

**Policy for  
Identification of  
'Material' Group Companies**

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**Preface:**

In terms of the SEBI ICDR Regulations, "group companies", wherever they occur, shall include such companies as covered under the applicable accounting standards and also other companies as considered material by the board of the issuer company. This Code has been reviewed and approved by the Board of Directors of Evexia Lifecare Limited (“**the Company**”)

**Applicability:**

The group entities shall be considered to be material if such companies as covered under the applicable accounting standards. 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 Offer Documents, a company shall be considered material and will be disclosed as a ‘Group Company’ if: The investment in the form of equity or loan by the Issuer exceeds 5% of the consolidated retained earnings of the Issuer for the most recent audited fiscal period; and the Issuer has entered into one or more transactions with such company in the previous audit fiscal year cumulatively exceeding 5% of the total consolidated revenue of the Issuer for such audited fiscal year; or A company forms part of the Promoter Group; and a material adverse effect on such company could have a material adverse effect on the Issuer. 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 Offer Documents.

Based on the above, as on 30<sup>th</sup> September 2021 the following are the Group Companies of our Company:

1.	Kavit Edible Oil Limited
2.	Kavit Trading Private Limited

**Disclosure:**

The identification of “Group Companies will be disclosed in its draft prospectus/prospectus of the Company.

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