Summery

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

	1	1					1		Amount in Rs.	
SI. No.	Category of creditor	Summary c	f claims received	Summary of	f 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
Notes	Total	69	28,19,53,36,388	57	28,18,89,93,492	0	63,42,896	28,19,02,66,491		

1 The list of creditors is subject to further revision/updation on the basis of exchange of information/documents/details substantiating the claim in accordance with the provision of IBC 2016.

2 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.

3 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.

4 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.

5 The Operational Creditors aggregate claims are less than 10% of the Total Claims, as such, their representation in CoC has not been called for.

6 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.

7 This is a resubmission of claims list, after the receipt of a remark from IBBI Portal, on 14.04.2024.

1 Sec FC

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 secured financial creditors belonging to any class of creditors

														Amount in Rs	
SI. No.	Name of Creditor	Details of cla	aim received			Deta	ils of claim adr	nitted			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 Security Interest relinquished? (Yes/No)	Amount covered by guarantee	Whether related party?	% of voting share in CoC					
1															
	Total	0	0	0		0		0	D		0	0	0	0	

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 Unsec FC

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

												Amount in Rs.	
SI. No.	Name of Creditor	Details of cl	laim received			claim admitted	1		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 guarantee	Whether related party?	% of voting share in CoC					
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.
	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 -
	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 Jhajhria – 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 -
	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 -
	MD Associate- Shubham Dudeja- F - 1004	25/12/23	21,000	0	Home Buyer–Allottee					0	21,000	21,000	- Do -
	Om Prakash Dudeja (HUF) – F – 1006	25/12/23	21,000	0	Home Buyer–Allottee					0	21,000	21,000	- Do -
	Smt. Isha Dudeja – G – 1002	25/12/23	21,000	0	Home Buyer–Allottee					0	21,000	21,000	- Do -
	Property Plus Pune– S. Dudeja – G – 1006	25/12/23	21,000	0	Home Buyer–Allottee					0	21,000	21,000	- Do -
	Om Prakash Dudeja (HUF) – H – 1006	25/12/23	21,000	0	Home Buyer–Allottee					0	21,000	21,000	- Do -
	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 -
	Shubham Dudeja – R – 1006	25/12/23	21,000	0	Home Buyer–Allottee					0	21,000	21,000	- Do -
	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

2 Unsec FC

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 Claiment 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 cla 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.

3 Sec FC - Oth

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 secured financial creditors (other than financial creditors belonging to any class of creditors)

														Amount in Rs.	
	SI.	Name of Creditor	Details of	claim received			Details of cla	im admitted			Amount of	Amount of		Amount of claim	Remarks, if
N	0.										contingent	any Mutual	not admitted	under verification	any
											claim	dues, that			
												may be set- off			
	•											01			
			Date of	Amount Claimed	Amount of claim	Nature of		Amount covered by							
			Receipt		admitted	claim	security interest	guarantee	party?	share in CoC					
		Reliance Commercial Finance Limited	12/12/2023	2,35,54,04,452	2,35,54,04,452	Financial Debt	2,35,54,04,452	2,35,54,04,452	No	98.98%	0	0	0	2,35,54,04,452	Please Refer Note below
-															
		Total	1	2,35,54,04,452	2,35,54,04,452		2,35,54,04,452	2,35,54,04,452		98.98%	0	0	0	2,35,54,04,452	

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. The Piramal Capital & Housing Finance Limited has been the entity under Resolution of erstwhile Diwan Housing Finance Corporation Limited, and has shared photocopies of unstamped documents in support of their claim.

1. Also, one more claim is received on 12.12.23 claiming as SFC-Others from Piramal Capital and Housing Finance Limited (PIRAMAL aka PCHFL) for Rs. 2261,04,26,784/-, 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.

4. The Prima Facie admission of such Loan by the CD in its Audited Financial Statements, as available on the MCA website, is being followed in the present scenario of Non availability of Books of Accounts of CD.

5. The Piramal Capital & Housing Finance Limited has been the entity under Resolution of erstwhile Diwan Housing Finance Corporation Limited, and has shared CERSAI Report in support of their claim, which has imperfections.

6. The Balance of Voting Ratio pertains to Home Buyers has been depicted in Annexure 2 Unsecured Financial Creditors in a Class

7. The Piramal Capital & Housing Finance Limited has claimed the Financial Debt which has been subjected to Avoidable Transactions in the matters of Dewan Housing Finance Cor Ltd (i.e. Itself), and is pursuing the said IA s in Hon NCLT.

8. The Hon. Supreme Court in the matters of Phoenix ARC (CA 2852 of 2020 Order dated 01.02.21), has held that any collusive loan or Fraudulent Loan, can not be treated as Financial Debt, and as such the Claim as Financial Debt is not proper. In the matters of Phoenix ARC, the Hon. SC has held that any Collusive / Fraudulent / Debt, whether involving Related Parties or not, being classified as Avoidable Transaction, can not have a colour of Financial Debt, further it observed that

"The IBC recognises that for the success of an insolvency regime, the real nature of the transactions has to be unearthed in order to prevent any person from taking undue benefit of its provisions

to the detriment of the rights of legitimate creditors"

The said loan has been classified as Fraudulent Loan, and has been flagged as avoidable transaction in the IA filed by the Administrator appointed by RBI, the matters of CIRP of DHFL, being heard by the Hon. NCLT, Mumbai Bench. 9. Also, the Smoke Test, applied by the Supreme Court, states that, any transaction between Related Parties, remains as such, even after the scenario changes or owner changes, by any reason, e.g. Resolution Plan Implementation

10. As such, the Creatoz Builders Pvt. Ltd. Is a Fraudulent Debt as well as Related Party Debt as per observation of multiple sources, including UBI in its complaint to CBI, the Forensic Audit of DHFL, The Transaction Audit of DHFL, and ED. 11. 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.

12. As a matter of abundant precation, the IRP is classifying these claims of PCHFL in this catagory of "Other Creditors (Other Than Financial Creditors)", and keeping the subject to further verification.

13. Reliance has been placed on Judgement of Horible 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.

14. 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.

15. Para 30 of the Judgement mentioned in Serial No. 13 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".

16. Please refer to Notes in List of UnSecured Financial Creditors-Others List and Other Creditors List for clarity of understanding of the claims and their treatment.

4 Unsec FC - Oth

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 (other than financial creditors belonging to any class of creditors)

												Amount in Rs.	
SI No	l. D.	Name of Creditor	Details of	claim received		Deta	ails 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 guarantee	% of voting share in CoC					
								0	0.00%	0	0	0	Please Refer Note below
_	To	tal	0	0	0		0	0	0	0	0	0	
	10	lai	U	0	0		0	0	0	0	U	U	

1. Since, only one claim is received on 03.01.24 claiming as UFC-Others from Piramal Capital and Housing Finance Limited (PIRAMAL aka PCHFL) for Rs. 285,16,49,534/-, 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. The Creditor has provided with the loan agreements with personal guarantees of the guarantors, no security interest is created, as such the creditor remains unsecured.

3. A similar loan from PCHFL has been classified as Fraudulent Loan, and has been flagged as avoidable transaction in the IA filed by the Administrator appointed by RBI, the matters of CIRP of DHFL, being heard by the Hon. NCLT, Mumbai.

4. The Prima Facie admission of such Loan by the CD in its Audited Financial Statements, as available on the MCA website, is being followed in the present scenario of Non availability of Books of Accounts of CD.

5. The Piramal Capital & Housing Finance Limited has been the entity under Resolution of erstwhile Diwan Housing Finance Corporation Limited, and has NOT shared any Charge registration Report (CERSAI Report etc.) in support of this claim. 6. The Balance of Voting Ratio pertains to Home Buyers has been depicted in Annexure 2 Unsecured Financial Creditors in a Class

7. The Piramal Capital & Housing Finance Limited has claimed the Financial Debt which has been subjected to Avoidable Transactions in the matters of Dewan Housing Finance Corpn. Ltd (i.e. Itself), and is pursuing these IAs in Hon NCLT.

8. The Hon. Supreme Court in the matters of Phoenix ARC (CA 2852 of 2020 Order dated 01.02.21), has held that any collusive loan or Fraudulent Loan, can not be treated as Financial Debt, and as such the Claim as Financial Debt is not prope In the matters of Phoenix ARC, the Hon. SC has held that any Collusive / Fraudulent / Debt, whether involving Related Parties or not, being classified as Avoidable Transaction, can not have a colour of Financial Debt, further it observed that

"The IBC recognises that for the success of an insolvency regime, the real nature of the transactions has to be unearthed in order to prevent any person from taking undue benefit of its provisions to the detriment of the rights of legitimate creditors"

The said loan has been classified as Fraudulent Loan, and has been flagged as avoidable transaction in the IA filed by the Administrator appointed by RBI, the matters of CIRP of DHFL, being heard by the Hon. NCLT, Mumbai Bench. 9. Also, the Smoke Test, applied by the Supreme Court, states that, any transaction between Related Parties, remains as such, even after the scenario changes or owner changes, by any reason, e.g. Resolution Plan Implementation 10. As such, the Creatoz Builders Pvt. Ltd. Is a Fraudulent Debt as well as Related Party Debt as per observation of multiple sources, including UBI in its complaint to CBI, the Forensic Audit of DHFL, The Transaction Audit of DHFL, and ED. **11. 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. 12.** As a matter of abundant precaution, the IRP is classifying these claims of PCHFL in this catagory of "Other Creditors (Other than Financial Creditors and Operational Creditors)", and keeping the same subject to further verification. **13.** 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. **14.** 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.NCLT, 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.

15. Para 30 of the Judgement mentioned in Serial No. 13 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".

16. Please refer to Notes in List of Secured Financial Creditors-Others List and Other Creditors List for clarity of understanding of the claims and their treatment.

5 OC - Workmen

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 (Workmen)

												Amount in Rs.	
SI. No.	Name of authorised Representative, if any	Name of Workmen	Details of cla	aim received		Details of cl	aim admitted		Amount of contingent claim	Amount of any Mutual dues, that may be set- off	Amount of claim under verification	Amount of claim not admitted	Remarks, if any
			Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of claim	Whether related party?	% of voting share in CoC					
1	1												
2	2												
3	3												
4	1												
5	5												
6	6												
	Total		0	0	0			0	0	0	0	0	

1. Since, no other claims are received, 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.

6 OC - Employee

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 (Employees)

												Amount in Rs.	
SI. No.	Name of authorised Representative, if any	Name of Employees	Details of cla	aim received		Details of cla	im admitted		Amount of contingent claim	Amount of any Mutual dues, that may be set- off	Amount of claim under verification	Amount of claim not admitted	Remarks, if any
			Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of claim	Whether related party?	% of voting share in CoC					
1			-	-			Yes / No	NA	0	0	0		Refer Note below
2			-	-					0	0	0	0	
3			-	-					0	0	0	0	
4			-	-					0	0	0	0	
5			-	-					0	0	0	0	
	Total		0	0	0			0	Ö	0	0	0	

Note

1. Since, no other claims are received, 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.

7 OC - Govt

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 (Government dues)

												Amount in Rs	
SI. No.	Details of Claim	ant	Details of cla	aim received		Details of clair	n admitted		Amount of contingent claim	Amount of any Mutual dues, that may be set- off	Amount of claim under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of claim		% of voting share in CoC					
	GoM – Department of Goods & Services Tax –	State				Statutory Due	No	NA	0	0	0	0	No information received
	ଜିତି ome Tax Department – for TDS	Central	-	-		Statutory Due	No	NA	0	0	0	0	No information received
3	Employees State Insurance Corporation – for ESI Dues	Central	-	-		Statutory Due	No	NA	0	0	0	0	No information received
	Department Of State Tax for Professional Tax	State	-	-		Statutory Due	No	NA	0	0	0	0	No information received
	Income Tax Department – for TCS	Central	-	-		Statutory Due	No	NA	0	0	0	0	No information received
6	Gratuity Payable to Employees	Central	-	-		Statutory Due	No	NA	0	0	0	0	No information received
	Employees Provident Fund Organisation – dues for EPF	Central	-	-		Statutory Due	No	NA	0	0	0	0	No information received
8			-	-		Statutory Due	No	NA	0	0	0	0	No information received
	Total		0	0	0			0	0	0	0	0	

Note

1. Since, no other claims are received, 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.

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)

	1	T		T									Amount in Rs.	r
SI. No.	Name of Creditor	Details of cla	aim received		Details of cla	aim admitted	I				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	Amount covered by guarantee	related	% of voting share in CoC					
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	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 -
Jade Residences Sahakari 23 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 Devep, 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 Devep, 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)

													Amount in Rs.	
SI. No.	Name of Creditor	Details of	claim received		C	etails 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	Amount covered by guarantee	Whether related party?	% of voting share in CoC					
1	Piramal Capital & Housing Finance Limited	12/12/2023	22,61,04,26,784	22,61,04,26,784	Financial Debt, as claimed by Claiment			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 Claiment			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 :

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. 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.

3. 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 4. 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). 5. As such, the IRP has placed these claims under the List of Creditors who are other than FC or OC.

6. As a matter of abundant precaution, the IRP is classifying these claims of PCHFL in this catagory of "Other Creditors (Other than Financial Creditors and Operational Creditors)", and keeping the same subject to further verification. 7. 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.

10. 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.

11. 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.