

HKG LIMITED

CIN: L51909MH2010PLC340313

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POLICY FOR IDENTIFICATION OF 'MATERIAL' GROUP ENTITIES

Pursuant to the policy approved in the meeting of the Board of Directors of the Company, 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).

As per the above mentioned policy none of the Companies/LLP/HUF/Trust falls under the Group entities.