

VERTOZ ADVERTISING LIMITED

Policy for Identification of 'Material' Group Entities

(Pursuant to Reg 16(1)(c) of SEBI (LODR), Regulations 2016)

Pursuant to the policy approved in the meeting of the Board of Directors of the Company held on 21st July 2017, the group entities shall be considered to be material if such companies are member of the Promoter Group with whom our Company has entered into one or more transactions that, individually or cumulatively, exceed 10% of the total standalone revenues of our Company in each of Fiscal Year 2013, 2014, 2015, 2016, 2017 and for the period ended June 30, 2017 (“**Relevant Period**”);

The following is the list of Companies/LLP/HUF/ Trust falling under the Group entities as per the abovementioned policy: -

Sr. No.	Name of Entities
1.	PayNX technologies Pvt. Ltd.
2.	Trunkoz technologies Pvt. Ltd.