

Outstanding dues to Creditors

As per the Materiality Policy, creditors of our Company to whom an amount exceeding 5% of the consolidated trade payables of our Company as of the end of the most recent period covered in the Restated Consolidated Financial Information, i.e., as of September 30, 2025 have been considered as 'material' creditors. Based on the Restated Consolidated Financial Information, our total trade payables as on September 30, 2025, was ₹ 899.52 million and accordingly, creditors to whom the outstanding dues is equal to or exceeds ₹ 44.98 million have been considered as 'material' creditors for the purposes of disclosure in this Updated Draft Red Herring Prospectus-I:

Based on the above criteria, details of outstanding dues owed as on September 30, 2025 by our Company are set out below:

Type of creditors	Number of creditors [#]	Amount involved (in ₹ million)*
Micro, small and medium enterprises	66	37.20
Material creditors	3	403.25
Other creditors	236	245.32
Total	305	685.77

As certified by B.B. & Associates, Chartered Accountants pursuant to their certificate dated December [6], 2025.

** This excludes an amount of ₹ 213.73 million in relation to provision for expenses and other reconciliation items.*

In relation to the outstanding dues to MSMEs, the dues that are pending beyond the payment timelines, along with interest due thereon as of September 30, 2025, is set forth below:

Nature of Amount	Number of creditors	Amount involved (in ₹ million)*
Outstanding dues that are beyond payment timelines	44	9.49
Interest due	44	1.90

As on date of this Updated Draft Red Herring Prospectus-I, there are three material creditors of our Company, to whom an aggregate amount of ₹ 403.25 million is outstanding. Information with regards to our material creditors is available on the website at www.acevector.com.