

PROCESS INFORMATION DOCUMENT

Terms & Conditions

For

**Invitation for Expression of Interest for Assignment of
Not Readily Realisable Assets ("NRRRA")**

of

**M/S EASYTECH GLOBAL PRIVATE LIMITED
("In Liquidation")**

**Under Regulation 37A of the IBBI (Liquidation Process) Regulations, 2016
made under the Insolvency and Bankruptcy Code, 2016 ("Code')**

Date of Publication of the Notice:

Sunday, 12th October 2025

Last date to apply and for Submission of Documents:

Saturday, 18.10.2025 On or before 05:00PM

**Issued by Mr. Akhilesh Kumar Gupta
Liquidator**

(Registration No. IBBI/IPA-001/ IP-P00780/2017-2018/11353)

of

M/S EASYTECH GLOBAL PRIVATE LIMITED -In Liquidation

Registered office: E-92, 2ND FLOOR, MASJID MOTH, GREATER KAILAH-III, NEW DELHI-110048

**Akhilesh Kumar Gupta
Liquidator - in case of Easytech Global Private Limited -In Liquidation**

**Communication Address
LGF, A-16/9, Vasant Vihar, New Delhi-110057
Email- EGPL.RP@LLCA.NET**

**IBBI Registration Details
Regn. No. IBBI/IPA-001/ IP-P00780/2017-2018/11353
Registered address and mail ID with IBBI:
LGF, A-16/4, Vasant Vihar, New Delhi-110 057, India
Email- AKHILESH@LLCA.NET**

**Date: 12th October 2025
Place: New Delhi**

PROCESS INFORMATION DOCUMENT

Invitation for expression of interest for Assignment of Not Readily Realisable Assets (“NRRRA”) Under Regulation 37A of the IBBI (Liquidation Process) Regulations, 2016 made under the Insolvency and Bankruptcy Code, 2016 (“Code’) M/s Easytech Global Private Limited -In Liquidation) forming part of Liquidation Estate offered by the Liquidator appointed by the Hon’ble NCLT Delhi Bench (Court-IV) vide order dated 03.04.2019.

Sl. No.	Description	Remarks
1	Event Type	Invitation for expression of interest
2	Property Details	Sale or Assignment of NRRRA Assets on “as is where is” basis and “as is what is and without any recourse” basis including all rights and interests of the Corporate Debtors, including the right of litigation, if any, in the pending proceedings before Hon'ble NCLT, New Delhi as are fully set out in the Process Information Document
3	Company Name	Easytech Global Private Limited
4	Submission of Expression of Interest along with eligibility Documents i.e. Submission of the requisite forms, documents, authorizations; Affidavit and Undertaking; Confidentiality Undertaking by the Bidder	Saturday, 18.10.2025 On or before 05:00PM
5	Declaration of Qualified Bidders	Friday, 24.10.2025 On or before 05:00 PM
8	Mode of Submission of Bid	Offline
13	Last Date for inspection and due diligence	Friday, 31.10.2025
16	Bid submission for	Sale or Assignment of NRRRA Assets on “as is where is” basis and “as is what is and without any recourse” basis including all rights and interests of the Corporate Debtors, including the right of litigation, if any, in the pending proceedings before Hon'ble NCLT, New Delhi as are fully set out in the Process Information Document.

For any related issue please contact or mail to :

Mr. Akhilesh Kumar Gupta:

M: 9810077370;

Email: EGPL.RP@LLCA.NET

INVITATION OF EXPRESSION OF INTEREST FOR OFFER FOR ASSIGNMENT OR TRANSFER OF NON-READILY REALISABLE ASSETS UNDER THE PROVISIONS OF THE INSOLVENCY AND BANKRUPTCY CODE, 2016

The Liquidator is inviting expression of interest from public in general as offer for Assignment or Transfer of Not Readily Realisable Assets (“NRRA”) of **EASYTECH GLOBAL PRIVATE LIMITED (IN LIQUIDATION)** (“Corporate Debtor”) under Regulation 37A of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016. The following assets/proceedings of the Corporate Debtor will be assigned or transferred on an “AS IS WHERE IS, AS IS WHAT IS, WHATEVER THERE IS AND WITHOUT RECOURSE BASIS” and without any kind of warranties and indemnities.

Description of Assets proposed to be sold as Not Readily Realisable Assets (NRRA)		
Sr. no	Description	Amount (Rs) crores
1.	Application filed under section 43 of IBC 2016 and allowed by Hon’ble NCLT (Preferential transactions)	3.23
2.	Application filed under section 66 of IBC 2016 and allowed by Hon’ble NCLT (fraudulent trading or wrongful trading)	3.51

Time-lines:

Date of Publication of invitation of EOI	Sunday, 12.10.2025
Last date for Submission of Expression of Interest along with eligibility Documents	Saturday, 18.10.2025 On or before 05:00PM
Declaration of Qualified Bidders	Friday, 24.10.2025 On or before 05:00 PM
Last Date for inspection and due diligence	Friday, 31.10.2025
Last date of submission of offer	Thursday , 06.11.2025 On or before, 1:00 PM

1. The process documents with detailed terms and conditions, EMD, declaration and other details shall be provided on receipt of request from interested applicants at email id - EGPL.RP@LLCA.NET or at below address of the liquidator on or before 28th October, 2025.
2. The Liquidator shall advise further process, terms and conditions etc. on review of offers received in consultation with the Stakeholders’ Consultation Committee (“SCC”). The Liquidator reserves the right to modify or cancel the process or reject all or any of the offers received. The Assignment/Transfer will be subject to the provisions of the IBC 2016, Regulations made thereunder.
3. The applicant shall submit an undertaking that they do not suffer from any ineligibility under section 29A of the code to the extent applicable and that if found ineligible at any stage, the earnest money deposited shall be forfeited.

Date : 12/10/2025

Place: New Delhi

**Sd/-
Akhilesh Kumar Gupta
Liquidator of**

**EASYTECH GLOBAL PRIVATE LIMITED (IN LIQUIDATION)
IBBI Reg: IBBI/IPA-001/IP-P00780/2017-2018/11353
ADD: A-16/9, Vasant Vihar, New Delhi-110 057, India**

DISCLAIMER

- 1. This Process Information Document is issued by Mr. Akhilesh Kumar Gupta, the Liquidator appointed by the Hon'ble NCLT, in the matter of Easytech Global Private Limited (in Liquidation) for general information purposes only without regard to specific objectives, suitability, financial situations and the requirements of any particular person*
- 2. The purpose of this document is to lay out the process for submitting the Expression of Interest for assignment of of NRRRA Assets of Easytech Global Private Limited (in Liquidation) (the "Company" in accordance with the Insolvency and Bankruptcy Code, 2016 ("IBC"). Neither this Document nor anything contained herein shall form the basis of, or be relied upon in connection with any contract, agreement, undertaking, understanding or any commitment whatsoever. This Document does not solicit any action based on the material contained herein.*
- 3. This document is not a statutory document and it has not been approved or registered with any regulatory or statutory authority of Government of India or any State Government. Nothing herein or in materials relating to the Document should be construed as legal, financial, accounting, regulatory or tax advice by the Liquidator.*
- 4. It is to be noted that no information being provided in this Document, claims to be comprehensive, independent due diligence by the intended user of this document or the bidder is highly recommended.*
- 5. This Document and information contained herein or disclosed should not be printed, distributed, or published by the recipient, without prior written approval from the Liquidator.*
- 6. The Liquidator shall not be liable for any damages, whether direct or indirect, including loss of revenue or profits that may arise from or in connection with the use of this Document, including for Participant not being selected as a Successful Participant or on account of any decision taken by the Liquidator. Neither the Liquidator, nor his professional advisors, affiliates, directors, employees, agents, representatives or managers of the process shall be liable for any damages, whether direct or indirect, special or consequential including loss of revenue or profits that may arise from or in connection with the use of this Document, including for the Bidder not being selected as a Successful Bidder or on account of any decision taken by the Liquidator.*
- 7. Neither the Liquidator nor his Insolvency Professional Entity, its / his Partners, Directors, colleagues, advisors, agents, employees, representatives, affiliates, etc. shall be liable for any damages, whether direct or indirect, including loss of revenue or profits that may arise from or in connection with the use of this Document, including for the Bidder not being selected as a Successful Bidder or on account of any decision taken by the Liquidator*
- 8. Apart from the provisions set out in this Document applicant shall be responsible for fully satisfying the requirements and Provisions of the Insolvency and Bankruptcy Code, 2016 and of the Insolvency and*

Bankruptcy Board of India (Liquidation Process) Regulations as well as all laws in force that are or may be applicable to the applicant or the sale process and for obtaining requisite regulatory approvals.

9. *Under no circumstances shall the Bidder make any contact, direct or indirect, by any mode whatsoever, with the Company until the Liquidator gives his written permission. The Confidential Information shall be kept secret and confidential by the Bidder (s) and shall be used solely in accordance with the terms of the Confidentiality Undertaking and provisions of IBC.*
10. *It is to be noted that by procuring a copy of this Document the recipient accepts the terms of this disclaimer, which forms an integral part of this Document and part of all the other terms and conditions of this Document.*
11. *Under no circumstances shall the Participant make any contact, direct or indirect, by any mode whatsoever, with the Company until the Liquidator gives his Written Permission.*
12. *The Properties of the Company are proposed to be sold on "As is where is basis", "As is what is basis", "Whatever there is basis" and "No recourse" basis and the proposed sale of properties of the Company does not entail transfer of any other title, except the title which the Company had on its properties as on date of transfer. The Liquidator does not take or assume any responsibility for any shortfall or defect or shortcoming in the properties of the Company.*
13. *The Participant shall bear all its costs and charges associated with or relating to the preparation and submission as well as physical verification of its bid if any which may be required by the Liquidator or any other costs incurred in connection with or relating to its bid.*
14. *This process Document is neither an agreement nor an offer by the Liquidator to the Prospective Bidders or any other person. The objective of this Document is to provide interested parties with information that may be useful to them in making their bids. It may be noted that the assumptions, assessments, statements and information contained in the Document may not be complete, accurate, adequate or correct. Each Bidder should, therefore, conduct its own due-diligence, investigations and analysis and should also check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in this Document and may get independent advice from appropriate sources.*
15. *The Bidders are prohibited from giving or offering any gift, bribe or inducement and any attempt to any such act on behalf of the Bidder towards the Liquidator, or any of his respective professional advisors, affiliates, or Representatives for showing any favour in relation to this document or the process set out herein, shall render the bidder to such liability and penalty as the Liquidator may deem proper, including but not limited to immediate disqualification and exclusion from the process contemplated hereunder.*
16. *Information provided in this Document to the Bidder(s) has been collected and collated from several sources. The information given, by no means, claims to be an exhaustive account of statutory*

requirements and should not be regarded as complete. The Liquidator accepts no liability or responsibility for the authenticity, accuracy or otherwise for any statement or information contained in the Document.

INDEX

<u>Sr.</u>	<u>Particular</u>	<u>Page No.</u>
1	Information must be read before Bidding	08
2	Key Definitions	09
3	Brief Background	10
4	Eligibility	12
5	Physical verification and site visit	14
6	Due diligence	14
7	Process for assignment or Transfer of NRRA's	15
8	Fraudulent and Corrupt practices	16
9	Costs, Expenses and Tax implications	17
10	Governing Law and Jurisdiction	18
11	Time Table	18
	<u>Annexures</u>	
I	Submission of Expression of interest	19
II	Affidavit and Undertaking by the Prospective bidder	21
III	Confidentiality Undertaking by the Prospective bidder	23

1. INFORMATION MUST BE READ BEFORE BIDDING

- 1.1. This Process Information Document has been issued by Mr Akhilesh Kumar Gupta –Liquidator of **Easytech Global Private Limited** (*in Liquidation*) (the Company) under the provisions of the Insolvency and Bankruptcy Code, 2016 (“IBC” / “Code”) and the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 (“Liquidation Process Regulations”) with the intent to identify the Prospective bidders for the Assignment of Not Readily Realisable Assets (“NRRAs”) comprising of assets underlying the Avoidance Transaction proceedings of the Corporate Debtor, as are reported by the Liquidator before Hon’ble National Company Law Tribunal, Delhi Bench (‘Hon’ble NCLT, Delhi Bench’) u/s 43 & 66 read with section 68 of the Code through various applications(details provided hereinafter),
- 1.2. All information contained in this Process Memorandum should be read together with the provisions of the Code and the Liquidation Process Regulations. In the event of a conflict between this Process Memorandum and the Code or the Liquidation Process Regulations, the latter, shall prevail.
- 1.3. The information contained in this Process Information Document or subsequently provided to Bidder(s), whether verbally or in documentary or any other form by or on behalf of the Liquidator, is provided to Bidder(s) on the terms and conditions as set out in this Process Information Document.
- 1.4. This Process Information Document is neither an agreement nor an offer by the Liquidator to the Prospective bidders or any other person. The purpose of this Process Information Document is to access interest for the proposed assets by providing interested parties with information that may be useful to them in submitting their expression of interest pursuant to this Process Information Document. The Liquidator also accepts no liability of any nature howsoever caused arising from reliance of any Prospective bidders upon the statements contained in this Process Information Document. The assumptions, assessments, statements, and information contained in the Process Information Document may not be complete, accurate, adequate, or correct. Each Prospective bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, legality, time taken for the closure of the litigations, if any, realisability of the amount involved, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements, and information contained in this Process Information Document and obtain independent advice from appropriate sources, before submitting their Expression of Interest.
- 1.5. Information provided in this Process Information Document to the Prospective bidders is not intended to be an exhaustive account of statutory requirements and should not be regarded as complete.
- 1.6. The Liquidator, makes no representation or warranty and shall have no liability to any person, including any prospective bidders under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of acquisition of the proposed NRRAs in the manner provided in this Process Information Document
- 1.7. The Liquidator may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assess mentor assumptions contained in this Process Information Document
- 1.8. The issue of this Process Information Document does not imply that the Liquidator is bound to select a Prospective bidder or to appoint the preferred prospective bidder as successful prospective Bidder for the NRRAs comprising of assets underlying Avoidance Transactions reported before Hon’ble NCLT u/s 43 & 66 read with section 68 of the Code together with the connected rights and the Liquidator reserves

the right to reject all or any of the Prospective Bidders or expression of interests without assigning any reason whatsoever.

- 1.9. Each Prospective bidder shall bear all its costs and charges associated with or relating to conduct of due-diligence, the preparation and submission of its expression of Interest and / or participation in the process, including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Liquidator or any other costs incurred in connection with or relating to its expression of interest and subsequent process
- 1.10. A brief background about the Company has been included in para 4 of this Process Information Document.
- 1.11. All terms and conditions with respect to the assignment of NRRA's shall be governed by the directions of the Liquidator, Hon'ble National Company Law Tribunal (**NCLT**) Hon'ble NCLT, Delhi Bench and in accordance with the provisions of applicable laws. As informed to the Hon'ble NCLT, the Liquidator shall exercise all rights with respect to assignment of NRRA's and it would be open to the Liquidator to appoint such experts, professionals or other persons, as the Liquidator might think necessary, so as to enable the assignment of NRRA's.
- 1.12. This Process Information Document is neither transferable nor assignable
- 1.13. The Annexures to this Process Memorandum shall form an integral part of the same and this Process Information Document shall always be read in conjunction with the Annexures hereto.

Annexure I : *Expression of interest*

Annexure II : *Affidavit and Undertaking by the Prospective Bidder
(to be duly filled in and signed, stamped by the Bidder)*

Annexure III : *Confidentiality undertaking by the Prospective Bidder*

2. KEY DEFINITIONS

- 2.1. **"Adjudicating Authority"** or **"NCLT"** shall mean the Hon'ble Delhi Bench of the National Company Law Tribunal;
- 2.2. **"Applicable Laws"** shall mean, all the applicable laws, codes, regulations, rules, guidelines, circulars, re-enactments, revisions, applications and adaptations thereto, judgments, decrees, injunctions, writs and orders of any court, arbitrator or governmental agency or authority, rules, regulations, orders and interpretations of any governmental authority, court or statutory or other body applicable for such transactions including but not limited to the IBC, Liquidation Regulations, Companies Act, 1956 / 2013 (as applicable), Competition Act, 2002 , Transfer of Property Act, 1882, Sale of Goods Act, 1930, Foreign Exchange Management Act, 1999, whether in effect as of the date of this E-Auction Process Information Document or thereafter and each as amended from time to time;
- 2.3. **"Process Participant"** or **"Bidder"** means, any bid submitted by the Bidder(s) as required in terms of this Document and in accordance with the provisions of IBC read with the Liquidation Process Regulations and any other Applicable Laws;
- 2.4. **"Process Information Document/Document"** means this document including all the annexures and appendices hereto, for the purposes of setting out the process for submission of a bid and selection of Successful Bid in accordance with the provisions of the IBC and shall include all

supplements, modifications, amendments, alterations or clarifications thereto issued in accordance with the terms hereof.

- 2.5. “**IBC**” shall mean Insolvency and Bankruptcy Code, 2016 and the related rules and regulations issued there under, as amended from time to time.
- 2.6. “**Liquidator**” means an insolvency professional appointed as a liquidator in accordance with section 34 of the IBC;
- 2.7. “**Liquidation Process Regulations**” means the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, as amended from time to time;
- 2.8. “**NRRAs**” or “**Not Readily Realisable Assets**” means assets underlying Avoidance Transactions reported before Hon’ble NCLT u/s 43, 45, 49 & 66 read with 68 of the IBC vide MA. No. 205 of 2019, MA No. 322 of 2019 and I.A No. 2073 of 2020 in the matter of Easytech Global Private Limited (in Liquidation), along with all the rights associated with the same, including but not limited to right to realization, file or continue with the litigation connected with the matters pertaining to realization of the said assets, further assign such assets
- 2.9. “**Person**” includes an individual, a Hindu undivided family, a company, a trust, a partnership, a limited liability partnership and any other entity established under a statute and also includes a person resident outside India;
- 2.10. “**Prospective Bidder(s)**” means a bidder who shows interest in the Expression of Interest /EOI as per the said document and has provided the relevant documents to become the Qualified Bidder.
- 2.11. “**Qualified Bidder(s)**” shall mean a Bidder who fulfils the eligibility criteria listed out in the Document. The prospective bidder will be declared as Qualified Bidder by the liquidator after verification of supporting Documents.
- 2.12. “**Seller**” shall mean Mr. Akhilesh Kumar Gupta acting as liquidator of the company under the supervision of Hon’ble NCLT.
- 2.13. “**Successful Bidder**” means, the Bidder whose bid is approved and who is declared successful by the Liquidator.

3. INTRODUCTION

Brief Background

- 3.1. Easytech Global Private Limited (hereinafter referred to as the “Company”/ “Corporate Debtor”) is a company incorporated on 06th day of June, 2014 under the provisions of the Companies Act, 1956.
- 3.2. The Corporate Debtor was engaged in business of Manufacture, Sale and Purchase of Electronic Items.

Particular	Details
Registered Office	E-92, 2nd Floor, Masjid Moth, Greater Kailash-III, New Delhi- 110048
Authorized Share Capital	Rs. 1,00,00,000/- (Rupees One Crore Only) divided into 10,00,000 (Ten Lakhs only) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

- 3.3.** The Hon'ble NCLT, Bench II, New Delhi vide its order dated April 03, 2019 updated on NCLT portal on April 09, 2019 have allowed the application filed under Section 33 of the Insolvency and Bankruptcy Code, 2016 for the liquidation proceedings of Easytech Global Private Limited ("Corporate Debtor") and appointed Mr. Akhilesh Kumar Gupta as the Liquidator to conduct the Liquidation Process of the Company in accordance with the provisions of IBC and Liquidation Process Regulation
- 3.4.** It is the endeavour of the Liquidator to sell the properties comprising the liquidation estate of the Company in the manner specified under Regulation 32 of the Liquidation Process Regulations, any other rules, regulations, orders, circulars, directions or notifications or the like, issued pursuant to or under the IBC or the Liquidation Process Regulations, as the case may be, and as per directions, if any, of the NCLT in respect of the liquidation process of the Company and in the manner specified in this Document.
- 3.5.** The E-Auction would be conducted in the manner specified in the Schedule I, as provided under Regulation 33 of the Liquidation Process Regulations, any other rules, regulations, orders, circulars, directions or notifications or the like, issued pursuant to or under the IBC or the Liquidation Process Regulations, as the case may be, and as per directions, if any, of the NCLT in respect of the liquidation process of the Company and in the manner specified in this Document.
- 3.6.** The Participants are encouraged to make themselves acquainted with the provisions of the IBC and the Liquidation Process Regulations and any other rules, regulations, orders, circulars, directions or notifications or the like, issued pursuant to or under the IBC or the Liquidation Process Regulations, as the case maybe.
- 3.7.** As per regulation 35(1) (f) of the Code, it is the duty of the liquidator to realize of the assets of the Corporate Debtor
- 3.8.** During the liquidation process, in terms of the duties assigned under the Code, the Liquidator with the assistance of special auditors, had identified several avoidance transactions u/s 43 and 66 of the Code, and filed application w.r.t. the same before the Hon'ble NCLT for appropriate orders and the same have been allowed by Hon'ble NCLT. Brief of the applications are as follows:

Description of Assets proposed to be sold as Not Readily Realisable Assets (NRRA)	
Description	Amount (Rs) crores
Application filed under section 43 of IBC 2016 and allowed by Hon'ble NCLT (Preferential transactions)	3.23
Application filed under section 66 of IBC 2016 and allowed by Hon'ble NCLT (fraudulent trading or wrongful trading)	3.51

3.9. Power of Liquidator for Assignment/Transfer:

In view of the difficulties faced for realisation of some of the assets of the corporate debtor which may not be readily convertible into cash and distributed among the stakeholders of the corporate debtor and/or may require an indefinite time for their realisation on account of peculiar nature of such assets or special circumstances, Regulation 37A has been inserted in IBBI (Liquidation Process) Regulations, 2016, which provides as under: -

37A. Assignment of not readily realisable assets.

(1) A liquidator may assign or transfer a not readily realisable asset through a transparent process, in consultation with the stakeholders' consultation committee in accordance with regulation 31A, for a consideration to any person, who is eligible to submit a resolution plan for insolvency resolution of the corporate debtor.

Explanation. — For the purposes of this sub-regulation, "not readily realisable asset" means any asset included in the liquidation estate which could not be sold through available options and includes contingent or disputed assets and assets underlying proceedings for preferential, undervalued, extortionate credit and fraudulent transactions referred to in sections 43 to 51 and section 66 of the Code.]

Accordingly, in terms of Regulation 37A of the Liquidation Regulations the Liquidator has invited offers for assignment or transfer of Not Readily Realizable Assets ("NRRRA") of Easytech Global Private Limited- In Liquidation.

4. ELIGIBILITY

4.1 A prospective bidder shall not be eligible to submit an expression of interest for the assignment of NRRRA's of the Corporate Debtor if it fails to meet the eligibility criteria set out in Section 29A of the IBC (as amended from time to time). As on date, as per Section 29A, *"A person shall not be eligible to submit a resolution plan, if such person, or any other person acting jointly or in concert with such person—*

- a. is an undischarged insolvent;*
- b. is a wilful defaulter in accordance with the guidelines of the Reserve Bank of India issued under the Banking Regulation Act, 1949 (10 of 1949);*
- c. at the time of submission of the resolution plan has an account, or an account of a corporate debtor under the management or control of such person or of whom such person is a promoter, classified as non-performing asset in accordance with the guidelines of the Reserve Bank of India issued under the Banking Regulation Act, 1949 (10 of 1949) or the guidelines of a financial sector regulator issued under any other law for the time being in force, and at least a period of one year has lapsed from the date of such classification till the date of commencement of the corporate insolvency resolution process of the corporate debtor:*

Provided that the person shall be eligible to submit a resolution plan if such person makes payment of all overdue amounts with interest thereon and charges relating to non-performing asset accounts before submission of resolution plan:

Provided further that nothing in this clause shall apply to a resolution applicant where such applicant is a financial entity and is not a related party to the corporate debtor.

Explanation I. - For the purposes of this proviso, the expression "related party" shall not include a financial entity, regulated by a financial sector regulator, if it is a financial creditor of the corporate debtor and is a related party of the corporate debtor solely on account of conversion or substitution of debt into equity shares or instruments convertible into equity shares or completion of such transactions as may be prescribed, prior to the insolvency commencement date.

Explanation II. — For the purposes of this clause, where a resolution applicant has an account, or an account of a corporate debtor under the management or control of such person or of whom such person is a promoter, classified as non-performing asset and such account was acquired pursuant to a prior resolution plan approved under this Code, then, the provisions of this clause shall not

apply to such resolution applicant for a period of three years from the date of approval of such resolution plan by the Adjudicating Authority under this Code;

d. has been convicted for any offence punishable with imprisonment –

(i) for two years or more under any Act specified under the Twelfth Schedule; or

(ii) for seven years or more under any law for the time being in force:

Provided that this clause shall not apply to a person after the expiry of a period of two years from the date of his release from imprisonment:

Provided further that this clause shall not apply in relation to a connected person referred to in clause (iii) of Explanation I;

e. is disqualified to act as a director under the Companies Act, 2013 (18 of 2013):

Provided that this clause shall not apply in relation to a connected person referred to in clause (iii) of Explanation I;

f. is prohibited by the Securities and Exchange Board of India from trading in securities or accessing the securities markets;

g. has been a promoter or in the management or control of a corporate debtor in which a preferential transaction, undervalued transaction, extortionate credit transaction or fraudulent transaction has taken place and in respect of which an order has been made by the Adjudicating Authority under this Code:

Provided that this clause shall not apply if a preferential transaction, undervalued transaction, extortionate credit transaction or fraudulent transaction has taken place prior to the acquisition of the corporate debtor by the resolution applicant pursuant to a resolution plan approved under this Code or pursuant to a scheme or plan approved by a financial sector regulator or a court, and such resolution applicant has not otherwise contributed to the preferential transaction, undervalued transaction, extortionate credit transaction or fraudulent transaction;

h. has executed a guarantee in favour of a creditor in respect of a corporate debtor against which an application for insolvency resolution made by such creditor has been admitted under this Code and such guarantee has been invoked by the creditor and remains unpaid in full or part;

i. is subject to any disability, corresponding to clauses (a) to (h), under any law in a jurisdiction outside India; or

j. has a connected person not eligible under clauses (a) to (i).

Explanation [I]. — For the purposes of this clause, the expression "connected person" means—

(i) any person who is the promoter or in the management or control of the resolution applicant;
or

(ii) any person who shall be the promoter or in management or control of the business of the corporate debtor during the implementation of the resolution plan; or

(iii) the holding company, subsidiary company, associate company or related party of a person referred to in clauses (i) and (ii):

Provided that nothing in clause (iii) of Explanation I shall apply to a resolution applicant where such applicant is a financial entity and is not a related party of the corporate debtor:

Provided further that the expression "related party" shall not include a financial entity, regulated by a financial sector regulator, if it is a financial creditor of the corporate debtor and is a related party of the corporate debtor solely on account of conversion or substitution of debt into equity shares or instruments convertible into equity shares or completion of such transactions as may be prescribed, prior to the insolvency commencement date;

Explanation II—For the purposes of this section, "financial entity" shall mean the following entities which meet such criteria or conditions as the Central Government may, in consultation with the financial sector regulator, notify in this behalf, namely:—

- a. a scheduled bank;*
- b. any entity regulated by a foreign central bank or a securities market regulator or other financial sector regulator of a jurisdiction outside India which jurisdiction is compliant with the Financial Action Task Force Standards and is a signatory to the International Organisation of Securities Commissions Multilateral Memorandum of Understanding;*
- c. any investment vehicle, registered foreign institutional investor, registered foreign portfolio investor or a foreign venture capital investor, where the terms shall have the meaning assigned to them in regulation 2 of the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2017 made under the Foreign Exchange Management Act, 1999 (42 of 1999);*
- d. an asset reconstruction company register with the Reserve Bank of India under section 3 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (54 of 2002);*
- e. an Alternate Investment Fund registered with Securities and Exchange Board of India;*
- f. such categories of persons as may be notified by the Central Government."*

4.2 DOCUMENTS REQUIRED TO ASCERTAIN ELIGIBILITY OF THE PROSPECTIVE BIDDER

The Prospective Bidder would need to submit the following forms, documents and authorizations as part of the EOI by the bidder(s) as per the timelines prescribed in this Document

- Expression of Interest. The format for the same is attached in **Annexure I**;
- Ownership Structure and Composition of the E-Auction Applicant / Bidder, Proof of Identification, Current Address-Proof, PAN card, Valid e-mail ID, Landline and Mobile Phone number.
- Audited Balance sheet for FY 2024-25 and ITR for AY 2025-26.
- Board Resolution/Authorization in favour of the Signatory (where the Prospective bidder is a legal entity);
- Affidavit and Undertaking by the Applicant /Prospective Bidder (through Authorized Signatory, in case the bidder is a legal entity). The Format for the Affidavit and Undertaking is attached vide **Annexure II**.
- Duly filed and signed confidentiality undertaking by the prospective bidder. The format for the same is attached as Annexure **III**.

NOTE: -

- The eligible bidders will gain access to documentation, additional information required for due diligence, after due submission of the required bid form and declaration form
- These documents are required to be submitted by the prospective bidder to the office of liquidator on or before 28th October, 2025.
- However, after the said date no new bidder will be allowed to submit the documents.
- The Liquidator may ask for such additional documents/information as he may deem fit.
- The liquidator will declare the Qualified Bidder(s) after verification of documents.
- Please note that only the eligible/qualified bidders will gain access to documentation, additional information required for due diligence, site visit.
- Further, if needed, the site visits for only the eligible bidders may also be coordinated by the Liquidator.
- The liquidator, at his discretion may disqualify the prospective bidder for non-submission of the requested documents.

5. PHYSICAL VISIT TO LIQUIDATOR'S OFFICE FOR DUE DILIGENCE

Eligible Investors may request the Liquidator to arrange for verification of documents/records pertaining to the "NRRA" assets of the Company.

The Liquidator may coordinate a site visit for Eligible Investors at any time prior to the closure of the process, following a request for such a visit by the Eligible Investors. The Liquidator will communicate, in advance, to such Eligible Investor, all the relevant details, terms and conditions, if any, with respect to such visit. The Liquidator reserves the right to not arrange a visit for any reason whatsoever, irrespective of the request of the Eligible Investor

6. DUE DILIGENCE

Pursuant to the submission of the expression of interest and other relevant documents mentioned in the clause 4, the Liquidator would verify the eligibility of the prospective bidders. Subsequent to the eligibility verification, the Liquidator will share the offer document with the eligible prospective bidders only, which would contain the detailed terms and conditions for conducting the due diligence for the assignment/transfer of NRRA's.

The Liquidator will provide assistance necessary (to the extent reasonably possible and feasible) for the conduct of due diligence by prospective bidders. The information and documents shall be provided by the Liquidator in good faith. The prospective bidders may note that the Liquidator would not have verified any of the information, data or documents shared and shall not accept any responsibility or liability, whatsoever, in respect of any statements or omissions contained in the shared data.

The avoidance transactions reported u/s 43 and 66 of the Code referred to as NRRA's of the Corporate Debtor are proposed to be sold on "As is where is basis", "**As is what is basis**", "**Whatever there is basis**" and "**No recourse basis**" and the proposed assignment /transfer of NRRA's of the Corporate Debtor does not entail transfer of any title except the title which the Corporate Debtor had on its assets as on date of transfer.

The Liquidator, the Corporate Debtor, and their advisors, affiliates, directors, Partners, employees, agents, representatives or managers do not take any responsibility of furnishing or supplying or giving any further information, documents, accounts, correspondence or any such other particulars other than provided in this process information sheet and the prospective bidder or its officers, employees, agents and professional advisers hereby deemed to have undertaken not to seek any further information from the Liquidator, Corporate Debtor, and their advisors, affiliates, directors, partners, employees, agents, representatives or managers and any further correspondence in this regard shall be responded by the Liquidator, Corporate Debtor, and their advisors, affiliates, directors, Partners, employees, agents, representatives or managers. The Liquidator does not take or assume any responsibility for any shortfall or defect or shortcoming in the information or documents, correspondence or accounts relating to the NRRA's

7. PROCESS FOR ASSIGNMENT OR TRANSFER OF NRRA'S

The Liquidator proposes to conduct Assignment / Transfer of NRRA being assets underlying avoidance transaction proceedings alongwith the connected rights as contemplated under

Regulation 37A of the Liquidation Regulations on revenue sharing basis.

It is clarified that the prospective bidders are required to submit their Expression of interest for the proposed assets along with the detailed terms. The terms shall also provide the percentage of revenue that they agree to share with the Liquidator upon realization of the proposed NRRAs, which will be distributed by the Liquidator among the stakeholders in terms of section 53 of the Code.

While brief of the reported transactions are provided in Schedule I hereto, the Liquidator shall share details of such transactions and basis of reporting thereof with the serious bidders, after receiving the EOIs and discussing the same with the stakeholders committee.

The highest bidder, as selected by the stakeholders committee, will be declared as the Successful bidder and being declared as a Successful Bidder, the said Successful Bidder shall be required to consummate the transaction in accordance with the provisions of the Code and Liquidation Regulations. After identification of a Successful Bidder, the Liquidator shall have the right to approach the NCLT for obtaining suitable directions on the implementation of such Assignment/Transfer and any such directions shall be binding on the parties. The Parties shall enter into an agreement to formalize the terms of realization and revenue sharing details.

The Successful Bidder agrees that it shall be bound to pay the agreed percentage of realized proceeds from the NRRAs, as and when realized, for consummation of Assignment / Transfer of NRRAs of the Corporate Debtor within the time frame stipulated in the Liquidation Regulations and as will be mentioned in the final agreement to be entered with the Successful bidder. It is clarified that any necessary approvals, consents, reliefs that may be required to be obtained by the Successful Bidder with respect to Assignment / Transfer of NRRAs of Corporate Debtor as contemplated in this EOI have to be obtained by the Successful Bidder at his own cost without any deviation from the time frame for payment of balance Sale Consideration as stipulated under the Liquidation Regulations.

Any failure to obtain such necessary approvals, consents, reliefs, that may be required by the Successful Bidder in respect of the Assignment / Transfer of NRRAs of the Corporate Debtor, shall not affect the Assignment / Transfer of NRRAs of the Corporate Debtor.

Further terms of assignment will be disclosed after getting the EOIs.

No event, whether named as material adverse clause or whatsoever, shall affect the timelines of the Assignment process. The Liquidator reserves the right to alter, modify, cancel or relax any of the terms and conditions mentioned in this EOI in the interest of the liquidation process of the Corporate Debtor including cancellation of the assignment at any point of time. Any such alteration, modification, cancellation or relaxation of assignment Process shall be binding on the Prospective Bidder

8. FRAUDULENT AND CORRUPT PRACTICES

The Bidder shall observe the highest standard of ethics during the Process and subsequently during the closure of the Process and declaration of successful bidder. Notwithstanding anything to the contrary contained in this Document, the Liquidator shall reject an auction bid, without being liable in any manner whatsoever to the Applicant, if the Liquidator, at his discretion, determines that the Applicant has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in the Process or has undertaken any action in respect of such process which results in the breach of any Applicable Law including the Prevention of Corruption Act, 1988.

For the purposes of this Clause, the following terms shall have the meaning hereinafter respectively assigned to them:

“Coercive Practice” shall mean impairing or harming, or threatening to impair or harm, directly or indirectly, any person or property to influence any person’s participation or action in the auction Process;

“Corrupt Practice” shall mean:

- (i) the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the auction Process (for avoidance of doubt, offering of employment to or employing or engaging in any manner whatsoever, directly or indirectly, any official of the Liquidator or the Company, who is or has been associated or dealt in any manner, directly or indirectly with the auction Process or arising there from, before or after the execution thereof, at any time prior to the expiry of 1(one) year from the date such official resigns or retires from or otherwise ceases to be in the service of the Liquidator or the Company, shall be deemed to constitute influencing the actions of a person connected with the auction Process); or
- (ii) engaging in any manner whatsoever, during the auction Process or thereafter, any person in respect of any matter relating to the Company, who at any time has been or is a legal, financial or technical adviser of the Liquidator or the Company, in relation to any matter concerning the auction process;

“Fraudulent Practice” shall mean a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the auction Process;

“Restrictive Practice” shall mean forming a cartel or arriving at any understanding or arrangement among the auction process Applicants with the objective of restricting or manipulating a full and fair competition in the auction Process; and

“Undesirable Practice” shall mean (i) establishing contact with any person connected with or employed or engaged by the liquidator with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the auction Process; or (ii) having a Conflict of Interest.

The Bidder shall not involve himself for any of his representatives in price manipulation of any kind directly or indirectly by communicating with other Bidders.

The Bidder shall not divulge either his bid or any other details provided to him by the Liquidator or during the due diligence process in respect of the property to any other party. Prior to conduct of due diligence / site visits, the Liquidator may require the Bidder to execute confidentiality agreement with the Company / Liquidator.

9. COSTS, EXPENSES AND TAX IMPLICATIONS

The Prospective bidders shall be responsible for all the costs incurred by it on account of its participation in the Process, including any costs associated with participation in the discussion

meeting (if any), etc. The Liquidator shall not be responsible in any way for such costs, regardless of the conduct or outcome of the Process. The prospective bidders shall not be entitled to receive reimbursement of any expenses which may have been incurred carrying out of due diligence, and matters incidental thereto or for any purpose in connection with the process plan.

The eligible prospective bidders shall be responsible for fully satisfying the requirements of the IBC and related Regulations as well as all Applicable Laws that are relevant for the present assignment/transfer process

10. GOVERNING LAW AND JURISDICTION

This Process Memorandum, the Process, and the other documents pursuant to the Process Memorandum shall be governed by the laws of India and any dispute arising out of or in relation to the Process Memorandum or the Process shall be subject to the exclusive jurisdiction of the Adjudicating Authority, courts and tribunals at Delhi, India.

11. TIME TABLE

The last date of submission of Expression of Interest alongwith the annexures mentioned herein is 6th November, 2025

The following timetable shall apply to the Document. The timetable may be amended/deviated by the Liquidator through issuance of an addendum to the Document or any other means as deemed appropriate by the Liquidator

ACTIVITY	Timeline
Date of Publication of invitation of EOI	Sunday, 12.10.2025
Last date for Submission of Expression of Interest along with eligibility Documents	Saturday, 18.10.2025 On or before 05:00PM
Declaration of Qualified Bidders	Friday, 24.10.2025 On or before 05:00 PM
The process documents with detailed terms and conditions, EMD, declaration and other details	Tuesday, 28.10.2025
Last Date for inspection and due diligence	Friday, 31.10.2025
Last date of submission of offer	Thursday, 06.11.2025 On or before, 1:00 PM
Announcement of Successful Bidder	Monday, 17.11.2025
Signing the Letter of Intent (LOI)	Friday, 28.11.2025
Payment of final balance consideration (plus applicable Taxes, interest, and other costs, if any, as determined by the Liquidator) by Successful Bidder	Friday, 28.11.2025

Note - Above timelines are indicative, Liquidator reserves the right to modify the same and giving notice of the same (at the earliest) to interested and eligible bidders who have complied with requirements of this Document.

(On the letterhead of the person submitting the EoI)

**ANNEXURE I
EXPRESSION OF INTEREST**

To

Date:

Akhilesh Kumar Gupta
Insolvency Professional
Liquidator for Easytech Global Private Limited
Regn. No. IBBI/IPA-001/ IP-P00780/2017-2018/11353
LGF, A-16/9, Vasant Vihar, New Delhi-110057
E-mail: **EGPL.IRP@LLCA.NET**

Sub: Submission of Expression of Interest ('EOI') for taking the assignment of NRRAs reported by the Liquidator before Hon'ble National Company Law Tribunal, Delhi Bench ('Hon'ble NCLT, Delhi Bench') u/s 43 & 66 read with section 68 of the IB Code, 2016, of the Corporate Debtor, Easytech Global Private Limited (in liquidation) in response to the Public Announcement dated 12th October 2025 by the Liquidator.

Dear Sir,

I/ We hereby submit an EOI with regard to acquiring the assignment rights of NRRAs of Gupta Global Resources Private Limited under IBC, 2016

I/ We undertake that the information furnished by us in this EOI and the Annexures is true, correct, complete and accurate. Further, we agree and acknowledge that:

1. I/ We, the undersigned prospective bidder(s) have read and examined in detail the Process Memorandum (being referred to as the Document also) including the disclaimers to the Document, set out the related information in relation to the Offering Process conducted for the Corporate Debtor;
2. I/ We express our interest to offer for the NRRAs referred above of the Corporate Debtor;
3. I/ We hereby unconditionally and irrevocably agree and accept the terms of the Document and that the decision made by the Liquidator and/or the Adjudicating Authority in respect of any matter with respect to, or arising out of, the Document, shall be binding on us. We hereby expressly waive any and all claims in respect of the Offering Process;
4. The Liquidator reserves the right to determine at his sole discretion, whether or not we qualify for the participation in the assignment process and may reject the EOI submitted by us without assigning any reason whatsoever;
5. I/ We confirm that there are no litigation/disputes/proceedings pending or threatened against me/ us, which affects my/ our ability to fulfil my/ our obligations under the EOI & Offer and the document;

6. The Liquidator reserves the right to request for additional information or clarification from me/ us for the purposes of the EOI and I/ we shall promptly comply with such requirements. Failure to satisfy the queries of the Liquidator may lead to the rejection of my/ our participation pursuant to EOI;
7. Submission of this EOI alone does not automatically entitle me/ us to participate in the net state of the assignment process;
8. The eligibility criteria under the Code shall be continued to be complied with throughout the assignment process, and any changes in the details provided under the EOI or any material adverse change affecting the EOI or ability to participate shall be intimated immediately and in any case not later than 3 (three) business days to the Liquidator;
9. I/ We undertake to follow the further process of assignment as Liquidator informs us including the Process Memorandum;
10. I/ We also undertake that our EOI is for assignment on revenue sharing basis of rights of the above referred NRRAs on “as is where is”, “as is what is”, “whatever there is” and “no recourse” basis.
11. Capitalized terms, not defined herein, shall have the meaning given to them in the Document. 12. Contact person:
12. The details of the contact person for the purposes of this EOI & Offer are provided below:

Name :
Designation :
Company Address :
Phone Nos :
Fax Nos. :
E-mail address :

Yours faithfully,

For (insert name of the person submitting the EOI)

Signature:

Name of the Authorised Signatory

Designation (no less than a Director or Partner of the entity or a person specifically authorized by the Board of the person):

prospective bidder Seal / Stamp

Note: The signatory signing the EOI and other supporting documents should be an authorized signatory supported by necessary board resolution / authorization letter or the Director or Partner of such person itself may sign the EOI.

(With applicable Stamp Duty duly notarized)

ANNEXURE II
AFFIDAVIT AND UNDERTAKING BY PROSPECTIVE BIDDER

Date:

To,
Akhilesh Kumar Gupta
Insolvency Professional
Liquidator for Easytech Global Private Limited
Regn. No. IBBI/IPA-001/ IP-P00780/2017-2018/11353
LGF, A-16/9, Vasant Vihar, New Delhi-110057
E-mail: **EGPL.IRP@LLCA.NET**

Sub: Disclosure of eligibility under section 29A of the Insolvency and Bankruptcy Code, 2016 and declaration for submitting e-auction bid.

Dear Sir,

- A. I hereby submit this declaration under Section 29A of the Insolvency and Bankruptcy Code, 2016 (Code) (as amended from time to time):

I have understood the provisions of section 29A of the Code. I confirm that neither I/___ Limited nor any person acting jointly with me/___ Limited or any person who is a promoter or in the management or control of me/us/ ___ Limited or any person acting jointly with Me/___ Limited:

- a) is an un-discharged insolvent;
- b) is a willful defaulter in accordance with the guidelines of the Reserve Bank of India issued under the Banking Regulation Act, 1949; (10 of 1949);
- c) at the time of submission of the e-auction Bid has an account, or an account of a corporate debtor under the management or control of such person or of whom such person is a promoter, classified as non-performing asset in accordance with the guidelines of the Reserve Bank of India issued under the Banking Regulation Act, 1949 (10 of 1949) or the guidelines of a financial sector regulator issued under any other law for the time being in force, and at least a period of one year has lapsed from the date of such classification till the date of commencement of the corporate insolvency resolution process of the corporate debtor;
- d) has been convicted for any offence punishable with imprisonment – (i) for two years or more under any Act specified under the Twelfth Schedule; or (ii) for seven years or more under any law for the time being in force: Provided that this clause shall not apply to a person after the expiry of a period of two years from the date of his release from imprisonment: Provided further that this clause shall not apply in relation to a connected person referred to in clause(iii) of Explanation I;
- e) is disqualified to act as a director under the Companies Act, 2013 (18 of 2013);
- f) is prohibited by the Securities and Exchange Board of India from trading in securities or accessing the securities markets;
- g) has been a promoter or in the management or control of a corporate debtor in which a preferential transaction, undervalued transaction, extortionate credit transaction or fraudulent transaction has taken place and in respect of which an order has been made by the Adjudicating Authority under this Code;
- h) has executed a guarantee in favour of a creditor in respect of a corporate debtor against which an application for insolvency resolution made by such creditor has been admitted under this Code and such guarantee has been invoked by the creditor and remains unpaid in full or part;
- i) is subject to any disability, corresponding to clauses (a) to (h), under any law in a jurisdiction outside India; or

j) has a connected person not eligible under clauses (a) to (i).

- B. I therefore, confirm that I/___ Limited is eligible under Section 29A of the Insolvency and Bankruptcy Code, 2016 (Code) (as amended from time to time) to submit a e-auction bid for Easytech Global Private Limited.
- C. I undertake /on behalf of I/___ Limited, that during the Liquidation Process, no person who would be considered as Connected Person and is not eligible to submit e-auction bid under section 29A of Insolvency and Bankruptcy Code, 2016 and the regulation 38 of IBBI (Insolvency Resolution Process of Corporate Persons) regulations, 2016 shall be engaged in the management and control of corporate debtor.
- D. I declare and undertake that in case the I/___ Limited becomes ineligible at any stage during the Liquidation Process, it would inform the Liquidator forthwith on becoming ineligible.
- E. I also undertake that in case the I/___ Limited becomes ineligible at any time after submission of the EMD, then the EMD would be forfeited.
- F. I also further undertake that my winning bid Amount will remain binding unless rejected by the Liquidator.
- G. I confirm that the said declaration and disclosure is true and correct. I am duly authorized to submit this declaration by virtue of _____

(DEPONENT)

VERIFICATION

I, the deponent above, do hereby solemnly declare and affirm that the above statement given by me is true and correct to the best of my knowledge and belief and nothing stated above is false or misrepresentation or misleading.

(DEPONENT)

ANNEXURE III

CONFIDENTIALITY UNDERTAKING BY THE PROSPECTIV EBIDDER (On stamp paper to be provided by the prospective bidder)

Date:

To,
Akhilesh Kumar Gupta
Insolvency Professional
Liquidator for Easytech Global Private Limited
Regn. No. IBBI/IPA-001/ IP-P00780/2017-2018/11353
LGF, A-16/9, Vasant Vihar, New Delhi-110057
E-mail: **EGPL.IRP@LLCA.NET**

**Sub: CONFIDENTIALITY UNDERTAKING BY THE PROSPECTIVE BIDDER UNDER THE
INSOLVENCY AND BANKRUPTCY CODE, 2016.**

This Confidentiality Undertaking has been signed by -----[Insert name of the Prospective bidder] having its office at -----[Insert address] acting through Mr. -----[Name of person authorized of Prospective bidder], the authorized signatory / authorized representative ("**Prospective bidder**"), which expression shall, unless repugnant to the context, be deemed to include its successors, assigns or legal representative) in favour of Mr. Akhilesh Kumar Gupta, Liquidator.

WHEREAS Easytech Global Private Limited is undergoing liquidation and Mr. Akhilesh Kumar Gupta, has been appointed as liquidator to manage, protect, sell and liquidate the properties of Easytech Global Private Limited (in liquidation) ("**Liquidator**").

WHEREAS the Liquidator has issued public announcement dated 12th October 2025, inviting prospective bidders to submit an expression of interest for assignment or transfer of Not Readily Realisable Assets ("**NRRA**" or "**Assets**") of the Corporate Debtor on or before Saturday, 18.10.2025 as per the provisions of Process Memorandum dated Saturday, 18.10.2025 ("**Process Memorandum**") and provisions of the Code read with Liquidation Regulations.

WHEREAS the Liquidator is required to share certain data, information, records and documents in relation to the Corporate Debtor and NRRA's comprising of Transactions reported before Hon'ble NCLT u/s 43 & 66 read with 68 of Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as 'Code') of Easytech Global Private Limited. (In Liquidation) that is put up for assignment or transfer including but not limited to providing an access to the relevant data of the Corporate Debtor in order to facilitate the prospective bidder in their due diligence. The said information, documents and records including an access to the relevant data of the Corporate Debtor for due diligence shall be permitted to the prospective bidder only after receiving an undertaking from each of the prospective bidder to the effect that such prospective bidder shall maintain confidentiality of all the information received from the Liquidator or its persons and also during the course of due diligence and shall not use such information to cause an undue gain or undue loss to itself or any other person and comply with the requirements under Process Memorandum and the provisions of the Code read with Liquidation Regulations.

Therefore, the Prospective bidder hereby declares and undertakes as follows:

1. The Prospective bidder shall not involve itself or any of his representatives in price manipulation of any kind directly or indirectly by communicating with other bidders.
2. The Prospective bidder shall not divulge either any details related to his expression of interest and information provided to him by the Liquidator or other details received during the due diligence process in respect of NRRRA's comprising of Transactions reported before Hon'ble NCLT u/s 43 & 66 read with 68 of Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as 'Code') of Easytech Global Private Limited (In Liquidation).
3. The Prospective bidder shall not divulge any part of the information or any other data shared by the Liquidator or its persons during the due diligence process, through oral or written communication or through any mode to any one and the same shall constitute "Confidential Information". Any information or documents generated or derived by the recipients of Confidential Information that contains, reflects or is derived from any Confidential Information shall also be deemed as Confidential Information.
4. The Prospective bidder further unconditionally and irrevocably undertakes and declares that:
 - a) The Confidential Information shall be kept secret and confidential by the Prospective bidder and shall be strictly used solely for the purpose of due diligence that is required prior to submission of offer and in accordance with the terms of the Code read with Liquidation Regulations;
 - b) The Prospective bidder shall not use the Confidential Information to cause any undue gain or undue loss to itself, the Corporate Debtor, Liquidator or any other person; c)
 - c) The Prospective bidder shall comply with all provisions of Applicable Law(s) for the time being in force relating to confidentiality and insider information;
 - d) The Confidential Information may only be disclosed to and shared with any employees or its advisors by the Prospective bidder, in accordance with Applicable Law(s), including in relation to confidentiality and insider information, and terms of this Confidentiality Undertaking on a strict need-to-know basis and only to the extent necessary for and in relation to the liquidation process of the Corporate Debtor, provided that the Prospective bidder binds such employees and third parties, by way of an undertaking /agreements, to terms at least as restrictive as those stated in this Confidentiality Undertaking.
 - e) The Prospective bidder shall ensure that all Confidential Information is kept safe and secured at all times and is protected from unauthorised access, use, dissemination, copying, any theft or leakage;
 - f) The Prospective bidder shall immediately destroy and permanently erase all Confidential Information as provided during the process/due-diligence process subsequent to completion of assignment or transfer of NRRRA;
 - g) The Prospective bidder shall take all necessary steps to safeguard the privacy and confidentiality of the information received through the Liquidator or its persons and shall use its best endeavours to secure that no person acting on its behalf divulges or discloses or uses any part of the Confidential Information;
 - h) The Prospective bidder shall be responsible for any breach of obligations under this confidentiality undertaking (including any breach of confidentiality obligations by any employee or advisor or agent or director of the Prospective bidder) and shall indemnify the Liquidator for any loss, damages, expenses and costs incurred by the Liquidator due to such breach of such obligations by the Prospective bidder or any person acting on its behalf.

Notwithstanding anything to the contrary contained herein, the following information shall however not be construed as Confidential Information:

- i. information which, at the time of disclosure to the Prospective bidder was already in the public domain without violation of any provisions of Applicable Law(s); or
 - ii. information which, after disclosure to the Prospective bidder becomes publicly available and accessible without violation of Applicable Law(s) or a breach of this Confidentiality Undertaking; or
 - iii. information which was, lawfully and without any breach of this Confidentiality Undertaking, in the possession of the Prospective bidder prior to its disclosure, as evidenced by the records of the Prospective bidder.
5. The Prospective bidder hereby expressly agrees and acknowledges that the Liquidator makes no representation, warranty or inducement, whether express or implied, as to the accuracy, completeness, authenticity or adequacy of the information (including but not limited to the Confidential Information) provided to the Prospective bidder during the assignment or transfer Process and information provided in the Process Memorandum.
 6. The Prospective bidder further agrees and acknowledges that the Liquidator shall not be liable to the Prospective bidder for any damage arising in any way out of the use of the Confidential Information and further that the Prospective bidder shall not have any claim against the Liquidator or the Corporate Debtor in relation to any information provided.
 7. The terms of this Confidentiality Undertaking may be modified or waived only by a separate instrument in writing signed by the Liquidator that expressly modifies or waives any such term.
 8. Damages may not be an adequate remedy for a breach of this Confidentiality Undertaking and Liquidator may be entitled to the remedies of injunction, specific performance and other equitable relief for a threatened or actual breach of this Confidentiality Undertaking.
 9. Nothing in this Confidentiality Undertaking shall have the effect of limiting or restricting the liability of the Prospective bidder arising as a result of its fraud or willful default as defined under Applicable Law(s).
 10. The undersigned hereby represents and warrants that it has the requisite power and authority to execute, deliver and perform its obligations under this Confidentiality Undertaking.
 11. This Confidentiality Undertaking and any dispute, claim or obligation arising out of or about it shall be governed by and construed in accordance with Indian laws and the courts and tribunal of Delhi shall have exclusive jurisdiction over matters arising out of or relating to this Confidentiality Undertaking.

I further declare that I, the undersigned have full knowledge of the contents provided in this undertaking and have absolute authority to sign this undertaking on behalf of [insert the name of the Prospective bidder].

Signed on behalf of
(Name of Prospective Bidder)
By Mr. -----
(Name and Designation)
Authorized Signatory

Date:
Place

INVITATION OF EXPRESSION OF INTEREST FOR OFFER FOR ASSIGNMENT OR TRANSFER OF NON-READILY REALISABLE ASSETS UNDER THE PROVISIONS OF THE INSOLVENCY AND BANKRUPTCY CODE, 2016

The Liquidator is inviting expression of interest from public in general as offer for Assignment or Transfer of Not Readily Realisable Assets ("NRRA") of **EASYTECH GLOBAL PRIVATE LIMITED (IN LIQUIDATION)** ("Corporate Debtor") under Regulation 37A of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016. The following assets/proceedings of the Corporate Debtor will be assigned or transferred on an "AS IS WHERE IS, AS IS WHAT IS, WHATEVER THERE IS AND WITHOUT RECOURSE BASIS" and without any kind of warranties and indemnities.

Description of Assets proposed to be sold as Not Readily Realisable Assets (NRRA)		
Sr. no	Description	Amount (Rs) crores
1.	Application filed under section 43 of IBC 2016 and allowed by Hon'ble NCLT (Preferential transactions)	3.23
2.	Application filed under section 66 of IBC 2016 and allowed by Hon'ble NCLT (fraudulent trading or wrongful trading)	3.51

Time-lines:

Date of Publication of invitation of EOI	Sunday, 12.10.2025
Last date for Submission of Expression of Interest along with eligibility Documents	Saturday, 18.10.2025 On or before 05:00PM
Declaration of Qualified Bidders	Friday, 24.10.2025 On or before 05:00 PM
Last Date for inspection and due diligence	Friday, 31.10.2025
Last date of submission of offer	Thursday , 06.11.2025 On or before, 1:00 PM

1. The process documents with detailed terms and conditions, EMD, declaration and other details shall be provided on receipt of request from interested applicants at email id - EGPL.RP@LLCA.NET or at below address of the liquidator on or before 28th October, 2025.
2. The Liquidator shall advise further process, terms and conditions etc. on review of offers received in consultation with the Stakeholders' Consultation Committee ("SCC"). The Liquidator reserves the right to modify or cancel the process or reject all or any of the offers received. The Assignment/Transfer will be subject to the provisions of the IBC 2016, Regulations made thereunder.
3. The applicant shall submit an undertaking that they do not suffer from any ineligibility under section 29A of the code to the extent applicable and that if found ineligible at any stage, the earnest money deposited shall be forfeited.

Date: 12/10/2025

Place: New Delhi

Sd/-
Akhilesh Kumar Gupta
Liquidator of
EASYTECH GLOBAL PRIVATE LIMITED (IN LIQUIDATION
IBBI Reg: IBBI/IPA-001/IP-P00780/2017-2018/11353
ADD: A-16/9, Vasant Vihar, New Delhi-110 057, India

Canara Bank, Regional Office Jaipur, CIVIL LINE ORBIT MALL, CIVIL LINE, JAIPUR

GOLD AUCTION SALE NOTICE

The under mentioned persons are hereby informed that they have failed to pay off the liability in the loan accounts. Notices sent to them by Registered Post have been returned undelivered, to the Bank. They are therefore requested to pay off the liability and other charges and redeem the pledged securities/ gold ornaments/jewellery on or before 29-10-2025 (Date) failing which the said securities will be sold by the Bank in public auction at the cost of the borrower at the Bank's premises from 12.00 pm to 03.00 P.M. on 30-10-2025 or on any other convenient date thereafter without further notice, at the absolute discretion of the Bank.

S. No.	Name of Branch	Date of Loan	Name & Address of Borrower	Outstanding Amount (incl. other loans or charges) (in Lakhs)
1	Bhivadi Alwar Bypass (DP-6638)	29.06.2022	Sri Nawal Singh S/o Balwant Singh Village-Luhana, Rewari, Haryana-123411; A/c No. 180089128789	Rs. 7.23 Lakhs + Interest

Date: 12.10.2025 Authorised Officer, Canara Bank

HINDUJA HOUSING FINANCE LIMITED

Registered Office: No. 157/158, 2nd Floor, Area Sahi, Safdarjung, Chennai-600015. Branch Office: 311 & 312, 2nd Floor, North Park, 49, Netaji Subhash Place, New Delhi-110034

PUBLIC NOTICE OF PHYSICAL POSSESSION OF IMMOVABLE PROPERTY - Promoted Chanc. New Delhi-110034

To, 1. Mr. Himanshu Yaduvanshi (Borrower) 2. Ms. Savitri Yadav (Co-borrower) H No.138/138 A Street No. 6, Shakarpur East Delhi - 110092. LAN No DL/NCU/NOIU/A000001238 & CO/CP/CPCO/A000000189.

Whereas According To The Sarfaesi Act, The Physical Possession Of The "Entire Built Up Third Floor With Its Half Roof Rights Of Back Side, Area Measuring 41.80 Sq.mtrs. i.e. Area Measuring 50 Sq.yd. Approx A Part Of Built Up Property Bearing No.138-a (old No.64) Situated At Abadi Of Gali No.06, Gaganagar-II, Shakarpur Out Of Delhi-110092," Has Been Taken Over By M/s Hinduja Housing Finance Ltd. On 08.10.2025.

To, 1. Mr. Rahul Gupta (Borrower) 2. Mr. Lovely Gupta (Co-borrower) 3. Mr. Vijay Gupta (Co-borrower) A-148, Kisan Suleman Nagar New Delhi-110088. Plot No: Property Bearing Plot No.175 UGF, Kharsa No.102.22, Palam T-EXTN, Vishwas Park, Block RZ, Jain Colony, Part-II, Uttam Nagar, New Delhi-110059. LAN No DL/ML/MBH/A000000378

Whereas According To The Sarfaesi Act, The Physical Possession Of The "Built Up Property Bearing No.175, Upper Ground Floor, Without Roof/Terrace Rights, Area Measuring 50 Sq.yards, i.e. 41.81 Sq.mtrs. Approx Out Of Kharsa No.102.22, Situated Estate Of Village Palam, Area Abadi Colony Known As T-Extn, Vishwas Park, Presently Known As Block RZ, Jain Colony, Part-II, Uttam Nagar, New Delhi-110059" Has Been Taken Over By M/s Hinduja Housing Finance Ltd. On 07.10.2025.

The borrowers in particular and the public in general are hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of M/s Hinduja Housing Finance Ltd.

Date: 12/10/2025 Place: Delhi SD/- Authorised Officer- Hinduja Housing Finance Limited

"FORM NO. INC-26"

[Pursuant to rule 30 of the Companies (Incorporation) Rules, 2014] BEFORE THE CENTRAL GOVERNMENT NORTHERN REGION

In the matter of sub-section (4) of Section 13 of Companies Act, 2013 and clause (a) of sub-rule (5) of rule 30 of the Companies (Incorporation) Rules, 2014

In the matter of M/s Akshamaala Solutions Private Limited having its registered office at 1852, Sector-8 Pocket-1, Vasant Kunj, South West Delhi, New Delhi, Delhi, India, 110070

Notice is hereby given to the General Public that the company proposes to make application to the Central Government under section 13 of the Companies Act, 2013 seeking confirmation of alteration of the Memorandum of Association of the Company in terms of the special resolution passed at the Extra ordinary general meeting held on 18/07/2025 to enable the company to change its Registered Office from the "NCT of Delhi" to "State of Madhya Pradesh".

Any person whose interest is likely to be affected by the proposed change of the registered office of the company may deliver either on the MCA-21 portal (www.mca.gov.in) by filing investor complaint form or cause to be delivered or sent by registered post of his/her objections supported by an affidavit stating the nature of his/her interest and grounds of objection to the Regional Director at the address Northern Region B-2 Wing, 2nd floor, Pt. Deendayal Anandya Bhawan, 2nd floor, CGO Complex, New Delhi - 110003 within fourteen days of the date of publication of this notice with a copy to the applicant company at its registered office at the address mentioned below.

1852, Sector-8 Pocket-1, Vasant Kunj, South West Delhi, New Delhi, Delhi, India, 110070

For & on behalf of Akshamaala Solutions Private Limited
Amit Sinha Director DIN: 03091863

Date: 10/10/2025 Place: New Delhi

Br.: 7/9, 1st Floor, Sec. 9, Awas Vikas Colony, Sikandra-Bodla Road, Agra-50.

Can Fin Homes Ltd.

POSESSION NOTICE [Rule 8(1)] FOR IMMOVABLE PROPERTY

The undersigned being the Authorised Officer of the Can Fin Homes Ltd. under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and in exercise of the powers under the Said Act and Security Interest (Enforcement) Rules, 2002 issued a Demand Notice dated 08-07-2025 calling upon the Mrs. Anar Devi W/o Mangal Singh, Mr. Mangal Singh S/o Chhuni Singh, Mrs. Manju Wo Nared, Mrs. Suraj Mukhi Wo Avtari, Nared/S/o Mangal Singh And Mr. Ramavtar S/o Mangal Singh And (Guarantor) Mr. Hari Ram Yadav S/o Gajadhar Singh to repay the amount mentioned in the notice being Rs. 12,87,260/- (Rupees Twelve Lakhs Eighty Seven Thousand Two Hundred Sixty Only) with further interest at Contractual Rates From to till date of realization within 60 days from the date of the said notice.

The Borrower having failed to repay the amount, notice is hereby given to the Borrower and the public in general that the undersigned has taken possession of the property described herein below in exercise of powers conferred under Section 13(4) of the said Act read with Rule 8 of the security interest (Enforcement) Rule 2002 on the 07th day of Oct of the year 2025.

The Borrower's attention is invited to provisions of sub-section (8) of section 13 of the Act, in respect of time available, to redeem the secured assets.

The Borrower in particular and the public in general is hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of Can Fin Homes Ltd., for an amount of Rs. 12,87,260/- (Rupees Twelve Lakhs Eighty Seven Thousand Two Hundred Sixty Only) and interest thereon.

Description of Immovable property

House Corporation No.11D/C-22A/SN/101, Part of Kharsa No. 2154ka, Situated at Saurav Nagar, Nagla Mohan Lal, Mauza Narayach, Tehsil-Emadpur, Bounded as: East: House No. 39, West: Rasta 20 Feet, North: Plot Vinous, South: Rasta 20 Feet

Place: Agra SD/- Authorised Officer Can Fin Homes Ltd. Date: 11-10-2025

U GRO Capital Limited

4th Floor, Tower 3, Equinox Business Park, LBS Road, Kurla, Mumbai 400070

SALE NOTICE FOR SALE OF IMMOVABLE PROPERTY BY PRIVATE TREATY

SALE NOTICE OF 15 DAYS FOR SALE OF IMMOVABLE ASSET(S) ("SECURED ASSET(S)") BY PRIVATE TREATY UNDER THE SECURITIZATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002 READ WITH PROVISO TO RULE 8 AND 9 OF THE SECURITY INTEREST (ENFORCEMENT) RULES, 2002.

Notice is hereby given to the public in general and in particular to the Borrower(s) and Guarantor(s) that the below described Secured Asset(s) mortgaged / charged to U GRO Capital Limited ("Secured Creditor"), the possession of which has been taken by the authorised officer of Secured Creditor, will be sold on "As is what is" and "As is where is" and "Whatever there is" basis, by way of private treaty after 15 days from this notice, for recovery of Rs.16,79,161.84/- as on 09-01-25 and further interest and other expenses thereon till the date of realization of amount, due to Secured Creditor from the Borrower(s) and Guarantor(s) namely 1) RATTAN LAL DIAMOND JEWELLERS P LTD 2) AMIT SEHGAL 3) RAKESH RANI SEHGAL 4) RATTAN LAL SEHGAL The Reserve Price will be Rs. 3,10,10,000/- and the earnest money deposit will be Rs.31,01,000/-.

DESCRIPTION OF SECURED ASSET

"All that part and parcel of the immovable property bearing Shop No. 87, area measuring 23.8 sq. yds., situated at Edward Lincs, Kingsway Camp, Delhi-110009, hereinafter referred to as the said property."

For detailed terms and conditions of the sale, please refer to the link provided in U GRO Capital Limited/Secured Creditor's website. i.e. www.ugrocapital.com or contact the undersigned at authorised.officer@ugrocapital.com

Place: DELHI SD/(Authorised Officer) For UGRO Capital Limited Date: 12.10.2025

INITIATION OF EXPRESSION OF INTEREST FOR OFFER FOR ASSIGNMENT OR TRANSFER OF NON-READILY REALISABLE ASSETS UNDER THE PROVISIONS OF THE INSOLVENCY AND BANKRUPTCY CODE, 2016

The Liquidator is inviting expression of interest from public in general as offer for Assignment or Transfer of Non-Readily Realisable Assets ("NRA") of EASTECH GLOBAL PRIVATE LIMITED (IN LIQUIDATION) ("Corporate Debtor") under Regulation 37A of the Insolvency and Bankruptcy Code of India (Liquidation Process) Regulations, 2016. The following assets/proceedings of the Corporate Debtor will be assigned or transferred on an "AS IS WHERE IS, AS IS WHAT IS, WHATEVER THERE IS AND WITHOUT RECOURSE BASIS" and without any kind of warranties and indemnities.

Description of Assets proposed to be sold as Not Readily Realisable Assets (NRA)

Sr. No.	Description	Amount (Rs.) Crores
1.	Application filed under section 43 of IBC 2016 and allowed by Hon'ble NCLT (Preferential transactions)	3.23
2.	Application filed under section 69 of IBC 2016 and allowed by Hon'ble NCLT (Fraudulent trading or wrongful trading)	3.51

Time-lines:

Date of Publication of invitation of EOI	Sunday, 12.10.2025
Last date for Submission of Expression of Interest along with eligibility Documents	Saturday, 18.10.2025 On or before 05:00 PM
Declaration of Qualified Bidders	Friday, 24.10.2025 On or before 05:00 PM
Last date for inspection and due Diligence	Friday, 24.10.2025
Last date of submission of offer	Thursday, 06.11.2025 On or before, 1:00 PM

1. The process documents with detailed terms and conditions, EMD, declaration and other details shall be provided on receipt of request from interested applicants at email id - EGPL.RP@LLCA.NET or at below address of the liquidator on or before 28th October, 2025.

2. The Liquidator shall modify or amend the process, terms and conditions etc. on review of offers received in consultation with the Stakeholders' Consultation Committee ("SCC"). The Liquidator reserves the right to approve or reject the process or reject all or any of the offers received. The Assignment/Transfer will be subject to the provisions of the IBC 2016. Regulations made there under.

3. The applicant shall submit an undertaking that they do not suffer from any ineligibility under section 29A of the code to the extent applicable and that if found ineligible at any stage, the earnest money deposited shall be forfeited.

Sd/-
Date: 12.10.2025 Akhilesh Kumar Gupta
Place: New Delhi Liquidator of EASTECH GLOBAL PRIVATE LIMITED (IN LIQUIDATION) (IBBI Reg: IBBI/PA-001/1P-P00780/2017-2018/11353 ADD: A-16/9, Vasant Vihar, New Delhi-110057, India.

PNB HOUSING FINANCE LIMITED

APPENDIX-IV-A - E-AUCTION-PUBLIC SALE NOTICE OF IMMOVABLE PROPERTY/IES

E-AUCTION-SALE NOTICE FOR SALE OF IMMOVABLE ASSETS UNDER THE SECURITISATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002 READ WITH PROVISO TO RULE 8(6) OF THE SECURITY INTEREST (ENFORCEMENT) RULES, 2002

Res. Office: 68th Floor, Anand Bhawan, 22 Kasturba Gandhi Marg, New Delhi-110001. Phone No: 23337474, 23337475, 23337476, 23337477, 23337478, 23337479, 23337480, 23337481, 23337482, 23337483, 23337484, 23337485, 23337486, 23337487, 23337488, 23337489, 23337490, 23337491, 23337492, 23337493, 23337494, 23337495, 23337496, 23337497, 23337498, 23337499, 23337500, 23337501, 23337502, 23337503, 23337504, 23337505, 23337506, 23337507, 23337508, 23337509, 23337510, 23337511, 23337512, 23337513, 23337514, 23337515, 23337516, 23337517, 23337518, 23337519, 23337520, 23337521, 23337522, 23337523, 23337524, 23337525, 23337526, 23337527, 23337528, 23337529, 23337530, 23337531, 23337532, 23337533, 23337534, 23337535, 23337536, 23337537, 23337538, 23337539, 23337540, 23337541, 23337542, 23337543, 23337544, 23337545, 23337546, 23337547, 23337548, 23337549, 23337550, 23337551, 23337552, 23337553, 23337554, 23337555, 23337556, 23337557, 23337558, 23337559, 23337560, 23337561, 23337562, 23337563, 23337564, 23337565, 23337566, 23337567, 23337568, 23337569, 23337570, 23337571, 23337572, 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