

## M/s.Jhandewalas Foods Limited

### Policy for Identification of 'Material' Group Entities

Pursuant to the policy approved in the meeting of the Board of Directors of the Company held on 5<sup>th</sup> October, 2017, the group entities shall be considered to be material if such companies as covered under the applicable accounting standards (i.e. Accounting Standard 18 issued by the Institute of Chartered Accountants of India).

The following is the list of Companies/LLP/HUF/ Trust falling under the Group entities as per the abovementioned policy:-

Sr. No.	Name of Entities
1	M/s.Jhanvi Jhandewalas Real Estate Developers Pvt.Ltd.
2	M/s.Jhanvi Jhandewalas Real Estate Developers
3	M/s.Rakesh Kumar Koolwal & Sons HUF
4	M/s.Bhanwar Lal Koolwal & Sons HUF
5	M/s.Himanshi Foods
6	M/s.Harinarayin Gyarsilal
7	Chand Devi Raja Devi Koolwal charitable Trust
8	M/s.Dhannalal Mangilal
9	M/s.Gupta Shopping Center
10	M/s.A.R.Traders

For Jhandewalas Foods Limited

*PANKAJ BK*  
Director