

Outstanding Due to material Creditors

A creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents, if amounts due to such creditor exceeds 10% of the total consolidated trade payables of the Company as per the latest restated financial statements of the Company, as disclosed in the Offer Documents.

Details of outstanding dues to creditors (including micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006) as required under the SEBI (ICDR) Regulations have been disclosed below:

In accordance with our Company's materiality policy, below are the details of the Creditors where there are outstanding amounts as on September 30, 2024:

S. No.	Name of creditor	Amount (₹ in Lakhs)
1.	APEX OVERSEAS	14.40
2.	Premium Impex	15.12
	Total	29.52

(For the above details relating to Material Creditor requirement, we have relied upon the certificate having UDIN 25099065BMNUSE1133 dated February 24, 2025 issued by Statutory Auditor of the company i.e. PDMS & Co. Chartered Accountants)