



UNITED TECHFAB LIMITED

Policy on Identification of Group Companies

Materiality Policy – Group Companies

Requirement:

As per the requirements of the SEBI ICDR Regulations, group companies include such companies (other than the subsidiaries and the promoters) with which the Company has had related party transactions, during the period for which financial information as covered in the restated financial statements is disclosed in the Offer Document(s), as covered under Accounting Standard 18 (“AS 18”), and also other companies as considered material by the Board.

The policy on identification of companies to be disclosed as group companies (other than those covered under AS 18), as below, shall be disclosed in the Offer Documents.

Policy on materiality:

For the purpose of disclosure in the Offer Documents, a company shall be considered material and will be disclosed as a “Group Company” in the Offer Documents if:

- (i) Such companies (other than our Promoters) with which the Company had related party transactions, as disclosed in the Restated Financial Statements in any of the last three financial years and stub period as included in the offer documents, as covered under the applicable accounting standards; and
- (ii) any other company as may be identified as material by the Board.

With respect to point no. (ii) above, all such companies (other than the Promoter and the companies covered under point no. (i) above) shall be considered “material” and will be disclosed as “Group Companies” in the Offer Documents that are part of the Promoter Group as defined in Regulation 2(1)(pp) of the SEBI ICDR Regulations, with which there were transactions during the last completed fiscal year and the relevant stub period, if any, to be included in the Offer Documents (“Test Period”) which individually or in the aggregate, exceed 20% of the revenue from operations of the Company for the Test Period as per the Restated Financial Statements.

GENERAL

It is clarified that the Policy is solely for the purpose of disclosure requirements in the Offer Documents prescribed under the SEBI ICDR Regulations and should not be applied towards any other purpose including for disclosure of material information by listed entities pursuant to the requirements under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Policy shall be without prejudice to any disclosure requirements which may be prescribed by SEBI and/ or any other regulatory, judicial, quasi-judicial, governmental, administrative or statutory authority with respect to listed companies or disclosure requirements as may be prescribed by SEBI through its observations on the Offer Documents, or disclosures that may arise from any investor or other complaints.

The Policy shall be subject to review/changes as may be deemed necessary and in accordance with applicable law from time to time.

Date of approval of Policy in the Board Meeting held on December 16, 2025