



NFP Sampoorna Foods Limited

Formerly Known as NUT & FOOD PROCESSOR

Registered office: C/O Ashok Gupta Nathupur, Sonipat P.S. Rai,
Sonipat- 131029, Haryana

NFP SAMPOORNA FOODS LIMITED

Dated.....

POLICY FOR DETERMINATION OF GROUP COMPANIES

1. Scope:

In compliance with Regulation 2(i)(t) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 this policy for Determination of Materiality of Events and Information (the "Policy") provides a framework for determining group companies for the purpose of making a disclosure to the Stock Exchanges. This policy aims to ensure timely and adequate disclosure of all group companies to the Stock Exchanges.

2. Definitions:

i. Group Companies:

- (a) **Regulation 2(1)(t):** 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 issuer;
- (b) A company shall be considered material and disclosed as a Group company if such company fulfills both the below mentioned conditions:
 - If the Company entered into two or more transactions with such companies exceeding 10% of total revenue of the company as per the Restated Financial Statement/Financial Statement.
 - All such companies which are deemed to be material by the Board of Directors.

Y. Vaadhann





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3. DISCLOSURE ON WEBSITE

This Policy shall be disclosed on the Company's website
<https://sampoornanuts.com/>.

4. REVIEW/AMENDMENT

The Board may amend, abrogate, modify or revise any or all clauses of this Policy in accordance with the applicable provisions of the Listing Regulations and amendment(s) thereto notified by the Securities and Exchange Board of India and/or the Stock Exchanges, from time to time. However, amendments in the Listing Regulations shall be binding even if not incorporated in this Policy.

This Policy has been approved by the Board of Directors on 13th June, 2024 and is effective from 13th June, 2024

A. Bhadani

