

Outstanding dues to creditors

As of March 31, 2025, our Company had 736 creditors, and the aggregate outstanding dues to these creditors by our Company were ₹685.75 million. As per the Materiality Policy, a creditor of our Company has been considered to be material if the amounts due to such creditor exceed five percent (5%) of the total trade and other payables of our Company as at the end of the most recent financial period covered in the Restated Financial Information (i.e., to whom our Company owes an amount having a monetary value exceeding an amount of ₹34.29 million as of March 31, 2025).

Details of outstanding dues owed to micro small and medium enterprises creditors, material creditors and other creditors as of March 31, 2025, are set out below:

S. No.	Type of Creditors	No. of Creditors	Amount Outstanding (₹ in million)
1.	Dues to MSME Creditors	12	23.34
2.	Dues to Material Creditors (as defined below)	5	283.46
3.	Dues to Other Creditors	719	378.95
	Total	736	685.75

(1) As certified by S S Kothari Mehta & Co. LLP, Chartered Accountants, pursuant to their certificate dated September 25, 2025.

As on March 31, 2025, our Company has five material creditors, with an outstanding amount involving ₹283.46 million, in accordance with the Materiality Policy.

Details of outstanding dues towards our material creditors along with the names and amount involved for each such material creditor are given below:

S. No.	Name of Material Creditors	Amount Outstanding (₹ in million)
1.	Hindustan National Glass And Industries Limited	39.33
2.	Tiger Sons Glass Industries Pvt. Ltd.	69.61
3.	Guala Closures (India) Pvt. Ltd.	56.34
4.	Campari India Pvt. Ltd.	76.87
5.	Galaxi Offset India Pvt. Ltd.	41.31
	Total	283.46