

## **GOLDMAN SACHS (INDIA) FINANCE PRIVATE LIMITED POLICY ON DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION**

### **1 BACKGROUND**

Goldman Sachs (India) Finance Private Limited (“**GIFL**”) is a Non-Banking Finance Company (“**NBFC**”) registered with the Reserve Bank of India (“**RBI**”). GIFL has listed its secured, non-convertible debentures (“**NCDs**”) on BSE Limited (“**BSE**”).

This Policy has been formulated in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**LODR Regulations**”), to govern the disclosure of material events and information as prescribed by the Securities and Exchange Board of India.

While LODR Regulations are applicable to GIFL, the nature and extent of compliance and implementation may differ from those applicable to equity listed entities, given the difference in their structures and regulatory obligations.

### **2 OBJECTIVE**

This Policy is intended to objectively identify potentially material events or information arising at the operational level, enabling their prompt escalation to the designated key managerial personnel or authorised officers for materiality assessment and timely disclosure to the stock exchanges, as required.

### **3 DEFINITIONS AND INTERPRETATIONS**

#### **3.1** In this Policy, the following words and expressions shall have the meanings set forth below:

“**Board**” means the board of directors of the Company;

“**Company**” means [Goldman Sachs (India) Finance Private Limited];

“**Companies Act**” means the Companies Act, 2013 and rules made thereunder, as amended from time to time;

“**Directors**” shall mean the members of the Board including the Independent Directors;

“**LODR Regulations**” means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;

“**Policy**” means this policy for determination of material events or information; and

“**SEBI**” means the Securities and Exchange Board of India;

#### **3.2** Capitalised terms used in this Policy and not defined above shall have the same meaning as assigned to them under the Companies Act, LODR Regulations or

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any other applicable law.

**4 DISCLOSURE OF EVENTS / INFORMATION**

- 4.1 Events/ information listed in Schedule Part A of III of the LODR Regulations, shall be disclosed by the Company to the stock exchanges.
- 4.2 The Company and its relevant employees shall ensure compliance with this Policy and the LODR Regulations to the best of their efforts and apply due diligence and reasonable care.
- 4.3 The Company shall also consider the determination of materiality of event/ information:
- (a) Any event/ information which directly or indirectly may result in a material reputation risk; or
  - (b) Any event/ information, which if not disclosed promptly may have a material impact on the price of the GIFL listed NCDs; or
  - (c) Any event/ information, which may have an impact on the Company's ability to pay interest / redeem its existing NCDs.

**5 REVIEW AND APPROVAL OF POLICY**

This policy shall be reviewed by the Board atleast once in every two years.

**6 INTERPRETATION**

- 6.1 In all circumstances where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation, or standard governing the Company, the said law, rule, regulation, or standard will take precedence over this Policy.
- 6.2 Any and all terms which been defined under the LODR Regulations (including subordinate legislations thereunder) shall be construed as per such definitions in these laws.

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