



JFL LIFE SCIENCES LIMITED

(Formerly known as JFL LIFE SCIENCES PRIVATE LIMITED)

POLICY FOR IDENTIFICATION OF 'MATERIAL' OUTSTANDING DUES TO CREDITORS

In terms of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("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;

- Complete details (names and outstanding amount as at February 28, 2022) about outstanding dues to small scale undertakings and other creditors which will be considered '*material*' if the amount due to any one of them exceeds 10% of trade payables as per the last audited financial statements of the Issuer.
- The details of outstanding dues to such small scale undertaking and other creditors shall be uploaded on the website of the Company as required under SEBI ICDR Regulations.

In this Policy the term:

1. Issuer/Company means JFL LIFE SCIENCES LIMITED
2. Promoter Group means Promoter Group of JFL LIFE SCIENCES LIMITED
3. Offer Documents means the Draft Prospectus and the Prospectus.

