Acetech E-Commerce Limited

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POLICY ON IDENTIFICATION OF GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

Restated and readopted by the Board on November 03, 2026

[Amends the policy adopted on June 16, 2025]

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POLICY ON IDENTIFICATION OF GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

Adopted by the Board on 16th June 2025; restated and re-adopted by the Board on 3rd November 2026

A. INTRODUCTION

This policy ("Policy") has been formulated to set out the thresholds of materiality of Acetech E-Commerce Limited ("Company"), pursuant to the disclosure requirements under Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended from time to time) ("SEBI ICDR Regulations"), in respect of the following:

A. Identification of companies to be disclosed as Group Companies;

B. Identification of 'material' litigation (excluding disciplinary actions against the promoters, criminal proceedings, statutory/regulatory actions and taxation matters); and

C. Identification of 'material' creditors.

B. APPLICABILITY AND OBJECTIVE

This policy shall be called the 'Policy on Identification of Group Companies, Material Creditors and Material Litigations' ("Materiality Policy").

The board of directors of the Company ("Board") at their meeting held on 3rd November 2026 discussed and approved this restated Materiality Policy, which supersedes the policy approved on 16th June, 2025 and shall apply to all Offer Documents (defined below). This Materiality Policy shall be effective from the date of approval of the Materiality Policy by the Board.

The Company has adopted this Materiality Policy for identification of: (i) Group Companies; (ii) material creditors; and (iii) material litigations pursuant to the provisions of SEBI ICDR Regulations, details of which shall be disclosed in the Offer Documents.

In this Materiality Policy, the term "Offer Documents" shall mean each draft red herring prospectus, red herring prospectus, prospectus, draft letter of offer, letter of offer and any other offer document (including any addendum or corrigendum thereto) filed or to be filed by the Company under the SEBI ICDR Regulations, from time to time, with the Securities and Exchange Board of India, the stock exchange(s), the Registrar of Companies or any other authority.

In this Materiality Policy, the term "Financial Statements" shall mean the latest audited financial statements of the Company (on a consolidated basis, where applicable) included in the relevant Offer Document and, where a test below refers to the periods for which financial information is disclosed, the audited financial statements for those periods. The thresholds in this Materiality Policy shall be computed on the Financial Statements included in each Offer Document and shall be re-computed where the financial statements are updated in a subsequent Offer Document.

All other capitalised terms not specifically defined in this Materiality Policy shall have the same meanings ascribed to such terms in the Offer Documents.

In this Materiality Policy, unless the context otherwise requires:

a. Words denoting the singular shall include the plural and vice versa; and

b. References to the words "include" or "including" shall be construed without limitation.

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C. POLICY PERTAINING TO THE IDENTIFICATION OF GROUP COMPANIES, MATERIAL CREDITORS AND MATERIAL LITIGATIONS

The Materiality Policy with respect to the identification of the group companies, material creditors and material litigation shall be as follows:

Identification of Group Companies

Requirement:

As per Regulation 2(1)(t) of the SEBI ICDR Regulations, Group Companies shall include "such companies (other than promoter(s) and subsidiary(ies)) with which there were related party transactions, during the period for which financial information is disclosed, as covered under the applicable accounting standards, and also other companies as considered material by the board of the issuer".

Policy on Materiality:

For the purpose of disclosure in the Offer Documents, a company shall be considered and disclosed as a Group Company if:

a. such companies (other than the Promoter(s) and Subsidiary(ies)) with which the relevant issuer company had related party transactions during the period for which financial information is disclosed, as covered under applicable accounting standards; or

b. any other companies considered material by the Board of Directors of the relevant issuer company.

Accordingly, for (a) above, all such companies (other than our Subsidiary) with which there were related party transactions during the periods covered in the Financial Statements, as covered under the applicable accounting standards, shall be considered as Group Companies in terms of the SEBI ICDR Regulations. For the purpose of avoidance of doubt and pursuant to Regulation 2(1)(t) of the SEBI ICDR Regulations, it is clarified that our promoters and Subsidiary will not be considered as Group Companies.

In terms of the SEBI ICDR Regulations and in terms of the policy of materiality defined by the Board of Directors pursuant to its resolution dated 3rd November 2026 our Group Companies include:

Those companies disclosed as having related party transactions in accordance with the applicable accounting standard, in the Financial Statements of the Company for the periods for which financial information is disclosed in the Offer Documents.

Provided, companies which have been disclosed as related parties in the Financial Statements of our Company for the periods for which financial information is disclosed in the Offer Documents, and which are no longer associated with our Company shall not be disclosed as Group Companies.

All such companies which the Board has deemed to be material to be considered as Group Companies / Associate Companies.

Identification of Material Creditors

Requirement:

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

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i. Based on the policy on materiality defined by the Board, details of the creditors which include the consolidated number of creditors and the aggregate amount involved, will be disclosed in the Offer Documents;

ii. Consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, separately giving details of number of cases and amount involved will be disclosed in the Offer Documents; and

iii. Complete details about outstanding dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link thereto in the Offer Documents.

Policy on materiality:

For identification of material creditors (except banks and financial institutions from whom the Company has availed financing facilities), in terms of point (i) above, a creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents, if amounts due to such creditor equal or exceed 5% of the total trade payables of the Company as per the most recently completed financial year or stub period as per the Financial Statements of the Company, as disclosed in the Offer Documents.

Disclosure in the Offer Documents regarding material creditors and MSMEs:

a. For creditors identified as 'material' based on the abovementioned Policy, information on outstanding dues to such material creditors shall be disclosed in the Offer Documents along with the details of the material creditors, which include the consolidated number of creditors and amount involved on an aggregate basis, as on the most recent period end financials, based on the Financial Statements of the Company included in the Offer Documents.

b. For outstanding dues to micro, small and medium enterprises ("MSMEs"), the disclosure will be based on information available with the Company regarding the status of the creditors as MSMEs as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report. Information for such identified MSME creditors shall be provided in the Offer Documents in the following manner:

I. aggregate amounts due to such MSME creditors; and

II. aggregate number of such MSME creditors

as on the most recent period end financials, based on the Financial Statements of the Company included in the Offer Documents.

c. Complete details about outstanding overdues to the material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link in the Offer Documents.

The Company shall make relevant disclosures before the Audit Committee / Board of Directors as required by applicable law from time to time.

Identification of Material Litigations (excluding disciplinary actions against the promoters, criminal proceedings, statutory/regulatory actions and taxation matters)

Requirement:

As per the requirements of the SEBI ICDR Regulations, the Company shall disclose the following pending litigation involving the Company, its Promoters, Directors (collectively, "Relevant Parties"):

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1) All criminal proceedings;

2) All actions by regulatory authorities and statutory authorities;

3) Disciplinary action including penalty imposed by SEBI or stock exchanges against the Promoters in the last five financial years including outstanding action;

4) Claims related to direct and indirect taxes, in a consolidated manner, giving the number of cases and total amount; and

5) Other pending civil litigations – as per policy of materiality defined by the Board and disclosed in the Offer Documents.

Further, as per the requirements of the SEBI ICDR Regulations, the Company shall also disclose such outstanding litigation involving the group companies which has a material impact (as determined by the Board) on the Company.

Policy on materiality:

For the purpose of point no. (5) above, any other pending civil litigation or arbitration involving the Company, its Promoters, Directors and Subsidiary ("Relevant Parties") shall be considered "material" for the purpose of disclosure in the Offer Documents if:

i. the monetary claim made by or against the Relevant Parties, in any such pending proceeding exceeds 5% of the profit after tax of the Company in the most recently completed fiscal as per the Financial Statements included in the relevant Offer Document; or

ii. where a monetary liability is not quantifiable for any other outstanding proceeding, or which does not fulfil the financial threshold as specified in (i) above, but the outcome of which could, nonetheless, have a material adverse effect on the business, operations, performance, prospects or reputation of the Company.

Further, pre-litigation notices received by the Company, its Promoters, Directors and Subsidiary (excluding those notices issued by statutory, regulatory or tax authorities), unless otherwise decided by our Board, are not evaluated for materiality until such time that such parties are impleaded as defendants in litigation proceedings before any judicial forum. In case of pending civil litigation proceedings wherein the monetary amount involved is not quantifiable, such litigation has been considered 'material' only in the event that the outcome of such litigation has a bearing on the operations or performance of our Company.

The above policy on materiality shall be without prejudice to any disclosure requirements, which may be prescribed under the Companies Act, 2013 and the rules thereunder with respect to disclosure of litigation, notices, disputes and other proceedings in the offer documents or by SEBI and/or such other applicable authority with respect to listed companies or disclosure requirements as may be prescribed by SEBI through its observations on the offer documents, or disclosures that may arise from any investor or other complaints. In this regard, it is clarified that the above policy on materiality is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the offer documents and should not be applied towards any other purpose.

D. AMENDMENT

The Board (including its duly constituted committee wherever permissible) shall have the power to amend any of the provisions of this Materiality Policy, substitute any of the provisions with a new provision or replace this Materiality Policy entirely with a new Policy. This Materiality Policy shall be subject to review / changes as may be deemed necessary and in accordance with regulatory amendments from time to time. This Materiality Policy shall be hosted on the website of the Company.