Material Creditors as on March 31, 2025

Sr No.	Name of creditor	Amount in (₹) Crores
1.	Cummins India Limited	175.81
2.	Cummins Generator Technologies India Private Limited	27.96
Total		**203.77**

In accordance with the Materiality Policy, a creditor has been considered 'material' if the amount due to such creditor exceeds ₹ 13.18 crores, being 5% of the consolidated trade payables as on March 31, 2025 ("Material Creditor").