



POLICY ON DETERMINATION OF PROMOTER GROUP AND GROUP COMPANIES

(Pursuant to Regulations of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018)

1. Objective

The objective of this Policy is to establish clear guidelines for identifying and determining entities that form part of the Promoter Group and Group Companies of the Company in accordance with the definitions provided under SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“SEBI ICDR Regulations”) for disclosure in offer documents and other statutory filings.

2. Scope and Applicability

This Policy shall apply for the purpose of disclosures in the Draft Prospectus, Red Herring Prospectus, Prospectus or any other public disclosure document and includes identification of: Promoter and Promoter Group; Group Companies with which the Company has significant business, shareholding, or strategic relationship.

3. Definitions

Promoter: Shall have the meaning as assigned under Regulation 2(1)(za) of SEBI ICDR Regulations.

Promoter Group: Shall include individuals/entities as defined under Regulation 2(1)(zb) of SEBI ICDR Regulations.

Group Companies: Shall include such companies as are considered material as per the materiality policy and have a common control, promoter, or significant influence with the Company.

4. Identification Criteria

A. Promoter Group:

The Company shall identify promoter group entities based on:

Relationships with the Promoter (including immediate relatives);

Shareholding in the Company or control relationships;

Entity acting in concert with the Promoter as per SEBI Takeover Regulations.

B. Group Companies:

A company shall be considered a Group Company for disclosure if:

There are common Promoters or significant influence exists;

The Company has entered into related party transactions with such entity in the last three fiscal years;

It satisfies the threshold for materiality as per the Company’s Policy on Materiality of Group Companies.

5. Review Process

The list of Promoter Group and Group Companies shall be reviewed and updated regularly, particularly at the time of preparation of offer documents or as required by the Board or Compliance Officer.

Supporting documentation including shareholding structures, transaction histories, and Board

SAKETH SEVENSTAR INDUSTRIES LIMITED



resolutions shall be maintained.

6. Disclosures

All identified Promoter Group and Group Companies shall be appropriately disclosed in the offer documents and on the Company's website, as applicable.

Any material litigation or business relationships with Group Companies shall also be disclosed.

7. Review and Amendments

This Policy shall be reviewed and amended as and when necessary to remain aligned with regulatory changes or business requirements. Any amendments shall be subject to approval of the Board of Directors.

Approved by the Board of Directors on May 28, 2025

SAKETH SEVVENSTAR INDUSTRIES LIMITED

Plot No. PAP - D 146 - 147, Turbhe MIDC, TTC Industrial Area, S Central Road, Opp. Balmer Lawrie Van Leer Co., Turbhe, Navi Mumbai - 400 705, Maharashtra - India. **Tel:** + 91 022 2762 0641/42/43 | **E-Mail:** info@sssipl.in
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