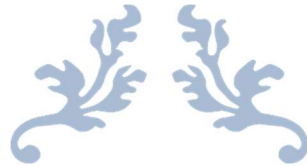


CROPSTER AGRO LIMITED  
(PREVIOUSLY KNOWN AS PLANTER'S POLYSACKS LIMITED)



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**POLICY FOR IDENTIFICATION OF MATERIAL'S LITIGATION**

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### **Policy for Identification of 'Material' Litigation**

In terms of the SEBI ICDR Regulations, the Issuer shall disclose all the litigations involving the Issuer, its directors, promoters, Group Companies and subsidiaries, related to:

- i. All criminal proceedings;
- ii. All actions by statutory / regulatory authorities; and
- iii. Taxation - Separate disclosures regarding claims related to direct and indirect taxes, in a consolidated manner giving details of number of cases and total amount.

Besides the abovementioned litigations, other material pending litigations, as per policy of materiality defined by the Board shall also be disclosed in the Offer Documents.

In this regard, all other pending litigation involving the Issuer, its directors, promoters, group companies and subsidiaries, other than criminal proceedings, statutory or regulatory actions and taxation matters, would be considered 'material' for the purpose of disclosure in the Offer Documents, if:

- The monetary amount of claim by or against the entity or person in any such pending matter(s) is in excess of Rs. 20 million; or 5% of the net profits after tax of the Company for the most recent audited fiscal period whichever is higher
- Where the decision in one litigation is likely to affect the decision in similar litigations, even though the amount involved in such single litigation individually may not exceed 5% of the net profit after tax of the Company as per the last consolidated audited financial statements, if similar litigations put together collectively exceed 5% of the net profit after tax of the Company
- Such pending cases are material from the perspective of the Issuer's business, operations, prospects or reputation.

The board or any of its committees shall have the power and authority to determine suitable materiality thresholds for the subsequent financial years on the aforesaid basis or any other basis as may be determined by the board or any of its committees.

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