



YUKEN INDIA LIMITED

CIN: L29150KA1976PLC003017

Regd. Office: No. 16-C, Doddanekundi Industrial Area, II Phase, Mahadevapura, Bengaluru - 560 048.

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POLICY FOR DETERMING MATERIAL SUBSIDIARIES OF YUKEN INDIA LIMITED
(Under Regulation 16 (1) (C) of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015)

Approved by the Board of Directors at their meeting held on February 13, 2026



1. Purpose of the Policy

Yuken India Limited (“Company”) is governed, inter alia, by the provisions of the Companies Act, 2013, applicable rules notified thereunder (“Act”), and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

The Board of Directors (“Board”) of the Company has adopted this policy for determining material subsidiaries of the Company (“Policy”) in accordance with the provisions of Regulation 16(1)(c) of the Listing Regulations. All the compliance requirements relating to material subsidiaries shall be followed by the Company, as legally required.

This Policy sets out criteria for determination of material subsidiaries.

2. Criteria

- i. A subsidiary shall be considered a “material subsidiary” if its turnover or net worth exceeds ten percent (10%) of the consolidated turnover or consolidated net worth, respectively, of the Company and its subsidiaries in the immediately preceding accounting year.
 - ii. Notwithstanding anything contained in clause (i) above, for the limited purpose of appointment of an Independent Director on the Board of a material subsidiary in accordance with Regulation 24 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a “material subsidiary” shall mean a subsidiary whose turnover or net worth exceeds twenty percent (20%) of the consolidated turnover or consolidated net worth, respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year.
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3. Disclosures

The Company shall disclose in its Board’s report, details of this Policy as required under the Listing Regulations. This Policy shall be disclosed on the Company’s website, and a web link thereto shall be provided in the annual report.

Further, details of material subsidiaries of the Company, including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries shall also be disclosed in the annual report.

4. Limitation, Review and Amendment

In the event of any conflict between the provisions of this Policy and of the Listing Regulations or any other applicable legal requirement (“Applicable Law”), the provisions of Applicable Law shall prevail over this Policy. Any subsequent amendment / modification to the Applicable Law shall automatically apply to this Policy.

The Board may review and amend this Policy from time to time, as may be deemed necessary.