

Sr No.	Claim Number	Name of Operational Creditor	Claim Amount	Claim Approved (in Rs.)	Reasons for Rejection
A. Non-Statutory Dues					
1	8	Abhijeet Sharma	10,24,138	10,24,138	1 Interest charge is not applicable on pending dues.
2	15	Air Cargo Express	3,42,922	3,42,922	Not Applicable
3	18	atos GLOBAL	59,38,527	-	As per the claim documents submitted by you have raised the claim for the amount due from the Corporate Debtor is on account of payment of wages of Rs 59,38,537 to the directive of Labour Department on behalf of Corporate Debtor. AS per certificate from the Chartered Accountant dated 24 th Oct,2019 by CA SR Gokhale & Co this amount is considered as payment to Corporate Debtor. Amount due to Corporate Debtor is reduced this is a indirect payment of the dues outstanding
4	1	BEKAY LEGAL PROPRIETOR ADV B K ASHOK	39,20,000	32,00,000	1. As per records of the Corporate Debtor the pending amount is Rs 32lakhs as per the email of Arpita Shah email dated 31'Oct'2020 outstanding bill is from Mar'17 to Mar'20 and pending amount of Rs.36 lacs & paid on account Rs.4 lacs hence outstanding is 32 lacs. Requirement of Proof of working in covid-19 period is needed.
5	29	Bharti Airtel	2,37,74,237	1	The claim is under Arbitration. Due to moratorium under section 14 the hearing of the matter is suspended till CIRP period. The Supreme Court in <i>Essar Steel</i> allowed a resolution plan to admit disputed claims at the notional value of INR 1, which would have to be paid contingent to the outcome of proceedings after the value of the claim has been determined by the appropriate forum. In view of the same the claim is considered at Rs 1 (Rupee One) .
6	22	Calibre Consultants Pvt Ltd (The Concept)	7,55,801	7,55,801	Not Applicable
7	4	Dhanapathi bhasker	10,61,258	10,61,258	Not Applicable
8	37	ESIC Claim	14,04,14,321	11,44,18,322	Claim amount pertaining post CIRP 19.02.2021 is not considered as same covered under Moratorium
9	32	Express Industry Council of India	47,28,928	1	The Supreme Court in <i>Essar Steel</i> allowed a resolution plan to admit disputed claims at the notional value of INR 1, which would have to be paid contingent to the outcome of proceedings after the value of the claim has been determined by the appropriate forum. In view of the same the claim is considered at Rs 1 (Rupee One) .
10	27	Girdhari Mangtani	22,89,928	-	Computation of claims deficiency to be corrected refer the letter
11	39	Hansol Logistics	87,86,500	87,86,500	Not Applicable
12	5	Hareram Mishra	19,27,484	19,27,484	Not Applicable
13	40	IVL Dhun Seri petrochem Industries Pvt Ltd	18,55,139	18,55,139	Not Applicable
14	30	Krutiks Avenue	7,92,672	7,92,672	Not Applicable
15	19	Kunal Kaushal	20,99,021	20,99,021	Not Applicable

16	36	Leaseplan India Pvt. Ltd.	2,21,75,880	2,21,75,880	Not Applicable
17	14	Lt.col Dr Tajammul Hoda	4,60,784	4,60,784	Not Applicable
18	21	madhukar Sankhe	23,16,439	23,16,439	Not Applicable
19	6	Martinho Ferrao & Associates	4,89,105	2,14,210	With reference to the claim submitted by you, I have to inform you that as per the Order of National Company Law Tribunal "Topsgrup Service and Solutions Limited " is admitted into the Corporate insolvency resolution process. Your claim is in respect of the amount of Rs.2,74,895/- due from (Guardwell Detactive Services,Taylormade outsourcing Solution, Topsgrup Electronics systems, Topsgroup Facility, Topsgroup Logistics Solutions Pvt Ltd, Tops Investigation services, Topline Response, Tops People Services Truman Consultancy Solution Pvt Ltd) subsidiaries of "Topsgrup Service and Solutions Limited " . I can not consider your claim as a claim of Corporate Debtor.
20	9	Niranjan Singh	20,85,200	20,85,200	Not Applicable
21	23	P M Thakkar Associates	4,75,895	4,75,895	Not Applicable
22	16	Rajat Khurana	1,02,43,533	1	The Supreme Court in Essar Steel allowed a resolution plan to admit disputed claims at the notional value of INR 1, which would have to be paid contingent to the outcome of proceedings after the value of the claim has been determined by the appropriate forum. In view of the same the claim is considered at Rs 1 (Rupee One) .
23	3	Rajesh kedia	6,40,000	6,40,000	Not Applicable
24	26	Rajiv Chakraborty	3,85,656	3,85,656	Not Applicable
25	20	Rajiv Shukla Advocate	14,13,130	14,13,130	Not Applicable
26	17	Ramesh Iyer	2,58,12,716	1	The Company has filed FIR against Mr. Ramesh Iyer, Vice Chairman, Mr Amar Pangal Director Finance, Mr. Niraj Bijlani CEO and Mr. Vikas Agarwal Managing Director for an aggregate amount of Rs 21.17 Cr. The FIR is under investigation by the Police Department. (EOW). In view of the same claim is considered at Rs. 1 . The Supreme Court in Essar Steel allowed a resolution plan to admit disputed claims at the notional value of INR 1, which would have to be paid contingent to the outcome of proceedings after the value of the claim has been determined by the appropriate forum. In view of the same the claim is considered at Rs 1 (Rupee One) . The Supreme Court in Essar Steel allowed a resolution plan to admit disputed claims at the notional value of INR 1, which would have to be paid contingent to the outcome of proceedings after the value of the claim has been determined by the appropriate forum. In view of the same the claim is considered at Rs 1 (Rupee One) .
27	33	Sai Krupa Manpower Services	5,69,662	5,69,662	Not Applicable
28	11	Sai Shrisha Hospitality Services	11,15,562	11,15,562	Not Applicable
29	2	Samanvaya consulting	22,93,600	22,93,600	Not Applicable

					The Company has filed FIR against Mr. Ramesh Iyer, Vice Chairman, Mr Amar Pangal Director Finance, Mr. Niraj Bijlani CEO and Mr. Vikas Agarwal Managing Director for an aggregate amount of Rs 21.17 Cr. The FIR is under investigation by the Police Department. (EOW). In view of the same claim is considered at Rs. 1 . The Supreme Court in Essar Steel allowed a resolution plan to admit disputed claims at the notional value of INR 1, which would have to be paid contingent to the outcome of proceedings after the value of the claim has been determined by the appropriate forum. In view of the same the claim is considered at Rs 1 (Rupee One) . The Supreme Court in Essar Steel allowed a resolution plan to admit disputed claims at the notional value of INR 1, which would have to be paid contingent to the outcome of proceedings after the value of the claim has been determined by the appropriate forum. In view of the same the claim is considered at Rs 1 (Rupee One) .
30	7	Sandeep Chaurashi	40,74,139	1	
31	24	SNS Force	25,77,710	25,77,710	Not Applicable
32	13	Sunil Gupta	14,20,000	14,20,000	Not Applicable
33	10	Tarun Roy	12,45,644	12,45,644	Not Applicable
34	35	TJ Print Solutions	6,76,615	4,94,940	1. Interest charge of Rs.1,81,675/- is not applicable on pending dues, because there are no written agreements and also it is not written in invoices.2. As per the Order of National Company Law Tribunal "Topsgrup Service and Solutions Limited" is admitted into the corporate insolvency resolution process. Your claim of Rs.10,69,080/- is in respect of the amount due from subsidiaries of "Topsgrup Service and Solutions Limited ". I cannot consider your claim as a claim of Corporate Debtor.
Total (A)			28,01,82,146	17,61,47,574	