# RIDDHI STEEL AND TUBE LIMITED
# CIN: L27106GJ2001PLC039978

## Policy for Identification of 'Material' Group Companies

Pursuant to the policy approved in the meeting of the Board of Directors of the Company held on 06th April, 2016, 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) and such entities in which the Promoters of Riddhi Steel And Tube Limited namely Mr. Rajesh R. Mittal, Mrs. Preeti R. Mittal, Mr. Rajat R. Mittal, Ms. Riddhi R. Mittal hold individually or jointly, more than 20% (Twenty per cent) of issued, subscribed and paid up share capital or voting rights of such entities.

The following is the list of Companies/LLP/HUF/ Trust in which promoters hold 20% or more shares individually or in aggregate:-

| Sr. No. | Name of Companies |
|---|---|
| 1 | Riddhi Procon Private Limited |
| 2 | Riddhi Spinners Private Limited |
| 3 | Riddhi Charitable Trust |
| 4 | Rajesh R Mittal HUF. |
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