



POLICY FOR DETERMINING MATERIAL SUBSIDIARIES

(Amended/Updated as on 10th February, 2025)

VINDHYA TELELINKS LIMITED

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INTRODUCTION

In accordance with the Regulation 16(1)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, the Company has formulated this policy for determining material subsidiary of the Company.

SCOPE AND EXCLUSION

This Policy sets out the criteria for determining material subsidiary/subsidiaries.

POLICY

A subsidiary shall be considered as 'material subsidiary' if it's turnover or net worth exceeds ten percent of the consolidated turnover or net-worth respectively, of the Company and its subsidiaries in the immediately preceding accounting year.