DHARANI FINANCE LIMITED

PGP GROUP

Policy for determination of materiality of information or event

1. **Legal Framework:**

   Pursuant to Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed entity is required to disclose to the Stock Exchange(s) such events or information which, in the opinion of its Board of Directors, are material. Further, the regulation mandates the formulation of a policy for determining the materiality of events or information to ensure adequate, accurate, explicit, and timely disclosures to the Stock Exchange(s).

   Accordingly, the Board of Directors of Dharani Finance Limited ("the Company") has approved the Policy for Determination of Materiality of Events/Information to be disclosed to the Stock Exchange(s), at its meeting held on 11th February, 2026.

2. **Objective**

   The Company has to ensure prompt disclosure of material price sensitive information/ event to the stock exchange(s), where the securities of the Company are listed, so that present and potential investors are able to take informed decision relating to their investment in the Company and to avoid creation of false market in the securities of the Company. This Policy shall act as a guidance for determining materiality of such price sensitive information

3. **Guidelines for determining materiality of events/information**

   The following factors shall be considered for determining materiality of any event/information:

   - The omission of an event/ information which might result in discontinuity or alteration of information which is already in public domain; or

   - The omission of event/ information which might result in significant market reaction, if the said omission come to light at a later date; or

   - The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
     - two percent of turnover, as per the last audited consolidated financial statements of the listed entity;

     - 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;

     - 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.

4. Disclosure of Events/Information to the stock exchanges

- **<u>Para A - Part A of Schedule III of Listing Regulations</u>**

  Events listed in Para A - Part A of Schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 of this Policy are deemed to be material events and the Company shall make disclosure of such events or information to the stock exchange(s), without application of guidelines for materiality as provided in clause 4 of this Policy, as soon as reasonably possible but not later than:

  a. 30 (thirty) minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event / information has been taken;
  b. 12 (twelve) hours from the occurrence of the event / information, in case the event or information is emanating from within the Company;
  c. 24 (twenty-four) hours from the occurrence of the event / information, in case the event / information is not emanating from within the Company.

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

- **<u>Para B - Part A of Schedule III of Listing Regulations</u>**

  Any event or information, including the event or information, specified in Para B - Part A of Schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 of this Policy, shall be forthwith informed to the KMP(s) upon occurrence, with adequate supporting data/information, to facilitate a prompt and appropriate disclosure to the stock exchanges. The KMP(s) will then ascertain the materiality of such event(s) or information based on the above guidelines (Point 3). On completion of assessment, the KMP(s) shall, if required, make appropriate disclosure(s) to the Stock Exchange.

- **<u>Events not specified in in Para A and Para B - Part A of Schedule III of Listing Regulations</u>**

  Brief details of the events like major developments that are likely to affect business such as the emergence of new technologies, any change of accounting policy 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.

5. **Disclosure On Company's Website:**

The Company shall disclose on its website all such events or information which has been disclosed to stock exchange under this policy for a minimum period of 5 years and thereafter as per the archival policy of the Company.

6. **Authority**

The Key Managerial Personnel (Managing Director, Chief Financial Officer and Company Secretary) of the Company will be authorized officer and shall be authorized to:

a. *Determine* materiality of event/ information as specified in Para B - Part A of Schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 of this Policy and

b. *Disclose* such material events/information to the stock exchange(s).

The authorized person, as determined aforesaid shall be relevant employees for the purpose of this policy, to identify potential event or information pertaining to determining the material event.

7. **Review of the policy**

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the Statutory Provisions and remains effective.

This Policy shall be reviewed periodically and may be amended by the Managing Director or Company Secretary of the Company, as may be deemed necessary.

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