

|| Shree Ganeshaya Namah||

NANDINI TEXCOM (INDIA) LIMITED

CIN: L65910GJ1994PLC021165

Reg. Office: B-304, International Commerce Center, Near Kadiwala School, Ring Road,
Surat-395002.

Tel:0261-4004596 Email: nandinitexcom@hotmail.com, website: nandinitex.com

1. Objective

This Policy establishes the criteria for determining the materiality of events and information that is required to be disclosed to the stock exchanges by the Company, to ensure timely, adequate, and accurate disclosure.

2. Authorised Key Managerial Personnel

The following KMPs are authorised to determine materiality and make disclosures:

- Managing Director / Chief Executive Officer
- Chief Financial Officer
- Company Secretary / Compliance Officer

Disclosures shall be made by any one of the above-mentioned persons.

3. Events Requiring Compulsory Disclosure (Para A of Schedule III, SEBI LODR)

The following events are per se material and shall be disclosed without applying any materiality threshold:

1. Acquisition, scheme of arrangement, merger, demerger, restructuring.
 2. Loss of key management personnel and appointment of replacements.
 3. Fraud or defaults by promoters/directors/KMPs.
 4. Change in directors, KMPs, Auditor, Compliance Officer.
 5. Commencement or joining of litigation having significant bearing on operations.
 6. Disruption of operations due to natural calamity or force majeure.
 7. Award or termination of a major order or contract.
 8. Change in the general character or nature of business.
 9. Results of the Company – quarterly and annual.
 10. Dividends, buybacks, rights issue, or any capital market transactions.
 11. Any regulatory action against the Company, its directors, or KMPs.
 12. Any other events as specified in Schedule III, Part A of SEBI LODR, as amended.
-

4. Materiality Criteria (Para B of Schedule III, SEBI LODR)

For events/information not covered under Para A (Schedule III), the following criteria shall be applied to determine materiality:

- The omission of an event or information is likely to result in a significant market reaction if the information is disclosed subsequently.
- The event/information is expected to impact the Company's revenues, profitability, or business operations by more than 2% or such threshold as determined by the Board from time to time.
- The event is likely to have a material effect on the price of the Company's listed securities.

5. Timelines for Disclosure

Type of Event	Timeline for Disclosure
Events under Para A (Schedule III)	Within 30 minutes of occurrence
Events under Para B (Schedule III)	Within 24 hours of occurrence
Board meeting outcomes	Within 30 minutes of conclusion of meeting

6. Procedure

1. Upon occurrence of any event, the concerned department head shall immediately notify the Compliance Officer.
2. The Compliance Officer shall evaluate the materiality of the event in consultation with the authorised KMPs.
3. If determined to be material, a disclosure shall be prepared and filed with the stock exchanges within the prescribed timeline.
4. A copy of each disclosure shall be maintained by the Company Secretary for record purposes.

7. Trading Window & Insider Trading

Disclosure under this Policy shall be made in compliance with SEBI (Prohibition of Insider Trading) Regulations, 2015. Any UPSI (Unpublished Price Sensitive Information) identified shall be immediately referred to the Compliance Officer for action.

8. Amendments

The Board may, subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force. Any subsequent amendment/modification in the Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.