



Reliance Power Limited

Policy for Determination of Material  
Subsidiary

<b>Applicable Statute</b>	<b>Approved by</b>	<b>Date of Implementation</b>	<b>Date of Amendment</b>	<b>Version</b>
Regulation 16(1)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Board of Directors	12.11.2014	24.01.2019	1.3
		01.04.2019	05.02.2025	
		05.02.2025		

## **Introduction**

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

### **1. Date of applicability of policy**

The above policy is applicable from November 12, 2014.

The policy continues to be applicable with effect from December 1, 2015 in terms of the Listing Regulations. This Policy has been modified from time to time to comply with the requirements of amendments to Listing Regulations.

### **2. Material Subsidiary**

A subsidiary shall be considered as 'material subsidiary' whose turnover or net-worth exceeds ten percent (10%) of the consolidated turnover or net-worth respectively, of the Company and its subsidiaries in the immediately preceding accounting year.

### **3. Amendments / Modifications**

In case of any subsequent changes in the provisions of the Companies Act, 2013 (the Act) or the Listing Regulations or any other applicable law which makes any of the provisions in this Policy inconsistent with the Act or the Listing Regulations or such applicable law, the provisions of the Act or the Listing Regulations or such applicable law would prevail over the Policy and the provisions in this Policy would be modified in due course to make it consistent with such changes.

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