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## **POLICY ON IDENTIFICATION OF MATERIAL CREDITORS**

### **A. INTRODUCTION**

This Policy has been formulated to define the materiality for identification of outstanding dues to material creditors in respect of Jindal Supreme (India) Limited (the “**Company**”), pursuant to the disclosure requirements under Schedule VI of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as may be amended from time to time (“**SEBI ICDR Regulations**”).

### **B. APPLICABILITY AND OBJECTIVE**

This policy shall be called the ‘**Policy on Identification of Material Creditors**’ (“Policy”).

The Board of Directors of the Company (“**Board**”) at their meeting held on **11/10/2025** discussed and approved this Policy. This Policy shall be effective from the date of approval by the Board.

The Company has adopted this Policy for identification and determination of material creditors; pursuant to the provisions of SEBI ICDR Regulations, details of which shall be disclosed in the Draft offer documents/Offer Document.

In this Policy, the term “**Draft offer documents/Offer Document**” shall mean the Draft Red Herring Prospectus and the Red Herring Prospectus/Prospectus to be filed by the Company in connection with the proposed initial public offering of its equity shares with the Securities and Exchange Board of India, Registrar of Companies (“**ROC**”) and stock exchanges where the equity shares of the Company are proposed to be listed, as applicable.

All other capitalized terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Draft offer documents/Offer Document.

In this Policy, unless the context otherwise requires:

- (i) Words denoting the singular shall include the plural and vice versa;
- (ii) References to the words “include” or “including” shall be construed without limitation.

### **C. POLICY PERTAINING TO THE IDENTIFICATION OF MATERIAL CREDITORS**

The Materiality Policy with respect to the identification of the material creditors shall be as follows:

#### **Identification of Material Creditors**

*Requirement:*

As per the requirements of SEBI ICDR Regulations, the Company shall make relevant disclosures in the Draft offer documents/Offer Document for outstanding dues to creditors:

- (i) Based on the policy on materiality defined by the Board of Directors of the Company and as disclosed in the Draft offer documents/Offer Document, disclosure for such creditors which include the consolidated number of creditors and the aggregate amount involved;
- (ii) Consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, separately giving details of number of cases and amount involved; and

**JINDAL SUPREME (INDIA) LIMITED**

**(Formerly known as Jindal Supreme (India) private Limited)**

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(iii) Complete details about outstanding over dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link thereto in the Draft offer documents/Offer Document.

*Policy on materiality:*

For identification of material creditors, in terms of point (i) above, a creditor of the Company shall be considered to be material for the purpose of disclosure in the Draft offer documents/Offer Document, if amounts due to such creditor exceeds 10% of the total trade payables of the Company as per the latest restated financial statements of the Company, as disclosed in the Draft offer documents/Offer Document.

*Disclosures in the Draft offer documents/Offer Document regarding material creditors*

- (i) For creditors identified as ‘material’ based on the abovementioned Policy, information on outstanding dues to such material creditors shall be disclosed in the Draft offer documents/Offer Document along with the details of the material creditors, which include the consolidated number of creditors and amount involved on an aggregate basis, as of the date of the latest restated financial statements included in the Draft offer documents/Offer Document.
- (ii) For outstanding dues to micro, small and medium enterprises (“MSMEs”), the disclosure will be based on information available with the Company regarding the status of the creditors as MSMEs as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report. Information for such identified MSMEs creditors shall be provided in the Draft offer documents/Offer Document in the following manner:
  - a. aggregate amounts due to such MSME creditors; and
  - b. aggregate number of such MSME creditors.

as on the date of the latest restated financial statements included in the Draft offer documents/Offer Document

- (iii) Complete details about outstanding over dues to the material creditors along with the name and amount involved for each such material creditor shall be disclosed in the Draft offer documents/Offer Document.

The Company shall make relevant disclosures before the Audit Committee/ Board of Directors as required by applicable law from time to time.

#### **D. AMENDMENT**

The Managing Director of the Company shall have the power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy. This Policy shall be subject to review/changes as may be deemed necessary and in accordance with regulatory amendments from time to time.

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