



Our Trade Mark

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POLICY ON IDENTIFICATION OF MATERIAL LITIGATIONS

A. INTRODUCTION

This Policy has been formulated to define the materiality for identification of outstanding material litigation 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 Litigations**’ (“**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 litigations pursuant to the provisions of SEBI ICDR Regulations, details of which shall be disclosed in the Draft Offer Document/offer documents.

In this Policy, the term “**Draft Offer Document/offer documents**” shall mean the Draft Red Herring and Red Herring Prospectus/Prospectus 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 Delhi (“**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 Document/offer documents.

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 LITIGATIONS

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

Identification of Material Litigation

Requirement:

As per the requirements of SEBI ICDR Regulations, the Company shall disclose all the litigation involving the Company, its Directors, Promoters and Subsidiaries related to:

- (i) All criminal proceedings;
- (ii) All actions by statutory / regulatory authorities;
- (iii) Disciplinary action including penalty imposed by SEBI or Stock exchanges against promoters in the last five financial years including outstanding action;
- (iv) Claims related to direct and indirect taxes, in a consolidated manner giving details of number of cases and total amount; and

JINDAL SUPREME (INDIA) LIMITED (Formerly known as Jindal Supreme (India) private Limited)

MANUFACTURERS OF : M.S. STEEL TUBES BLACK, GALVANISED, HOLLOW SECTION, DDF, SDF, METAL BEAM & CRASH BARRIER Head Office & Mfg. Unit : 9th K.M., O.P. Jindal Marg, Hisar - 125006 (Haryana) B. O. : Building No. 3, Third Floor, Local Tel.: 011-40729500 CIN:

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(v) Other pending Litigation based on lower of threshold criteria mentioned below-

- a) As per the policy of materiality defined by the board of directors and disclosed in the offer document; or
- b) litigation where the value or expected impact in terms of value, exceed the lower of the following:
 - 2% of turnover, as per the latest annual restated financial statements of the Company; or
 - 2% of net worth, as per the latest annual restated financial statements of the company, except in case the arithmetic value of the net worth negative; or
 - 5% of the average of absolute value of profit or loss after tax, as per the last three annual restated financial statements of the Company.

Policy on materiality:

For the purpose of point no (v) (a) above, any other pending litigation involving the Company, its promoters, directors, Subsidiary and group companies shall be considered “material” for the purpose of disclosure in the Draft Offer Document/offer documents:-

- (a) if the aggregate monetary amount of claim made by or against the entity or person in any such pending proceeding exceeds (i) 2% of turnover, as per the latest annual Restated Financial Statements of our Company; or (ii) 2% of net worth, as per the latest annual Restated Financial Statements of our Company, except in case the arithmetic value of the net worth is negative; or (iii) 5% of the average of absolute value of profit or loss after tax, as per the last three annual Restated Financial Statements of our Company, whichever is lower; or
- (b) where monetary liability is not quantifiable or does not exceed the threshold mentioned in point (i) above, the outcome of any such pending proceedings may have a material bearing on the business, operations, performance, prospects, financial position or reputation of our Company; or
- (c) any claim/dispute involving the Relevant Parties where the decision in one litigation is likely to affect the decision in similar litigations, even though the amount involved in an individual litigation may not exceed the amount equivalent to 5% of the average of absolute value of profit or loss after tax, as per the last three annual Restated Financial Statements of our Company.

The Company shall disclose all the outstanding litigation involving the criminal proceedings of the key managerial personnel and senior management and also the actions by regulatory authorities and statutory authorities against such key managerial personnel and senior management.

Additionally, in terms of the SEBI ICDR Regulations, the Company is required to disclose any outstanding litigation involving the group companies, which may have a material impact on the Company. For the purposes of determining the outstanding litigation involving the group companies, which may have a material impact on the Company, the criteria specified under “*Policy on materiality*” herein below shall apply.

Further, pre-litigation notices received by any of the Relevant Parties, Key Managerial Personnel and Senior Management, and group companies from third parties (excluding such notices issued by any statutory/ regulatory/ governmental/ taxation authorities or notices threatening criminal action to the Relevant Parties) shall, unless otherwise decided by the Board, not be considered as an outstanding litigation until such time that the Relevant Parties, Key Managerial Personnel and Senior Management or group companies, as the case may be, are impleaded as a party in litigation proceedings before any judicial/arbitral forum. Additionally, FIRs (whether cognizance has been taken or not) initiated against the Relevant Parties shall be disclosed in the Draft Offer Documents/Offer Document.

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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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