

Materiality Policy for Outstanding dues to creditors:

In terms of the SEBI ICDR Regulations, ICICI Prudential Asset Management Company Limited (the AMC) shall make the following disclosures in the Offer Documents for outstanding dues to creditors:

- a) based on the materiality policy adopted by the board of directors of the AMC and as disclosed in the Offer Documents, details of the AMC's creditors which includes the consolidated number of creditors and the aggregate amount involved;
- b) consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, separately giving details of number of cases and amount involved; and
- c) a weblink to the AMC's website wherein complete details pertaining to the outstanding dues to material creditors, along with names and amounts involved for each such material creditor will be hosted.

For the purposes of identification of material creditors, creditors of the AMC to whom the amount due by the AMC exceeds 5% of the total trade payables of IPAMC as of the last date of the latest financial period included in the restated financial statements (i.e., 5% of trade payables as of September 30, 2025) will be considered material creditors for disclosure.