



**ONE POINT ONE SOLUTIONS LIMITED**  
**POLICY FOR DETERMINING 'MATERIAL' SUBSIDIARIES**  
**(As per clause 46 (2) (h) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**SCOPE AND PURPOSE OF THE POLICY**

The clause 46 (2) (h) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires the company to formulate a policy for determining “material” subsidiaries.

Considering the requirements of the SEBI (LODR) Regulation 2015, One Point One Solutions Limited (“OPOS”) has formulated the policy for determining “material” subsidiaries (“Policy”). The Board of Directors in their meeting held on 21<sup>st</sup> December, 2017 adopted the said policy.

**OBJECTIVE OF THE POLICY**

The objective of this Policy is to fix the threshold for determining “material” subsidiaries.

**THRESHOLD FOR DETERMINING 'MATERIAL' SUBSIDIARIES**

A subsidiary shall be considered as material if the investment of the company in the subsidiary exceeds twenty per cent of the consolidated net worth as per the audited consolidated balance sheet of the previous financial year or if the subsidiary has generated twenty per cent of the consolidated income of the company during the previous financial year as per the audited consolidated financial statements of the company.