

Policy for Determination of Materiality of Events or Information under Clause (ii), Sub-Regulation (4) of Regulation 30

1. Introduction Nalin Lease Finance Limited (the "Company") is committed to providing timely, accurate and comprehensive information to its stakeholders in accordance with the applicable laws, regulations and guidelines. As per Clause (ii), Sub-Regulation (4) of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is required to disclose any event or information that may have a material impact on its operations, financial condition or share price.

This policy sets out the framework for determining the materiality of events or information that the Company is required to disclose under Clause (ii), Sub-Regulation (4) of Regulation 30.

2. Scope This policy applies to all events or information that may have a material impact on the Company's operations, financial condition or share price, including but not limited to:
 - Changes in the Company's business operations or strategy
 - Acquisition or disposal of assets or businesses
 - Changes in key personnel or management
 - Litigation, regulatory or legal proceedings
 - Material disputes or agreements with suppliers or customers
 - Changes in accounting policies or standards
 - Significant developments in the Company's industry or market
 - Any other event or information that may have a material impact on the Company's operations, financial condition or share price
3. Criteria for determining materiality The following criteria shall be considered in determining whether an event or information is material:
 - The actual or potential impact of the event or information on the Company's operations, financial condition or share price
 - The likelihood of the event or information occurring
 - The frequency or magnitude of similar events or information in the past
 - The nature and significance of the event or information to the Company's business or industry
 - The potential impact on the Company's reputation or regulatory compliance
4. Thresholds for disclosure The Company shall disclose an event or information that is considered material based on the above criteria, subject to the following thresholds:
 - Any event or information that has a financial impact of more than 5% of the standalone net worth of the Company, as per the latest audited financial statements, shall be deemed material.

- Any event or information that has a financial impact of more than 2% but less than 5% of the standalone net worth of the Company, as per the latest audited financial statements, shall be evaluated on a case-by-case basis to determine its materiality.
 - Any event or information that has a financial impact of less than 2% of the standalone net worth of the Company, as per the latest audited financial statements, shall not be deemed material unless it meets any of the other criteria listed in Section 3.
5. Disclosure process The Company shall ensure that all material events or information are disclosed to the stock exchanges as per the timelines specified in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The disclosure shall be made in a clear, concise and unambiguous manner, and shall include all relevant details that would enable stakeholders to make an informed decision.

The Company shall appoint a designated person or team responsible for the timely identification and disclosure of material events or information, and shall ensure that they are adequately trained and equipped to perform their responsibilities.

6. Review and update This policy shall be reviewed periodically to ensure its continued relevance and effectiveness, and shall be updated as necessary to reflect changes in the Company's business operations, regulatory requirements or market conditions.
7. Conclusion This policy shall serve as a guiding document for the determination of materiality of events or information under Clause (ii), Sub-Regulation (4) of Regulation 30.