

# **B.T. SYNDICATE LIMITED**

CIN: L24231WB1983PLC035857

Registered Office: AA-47, Salt Lake City Sec: 1, BL – AA Kolkata – 700064. West Bengal.

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## **Policy for Identification of 'Material' Group Entities**

Pursuant to the policy approved in the meeting of the Board of Directors of the Company held on, September 28, 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).

As per the above mentioned policy none of the Companies/LLP/HUF/Trustfalls under the Group entities.