

Arohan Financial Services Limited

Amount outstanding overdue to Material Creditors as on Dec 31, 2025.

As of December 31, 2025, the total amount due to the creditors is as follows:

Particulars	No. of Creditors	Amount (₹ in million)
Material Creditors	-	-
Dues to micro, small and medium enterprises (the “ Small-scale undertaking ”)	-	-
Other creditors	54	308.45
Total	54	308.45

As of December 31, 2025, the Company has **no outstanding over-dues** to the material creditors to whom the Company owes an amount more than ₹ 15.42 million.

The Company in its ordinary course of business has consolidated outstanding dues aggregating to ₹ 308.45 million as of December 31, 2025.

As of December 31, 2025, the Company does not owe any amount to any Material Creditor. 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 May 13, 2026 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 % of the Company’s trade payables as per restated financial statements as of December 31, 2025, which is ₹ 15.42 million.

As of December 31, 2025, the Company does not owe any amount to any small-scale undertaking.

As of December 31, 2025, the Company does not owe any amount to other creditors, other than as described in

Annexure I

Name of Party	Amount in million
CRIF High Mark Credit Information Services Private Limited	1.25
Netspeak Infotech Private Limited	0.17
Singh Enterprise	0.15
DEEPAN PAINTERS	0.11
Aaryanshi Hospitality Private Limited	0.06
Hotel Seema	0.05
Bharti Airtel Ltd	0.04
Hotel Grand Residency	0.04
Nandan Travels	0.04
Perfios Software Solutions Private Limited	0.04
Hotel Raj Palace	0.03
Parida Refrigeration	0.03
Sadhana Mishra	0.03
TMR Residency	0.03
Borluhit FTTP Service (OPC) Private Limited	0.02
Budhha Residency & Construction	0.02
DJS COMMUNICATION	0.02
Hotel Pratap	0.02
Hotel Yuvraj Residency	0.02
Nihal Computers (21-22)	0.02

Name of Party	Amount in million
Rashmi Kumari	0.02
Alco Infotech Private Limited	0.01
Classic Lodge	0.01
CRIF Solution Private Limited	0.01
Digital Transport	0.01
Dipak Kumar Shaw	0.01
Hotel Kirthikaa Palace	0.01
Hotel Rambha	0.01
IT World Sales And Services	0.01
M/s Calcutta Freez Centres	0.01
Quick Service	0.01
Shree Muthahalli Veg	0.01
Shri Shai Shyam Marbari	0.01
Ssai Batteries	0.01
Step In Stays Pvt Ltd	0.01
Vinayak Bhavan	0.01
Vishnu Bhog Tiffin Center	0.01
Indra Kumar Jha	0.01
Aashi Holidays	0.00
Amaan Enterprises	0.00
Ganesh Bhavan	0.00
Gignet IT Services Private Limited	0.00
Hotel Divine	0.00
Hotel Gangtarang	0.00
Hotel Sai Krupa	0.00
J M D Services Private Limited	0.00
Jain Thali Restaurant	0.00
Kollolini Kolkata	0.00
M/S Maa Sharda Electrical	0.00
Mayna Hotel & Banquet	0.00
Orix Auto Infrastructure Services Limited	0.00
Sky King Couriers Service	0.00
Sri Ganesh Tours And Travels	0.00
Station 58	0.00
Provision/(advances) (not due)	306.06
Total	308.45