

Annexure - 4

Name of the Corporate Debtor : Vyaan Industries Limited. Date of Commencement of CIRP : 11/03/2022. List of Creditors as on: 27/10/2022
List of Unsecured Financial Creditors (Other than financial creditors belonging to any class of creditors)

| Sl. No. | Name of Creditor | Details of Claim Received | | Details of Claim Admitted | | | | | | Remarks, if Any | | | |
|---------|---|---------------------------|----------------|---------------------------|--------------------|-----------------------------|------------------------|--------------------------|----------------------------|-----------------|--|------------------------------|--|
| | | Date of Receipt | Amount Claimed | Amount of Claim Admitted | Nature of Claim | Amount covered by guarantee | Whether Related Party? | % of Voting Share in CoC | Amount of Contingent Claim | | Amount of Any Mutual Dues, that may be Set-off | Amount of Claim not Admitted | Amount of Claim Under Verification |
| 1 | Cash Ur Drive Marketing Private Limited | 25-03-22 | 21,830,760 | 17,533,152 | Financial Creditor | Not Applicable | No | 0 | Not Applicable | Not Applicable | 4,297,608 | - | As per the claim papers, the calculation of interest is not in line with the loan agreement dated 12th November, 2017 entered into by the Corporate Debtor with the Financial Creditor. Hence the IRP has made fresh calculation of interest (on non - cumulative basis), in line with the loan agreement. Bifurcation of Principal Amount outstanding and Interest not given in claim form. |
| Total= | | | 21,830,760 | 17,533,152 | | | | | | | 4,297,608 | | |



| Sl. No. | Details of claimant | | Details of Claim Received | | | Details of Claim Admitted | | | | | Amount of Claim not Admitted | Remarks, if Any | | |
|---------|--|--|---------------------------|----------------|--------------------------|---------------------------|------------------------|--|----------------------------|--|------------------------------|-----------------|---|--|
| | Department | Government | Date of Receipt | Amount Claimed | Amount of Claim Admitted | Nature of Claim | Whether Related Party? | % of Voting Share in CoC if Applicable | Amount of Contingent Claim | Amount of Any Mutual Dues, that may be Set-off | | | Amount of Claim Under Verification | |
| 1 | Department of State Tax, Mumbai Nodal Division - 7, Mumbai | Dy. Commissioner of State Tax | 22-03-22 | 46,989,991 | 46,989,991 | Operational Creditor | No | 0 | Not Applicable | Not Applicable | - | - | | |
| 2 | Income Tax Officer (IT) - 4 (3) (2), Mumbai | Income Tax Officer (IT) | 24-06-22 | 68,230 | 68,230 | Operational Creditor | No | 0 | Not Applicable | Not Applicable | - | - | | |
| 3 | Mumbai Zone, Mumbai | Directorate General of Goods and Services Tax Intelligence | 07-07-22 | 327,623,660 | - | Operational Creditor | No | 0 | Not Applicable | Not Applicable | - | 327,623,660 | The Office of Directorate of GST Intelligence has revised the Penalty claim from Rs. 16,53,70,716/- to Rs. 32,76,23,660/- vide form B submitted on 24/08/2022. However, the claimant has not passed any assessment order before claim is submitted. The RP has sent an emails on 28/07/2022 and 03/10/2022 reminding them for submitting assessment order in support of claim. However, till date the same is not submitted. Hence, this claim is kept pending by the Resolution Professional | |
| 4 | Department of State Tax, Mumbai Nodal Division - 7, Mumbai | Dy. Commissioner of State Tax | 22-10-22 | 23,642,774 | 23,642,774 | Operational Creditor | No | 0 | Not Applicable | Not Applicable | - | - | | |
| 5 | Income Tax Officer (IT) - 11 (1), Kolkata | Income Tax Officer (IT) | 20-06-22 | 75,710 | 75,710 | Operational Creditor | No | 0 | Not Applicable | Not Applicable | - | - | | |
| | | | | Total = | 398,400,365 | 70,776,705 | | | | | | | 327,623,660 | |



Annexure - 8

Name of the Corporate Debtor : Vyaan Industries Limited, Date of Commencement of CIRP : 11/03/2022, List of Creditors as on: 27/10/2022
List of Operational Creditors (Other than Workmen and Employees and Government Dues)

| Sl. No. | Name of Creditor | Details of Claim Received | | | Details of Claim Admitted | | | | | | Amount of Contingent Claim | Amount of Any Mutual Dues, that may be Set-off | Amount of Claim not Admitted | Amount of Claim Under Verification | Remarks, if Any |
|---------------|----------------------|---------------------------|----------------|--------------------------|---------------------------|-------------------------------------|------------------------|--------------------------|----------------|----------------|----------------------------|--|--|------------------------------------|-----------------|
| | | Date of Receipt | Amount Claimed | Amount of Claim Admitted | Nature of Claim | Amount Covered by Security Interest | Whether Related Party? | % of Voting Share in CoC | Not Applicable | Not Applicable | | | | | |
| 1 | Manibhadra Creations | 30-03-22 | 442,592 | 300,000 | Operational Creditor | Not Applicable | No | 0 | Not Applicable | Not Applicable | 142,592 | - | Claim admitted as per Books of Account | | |
| Total= | | | 442,592 | 300,000 | | | | | | | 142,592 | | | | |



Name of the Corporate Debtor : Viaan Industries Limited, Date of Commencement of CIRP : 11/03/2022, List of Creditors as on: 27/10/2022

Summary of Claims uploaded to IBBI

| Sr. No. | Category of Creditor | Summary of Claims Received | | Summary of Claims Admitted | | | Amount of Claim not Admitted |
|---------|--|----------------------------|--------------------|----------------------------|-------------------|----------------------------------|------------------------------|
| | | No. of Claims | Amount | No. of Claims | Amount | % Share in Total Claims Admitted | |
| 1 | Unsecured Financial Creditors (Other than Financial Creditors belonging to any class of) | 1 | 21,830,760 | 1 | 17,533,152 | 19.79 | 4,297,608 |
| 2 | Operational Creditors (Government Dues) | 5 | 398,400,365 | 4 | 70,776,705 | 79.87 | 327,623,660 |
| | Operational Creditors (Other than Workmen, Employee and Government Dues) | 1 | 442,592 | 1 | 300,000 | 0.34 | 142,592 |
| 3 | Total= | 7 | 420,673,717 | 6 | 88,609,857 | 100.00 | 332,063,860 |

