

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' Outstanding Dues to Creditors

In terms of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“**SEBI ICDR Regulations**”), the Issuer shall make relevant disclosures in the Issue Documents for (i) outstanding dues to creditors based on the policy on materiality of the Board, which would be disclosed in the Offer Documents; and (ii) consolidated information on outstanding dues to small scale undertakings and other creditors, separately giving details of number of cases and amount involved.

In this regard, the Company shall make relevant disclosures in the Issue Documents for such creditors as referred to herein under;

- Complete details (names and outstanding amount as at the end of Fiscal 2023 about outstanding dues to small scale undertakings and other creditors which will be considered ‘*material*’ if the amount due to any one of them 10% of the Company’s total trade payables as on the date of the latest Restated Financial Statements.
- The details of outstanding dues to such small scale undertaking and other creditors shall be uploaded on the website of the Company as required under SEBI ICDR Regulations.

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. Offer Documents means 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.