

Summary

Name of the corporate debtor: Creatoz Builders Private Limited; Date of commencement of CIRP: 21.11.2023; List of Creditors drawn as on: 18.01.2024 w.r.t claims received upto 16.01.2024.

Filing under clause (ca) of sub-regulation (2) of regulation 13 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016

Sl. No.	Category of creditor	Summary of claims received		Summary of claims admitted		Amount of contingent claims	Amount of claims not admitted	Amount of claims under verification	Details in Annexure	Remarks, if any
		No. of claims	Amount of claims received	No. of claims	Amount of claims admitted					
1	Secured financial creditors belonging to any class of creditors	0	0	0	0	0	0	0	1	
2	Unsecured financial creditors belonging to any class of creditors	32	3,05,47,216	20	2,42,04,320	0	63,42,896	2,54,77,319	2	Refer Notes Below
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	2,35,54,04,452	1	2,35,54,04,452	0	0	2,35,54,04,452	3	Refer Notes Below
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	0	0	0	0	0	0	0	4	Refer Notes Below
5	Operational creditors (Workmen)	0	0	0	0	0	0	0	5	
6	Operational creditors (Employees)	0	0	0	0	0	0	0	6	Refer Notes Below
7	Operational creditors (Government Dues)	0	0	0	0	0	0	0	7	Refer Notes Below
8	Operational creditors (other than Workmen and Employees and Government Dues)	34	34,73,08,402	34	34,73,08,402	0	0	34,73,08,402	8	Refer Notes Below
9	Other creditors, if any, (other than financial creditors and operational creditors)	2	25,46,20,76,318	2	25,46,20,76,318	0	0	25,46,20,76,318	9	Refer Notes Below
	Total	69	28,19,53,36,388	57	28,18,89,93,492	0	63,42,896	28,19,02,66,491		

Notes:

- The list of creditors is subject to further revision/update on the basis of exchange of information/documents/details substantiating the claim in accordance with the provision of IBC 2016.
- That there MAY BE some dues on account of Financial Creditors (Secured / Unsecured / Home Buyers) / Operational Creditors (Employees), Operational Creditors (Workmen), Operational Creditors (Statutory Dues), Operational Creditors(Others), and Other Creditors, as on 21.11.2023, as per the books of the Corporate Debtor. Books of Accounts of CD are yet to be shared with the IRP by CD. The latest Audited Financial Statements of the CD, uploaded on MCA Portal, are as of 31.03.2018. However, as only Sixty Nine (69) claim(s) is / are received, the list is collated with best possible efforts, and taken on record as on 16.01.2024.
- The claims which are received, are yet to be corroborated with proper evidence, hence kept for further verification, and inclusion in the List of Creditors, as may be revised by the Interim Resolution Professional.
- The Interim Resolution Professional reserve his right to modify an entry in the list of creditors when he come across additional information warranting such modification and shall modify the entry in the list of creditors in accordance with the provision of IBC.
- The Operational Creditors aggregate claims are less than 10% of the Total Claims, as such, their representation in CoC has not been called for.
- Out of 20 UFCs in a Class, 12 UFCs have selected Shri. Vivek Dabhade (IP) to represent them, as such, he has been selected as their representative to participate in CoC Proceedings.
- This is a resubmission of claims list, after the receipt of a remark from IBBI Portal, on 14.04.2024.

Name of the corporate debtor: Creatoz Builders Private Limited; Date of commencement of CIRP: 21.11.2023; List of Creditors drawn as on: 18.01.2024 w.r.t claims received upto 16.01.2024.

List of unsecured financial creditors belonging to any class of creditors

Sl. No.	Name of Creditor	Details of claim received		Details of claim admitted				Amount of contingent claim	Amount in Rs.			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 any Mutual dues, that may be set-off	Amount of claim not admitted		Amount of claim under verification
1	Shri. Amit Shirode – C-101	12/12/23	6,21,716	6,21,716	Home Buyer–Allottee	NO	NO		32,95,735	0	6,21,716	Please Refer the notes below.	
2	Shri. Bharat Makhija – B-701	11/12/23	9,36,979	9,36,979	Home Buyer–Allottee				32,31,916	0	9,36,979	- Do -	
3	Shri. Dhruv Sud – C-904	12/12/23	6,67,070	6,67,070	Home Buyer–Allottee				38,39,639	0	6,67,070	- Do -	
4	Shri. Himanshu Gyani – C-706	11/12/23	6,48,683	6,48,683	Home Buyer–Allottee				36,55,773	0	6,48,683	- Do -	
5	Shri. Mangesh Sudrik – A-402	11/12/23	7,78,291	7,78,291	Home Buyer–Allottee				32,95,733	0	7,78,291	- Do -	
6	Shri. Navnath Navale – F-305	12/12/23	28,81,960	26,04,172	Home Buyer–Allottee				23,46,440	2,77,788	26,04,172	- Do - **	
7	Shri. Pradeep Banawat – B-501	11/12/23	22,07,130	3,23,265	Home Buyer–Allottee				32,32,651	18,83,865	3,23,265	- Do - **	
8	Shri. Premnath Thombare – I-1002	05/12/23	27,35,500	27,35,500	Home Buyer–Allottee				27,35,500	0	27,35,500	- Do - **	
9	Shri. Rahul Kumar – W-802	11/12/23	10,81,842	10,81,842	Home Buyer–Allottee				34,50,938	0	10,81,842	- Do -	
10	Rajinder H Kaur – A-205	12/12/23	30,04,273	28,04,273	Home Buyer–Allottee				35,07,122	2,00,000	28,04,273	- Do -	
11	Rakesh Rashinkar – B-502	10/12/23	9,29,504	9,29,504	Home Buyer–Allottee				31,95,724	0	9,29,504	- Do -	
12	Shri. Sachin Rasal – B-203	11/12/23	8,57,080	8,57,080	Home Buyer–Allottee				28,37,994	0	8,57,080	- Do -	
13	Shri. Subhash Kale – S-101 & H-805	11/12/23	10,86,138	5,93,069	Home Buyer–Allottee				38,06,608	4,93,069	5,93,069	- Do - **	
14	Shri. Suresh Jharumalani – C-505	09/12/23	52,67,525	30,52,350	Home Buyer–Allottee				32,63,000	22,15,175	30,52,350	- Do -	
15	Shri. Vilas Joshi – C-806	11/12/23	5,27,247	5,27,247	Home Buyer–Allottee				36,55,773	0	5,27,247	- Do -	
16	Shri. Vinit Kumar Jhahria – Q-803	10/12/23	10,32,197	10,32,197	Home Buyer–Allottee				32,91,326	0	10,32,197	- Do -	
17	Shri. Yashwant Prakash – R-1003	24/12/23	1	1	Home Buyer–Allottee				1	0	1	- Do -	
18	Shri. Nanasaheb Belgude- B – 202	11/12/23	8,57,080	8,57,080	Home Buyer–Allottee				28,37,994	0	8,57,080	- Do -	
19	Aditya Turnkey Projects Pvt Ltd- H-1003	26/12/23	31,54,000	31,54,000	Home Buyer–Allottee				31,54,000	0	31,54,000	- Do -	
20	Smt. Manju Bharti – B – 1004	25/12/23	10,21,000	1	Home Buyer–Allottee				26,76,250	10,20,999	10,21,000	- Do -	
21	Smt. Isha Dudeja – D – 1004	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
22	MD Associate- Shubham Dudeja- F - 1004	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
23	Om Prakash Dudeja (HUF) – F – 1006	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
24	Smt. Isha Dudeja – G – 1002	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
25	Property Plus Pune– S. Dudeja – G – 1006	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
26	Om Prakash Dudeja (HUF) – H – 1006	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
27	Property Plus Pune– S. Dudeja – I – 1004	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
28	Shubham Dudeja – I – 1005	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
29	Smt. Manju Bharti – Q – 1004	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
30	Shubham Dudeja – R – 1006	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
31	Om Prakash Dudeja (HUF) – T – 1003	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
32	MD Associate- Shubham Dudeja- T - 1004	25/12/23	21,000	0	Home Buyer–Allottee				0	21,000	21,000	- Do -	
	Total	32	3,05,47,216	2,42,04,320		0		1.02%	0	6,13,10,117	63,42,896	2,54,77,319	

Note : PTO

Note : continued

1. Since, NO Books of Accounts are received form CD, the list is collated with best possible efforts, and taken on record as on 16.01.2024, subject to further verification for admission based on evidence in support thereof.
2. In all these cases, the Name of First Joint Holder is depicted in the above list, and nature of Joint Claimant is kept as per the Form CA Filed with IRP.
3. Since, NO Books of Accounts are available, the amount paid by the Home Buyers is under verification, and will be confirmed on the basis of credible verifiable evidence, as may be available for verification to the IRP.
4. The Claim are inclusive of Amounts for Compensation expected from Builder, and Maintenance Dues for the Flat, as per the Society Statement, if any.
5. The Mutual Credit Amount Represents the Total Amount of Cost of the allotted Flat, from which the actually paid amounts and Compensation for Amenities and Maintenance Dues may be reduced after verification.
6. Presently the Interest element is not considered for the want of mention of the same in Allotment Letter or any agreement, the same will be considered when such document is made available, or at the time of Mutual Credit Transaction for the Cost of Flat in question.
7. ** In the case of Shri. Subhash Kale – the receipts for one flat are available, hence, only one flat may be considered, till receipt of further additional documents and after verification thereof.
8. ** In case of Shri. Premnath Thombare – the evidence for the payment of amount due is not available, as such the claim will be reassessed upon the receipt of such nature and after verification of the same.
9. ** In case of Shri. Pradeep Banawat, - The Interest has been claimed on part payment of dues, which is not corroborated with documents, hence, only principal amount is take into consideration, till then.
10. **In case of Shri.Navnath Nawale, the Amount of Claim and Cost of Flat is under verification, and will be amended based on document verification.
11. ** In case of Shri. Suresh Jharumalani - The Interest has been claimed on part payment of dues, which is not corroborated with documents, hence, only principal amount is take into consideration, till then.
12. ** In the case of Smt. Manju Bharti, the Evidence of Payment in the form of copy of Bank Account Statement is awaited, and claim amount may be updated based on the further evidence received by the IRP.
13. Out of 20 UFCs in a Class, 12 UFCs have selected Shri. Vivek Dabhade (IP) to represent them, as such, he has been selected as their representative to participate in CoC Proceedings.
14. the Serial No. 21 to 32 are the Claimants, calling themselves as Home Buyers, who have allegedly paid Rs. 21,000.00 only against a Flat of approx. Rs. 30.00 Lakh, and have not submitted ANY document in support of their claim.
As such, these 12 Claimants are not taken on record, as even after so much time, no Bank Records, No Agreement copies, Allotment Letters, etc. Or any corroborative records are produced by them.

8 OC - Others

Name of the corporate debtor: Creatoz Builders Private Limited; Date of commencement of CIRP: 21.11.2023; List of Creditors drawn as on: 18.01.2024 w.r.t claims received upto 16.01.2024.

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 in Rs.				Remarks, if any
		Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	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	Akruti Constructions	11/12/23	44,93,568	44,93,568	Operational Debt – Internal Painting Work	0	0	No	NA	0	0	0	44,93,568	Please Refer to Note below
2	Dosti Fabricators - Shri Yuvraj Nalawade	12/12/23	32,90,489	32,90,489	Operational Debt – Providing & Fixing Fab of MS StairCase	0	0	No	NA	0	0	0	32,90,489	- do -
3	Epitom Engineering Pvt. Ltd.	12/12/23	22,31,727	22,31,727	Operational Debt – Inst Comm & Testing of DG Set – Auto Changeover	0	0	No	NA	0	0	0	22,31,727	- do -
4	Excellence Surface Protectors & Multi Services - Smt. Ameena Mansoor Wadiwala	08/12/23	75,25,371	75,25,371	Operational Debt – External Painting – Wing A E F	0	0	No	NA	0	0	0	75,25,371	- do -
5	Goa Electricals - Ramchandra Padwalkar	09/12/23	1,27,88,663	1,27,88,663	Operational Debt – Inst Comm & Testing of Ext Electrical Work	0	0	No	NA	0	0	0	1,27,88,663	- do -
6	Jiya Sheikh	11/12/23	29,64,346	29,64,346	Operational Debt – Labour for Masson	0	0	No	NA	0	0	0	29,64,346	- do -
7	Laduram Kesardevji Kumawat	12/12/23	68,73,251	68,73,251	Operational Debt – Tiling & Flooring Work	0	0	No	NA	0	0	0	68,73,251	- do -
8	Matoshree Fabricators - Shri Santosh Gawade	11/12/23	15,68,560	15,68,560	Operational Debt – Goods Supplied	0	0	No	NA	0	0	0	15,68,560	- do -
9	Punyaai Infrastructure Pvt. Ltd.	09/12/23	57,87,641	57,87,641	Operational Debt – Tiling Work	0	0	No	NA	0	0	0	57,87,641	- do -
10	Rajubul Houque - Mohd Rajiul Hoque	08/12/23	33,71,790	33,71,790	Operational Debt – Labour for Masson	0	0	No	NA	0	0	0	33,71,790	- do -
11	Shilpa Vikas Shinde - Smt Shilpa Vikas Shinde	11/12/23	36,93,900	36,93,900	Operational Debt – Water Tanker Supplied	0	0	No	NA	0	0	0	36,93,900	- do -
12	Sai Sanskruti Realty - Smt. Pramila Sonawane	10/12/23	67,78,726	67,78,726	Operational Debt – Internal Painting Work	0	0	No	NA	0	0	0	67,78,726	- do -
13	Saideep Enterprises - Shri Dhananjay Chavan	12/12/23	1,87,40,835	1,87,40,835	Operational Debt – Civil & Finishing Work	0	0	No	NA	0	0	0	1,87,40,835	- do -
14	Sandhya Enterprises - Shri Nitesh Masure	12/12/23	16,32,399	16,32,399	Operational Debt – Painting Work	0	0	No	NA	0	0	0	16,32,399	- do -
15	Shivtej Enterprises - Shri Atul Satav	12/12/23	30,46,774	30,46,774	Operational Debt – Excavation Work	0	0	No	NA	0	0	0	30,46,774	- do -
16	Shree Electrical Enterprises - Shri Virendra Pawar	11/12/23	1,50,41,445	1,50,41,445	Operational Debt – Electrical Work	0	0	No	NA	0	0	0	1,50,41,445	- do -
17	Shrinath Fabricators	12/12/23	33,70,828	33,70,828	Operational Debt – Fabrication work for Store Room, and Other Fabrication etc.	0	0	No	NA	0	0	0	33,70,828	- do -
18	Shri Siddhi Enterprises - Shri Jambuvant Kand	11/12/23	22,36,753	22,36,753	Operational Debt – Facility Team for Housekeeping	0	0	No	NA	0	0	0	22,36,753	- do -

8 OC - Others

19	Siddhesh Enterprises - Shri Krishna Shelke	10/12/23	18,47,959	18,47,959	Operational Debt - External Painting Work	0	0	No	NA	0	0	0	18,47,959	- do -
20	Siddhi Enterprises - Shri Vilas Eknath Shinde	12/12/23	42,14,494	42,14,494	Operational Debt	0	0	No	NA	0	0	0	42,14,494	- do -
21	Surendra Infrastructure Pvt.Ltd.	12/12/23	1,22,76,534	1,22,76,534	Operational Debt - Civil & Finishing Work	0	0	No	NA	0	0	0	1,22,76,534	- do -
22	Ujwala House Paints - Shri Laxman Gunjal	10/12/23	87,02,669	87,02,669	Operational Debt - Internal Painting Work	0	0	No	NA	0	0	0	87,02,669	- do -
23	Jade Residences Sahakari Gruhnirman Sansthacha Sangh Maryadit (Creatoz Federation)	12/12/23	3,70,22,520	3,70,22,520	Operational Debt - Refund Claim for amount paid for Amenities, and Claim for Advance Paid for Maintenance and Club Membership	0	0	No	NA	0	0	0	3,70,22,520	- do -
24	Jade A to D Residences Sahakari Gruhnirman Sanstha Maryadit	12/12/23	3,53,85,672	3,53,85,672	Operational Debt - Refund Claim for amount paid for Amenities, and Claim for Advance Paid for Maintenance and Club Membership	0	0	No	NA	0	0	0	3,53,85,672	- do -
25	Jade E to J Residences Sahakari Gruhnirman Sanstha Maryadit	12/12/23	4,04,27,980	4,04,27,980	Operational Debt - Refund Claim for amount paid for Amenities, and Claim for Advance Paid for Maintenance and Club Membership	0	0	No	NA	0	0	0	4,04,27,980	- do -
26	Jade K to P Residences Sahakari Gruhnirman Sanstha Maryadit	12/12/23	1,70,02,201	1,70,02,201	Operational Debt - Refund Claim for amount paid for Amenities, and Claim for Advance Paid for Maintenance and Club Membership	0	0	No	NA	0	0	0	1,70,02,201	- do -
27	Jade Q to T Residences Sahakari Gruhnirman Sanstha Maryadit	12/12/23	2,55,73,008	2,55,73,008	Operational Debt - Refund Claim for amount paid for Amenities, and Claim for Advance Paid for Maintenance and Club Membership	0	0	No	NA	0	0	0	2,55,73,008	- do -
28	Jade U to W Residences Sahakari Gruhnirman Sanstha Maryadit	12/12/23	1,05,71,931	1,05,71,931	Operational Debt - Refund Claim for amount paid for Amenities, and Claim for Advance Paid for Maintenance and Club Membership	0	0	No	NA	0	0	0	1,05,71,931	- do -
29	Rawte Sanitation Private Limited	07/12/23	88,01,575	88,01,575	Operational Credit - Supply of Goods and Services	0	0	No	NA	0	0	0	88,01,575	- do -
30	Alpha National Fire Safety Services Private Limited	07/12/23	1,02,95,960	1,02,95,960	Operational Credit - Supply of Goods and Services	0	0	No	NA	0	0	0	1,02,95,960	- do -
31	PH Satav Construction - Prasad Satav -	12/12/23	52,93,926	52,93,926	Operational Credit - Block Road Deveg, Infra	0	0	No	NA	0	0	0	52,93,926	- do -
32	A3 Enterprises - Ashwini Prasad Satav	12/12/23	1,88,70,917	1,88,70,917	Operational Credit - Block Road Deveg, Infra	0	0	No	NA	0	0	0	1,88,70,917	- do -
33	Balaji Water Suppliers - Kailash Tukaram Satav	14/12/23	44,35,027	44,35,027	Operational Credit - Water Supply	0	0	No	NA	0	0	0	44,35,027	- do -
34	Alok Sohani - S - 303	01/01/24	11,48,963	11,48,963	Interest for Delayed Possession	0	0	No	NA	0	0	0	11,48,963	- do -
	Total	34	34,73,08,402	34,73,08,402		0	0		0	0	0	0	34,73,08,402	

1. Since, NO Books of Accounts of CD are available, the list is collated with best possible efforts, and taken on record as on 16.01.2024, subject to further verification for admission based on evidence in support thereof.
2. In View of Order of Hon. NCLAT, in a matter of Home Buyers, the Claim for Amenities as well as Advance paid for Maintenance and / or Club House, are not of the nature of Home Buyer Claims, since the Home is already been occupied by the these Home Buyers. However, The IRP is seeking a legal opinion thereon, and correction according to the same, if required, will be made in the List of Creditors.
3. The Claims of Jade Residences Sansthas (Sr. No. 23 to 28) represent the collective dues of their members, who are home owners and have authorised the sanstha to represent them in the matter.
4. Claim of Home Buyers for Interest on Delayed Possession are considered as Operational Creditors, Interest is not supported by any agreement, as such the same will be revisited upon verifying further evidence.

9 Other Crs

Name of the corporate debtor: Creatoz Builders Private Limited; Date of commencement of CIRP: 21.11.2023; List of Creditors drawn as on: 18.01.2024 w.r.t claims received upto 16.01.2024.

List of other creditors (Other than financial creditors and operational creditors)

Sl. No.	Name of Creditor	Details of claim received		Details of claim admitted						Amount in Rs.				Remarks, if any
		Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	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	Piramal Capital & Housing Finance Limited	12/12/2023	22,61,04,26,784	22,61,04,26,784	Financial Debt, as claimed by Claimant			Yes					22,61,04,26,784	Please Refer Note below
2	Piramal Capital & Housing Finance Limited	3/1/2024	2,85,16,49,534	2,85,16,49,534	Financial Debt, as claimed by Claimant			Yes					2,85,16,49,534	Please Refer Note below
3														
4														
5														
6														
7														
8														
	Total	2	25,46,20,76,318	25,46,20,76,318		0	0		0	0	0	0	25,46,20,76,318	

Note :

- Since, NO Books of Accounts of CD are available, the list is collated with best possible efforts, and taken on record as on 16.01.2024, subject to further verification for admission based on evidence in support thereof.
- The IRP has obtained Legal Opinion in this matter, and it is also in the spirit, and advises to mark Loans from DHFL (aka Piramal Capital & Housing Finance Limited) as a Fraudulent Loan and a Related Party Loan.
- As per the Phoenix ARC Decision of Supreme Court, the Collusive / Fraudulent Loan are not considered as Financial Debt, however they remain a Debt which is apparent form other relevant records, incl. Books of A**
- The said two loan by PCHFL to CD, are being pursued by the PCHFL, before Hon'ble NCLT Mumbai Bench, by itself in a IA filed by Administrator of DHFL appointed by RBI in the matters of RBI vs DHFL (CP no. 4258 of 2019).
- As such, the IRP has placed these claims under the List of Creditors who are other than FC or OC.
- As a matter of abundant precaution, the IRP is classifying these claims of PCHFL in this category of "Other Creditors (Other than Financial Creditors and Operational Creditors)", and keeping the same subject to further verification.
- These claims are first received from Creditors claiming to be FINANCIL CREDITORS, which are now again considered as OTHER CREDITORS, based on the same claims, with proper classification of claims
- Reliance has been placed on **Judgement of Hon'ble Supreme Court in Civil Appeal No. 7590 and 7591 of 2023 decided on 12.02.2024**, which states that Claim form submission is a directory requirement, and not a mandatory.
- the above case is "Greater Noida Industrial Development Authority Vs. Prabhjit Singh Soni and Others" in CA 7590 and 7591 of 2023 in Hon. SC, also as CA(AT)(Ins) no 867 of 2021 at Hon.NCLAT, Principal Bench, New Delhi, and IA 2315 of 2021 at Hon. NCLT in CP (IB) No. 272 (ND) / 2019 at Hon. NCLT, New Delhi Bench.
- Para 30 of the Judgement mentioned in Serial No. 8 above says A fortiori, if a claim is submitted by an operational creditor claiming itself as a financial creditor, the claim would have to be accorded due consideration in the category to which it belongs provided it is verifiable.**
- Please refer to Notes in List of Secured Financial Creditors List and Unsecured Financial Creditors List for clarity of understanding of the claims and their treatment.