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Policy for Identification of 'Material' Outstanding Dues to Creditors

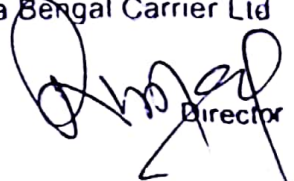
In terms of the SEBI ICDR Regulations, the Issuer shall make relevant disclosures in the Offer Documents for:

- (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 Orissa Bengal Carrier Ltd



Director