

For purposes of the disclosure in Draft Red Herring Prospectus pursuant to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended, the Board of Directors of the Company has identified a materiality threshold of '10% of total O/s Creditors as on date pursuant to a resolution dated 06/01/2025 ; and the amounts owed as of August 31, 2024 by the Company to any Micro & Small Enterprises and any other creditor equal to or exceeding such materiality threshold is identified in summary form as brought out in the tables below.

Creditors of amount more than 10% of total outstanding creditors i.e. Rs. 19.67 Lakhs as on August 31,2024

(₹ in lakhs)

Name of Creditor	Outstanding Amount as on August 31, 2024
Surgence Pharmatech Pvt Ltd	45.83
Theraderm Co Ltd	35.13
Curetech Skincare	26.28

*Kindly note above mentioned creditors are other than micro and small enterprises.