IL JIN ELECTRONICS (INDIA) LIMITED
(FORMERLY KNOWN AS IL JIN ELECTRONICS (INDIA) LIMITED)

Materiality Policy for Disclosure in Offer Documents

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026.

IL JIN Electronics (India) Limited
(formerly known as IL JIN Electronics (India) Private Limited)

This materiality policy ("**Policy**") has been formulated to define the respective materiality thresholds in respect of the proposed initial public offering of the equity shares of IL JIN Electronics (India) Limited (Formerly known as IL JIN Electronics (India) Private Limited) (the "**Company**" and such offering, the "**Issue**"), pursuant to the disclosure requirements under Schedule VI of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended from time to time) ("**SEBI ICDR Regulations**"), in respect of the following:

A. Identification of material companies to be disclosed as group companies in the Issue Documents (as defined below);
B. Identification of 'material' outstanding litigation involving the Company, its subsidiaries, its directors and/or promoter(s) (collectively "**Relevant Parties**") (excluding criminal proceedings, actions by regulatory and statutory authorities involving the Relevant Parties, and disciplinary actions against the promoters); and
C. Identification of 'material' creditors.

APPLICABILITY

The board of directors of the Company ("**Board**") at their meeting held on 30th October 2026 discussed and approved this Policy. This Policy shall be effective from the date of its approval by the Board.

In this Policy, the term "**Issue Documents**" means the draft red herring prospectus, the red herring prospectus and the prospectus (each along with any addenda or corrigenda, thereto) to be filed / submitted by the Company in connection with the Issue with the Securities and Exchange Board of India, the Registrar of Companies, Maharashtra at Pune and the stock exchanges where the equity shares of the Company are proposed to be listed, as applicable.

All other capitalised terms not specifically defined in this policy shall have the same meanings ascribed to such terms in the Issue Documents.

A. Identification of material companies to be disclosed as group companies

Requirement:

As per the requirements of the SEBI ICDR Regulations, group companies include (i) such companies (other than the corporate promoter(s) and subsidiaries, if any) with which there were related party transactions, during the period for which financial information is disclosed in the Issue Document(s), as covered under the applicable accounting standards; and (ii) other companies as considered 'material' by the Board.

Accordingly, all companies (other than corporate promoter and subsidiaries of the Company) falling within (i) above have been identified as group companies for the purposes of the Issue Documents.

With respect to point (ii) above, companies (other than the companies covered under (i) above) which are identified based on the policy of materiality specified below, shall be disclosed in the Issue Documents.

Policy on materiality:

In addition to the companies covered in (i) above, for the purpose of disclosure in the Issue Documents, the following shall be considered material and shall be disclosed as a 'Group Company' (a) if such company (other than the corporate promoter and subsidiaries, if any, of the Company) is a member of the promoter group as defined under Regulation 2(1)(pp) of the SEBI ICDR Regulations; and (b) with which the Company has had transactions during the most recent financial year and/or the relevant stub period, as applicable, covered in the [restated consolidated financial information] of the Company included in the Issue Documents, which individually or in the aggregate, exceed 10% of the Company's Restated Consolidated Summary Statement of Profit and Loss for such financial year and/or the relevant stub period.

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

B. Identification of 'material' litigation involving the Company, its subsidiaries, its directors and/or promoter(s) (collectively "Relevant Parties") (excluding criminal proceedings, actions by regulatory and statutory authorities involving the Relevant Parties, disciplinary actions against the promoters)

Requirement:

As per the requirements of the SEBI ICDR Regulations, the Company must disclose the following outstanding litigation involving the Relevant Parties in the Issue Documents:

(i) all criminal proceedings (including matters at first information report stage whether cognizance has been taken or not by any court);
(ii) all actions (including all disciplinary actions, penalties and show-cause notices) by regulatory authorities and statutory authorities (including any judicial, quasi-judicial, administrative or enforcement authorities);
(iii) disciplinary action including penalty imposed by SEBI or stock exchanges against the promoter(s) in the last five financial years preceding the relevant Issue Document including outstanding action;
(iv) claims related to direct and indirect taxes, in a consolidated manner, giving the number of cases and total amount; and
(v) other pending litigations (including civil litigation or arbitration proceedings) as per policy of materiality defined by the Board.

Additionally, in accordance with the SEBI ICDR Regulations, the Company shall also disclose the following outstanding legal proceedings in the Issue Documents: (a) all criminal proceedings (including matters at FIR stage whether cognizance has been taken or not by any court or any other judicial authority) involving the key managerial personnel and senior management of the Company; and (b) all actions (including all penalties and show-cause

notices) by regulatory and statutory authorities (including any judicial, quasi-judicial, administrative or enforcement authorities) against the key managerial personnel and senior management of the Company.

Further, as per the requirements of SEBI ICDR Regulations, the Company shall also disclose such outstanding litigation involving the group companies which has a material impact on the Company. Accordingly, based on the review of the information provided to the Company through the certificates provided by each of the group companies, the Board shall consider any pending litigation involving the group companies (as identified in accordance with provisions of SEBI ICDR Regulations and this Policy) to have a 'material impact' on the Company for the purpose of disclosure in the Issue Documents, if an adverse outcome from such pending litigation would materially and adversely affect the business, operations, performance or financial position or reputation of the Company.

*Policy on materiality involving the Relevant Parties (except for the corporate promoter, Amber Enterprises India Limited ("**Corporate Promoter**"):*

For the purpose of (v) above, any other pending litigation involving the Relevant Parties (except for the Corporate Promoter), other than litigations mentioned in points (i) to (iv) above, would be considered 'material' for the purpose of disclosure in the Issue Documents, if:

(a) the value or expected impact in terms of value in such proceeding, to the extent quantifiable, exceeds (i) 2% of turnover for the last completed fiscal; or (ii) 2% of net worth for the last completed fiscal, except in case the arithmetic value of the net worth is negative; or (iii) 5% of average absolute value of profit or loss after tax for the last three Fiscals, whichever is lower ("**Materiality Threshold**"), as per the [restated consolidated financial information] of the Company included in the Issue Documents; or

(b) any outstanding litigation or arbitration proceeding or tax claims, wherein the monetary impact is not quantifiable or does not exceed the Materiality Threshold, but in the opinion of the Board, an adverse outcome of which would materially and adversely affect the Company's business, prospects, operations, performance, financial position or reputation; or

(c) any outstanding litigations or arbitration proceedings where the decision in one litigation is likely to affect the decision in similar litigations, such that the cumulative amount involved in such litigations or arbitration proceedings exceeds the Materiality Threshold, even though the amount involved in an individual litigation may not exceed the Materiality Threshold.

Further, in the event any outstanding tax claims involving the Relevant Parties (except for the Corporate Promoter) involves an amount exceeding Materiality Threshold disclosed above, individual disclosures of such tax matters will be included in the Issue Documents.

Policy on materiality involving the Corporate Promoter:

For the purpose of (v) above, any other pending litigation involving the Corporate Promoter, other than litigations mentioned in points (i) to (iv) above, would be considered 'material' for the purpose of disclosure in the Issue Documents, if:

(a) the value or expected impact in terms of value in such proceeding, to the extent quantifiable, exceeds (i) 2% of turnover as per the last audited consolidated financial statements; or (ii) 2% of net worth as per the last audited consolidated financial statements, except in case the arithmetic value of the net worth is negative; or (iii) 5% of average absolute value of profit or loss after tax as per the last three audited consolidated financial statements of the Corporate Promoter, whichever is lower ("**Amber Materiality Threshold**"); or

(b) such outstanding litigations or arbitration proceedings where the decision in one litigation is likely to affect the decision in similar litigations, such that the cumulative amount involved in such litigations or arbitration proceedings exceeds the Amber Materiality Threshold, even though the amount involved in an individual litigation may not exceed the Amber Materiality Threshold; or

(c) such outstanding litigations or arbitration proceedings or tax claims wherein the monetary impact is not quantifiable or does not exceed the Amber Materiality Threshold, but have been determined to be material, in accordance with the policy for determination of materiality of events or information adopted by Amber Enterprises India Limited, pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended.

For the above purposes, pre-litigation notices received by any of the Relevant Parties from third parties, key managerial personnel or senior management of the Company, as applicable (excluding those notices issued by statutory / regulatory / governmental / tax / judicial / quasi judicial authorities or notices threatening criminal action) shall, in any event, not be considered as litigation and accordingly not be disclosed in the Issue Documents until such time that Relevant Parties, key managerial personnel or senior management of the Company, as applicable, are impleaded as defendants in litigation proceedings before any judicial, arbitral forum or government authority, or are notified by any governmental, statutory or regulatory authority of any proceeding that may be commenced.

C. Identification of material creditors

Requirement:

As per the requirements of the SEBI ICDR Regulations, the Company shall make relevant disclosures in the Issue Documents and on the website of the Company for outstanding dues to creditors as follows:

(i) based on the policy on materiality defined by the Board, details of the creditors which include the consolidated number of creditors and the aggregate amount involved;

(ii) consolidated information on outstanding dues to micro, small and medium enterprises ("**MSME**") and other creditors, separately giving details of number of cases and amount involved will be disclosed in the Issue Documents; and

(iii) complete details about outstanding over-dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link thereto in the Issue Documents.

For outstanding dues to MSME and other creditors, the disclosure will be based on information available with the Company regarding the status of the creditors as MSME as defined under Section 2 read with Section 7 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.

Policy on materiality for identification of material creditors:

For identification of a material creditor as per (i) and (iii) above, a creditor of the Company shall be considered to be material for the purpose of disclosure in the Issue Documents and the website of the Company, if amounts due to such creditor is equivalent to or in excess of 5% of the trade payables of the Company as at the end of the most recent financial period covered in the [restated consolidated financial information] of the Company included in the Issue Documents.

GENERAL

It is clarified that the Policy is solely for the purpose of disclosure requirements prescribed under the SEBI ICDR Regulations with respect to the Issue Documents, and should not be applied towards any other purpose, including for disclosure of material information by listed entities pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Policy shall be without prejudice to any disclosure requirements, which may be prescribed under the Companies Act, 2013 and the rules thereunder or 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 Issue Documents, or additional disclosures that may arise on account of any investor or other complaints.

This policy shall be subject to review/changes as may be deemed necessary and in accordance with regulatory amendments from time to time.

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026.