

## A-1 ACID LIMITED

### Policy for Identification of 'Material' Litigation

In terms of the SEBI ICDR Regulations, the Issuer shall disclose all the litigations involving the Issuer, its directors, promoters, group companies and subsidiaries, related to:

- i. All criminal proceedings;
- ii. All actions by statutory / regulatory authorities; and
- iii. Taxation - Separate disclosures regarding claims related to direct and indirect taxes, in a consolidated manner giving details of number of cases and total amount.

Besides the abovementioned litigations, other material pending litigations, as per policy of materiality defined by the Board shall also be disclosed in the Offer Documents.

In this regard, all other pending litigation involving the Issuer, its directors, promoters, group companies and subsidiaries, other than criminal proceedings, statutory or regulatory actions and taxation matters, would be considered 'material' for the purpose of disclosure in the Offer Documents, if:

- The monetary amount of claim by or against the entity or person in any such pending matter(s) is in excess Rs. 20 million; or 5% of the net profits after tax of the Company for the most recent audited fiscal period whichever is higher;
- Such pending cases are material from the perspective of the Issuer's business, operations, prospects or reputation.



FOR, A-1 ACID LIMITED

JITENDRA N PATEL  
Whole Time Director

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### Policy for Identification of 'Material' Outstanding Dues to Creditors

In terms of the SEBI ICDR Regulations, the Issuer shall make relevant disclosures in the Offer Documents for:

- (i) outstanding dues to creditors based on the policy on materiality of the Board, which would be disclosed in the Offer Documents; and
- (ii) Consolidated information on outstanding dues to small scale undertakings and other creditors, separately giving details of number of cases and amount involved.

In this regard, the Company shall make relevant disclosures in the Offer Documents for such creditors as referred to herein under:

- Consolidated information on outstanding dues to small scale undertakings and micro, small and medium enterprises, separately giving details of number of cases and amount involved;
- Complete details (names and outstanding amount as at the end of last [Fiscal Year/ consolidated audited financial statements]) about outstanding dues to other creditors which will be considered 'material' if the amount due to any one of them exceeds 5% of consolidated trade payables as per the last consolidated audited financial statements of the Issuer.



**FOR, A-1 ACID LIMITED**

**JITENDRA N PATEL**  
Whole Time Director