

As per the Materiality Policy, a creditor of our Company, shall be considered to be material (“**Material Creditors**”) for the purpose of disclosure in this Draft Red Herring Prospectus, if amounts due to such creditor by our Company is equal to or in excess of 5% of the total consolidated trade payables of the Company as at the end of the latest period included in the Restated Consolidated Summary Statements (*i.e.*, as at March 31, 2021). Accordingly, a creditor has been considered ‘material’ by our Company if the amount due to such creditor exceeds ₹ 81.73 million as on March 31, 2021.

As of March 31, 2021, outstanding overdues to Material Creditors were as follows:

Nil