



**NORBEXI INDUSTRIES**

Limited

CIN - U55101MH2016PTC273960

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# Policy for Identification of Material Group Companies

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***Norbexi Industries Limited***

## 1. Introduction

This Policy is made in accordance with the requirements of the **SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (SEBI ICDR Regulations)**.

The purpose of this Policy is to identify which companies will be treated as “**Material Group Companies**” for disclosure in the Company’s Offer Documents (Prospectus).

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## 2. Meaning of Group Companies

For the purpose of this Policy, “Group Companies” include:

- Companies covered under applicable Accounting Standards (such as Accounting Standard 18), and
- Any other companies that the Board considers as material.

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## 3. Criteria for Identifying Material Group Companies

A company will be considered a **Material Group Company** and will be disclosed in the Offer Documents if:

### (A) Investment Criteria

- The Company has invested (either through equity or loan) more than **10% of its consolidated retained earnings**, based on the latest audited financial statements;

AND

### (B) Transaction Criteria

- The Company has entered into transactions with that company during the previous financial year which, in total, exceed **10% of the Company’s consolidated revenue** for that year.

Both the above conditions must be satisfied.