

BHAKTI GEMS AND JEWELLERY LIMITED
209, SHREE BALAJI PARAGON, B/S ROCK REGENCY HOTEL, OPP. AXIS BANK,
NR. CIRCLE - P, C.G.ROAD, AHMEDABAD – 380009, GUJARAT.
CIN No.: U36910GJ2010PLC060064

Email Id:- info@bhaktiornaments@yahoo.com ; Website: www.bhaktijewellery.com

Policy for Identification of 'Material' Group Companies

Pursuant to the policy approved in the meeting of the Board of Directors of the Company held on 20th March, 2017, 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) and such entities in which the Promoters of Bhakti Gems And Jewellery Limited namely Mr.Akshay Sevantilal Mehta and Mrs Varshaben Akshay Mehta hold individually or jointly, more than 10% (Ten per cent) of issued, subscribed and paid up share capital or voting rights of such entities.

The following is the list of Companies/LLP/HUF/ Trust in which promoters hold 10% or more shares individually or in aggregate:-

Sr. No.	Name of HUF
1	Akshay Sevantilal Mehta-HUF