

**INTEGRATED SERVICE POINT LIMITED**

**POLICY FOR DISCLOSURE LITIGATION INVOLVING RELEVANT PARTIES  
AND COMPANY PERSONNEL**

**[Adopted by the Board on 23<sup>rd</sup> August 2025]**

## **POLICY FOR DISCLOSURE LITIGATION INVOLVING RELEVANT PARTIES AND COMPANY PERSONNEL**

This policy has been formulated to define the materiality thresholds for: (i) disclosure of litigation involving **Integrated Service Point Limited** (the “**Company**”), its promoters and its directors, as applicable (together with the Company, the “**Relevant Parties**”), and its key managerial personnel and its members of senior management (together, the “**Company Personnel**”); (ii) disclosure of litigation involving the group companies of the Company which have a material impact on the Company; (iii) identification of group companies; and (iv) determination of material creditors, in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the “**SEBI ICDR Regulations**”).

### **A. Litigation involving Relevant Parties and Company Personnel, as applicable**

- (a) All outstanding criminal proceedings involving the Relevant Parties and the Company Personnel must be disclosed (including matters which are at the first information report (“**FIR**”) stage even if no cognizance has been taken by any court or any other judicial authority);
- (b) All outstanding\* actions by regulatory authorities and statutory authorities involving the Relevant Parties and against the Company Personnel must be disclosed, as well as any disciplinary action including any penalty imposed by the Securities and Exchange Board of India (the “**SEBI**”) or stock exchanges against the promoters in the last five financial years preceding the relevant offer document (including outstanding action);

*\*Note: Unless the relevant authority has closed (in writing) a matter arising from a historical notice, any past notices received will be considered outstanding.*

- (c) All outstanding claims related to direct and indirect tax matters involving the Relevant Parties must be disclosed in a consolidated manner, giving details of the number of cases and total amount involved in such cases. If a tax matter involves an amount exceeding the threshold proposed in point (d)(i), (ii) and (iii) below in relation to each Relevant Party, a separate disclosure of such tax matter will be included; and
- (d) Details of any other pending litigation (including arbitration or other civil proceedings), involving the Relevant Parties.
  - I. For purposes of (d) above, all outstanding litigation or arbitration proceedings (other than litigations covered under (a) to (c) above) involving the Relevant Parties, shall be disclosed, if: the value or expected impact in terms of value by or against the entity or person in any such pending proceeding, exceeds the lower of the following:
    - (i) 2% of turnover, as per the latest annual restated financial statements of the Company; or
    - (ii) 2% of net worth, as per the latest annual restated financial statements of the Company, except in case the arithmetic value of the net worth is negative; or

- (iii) 5% of the average of absolute value of profit or loss after tax, as per the last three annual restated financial statements of the Company.

For the purpose of clause (iii) above, it is clarified that the average of absolute value of profit or loss after tax is to be calculated by disregarding the 'sign' (positive or negative) that denotes such value.

- (e) where the monetary liability is not quantifiable or does not exceed the monetary threshold for any other outstanding litigation or arbitration proceedings, but the outcome of any such pending proceedings may have a material bearing on the business, operations, performance, prospects or reputation of the Company or where a decision in one case is likely to affect the decision in similar cases even though the amount involved in the individual cases may not exceed the monetary threshold.

Pre-litigation notices received by the Relevant Parties from third parties (excluding notices from governmental, statutory, regulatory, judicial, quasi-judicial or tax authorities or notices threatening criminal action) shall not be evaluated for materiality until such persons are impleaded as defendants or respondents in proceedings before any judicial/ quasi-judicial forum, arbitrator, tribunal or government authority.

In relation to the matters under Section 138 of the Negotiable Instruments Act, 1881, as amended, if any, involving the Relevant Parties we propose to include a consolidated disclosure providing details of the total number of Section 138 matters and the aggregate amount involved. However, we propose to review all case papers in relation to the Section 138 matters involving the Relevant Parties.

Any findings/observations of any inspections by the SEBI or any other regulator involving the Relevant Parties, which are material, and which need to be disclosed, or non-disclosure of which may have bearing on the investment decision in relation to the offer shall be disclosed in the offer documents.

## **B. Litigation involving Group Companies**

Under the SEBI ICDR Regulations, any litigation involving the group companies is required to be disclosed if it has a material impact on the Company in the opinion of the Board. All Group Companies will identify pending litigation (in the certificates to be issued by them) involving such companies which are considered material by the respective Group Company and which, in their view may have a material impact on the Company. Having received details of such litigation from the Group Companies, the Company (acting through its Board/ IPO committee) will determine which of such identified litigation may have a material impact on the Company.

## **C. Group companies**

As per the SEBI ICDR Regulations, the term 'group companies', for the purpose of disclosure in the offer documents, shall include (i) such companies (other than promoter(s)) with which the relevant issuer company had related party transactions during the period for which restated financial information is disclosed, as covered under applicable accounting standards; and (ii) any other companies considered material by the board of directors of the relevant issuer

company.

Accordingly, for (i) above, all such companies with which there were related party transactions in accordance with Indian Accounting Standard (Ind AS) 24, during the periods covered in the Restated Financial Information, shall be considered as group companies in terms of the SEBI ICDR Regulations.

For the purposes of identification of group companies, other than the companies categorized under (i) above, a company shall be considered “material” and will be disclosed as a “group company” if such company forms part of the Promoter Group in terms of Regulation 2(1)(pp) of the SEBI ICDR Regulations and with which there were one or more transactions in the most recent financial year and stub period for which Restated Financial Information are being included, which individually or in the aggregate, exceed 10% of the total revenue from operations of the Company, for the most recent financial year or the relevant stub period, as per the Restated Financial Information for that period.

Information about Group Companies identified based on the above approach shall be disclosed in the offer documents in accordance with the SEBI ICDR Regulations.

#### **D. Material Creditors**

In terms of the SEBI ICDR Regulations, the Company is required to make the following disclosures in the offer documents for outstanding dues to creditors:

- (a) based on the policy on materiality adopted by the Board and as disclosed in the offer documents, details of the Company’s creditors, including 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 link to the Company’s website wherein details pertaining to the outstanding dues to material creditors along with names and amounts involved for each such material creditor.

For the purpose of identifying material creditors for (c), creditors of the Company to whom the amount due by the Company exceeds 5% of the total dues owed to creditors of the Company as of the latest date of the restated financial statements will be considered material creditors for disclosure. Further, the disclosure will be based on information available with the Company regarding the status of the creditors as MSME as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report.

#### **General Note:**

The above-mentioned policies are solely for the purpose of disclosure requirements under the SEBI ICDR Regulations for offer documents and should not be applied for any other purpose, in particular, disclosures that are required to be made by listed companies or as may be prescribed by the SEBI or any other regulatory, judicial, quasi-judicial, administrative or statutory authority. This Policy shall be without prejudice to any disclosure requirements, which may be prescribed by SEBI and/ or such other regulatory, judicial, quasi-judicial, governmental,

administrative or statutory authority with respect to listed companies or disclosure requirements as may be prescribed by SEBI through its observations on the offer documents, or disclosures that may arise from any investor or other complaints.

The above-mentioned policies shall be subject to review / changes as may be deemed necessary and in accordance with applicable law from time to time.

All other capitalized terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the offer documents.