

Ankit Gold Limited
(CIN: U36910GJ1991PLC015567)

POLICY ON IDENTIFICATION OF GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS (“MATERIALITY POLICY”) OF ANKIT GOLD LIMITED (THE “COMPANY”)

Introduction

This document has been formulated to define the materiality policy for identification of (1) the group companies of Ankit Gold Limited (the “**Company**”); (2) the material creditors of the Company; and (3) outstanding material litigations involving the Company, its directors, its promoters, (together, the “**Relevant Parties**”); (together, the “**Materiality Policy**”/”**Policy**”), each in terms of the disclosure requirements under Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“**SEBI ICDR Regulations**”).

Applicability and Objective

The Board of Directors of the Company at their meeting held on October 17, 2024 discussed and approved this Policy.

This Policy shall be effective from the date of its approval by the Board of Directors of the Company..

The Company has adopted this Policy for identification and determination of: (1) the group companies of the Company; (2) the material creditors of the Company; and (3) outstanding material litigations involving the Company, its directors, its promoters, (together, the “**Relevant Parties**”) pursuant to the provisions of SEBI ICDR Regulations, details of which shall be disclosed in the offer documents.

In this Policy, the term “**Offer Documents**” shall mean the draft prospectus/draft red herring prospectus (“DP/DRHP”), the red herring prospectus and the prospectus, including any addendum or corrigendum thereto to be filed and/or submitted by the Company in connection with the proposed initial public offering of its equity shares with the Securities and Exchange Board of India (“SEBI”), Registrar of Companies, Ahmedabad, SME Platform of BSE Limited (BSE SME) and/or SME Platform of National Stock Exchange of India Limited (NSE EMERGE) where the equity shares of the Company are proposed to be listed, and any other regulatory authorities, as may be applicable

The term “**Restated Financial Information**” shall mean the restated financial statements of the Company prepared by a Peer Review Auditor, as disclosed in the relevant Offer Documents, together with the summary statement of significant accounting policies, and other explanatory