



LIST OF MATERIAL CREDITORS AS ON 31ST MARCH 2021

In accordance with the 'Materiality Policy' adopted by the board of directors of Prudent Corporate Advisory Services Limited, our Company has considered such creditors 'material' to whom the amount due is equal to or in excess of 5% of the total consolidated trade payables of our Company as of the end of the most recent period covered in the Restated Consolidated Financial Information. Based on this, there are **Nil** material creditors of our company as on 31 March 2021.