SHEETAL COOL PRDUCTS 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 5th September, 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.	**Sheetal Ice Cream Parlour & Restaurant (Proprietor) – Opp. Mota Bus Stand Amreli, Gujarat 365 601**

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