



TRIDENT LIFELINE LIMITED
(Formerly Known As Trident Lifeline Private Limited)

TRIDENT LIFELINE LIMITED

(CIN: L51909GJ2014PLC078227)

POLICY FOR IDENTIFICATION OF GROUP COMPANIES

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Pursuant to the policy approved in the meeting of the Board of Directors of the Company held on 18th July, 2022, the Entities shall be considered as Group Companies if such entities are included in the list of related parties of the Company under Accounting Standard 18.

A Company shall be considered “Material” and will also be disclosed as a group company if:

- Such company (ies) in which, the investment in the form of equity or loan by the Company exceeds 1% of the net worth of the Company for the last audited financial year;
- Where the Company has entered into one or more transactions with such company (ies) in the last audited financial year, cumulatively exceeding 1% of the total revenue of the Company for the last audited financial year.
- Any other company/ entities that the Board may decide to consider material.

This policy is approved by the Board and shall be effective from **18th July, 2022**.