

NATURA HUE CHEM LIMITED

POLICY FOR DETERMINING 'MATERIAL' SUBSIDIARIES

Effective Date: 12.08.2026

Approved by the Board of Directors on: 12.08.2026

1. BACKGROUND

As on the date of this Policy, Natura Hue Chem Limited ("Company") does not have any subsidiary company. The LODR corporate-governance provisions relating to subsidiaries are presently exempt under Regulation 15(2)(a), subject to the conditions of that regulation.

Accordingly, this Policy is maintained as a contingency framework. It shall become operative to the extent the Company has a subsidiary and the relevant regulatory provisions become applicable.

2. OBJECTIVE

To provide a framework for determining whether a subsidiary is a "Material Subsidiary" if and when the applicable SEBI LODR provisions become applicable.

3. PRESENT APPLICABILITY

No determination of a material subsidiary is presently required because the Company has no subsidiary and the relevant LODR provisions are exempt. If a subsidiary is acquired or incorporated, the Company Secretary shall immediately assess the applicability of the then-current law.

4. MEANING OF MATERIAL SUBSIDIARY

If the relevant LODR provisions become applicable, a subsidiary shall be treated as a Material Subsidiary strictly in accordance with the definition, threshold and methodology prescribed under the SEBI LODR Regulations applicable at that time. No fixed historical threshold is incorporated into this contingency Policy.

5. PROCESS

1. Obtain current financial and ownership information for the subsidiary.
2. Identify the definition and thresholds applicable under the then-current SEBI LODR Regulations.
3. Carry out the prescribed calculation using the relevant audited financial information.
4. Document the determination and place it before the Board or appropriate Committee wherever required.
5. Implement any additional statutory requirements applicable to a Material Subsidiary.

6. GOVERNANCE

The Board has overall responsibility for compliance. The Company Secretary shall monitor changes in law and advise the Board and management. Professional advice may be obtained where specialized interpretation is required.

7. FUTURE SUBSIDIARIES

The existence of a subsidiary does not by itself make it a Material Subsidiary. The status shall be determined under the law applicable at the relevant time.

8. REVIEW

The Board may review and amend this Policy upon a change in the Company's structure, acquisition/establishment of a subsidiary or change in law.

9. PREVAILING LAW

The applicable SEBI LODR Regulations and other law prevailing at the relevant time shall prevail over this Policy.

For Natura Hue Chem Limited

Sd/-

Mansoor Ahmed

(Managing Director)

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