



Lakshmi Energy and Foods Limited

(Formerly Lakshmi Overseas Industries Ltd.)

Regd. Office: SCO 18-19, 1st Floor, Sector 9-D, Madhya Marg, Chandigarh 160 017

Corporate Identity Number: L00000CH1990PLC010573

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Website: www.lakshmi group.in

Policy for determining Material Subsidiaries

A subsidiary shall be considered as material if the investment of the company in the subsidiary exceeds twenty per cent of the consolidated net worth as per the audited consolidated balance sheet of the previous financial year or if the subsidiary has generated twenty per cent of the consolidated income of the company during the previous financial year.
