

## OUTSTANDING DUES TO CREDITORS

Details of outstanding dues (trade payables) owed to Micro, Small and Medium Enterprises Creditors (as defined under section 2 of the Micro, Small and Medium Enterprises Development Act, 2006) and other creditors as on March 31, 2026 are as follows:-

| S.No | Particulars                                                                      | Total Number of Creditors | Balance as on March 31, 2026<br>(Amount Rs. in lakhs) |
|------|----------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------|
| 1.   | Total Outstanding dues to Micro, Small & Medium Enterprises                      | -                         | -                                                     |
| 2.   | Total Outstanding dues to creditors other than Micro, Small & Medium Enterprises | 116                       | 1986.86                                               |
|      | <b>Total</b>                                                                     | <b>116</b>                | <b>1986.86</b>                                        |

In accordance with Company's Materiality Policy, creditors to whom an amount exceeding 5% of the total trade payables of the Company as on 31st March, 2026, being the latest reporting period of the Restated Financial Statements, were considered material creditors i.e. Rs. 99.34 lakhs. Hence, as at 31st March, 2026, the creditors amounting to Rs. 99.34 lakhs or more will be considered as Material Creditors for the year ended 31st March, 2026.

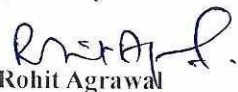
Based on these criteria, details of the outstanding dues (trade payable) owed to micro, small and medium enterprises (as defined under section 2 of the Micro, Small and Medium Enterprises Development Act, 2006) and other creditors, material creditors, as at 31st March, 2026 by the Company are set out below:

| S.No | Particulars                                                                      | Total Number of Creditors | Balance as on March 31, 2026<br>(Amount Rs. in lakhs) |
|------|----------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------|
| 1.   | Total Outstanding dues to Micro, Small & Medium Enterprises                      | -                         | -                                                     |
| 2.   | Total Outstanding dues to creditors other than Micro, Small & Medium Enterprises | 2                         | 1285.66                                               |
|      | <b>Total</b>                                                                     | <b>2</b>                  | <b>1285.66</b>                                        |

List of the material creditors along details are as follows:

| S.No | Name of Creditors             | MSME/Non MSME | Outstanding Amount as on March 31, 2026 |
|------|-------------------------------|---------------|-----------------------------------------|
| 1.   | Bhagwati Organics             | Non MSME      | 1011.67                                 |
| 2.   | SAGA Agrochem Private Limited | Non MSME      | 273.99                                  |
|      |                               |               | <b>1285.66</b>                          |

For and on behalf of Shivchem Agro Limited  
(formerly known as Shivchem Agro Private Limited)

  
Rohit Agrawal

(Chairman & Executive Director)

DIN: 06693300

Date: September 22, 2026

Place: New Delhi

