

**20. Certificate on outstanding dues to Material Creditors, MSMEs and other creditors**

To,  
**The Board of Directors**  
**Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited)**  
103, Akruti Arcade, J. P. Road,  
Opposite A.H. Wadia School,  
Andheri West, Mumbai - 400 058,  
Maharashtra, India

Dear Sir/Ma'am,

**Re: Initial public offering of equity shares (the "Equity Shares") of Laxmi Dental Limited (Formerly known as Laxmi Dental Export Private Limited) (the "Company" and such initial public offering, the "Offer")**

We, N B T and Co, Chartered Accountants, have been informed that the Company proposes to file the Red Herring Prospectus with respect to the Offer (the "**RHP**") with the Securities and Exchange Board of India ("**SEBI**"), BSE Limited and National Stock Exchange of India Limited (collectively, the "**Stock Exchanges**") and the Registrar of Companies, Maharashtra at Mumbai ("**Registrar of Companies**" / "**RoC**") in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**") and subsequently (i) proposes to file a Prospectus with the SEBI, the Stock Exchanges and the Registrar of Companies (the "**Prospectus**"); and (ii) issue any other documents or materials in relation to the Offer (such documents or materials collectively with the RHP and Prospectus, the "**Offer Documents**").

We have received a request from the Company to verify and certify the details of outstanding dues to creditors and the details of outstanding over-dues to material creditors of the Company as on September 30, 2024.

We have reviewed the restated consolidated financial statements, of the Company as of and for the six months period ended and as of September 30, 2024 and for the years ended March 31, 2024, 2023 and 2022 prepared in accordance with the Companies Act, 2013, as amended and the rules framed thereunder, the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**") and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "**Restated Consolidated Financial Statements**").

We have reviewed the amount of creditors outstanding as per consolidated audited financials of the Company as on September 30, 2024, minutes of the meetings of the board of directors of the Company (the "**Board**"), including the minutes of the meeting of the board of directors dated September 5, 2024 approving the materiality policy, minutes of annual general meetings and extra-ordinary general meetings of the Company, minutes of the meetings of various committees of the Board and bank statements of the Company, relevant statutory registers, other relevant documents, records, information and explanations presented to us.

We have also performed the following procedures:

- a) obtained the schedule of creditors along with outstanding balances, prepared by management of the Company, as of September 30, 2024, bifurcated into: (i) outstanding dues of micro and small enterprises (as per the Micro, Small and Medium Enterprises Development Act, 2006, as amended); and (ii) outstanding dues of creditors other than micro and small enterprises. The creditors were further divided into "material creditors" and "other than material creditors" based on the materiality policy of the Company;
- b) compared the amount outstanding as per the schedule obtained in (i) above with the restated consolidated financial statements as of September 30, 2024, minutes of the meetings of the board of directors of the Company, minutes of annual general meetings and extra-ordinary general meetings of the Company, minutes of the meetings of various committees of the board of directors.

The Company in its ordinary course of business has outstanding dues aggregating to ₹ 135.84 million as of September 30, 2024.

As of September 30, 2024, the Company does not owe any amount to any Material Creditor other than as described under **Annexure I**. For the purposes of this disclosure, “**Material Creditors**” are identified in accordance with the materiality policy adopted by the board of directors of the Company by way of their resolution dated September 5, 2024, wherein a creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents if amounts due to such creditor exceed 5.00% of the Company’s trade payables as per the most recent period covered in the restated consolidated financial information i.e. September 30, 2024, which is ₹ 6.79 million.

As of September 30, 2024, the Company does not owe any amount to any Small-scale undertaking, other than as described in **Annexure II**.

As of September 30, 2024, the Company does not owe any amount to other creditors, other than as described in **Annexure III**.

As of September 30, 2024, the total amount due to the creditors is as per **Annexure IV**.

We confirm that the information in this certificate is true, complete and correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

We also consent to the inclusion of this certificate as a part of “Material Contracts and Documents for Inspection” in connection with this Offer, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Offer Closing Date.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

We have conducted our examination in accordance with the applicable guidance note issued by the ICAI which requires that we comply with ethical requirements of the Code of Ethics issued by the ICAI and accordingly, we confirm that we have complied with such Code of Ethics issued by the ICAI.

This certificate may be relied upon by the Company, the Book Running Lead Managers, and the legal counsel appointed by the Company and the Book Running Lead Managers in relation to the Offer and to assist the BRLMs in conducting and documenting their investigation of the affairs of the Company in connection with the Offer. We hereby consent to extracts of, or reference to, this certificate being used in the Offer Documents. We also consent to the submission of this certificate as may be necessary, to any regulatory authority and/or for the records to be maintained by the Book Running Lead Managers in connection with the Offer and in accordance with applicable law.

We confirm that on receipt of any communication from Company of any changes in the information, we will immediately communicate any changes in writing in the above information to the Book Running Lead Managers until the date when the Equity Shares allotted and transferred in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, Book Running Lead Managers and the legal advisors, each to the Company and the Book Running Lead Managers, can assume that there is no change to the above information.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

Yours faithfully

**For N B T and Co**  
**Chartered Accountants**  
**ICAI Firm Registration Number: 140489W**

**CA. Neha Nuwal**  
**Partner**  
**Membership No.: 157137**  
**Place: Mumbai**  
**Date: January 7, 2025**  
**UDIN: 25157137BMKXOR9142**

cc:

Book Running Lead Managers		
<b>Nuvama Wealth Management Limited</b> 801 - 804, Wing A, Building No 3, Inspire BKC, G Block Bandra Kurla Complex, Bandra East Mumbai - 400 051, Maharashtra, India	<b>Motilal Oswal Investment Advisors Limited</b> Motilal Oswal Tower, Rahimtullah Sayani Road Opposite Parel ST Depot, Prabhadevi, Mumbai - 400 025 Maharashtra, India	<b>SBI Capital Markets Limited</b> 1501, 15th Floor, A & B Wing Parinee Crescenzo G Block, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 Maharashtra, India
<b>Legal Counsel to the Company as to Indian Law</b>  <b>Cyril Amarchand Mangaldas</b> 5th Floor, Peninsula Chambers Peninsula Corporate Park Ganpatrao Kadam Marg Lower Parel Mumbai 400 013 Maharashtra, India	<b>Legal Counsel to the Book Running Lead Managers as to Indian Law</b>  <b>Trilegal</b> One World Centre, 10 <sup>th</sup> Floor, Tower 2A and 2B Senapati Bapat Marg Lower Parel, Mumbai 400 013 Maharashtra, India	

Annexure I

**Amounts Due to Material Creditors as on September 30, 2024**

*Table Showing: Name of the Material Creditor; Amount Owed (in Rs. Million)*

Sr. No.	Particulars	Amount (₹ in million)
1	Qinhuangdao Aidite High-Technical Ceramics Co. Ltd.	16.23
2	Elite	16.23
3	Mska & Associates	13.91
4	Dof Inc	9.87
<b>Total</b>		<b>56.25</b>



**Annexure II**

**Amounts Due to Micro, Small and Medium Enterprises, as of September 30, 2024**

Table Showing: Name of Each Micro, Small and Medium Enterprises; Amount Owed (in Rs. Million)

Sr. No.	Name of the Creditors	Amount (₹ in million)	Sr. No.	Name of the Creditors	Amount (₹ in million)
1	Horizon	2.95	52	Sangeeta Enterprises	0.05
2	Ivoclar Vivadent Marketing (I) Pvt. Ltd.	2.71	53	Promis Dental System	0.04
3	Ashapura Stationery & Xerox	2.30	54	Mukesh J Solani	0.04
4	Icon Industries	1.31	55	Amp Speciality Products Pvt Ltd	0.04
5	Soft Tech System	0.95	56	Smile Dental & Surgicals	0.04
6	Excellent Logistic Solutions	0.70	57	Jaynidhi Rubber Industries	0.04
7	Ashapura Digital Print	0.62	58	Dental Avenue (I) Pvt. Ltd.	0.03
8	Techguide	0.54	59	Utsav Maru	0.03
9	Forint Systems	0.51	60	Navkaar Polymers	0.03
10	New Mahadev Stationery Mart	0.42	61	Aryan Engineering Works	0.03
11	Vee Dee Enterprises	0.42	62	Satyam Dental Depot	0.03
12	A. S. Industries	0.42	63	Vaishnavdevi Dental Traders	0.03
13	Ibi Security Alliances Pvt Ltd	0.38	64	Riddhi Siddhi Placement	0.03
14	Global Dental Technologies	0.35	65	Omega Valves Industries	0.03
15	Ids Denmed Private Limited	0.31	66	Omved Traders	0.02
16	Shoolin Enterprises	0.31	67	Lighting Engineers	0.02
17	Klean Green Corporation	0.28	68	Vishal Water Supply	0.02
18	Tps	0.23	69	Chamunda Bearings	0.02
19	Vertex Edge Tech	0.22	70	Milan Trading	0.02
20	Sachin Enterprises	0.21	71	Abhishek Enterprises	0.02
21	Raj Engineering.	0.20	72	Dentspro India Pvt Ltd	0.02
22	Armstrong Facilities Pvt Ltd	0.18	73	Metaverse Biotech Tool Pvt Ltd	0.02
23	Shubh Enterprises	0.18	74	Paxshell Private Limited	0.02
24	Dent Mart	0.18	75	Pms Logistic Solution	0.01
25	Xct Solutions Pvt Ltd.	0.17	76	Maarc Dental Llp	0.01
26	Reyansh Enterprise	0.16	77	Darshan Enterprises	0.01
27	Cilicant Private Limited	0.16	78	T R Automation & Electricals Works	0.01
28	Diyaan Infotech	0.16	79	Trackon Couriers Pvt Ltd	0.01
29	N. K. Patel & Sons	0.15	80	A To Z Sofa & Mattresses	0.01
30	Shree Rapid Technologies	0.14	81	Vignesh Traders	0.01
31	B S Worldwide Express	0.13	82	Jai Jivdani Fire Services	0.01
32	Orion	0.13	83	Kay Kay Electric & Hardware Stores	0.01
33	Coursys Digitech India Pvt Ltd	0.12	84	Burhani Hardware	0.01
34	Krishna Print House	0.12	85	Kalika Engineering - (From 1-Apr-2021)	0.01
35	Pankaj Dental Trader	0.11	86	Shree Sai Water Supplier - Pramod Ambekar	0.00
36	Emjay Enterprise	0.11	87	Yash Enterprises	0.00
37	Pearl Pack	0.10	88	Carbide Trade Link	0.00
38	Kids-E-Dental	0.10	89	Metal Craft Mhe	0.00
39	Microlab	0.10	90	Ratan Hydraulic	0.00
40	Ninkilim Life Sciences Pvt Ltd	0.10	91	Scancode Auto Id Texhnology Pvt Ltd	0.00
41	Retail Denmart Llp	0.09	92	Ultimate Solutions Incorporated	0.00
42	Vitthal Tps Kreationss Llp	0.08	93	Shree Ganesh Machinery Stores (22-23) Vs	0.00
43	Concept Computers	0.08	94	Atithi Inn	0.00
44	Charm Quality Services (Opc) Pvt Ltd	0.07	95	Doit Digifabb India Pvt Ltd	0.00
45	Visa Point Travel Services	0.07	96	Redefine Corporation	0.00
46	Katara Dental	0.07	97	Yogesh Plastics Industries	0.00
47	Gandhi Chemicals	0.07	98	Amin Bearing Company	0.00
48	Riya Enterprise	0.06	99	Hemant Wooden Packaging	0.00
49	Ppl Nxt	0.06	100	Khambati Jewellery Tools	0.00
50	Vibha Ravi Bhatia	0.05	101	Vikas Labchem	0.00
51	Bredent Group India Pvt Ltd	0.05	102	Kids-E-Dental Llp(Advance)	-0.13

\* Amount shown as 0.00 is smaller than Rs. 5,000, therefore rounded off as 0.00 while disclosing as Rs. in millions.

**Annexure III**

**Amounts Due to Other Creditors as on September 30, 2024**

[Table Showing: Name of the Other Creditor; Amount Owed (in Rs. Million)]

Sr. No.	Name of the Creditors	Amount (₹ in million)	Sr. No.	Name of the Creditors	Amount (₹ in million)
1	Aidite (Qinhuangdao) International Trade Co.Ltd	6.79	165	Nareshkumar Santhappa	0.03
2	3 Shape A/S	4.91	166	Paymenttech	0.03
3	Shenzhen Upcera Dental Technology Co.,Ltd	3.29	167	Dayma Events	0.03
4	The Argen Corporation (Aurium Research U.S.A.)	2.75	168	Dr. Jaaneel Parekh	0.03
5	Prismatic Dentalcraft Inc.	2.10	169	A.R.Engineering	0.03
6	Nobel Biocare India Pvt. Ltd.	1.99	170	Grs Logistics Pvt Ltd	0.03
7	Dhl Express (India) Pvt Ltd - Courier	1.91	171	New Kairaly Storewells	0.03
8	Electricity Expense Payable	1.80	172	Khatri Plastics Industries Pvt Ltd	0.03
9	Exocad Gmbh	1.79	173	Mcgm Water Charges	0.03
10	Statutory Audit Fees Payable	1.50	174	Dr Shraddha Sahil Shah	0.03
11	Dreve Dentamid Gmbh	1.22	175	Sanjay Enterprises - Sanjay Ghade	0.03
12	Google	1.19	176	Stellar Dental Imagings	0.03
13	Blue Dart Express Limited	1.10	177	Dr Sharad Sahai	0.03
14	Mahavitaran Electricity New Cons No.005019049350-Boisar	1.03	178	Dr. Mayank Doshi	0.03
15	Scheftner Dental Alloys	0.94	179	Darshita Aashiyana Pvt Ltd	0.03
16	Facebook India Online Services Pvt. Ltd.	0.83	180	Dr Mahesh K Jagwani	0.03
17	Bathiya & Associates Llp	0.73	181	Patel Tea Service	0.03
18	Rent Payable	0.68	182	Kanchan Gaurav Kumar Jha	0.03
19	Paragon Tools	0.63	183	Shree Plastic	0.03
20	Dk Mungyo Corporation	0.62	184	Recon Events	0.03
21	Dell Financial Service	0.58	185	Dental Desires	0.03
22	Dd Icici Crdit Cards-5007	0.57	186	Telephone Payable	0.03
23	Dentalserve.Net Ltd (Supplier)	0.56	187	Dr Dhanashree Shrikant Bandiwadekar	0.02
24	Mohan - Maharaj Canteen - Boisar	0.52	188	Surojit Jaidev Das	0.02
25	Tarapur Textile Park Ltd	0.50	189	Shree Siddhivinayak Corporation	0.02
26	Provision For Expenses	0.49	190	Mohammed Siraj Ma Bangalore- Rent	0.02
27	Dentsply India Pvt. Ltd.	0.45	191	Restaurants	0.02
28	Ghorela & Associates	0.42	192	Sunil Parikshan Kuvar - Damber Work At Boisar	0.02
29	Cell World	0.41	193	United Air	0.02
30	Arihant Aircon Service - Boisar	0.39	194	Sadbhav Plastic	0.02
31	Cristie Properties Llc	0.38	195	Square Prints Pvt Ltd	0.02
32	Elite Dental Alliance	0.37	196	Shree Verai Enterprise	0.02
33	Dr. Rahul Oza	0.36	197	Indeco Dental Products	0.02
34	Oblu Healthcare	0.36	198	Omega Inc	0.02
35	Tax Audit Fees Payable	0.35	199	Truecaller International Llp	0.02
36	Car Track Solutions	0.32	200	American Express Bank Credit Card - Pk	0.02
37	Wonderlab Martech Platforms Pvt Ltd	0.31	201	Dental Concept'S	0.02
38	Travelling Expenses Payable	0.30	202	Aap Tour & Travels	0.02
39	Geeta Parekh	0.27	203	Freeman	0.02
40	Arhaan Enterprises	0.27	204	Icici Credit Card-Parag Bhai	0.02
41	Harsh Parimal Thakkar	0.27	205	M.N Thimmegowda Rent Banglore	0.02
42	Mungyo Gypsum & Engineering Corporation - Dk Mungyo	0.27	206	Jupiter Uniform & Clothing Co.	0.02
43	Cole Parmer Instrument	0.27	207	Hartford Insurance Premium	0.01
44	Dr.Hopf Gmbh & Co.Kg -Sgla	0.26	208	Only Blinds	0.01
45	Peace Travel Management Pvt Ltd	0.25	209	Dr. Hitesh Malviya	0.01
46	Dr. Shahzad Siraj Mumkekar	0.25	210	M.A.Motors	0.01
47	Prashvi Enterprises - Boisar	0.24	211	Pest Control Indrani	0.01
48	Icici Credit Card -4000 Mitesh Kariya	0.24	212	Retailer Private Limited	0.01
49	Microsoft Corporation (India) Private Limited	0.23	213	The Nagdevi Tools Steel Mart -Sgla	0.01
50	Vishal Traders	0.22	214	Ajs & Associates	0.01
51	Tehsildar Palghar	0.21	215	Lakshmi Electronic	0.01
52	M D International	0.21	216	Dr. Ankita Gangadhar Jaybhaye	0.01
53	Alvy Dental	0.20	217	Ramu J Bangalore Rent	0.01
54	Dr.Bhakti Gada	0.20	218	Rbg Enterprises	0.01
55	Adfactors Pr Private Limited	0.19	219	Sai Kripa Canting	0.01
56	Dr.Mithun Jith ( Karewell Dentaire)	0.18	220	Jaydeb Anukool Das	0.01
57	Icici Credit Card -6009 Amrish Desai	0.17	221	Hydro Tech	0.01
58	Tmobile	0.17	222	Sun Acryplast	0.01

59	Audit Fee Payable	0.16	223	Chimanlal & Sons	0.01
60	Shree Sai Care Well	0.16	224	Dr. Deval Mehta	0.01
61	Jayesh Rajpara	0.16	225	Dr. Shefali Shivram Gedam	0.01
62	Ankush Hardware & Electricals	0.16	226	Rainbow Color Masterbatches	0.01
63	Moin Salim Shaikh	0.16	227	Smart World	0.01
64	Ashapura Enterprise	0.15	228	Kadam Gulacha Chai - Gopal Bagwe	0.01
65	Network Delivery	0.15	229	Computer City	0.01
66	Sundry Expenses Payable	0.15	230	Rk Icici Company Credit Cards -8001	0.01
67	Pse&G	0.14	231	Shree Pinaki Enterprises	0.01
68	Shabana Rafiq Memon	0.14	232	Dilip. T. Worah	0.01
69	Interest Payable To Msme Vendors	0.14	233	S.K.Naik	0.01
70	Jay Mata Dee Decorators	0.14	234	Best Buy	0.01
71	Aalok Sughand	0.14	235	Khushi Multipack Solutions Llp	0.01
72	Sudhir Shetty	0.14	236	Sejal Water Tank Cleaning Service	0.01
73	Amanngirrbach Ag	0.13	237	Mtg Travels Pvt Ltd	0.01
74	Vgs Serivices	0.13	238	Hotel Queen Road Pvt Ltd	0.01
75	Printing Charges Payable	0.13	239	Hotel Grand Paradise	0.01
76	Satish Kantilal Bhalgat	0.12	240	Swearical Healthcare	0.01
77	Kirti Pitambar Haswani	0.12	241	Dr.Adil Gandeivala	0.01
78	Ez Pass	0.12	242	Gupta Provision Stores	0.01
79	Navkar Trader	0.11	243	Dr. Sanyukta Rege	0.01
80	Arvind Baid & Associates	0.11	244	Seema Trading Companay	0.01
81	Tata Teleservices (Maharashtra) Ltd	0.10	245	Dynamic Cleaning System	0.01
82	Straumann Dental India Llp	0.10	246	Dr.Siddharth Shah	0.01
83	Devilal Patidar	0.10	247	Think Engineering Co	0.01
84	Printing And Stationery Expense Payable	0.10	248	Bloomberg Data Services (India) Pvt Ltd	0.01
85	Life Print Solutions	0.09	249	The Chancery Pavilion - Elixir Enterprises & Hotels Pvt Ltd	0.01
86	Samia Rafiq Shaikh	0.09	250	Sankrish System & Technologies Pvt Ltd	0.01
87	Le Meridien - C J International Hotels Ltd	0.09	251	Dr. Siddharth Desai	0.01
88	Kenyt Technologies Private Limited	0.09	252	Costco	0.01
89	Om Chair	0.09	253	Get Grin Inc.	0.01
90	Sanyukta Rege	0.09	254	Nitin Uttam Tambe	0.01
91	Rent Expenses Payable	0.09	255	Aditya Saini	0.01
92	Fox & Mandak Llp, Advocates	0.09	256	Capri Enterprises	0.00
93	Vasudevachar Purohit - Professional Service	0.09	257	Aahil Fashion	0.00
94	Shree Bhagwati Caterers	0.09	258	Mahavir Electric & Hardware Store	0.00
95	Corporate Technologies	0.09	259	Hiossen	0.00
96	Dr. Varsha Patil	0.08	260	E Way Dental Lab	0.00
97	Dr Vineet Rege	0.08	261	Mahavir Computers	0.00
98	Vonage	0.08	262	Shipping Easy	0.00
99	Dr. Ragini Nevatia	0.08	263	Optimo	0.00
100	Sv Placement	0.08	264	Headlines	0.00
101	Hindustan Envelopes	0.07	265	S. M Marketing	0.00
102	Aditi Andrea Nedungadi	0.07	266	Red Cars India Pvt Ltd	0.00
103	Abhishek Duleep Bhonsale	0.07	267	Pioneer Surgicals	0.00
104	M K Enterprises	0.07	268	Itronic Automation Pvt Ltd	0.00
105	Smruti Tushar Thakkar	0.07	269	Enhanskill	0.00
106	Shree Enterprises	0.07	270	Ginger Mumbai Airport - The Indian Hotels Co Ltd	0.00
107	Spring Hr Services Llp	0.07	271	Aqeel Reshamwala	0.00
108	Aahna Himanshu Vyas	0.06	272	System Control	0.00
109	Dentaurum	0.06	273	Jyoti Print & Pack	0.00
110	Swarovski India Pvt Ltd	0.06	274	Sachin P. Bedekar	0.00
111	Intox Solution	0.06	275	Bhagawati Tarapur Roadlines	0.00
112	Karix Mobile Private Limited	0.06	276	Mohan Canteen Boisar	0.00
113	Shrutika Dilip Jain	0.06	277	Belcon Powertrans Llp	0.00
114	Dipali Raghunath Mane	0.06	278	Krishna Enterprise	0.00
115	Pci Pest Control Pvt Ltd	0.06	279	State Of New Jersey	0.00
116	Dr Reetika Ranjan	0.06	280	Himanshu Kumar	0.00
117	United Cargo	0.06	281	Dental Implant Solutions	0.00
118	Anagha Sunder Kakapoyil	0.05	282	Ei Dot Com Pvt Ltd	0.00
119	Kp Corporate Solutions Limited	0.05	283	Mastokill ( India ) Pest Management	0.00
120	Secure Security & Facilities - Boisar	0.05	284	Polyflex Hydraulics & Pneumatics	0.00
121	Narayan Tea Stall	0.05	285	Doshi Marketing Corporation	0.00
122	Expense Payable - Ind As	0.05	286	Mx Information System Pvt Ltd	0.00
123	Travelers	0.05	287	Zvc India Pvt Ltd	0.00
124	Magna Pcitures	0.05	288	Shree Gujarat Traders	0.00
125	Courier Charges Payable	0.05	289	Grow Dent International	0.00
126	Dd Amex Cerdit Cards-21007	0.05	290	Conveyance Expenses Payable	0.00
127	Dr. Saili Dipak Wadkar	0.05	291	Volthermic Electricals	0.00
128	Transport Charges Payable	0.05	292	Yuvismart - Amazon	0.00

129	Dr Nethra Agarwal	0.05	293	Viraj Enterprise	0.00
130	Ketan Enterprises	0.04	294	Aditri Creations	0.00
131	Arun John Rent- Monica Desai	0.04	295	Radhe Enterprise	0.00
132	Varnika Gharguti Khanawal	0.04	296	Pitney Bowes	0.00
133	Amazon Prime	0.04	297	Shayan Corporation	0.00
134	Dr. Smriti Khanna	0.04	298	Vodafone No 9867965000 - Rajesh Khakhar Mobile	0.00
135	Suchi Hitesh Pasad	0.04	299	Khodiyar Enterprises	0.00
136	Ether India	0.04	300	Adani Electricity Gala 28A - A/C No.101902272	0.00
137	Dr. Tanisha Swami	0.04	301	Pyrax International	0.00
138	Arpita Ghosh	0.04	302	Nextdays Enterprises	0.00
139	Swati Water Supplier	0.04	303	Sri Vishnu Pumps Mfg.Co.	0.00
140	Tom Thampi	0.04	304	Clearent	0.00
141	Aslam Shaikh	0.04	305	Internet Charges Payable	0.00
142	Dr. Akanksha Ajit Satardekar	0.04	306	Shree Maruti Coureir Services P Ltd	0.00
143	Dr Nehali Pradeep Shirodkar	0.04	307	Chase Bank	0.00
144	American - 1001	0.04	308	Prakdent International	0.00
145	Professional Tax - Employee Payable	0.04	309	Shankheshwar Sales Corporation	0.00
146	Wawa	0.04	310	Pneumatic Solution Hub Llp (2019-20)	0.00
147	Krishna Shrivastava Rent- Arun John	0.04	311	Bajaj Allianz General Insurance Co	0.00
148	Pradeep Travels	0.04	312	Etrade Marketing Private Limited	0.00
149	Business Development Expenses Payable	0.04	313	Clicktech Retail Private Limited - Amazon .In	0.00
150	Dental India	0.04	314	Flourish Enterprises	0.00
151	Sucheta Rathore	0.04	315	Susy Dents	0.00
152	Joseph Pt	0.04	316	Raut International	0.00
153	Ibrahim Amjad Abuji	0.04	317	Inventure Hr	0.00
154	Sunil R Chawla-Esic Consultant	0.04	318	Usha R Iyengar	0.00
155	Staff Welfare Payable	0.04	319	Matsui Technologies Pvt Ltd	0.00
156	Repair & Maintenance Charges Payable	0.03	320	Dawntech Electronics Private Limited	0.00
157	The Saiffee Foundation 17% Malad Rent	0.03	321	Prasar Infotech	0.00
158	Claude Veigs	0.03	322	Deepak Chanana	0.00
159	Stone Onepoint Solutions Pvt Ltd	0.03	323	Emergo Europe Bv	0.00
160	Sai Deepak Ghagare	0.03	324	Roko	0.00
161	Security Charges Payable	0.03	325	Shenpaz Dental	0.00
162	Bharti Airtel Limited	0.03	326	Rebate & Discount Expenses Payable	-
					0.00
163	Dr. Sanskrati Rakesh Sharma	0.03	327	Unrealised Foreign Exchange Fluctuation	-
					0.14
164	Well Care Medicon	0.03			

\* Amount shown as 0.00 is smaller than Rs. 5,000, therefore rounded off as 0.00 while disclosing as Rs. in millions.

**Annexure IV**

**Amounts due to creditors as on September 30, 2024**

<b>Particulars</b>	<b>No. of Creditors</b>	<b>Amount (₹ in million)</b>
Material creditors	4	56.25
Dues to micro, small and medium enterprises (the “ <b>Small-scale undertaking</b> ”)	102	20.36
Other creditors	327	59.24 <sup>^</sup>
<b>Total</b>	<b>433</b>	<b>135.85</b>

<sup>^</sup> Including provisions and amounts not attributable to individual creditors.

