



SHREYAS FABTECH LIMITED

POLICY ON MATERIAL OUTSTANDING DUE TO THE CREDITORS

1. PREAMBLE

This Policy has been formulated to define the material outstanding dues to creditors in respect of Shreyas Fabtech Limited (the “Company”), pursuant to the disclosure requirements under the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time (“SEBI ICDR Regulations”).

2. APPLICABILITY AND OBJECTIVE

The Company has adopted this Policy for the identification and determination of material creditors pursuant to the provisions of SEBI ICDR Regulations, 2018, details of which shall be disclosed in the Offer Documents. “Offer Documents” means the Draft Red Herring Prospectus, Red Herring Prospectus and the Prospectus to be filed by the Company in connection with the proposed initial public offering of its equity shares with the Registrar of Companies, Delhi (“ROC”) and Emerge Platform of NSE Limited, where the equity shares of the Company are proposed to be listed, as applicable. All capitalised terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Offer Documents.

3. IDENTIFICATION OF MATERIAL CREDITORS

As per the requirements of SEBI ICDR Regulations, the Company shall make relevant disclosures in the Offer Documents for outstanding dues to creditors:

- (i) based on the policy on materiality of the Board, and as disclosed in the Offer Document, disclosure for such creditors;
- (ii) Consolidated information on outstanding dues to small scale undertakings and other creditors, separately giving details of number of cases and amount involved; and
- (iii) Complete details about outstanding dues to creditors as per (i) and (ii) above shall be disclosed on the webpage of the Company with a web link thereto in the Offer Documents.

In terms of the materiality policy, creditors of our Company to whom amounts outstanding dues to any creditor of our Company exceeding 5% of total consolidated trade payables as per the Restated Consolidated Financial Statements of our Company disclosed in this Draft Red Herring Prospectus, would be considered as material creditors.

4. AMENDMENTS

The Board may subject to applicable laws, amend any provision / substitute any provision with the new provision / replace the policy entirely with the new policy, based on the recommendations of the Committee.

5. SCOPE AND LIMITATION

In the event of any conflict between the provisions of this Policy and the provisions of the Companies Act, 2013 / applicable SEBI Regulations / any other statutory enactment, the provisions of the latter shall prevail over the policy.

6. DISSEMINATION

This Policy shall be disclosed as may be required under the provisions of the Companies Act, 2013, and any other SEBI Regulations or Circulars, subject to applicability from time to time

7. EFFECTIVE DATE

This Policy shall come into force from September 26th, 2025.