

Chatha Foods Limited

(Formerly Known as Chatha Foods Private Limited)

Regd. Office: 272, Mota Singh Nagar Jalandhar Punjab, Pin code -144001, Phone No. 0181-4616381

CIN: U15310PB1997PLC020578, **E-mail:** cs@cfpl.net.in, **Website:** <https://cfpl.net.in>

Policy for Identification of 'Material' Group Companies

In terms of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**"), "group companies", shall include such companies (other than promoter(s) and subsidiary/subsidiaries) with which there were related party transactions, during the period for which financial information is disclosed, as covered under the applicable accounting standards, and also other companies as considered material by the board of the Company;

In this regard, group companies of the Issuer ("**Group Companies**"), shall be companies as covered under the applicable accounting standards, being Accounting Standard 18, and also other companies as considered 'material' by the Board.

For the purpose of disclosure in Issue Documents, a company shall be considered material and will be disclosed as a 'Group Company' if:

- the Company has entered into one or more related party transactions with such company in the previous three fiscal years; and
- any other entity considered material by the Company.

Accordingly, no companies qualify the above mentioned criteria.

For avoidance of doubt, it is clarified that direct or indirect subsidiaries of the Issuer shall not be considered as 'group companies' for the purpose of disclosure in the Issue Documents.

The board of directors of the Company at their meeting held on September 11, 2023, discussed and approved this Policy. This Policy shall be effective from the date of approval of policy by the board.

In this Policy the term:

1. Issuer/Company means Chatha Foods Limited.
2. Promoter Group means Promoter Group of Chatha Foods Limited.
3. Issue Documents means the Draft Red Herring Prospectus and the Red Herring Prospectus and Prospectus proposed to be filed with SME Platform of BSE Limited and Registrar of Companies, Chandigarh.