



**PESHTA WHEAT
LIMITED**



POLICY ON IDENTIFICATION OF MATERIAL GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

A. INTRODUCTION

This Policy has been formulated to define the materiality for identification of material group companies, outstanding material litigation and outstanding due to material creditors in respect of **Peshwa Wheat Limited** and its Directors (the "Company"), pursuant to the disclosure requirements under Schedule VI of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as may be amended from time to time ("SEBI CDR Regulations") in respect of the following.

- a. Identification of companies to be disclosed as group companies.
- b. Identification of material litigations (excluding disciplinary actions against the promoters, criminal proceedings, statutory/ regulatory actions and taxation matters); and
- c. Identification material creditors

B. APPLICABILITY AND OBJECTIVE

This policy shall be called the '**Policy on Identification of Material Group Companies, Material Creditors and Material Litigations**' ("Policy").

The board of Directors of the company at their board meeting held on 12th November 2025, discussed and approved this material policy. This policy shall be effective from the date of approval by board.

The Company has adopted this Policy for identification and determination of: (i) material group companies; (ii) material creditors; and (iii) material litigations pursuant to the provision of SEBI CDR Regulations, details of which shall be disclosed in the offer documents.

In this Policy, the term "**Offer Documents**" shall mean the Draft Red Herring Prospectus and the Prospectus to be filed by the Company in connection with the proposed initial public offering of its equity shares with the Securities and Exchange Board of India, Registrar of Companies, ("ROC") and stock exchanges where the equity shares of the Company are proposed to be listed, as applicable.

All other capitalized terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Offer Documents.

In this Policy, unless the context otherwise requires:

- (i) Words denoting the singular shall include the plural and vice versa;
- (ii) Reference to the words "include" or "including" shall be construed without limitation

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C. POLICY PERTAINING TO THE IDENTIFICATION OF MATERIAL GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

The Materiality Policy with respect to the identification of the material group companies, material creditors and material litigations shall be as follows

Identification of Material Group Companies

Requirement:

As per the regulation 2(1)(t) of the SEBI ICDR Regulations, Group Companies include such companies (Other than promoter(s) and subsidiary (ies)) with which there were related party transactions, during the period for which financial information is disclosed in such Offer Document and also any other companies as considered material by the board of directors of the Company.

Policy on Materiality:

Group Company in connection with the offer, a company shall be considered material and disclosed as a Group Company if:

a. the Company with which there were related party transaction as disclosed in Restated Financial Statements ("Restated Financial Statements").

For avoidance of doubt, it is hereby clarified that the Subsidiary of the company, shall not be considered as 'Group Companies' for the purpose of disclosure in the Offer Documents.

Identification of Material Creditors

Requirement:

As per the requirements of SEBI ICDR Regulations, the Company shall make relevant disclosures in the Offer Documents for outstanding due to creditors:

- (i) Based on the policy on materiality defined by the Board of Directors of the Company, disclosure for such creditors which include the consolidated number of creditors and the aggregate amount involved, will be disclosed in the Offer Documents;
- (ii) Consolidated information on outstanding due to micro, small and medium enterprises and other creditors, separately giving details of number of cases and amount involved will be disclosed in the Offer Documents; and
- (iii) Complete details about outstanding over dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link thereto in the Offer Documents.

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Policy on materiality:

For identification of material creditors (except banks and financial institutions from whom the company has availed financing facilities), in terms of point (i) above, a creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents, if amounts due to such creditor exceeds 5% of the total trade payables of the Company as per the most recently completed fiscal year as per the latest Restated Financial Statements of the Company, as disclosed in the Offer Documents.

Disclosures in the Offer Documents regarding material creditors

- (i) For creditors identified as 'material' based on the above mentioned Policy, information on outstanding dues to such material creditors shall be disclosed in the Offer Documents along with the details of the material creditors, which include the consolidated number of creditors and amount involved on an aggregate basis, as of the date of the latest restated financial statements included in the Offer Documents.
- (ii) For outstanding dues to micro, small and medium enterprises ("MSMEs"), the disclosure will be based on information available with the Company regarding the status of the creditors as MSMEs as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report. Information for such identified MSME creditors shall be provided in the Offer Documents in the following manner:
 - a. aggregate amounts due to such MSME creditors; and
 - b. Aggregate number of such MSME creditors.Ason the date of the latest restated financial statements included in the Offer Document.
- (iii) Complete details about outstanding over dues to the material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of our Company with a web link in the Offer Documents.

The Company shall make relevant disclosures before the Audit Committee/Board of Directors as required by applicable law from time to time.

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Identification of Material Litigation (excluding disciplinary actions against the promoters, criminal proceedings, statutory/ regulatory actions and taxation matters);

Requirement:

As per the requirements of SEBI ICDR Regulations, the Company shall disclose all the litigation involving the Company, its promoters and directors related to:

- i. all criminal proceedings;
- ii. all actions by regulatory authorities and statutory authorities;
- iii. disciplinary action including penalty imposed by SEBI or stock exchanges against the promoters in the last five financial years including outstanding action;
- iv. Tax Proceedings - claims related to direct and indirect taxes, in a consolidated manner, giving the number of cases and total amount;
- v. Other pending litigations based on lower of threshold criteria mentioned below—
 - a. As per the policy of materiality defined by the board of directors of the issuer and disclosed in the offer document.Or
 - b. Litigation where the value or expected impact in terms of value, exceeds the lower of the following:
 - (a) two percent of turnover, as per the latest annual restated financial statements of the issuer; or
 - (b) two percent of net worth, as per the latest annual restated financial statements of the issuer, except in case the arithmetic value of the net worth is negative; or
 - (c) five percent of the average of absolute value of the profit or loss after tax, as per the last three annual restated financial statements of the issuer

per the requirements of SEBI ICDR Regulations, the Company shall disclose the following pending litigation involving Key Managerial Personnel and Senior Management Personnel of the Company:

- 1) All criminal proceedings;
- 2) All actions by regulatory authorities and statutory authorities against such key managerial personnel and senior management

Further, as per the requirements of SEBI ICDR Regulations, the Company shall also disclose such outstanding litigation involving the group companies which has a material impact (as determined by the Board) on the Company.

Policy on materiality:

For the purpose of point no (v) above, pending litigation involving the Company, its promoters, directors, and group companies shall be considered "material" for the purpose of disclosure in the Offer Documents if:-

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- (i). the aggregate amount involved in such individual litigation exceeds 5% of the average value of profit after tax of the Company, as per the last three Restated financial statements included in Offer Documents; or
- (ii). Other than litigations covered in (i) above, or pending litigations where the decision in one litigation is likely to affect the decision in similar litigations, even though the amount involved in an individual litigation or
- (iii). where the monetary liability in the pending civil litigations is not quantifiable or doesn't meet the monetary threshold as provided in (a) above, but where an adverse outcome would materially and adversely affect the business, operations or financial position or reputation of our company.

Further, pre-litigation notices received/sent by the Relevant Parties from/to third parties (excluding those notices issued by statutory/regulatory/tax authorities or notices threatening criminal action) have not and shall not, be considered as material litigation until such time that the Relevant Parties, as the case may be, are impleaded as a party in proceedings before any judicial /arbitral forum.

The above policy on materiality shall be without prejudice to any disclosure requirements, which may be prescribed under the Companies Act, 2013 and the rules thereunder with respect to disclosure of litigation, notices, disputes and other proceedings in the Issue Documents or by SEBI and/or such or such other applicable authorities with respect to listed companies disclosure requirements, which may be prescribed under the Companies Act, 2013

D. AMENDMENT

The Whole time Director of the Company shall have the power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy. This Policy shall be subject to review/changes as may be deemed necessary and in accordance with regulatory amendments from time to time.

E. DISCLOSURES

The Company shall disclose the policy on its website.

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