215, Delhi Chambers, Delhi Gate, Daryaganj, Central Delhi, New Delhi- 110002

CIN: L65999DL1986PLC024493 | GSTN:07AAACN0244L1ZM

Web: www.nikkiglobal.com E-mail: ngf ltd@rediffmail.com

4. QUANTITATIVE THRESHOLDS

Without prejudice to qualitative assessment, the following thresholds shall be considered:

An event or information shall be regarded as material if its value or expected impact exceeds:

- 2% of turnover
- 2% of net worth
- 5% average PAT (last 3 years)

(whichever is lower)

5. QUALITATIVE CRITERIA

The Company shall consider the following criteria:

- (a) Whether omission of such information is likely to result in discontinuity or alteration of publicly available information;
- (b) Whether omission is likely to result in a significant market reaction if the information becomes public at a later stage;
- (c) In cases where (a) and (b) are not applicable, materiality shall be determined based on the judgment of the Board or Authorized Person.

6. CLASSIFICATION

In line with Schedule III of the Listing Regulations:

(A) Events deemed material (Para A)

Events specified under Para A shall be disclosed without applying materiality thresholds.

(B) Events based on materiality (Para B)

NIKKI GLOBAL FINANCE LTD.

Registered Office: 215, Delhi Chambers, Delhi Gate, Daryaganj, Central Delhi, New Delhi- 110002

CIN: L65999DL1986PLC024493 | GSTN:07AAACN0244L1ZM

Web: www.nikkiglobal.com E-mail: ngftd@rediffmail.com

Events under Para B shall be disclosed subject to materiality evaluation under this Policy.

(C) Residual Events (Para C)

Any other event/information not covered above but which is material shall also be disclosed.

7. TIMELINES

The Company shall adhere to the following timelines:

- **Within 30 minutes** of the conclusion of Board Meeting – for Board decisions (financial results, dividends, etc.);
- **Within 12 hours** of the occurrence of the event/information (where the event originates within the Company);
- **Within 24 hours** (where the event originates outside the Company);

In case of delay, the Company shall provide an **adequate explanation** for such delay.

8. CONTINUOUS DISCLOSURE

The Company shall:

- Provide regular updates on material developments;
- Continue disclosures until the event is resolved/closed;
- Ensure that disclosures remain current and accurate.

9. MARKET RUMOURS

The company shall verify and respond to material rumours.

10. AUTHORIZED PERSONS

The Board has designated the following Key Managerial Personnel (“Authorized Persons”):

Managing Director / Chairman

NIKKI GLOBAL FINANCE LTD.

Registered Office: 215, Delhi Chambers, Delhi Gate, Daryaganj, Central Delhi, New Delhi- 110002

CIN: L65999DL1986PLC024493 | GSTN:07AAACN0244L1ZM

Web: www.nikkiglobal.com E-mail: ngfltd@rediffmail.com

Chief Financial Officer

Company Secretary

11. DISSEMINATION

Policy shall be hosted on the website and shared internally.

12. REVIEW

The board may amend policy from time to time.

13. CONTACT DETAILS FOR DISCLOSURE

NIKKI GLOBAL FINANCE LIMITED

Reg. Office: 215, Delhi Chambers, Delhi Gate, Daryaganj, Central Delhi, New Delhi- 110002

Email: ngfltd@rediffmail.com

Phone: 7618002929