

RAINBOW CHILDREN'S MEDICARE LIMITED

MATERIALITY POLICY FOR GROUP COMPANIES



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Introduction

This document has been formulated to define the materiality policy for identification of the Group Companies of Rainbow Children's Medicare Limited (the "**Company**") in terms of the disclosure requirements under Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**").

This materiality policy for group companies ("Policy") shall be effective from the date of its approval by the Board of Directors of the Company or its committee thereof.

In this Policy, the term "**Offer Documents**" shall mean the Draft Red Herring Prospectus, the Red Herring Prospectus and the Prospectus and any addendum or corrigendum thereto to be filed and/or submitted by the Company in connection with the proposed initial public offering of its equity shares with the Securities and Exchange Board of India ("**SEBI**"), the Registrar of Companies or the stock exchanges where the equity shares of the Company are proposed to be listed, and any other regulatory authorities, as applicable.

Materiality policy for Group Companies

In terms of the SEBI ICDR Regulations, the term 'group companies' includes (a) such companies (other than promoter(s) and subsidiary(ies)) with which the relevant issuer company had related party transactions during the period for which financial information is disclosed in the relevant Offer Document, as covered under the applicable accounting standards, and (b) any other companies as considered material by the Board of Directors of the Company.

Accordingly, for (a) above, all such companies (other than the promoter and any subsidiary) with which there were related party transactions during the periods covered in the Restated IND AS Consolidated Financial Statement, as covered under the applicable accounting standards, shall be considered as Group Companies in terms of the SEBI ICDR Regulations.

In addition, for the purposes of (b) above, a company (other than the promoters, subsidiaries and companies categorized under (a) above) shall be considered 'material' and will be disclosed as a 'Group Company' in the Offer Documents, if such companies (i) currently form part of the Promoter Group; and (ii) transacted with the Company in the most recent financial year, which transactions, individually or in the aggregate, exceeded 5% of the total consolidated restated revenue from operations of the Company, in the most recent financial year, as per the Restated IND AS Consolidated Financial Statement.

Information about the Group Companies identified based on the above approach shall be disclosed in the Offer Documents in accordance with the SEBI ICDR Regulations.

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General

It is clarified that the Policy is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the Offer Documents, and should not be applied towards any other purpose.

The Policy shall be without prejudice to any disclosure requirements, which may be prescribed by SEBI and / or such other regulatory or statutory authority with respect to listed companies or disclosure requirements as may be prescribed by SEBI through its observations on the Offer Documents, or disclosures that may arise from any investor or other complaints.

The Policy shall be subject to review / changes as may be deemed necessary and in accordance with regulatory amendments from time to time.

All other capitalised terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Offer Documents.