

| Annexure 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
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| Name of the Corporate Debtor: Jaiprakash Associates Limited; Date of Commencement of CIRP: 3rd June, 2024; Received till 24th April, 2025, verified as on 25th September, 2025                                                                                                                                                                                                                                                                                                      |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| List of Operational Creditors (Government Dues)                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| S.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 | Amount covered by Guarantee |                            |                                                |                              |                                    |                 |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Central Depository Services (India) Limited                                                                         | 13-Aug-24                 | 3,14,821        |                           | -               | -                                   | -                           | No                         | -                                              | -                            | 3,14,821                           | -               |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Collector (Mining Section) Distt. Rewa                                                                              | 25-Jul-24                 | 37,28,75,650    | 37,28,75,650              | -               | -                                   | -                           | No                         | -                                              | -                            | -                                  | -               |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Employees' State Insurance Corporation                                                                              | 07-Nov-24                 | 4,55,337        | 4,55,337                  | -               | -                                   | -                           | No                         | -                                              | -                            | -                                  | -               |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Employees' State Insurance Corporation                                                                              | 24-Jun-24                 | 2,065           | 2,065                     | -               | -                                   | -                           | No                         | -                                              | -                            | -                                  | -               |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Employees' State Insurance Corporation                                                                              | 25-Jul-24                 | 777             | 777                       | -               | -                                   | -                           | No                         | -                                              | -                            | -                                  | -               |
| 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yamuna Expressway Industrial Development Authority                                                                  | 19-Jul-24                 | 47,90,85,79,448 | 10,67,00,00,000           | -               | -                                   | -                           | No                         | -                                              | -                            | 37,23,85,79,448                    | -               |
| 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Income Tax Department, Ministry of Finance, Govt. of India                                                          | 25-Jun-24                 | 4,49,36,46,253  | 2,62,00,46,253            | -               | -                                   | -                           | No                         | 1,87,36,00,000                                 | -                            | -                                  | -               |
| 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | The Commissioner of Customs Export Mumbai                                                                           | 12-Jun-24                 | 87,99,18,312    | -                         | -               | -                                   | -                           | No                         | -                                              | -                            | 87,99,18,312                       | -               |
| 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Nominated Authority, Ministry Of Coal, Appointment under section 6 of the Coal Mines (Special Provisions) Act, 2015 | 06-Aug-24                 | 4,18,38,00,000  | -                         | -               | -                                   | -                           | No                         | -                                              | -                            | 4,18,38,00,000                     | -               |
| 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | NATIONAL SECURITIES DEPOSITORY LTD                                                                                  | 13-Jun-24                 | 4,47,428        | 4,47,428                  | -               | -                                   | -                           | No                         | -                                              | -                            | -                                  | -               |
| 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | DY Commissioner of Income Tax                                                                                       | 18-Jun-24                 | 2,13,83,040     | 2,13,83,040               | -               | -                                   | -                           | Yes                        | -                                              | -                            | -                                  | -               |
| 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Collector (Mining Section) Distt. Satna                                                                             | 06-Jan-25                 | 24,83,05,356    | 24,83,05,356              | -               | -                                   | -                           | No                         | -                                              | -                            | -                                  | -               |
| 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | BSE Limited                                                                                                         | 18-Jun-24                 | 2,23,050        | -                         | -               | -                                   | -                           | No                         | -                                              | -                            | 2,23,050                           | -               |
| 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Haryana Power Generation Corporation Limited [HPGCL]                                                                | 19-Dec-2024               | 20,44,86,784    | -                         | -               | -                                   | -                           | No                         | 17,28,69,500                                   | -                            | 3,16,17,284                        | -               |
| 15                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Electricity Distribution Division Robertsganj Sonbhadra                                                             | 24-Feb-25                 | 12,70,53,047    | 12,70,53,047              | -               | -                                   | -                           | -                          | -                                              | -                            | -                                  | -               |
| 16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Uttar Pradesh State Load Dispatch Centre Ltd                                                                        | 21-Mar-25                 | 5,07,32,262     | 4,76,22,333               | -               | -                                   | -                           | -                          | -                                              | -                            | 31,09,929                          | -               |
| 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Uttar Pradesh Power Corporation Limited                                                                             | 24-Feb-2025               | 6,34,60,809     | -                         | -               | -                                   | -                           | No                         | -                                              | -                            | 6,34,60,809                        | -               |
| 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | JRC Employees PF Trust                                                                                              |                           | 18,98,02,584    | 18,98,02,584              | -               | -                                   | -                           | -                          | -                                              | -                            | -                                  | -               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                     |                           | 58,74,54,87,023 | 14,29,79,93,870           |                 |                                     |                             |                            | 2,04,64,69,500                                 |                              | 5,16,24,44,205                     | 37,23,85,79,448 |
| Notes related to the claims verification process of Jaiprakash Associates Limited                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| 1. General Note applicable to the overall claim verification process:                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| 1.1 As part of the verification of the claims, there are following categories of "verification" to take note of, as laid out below –                                                                                                                                                                                                                                                                                                                                                |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| a. Amount Admitted – refers to the amount/claim that has been admitted basis the verification from the documents submitted by the claimant and the status of these claims shall be updated in due process subject to availability of relevant information of Corporate Debtor.                                                                                                                                                                                                      |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| b. Amount under verification – refers to the amount/claims that are currently under review and the status of the same shall be updated post verification, subject to availability of relevant information from Corporate Debtor and Claimants.                                                                                                                                                                                                                                      |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| c. This is not a final list of creditors and adjustments will be made following further verification. The verification of claims is under process and the list shall be updated on periodical basis.                                                                                                                                                                                                                                                                                |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| d. Amount under rejection: refers to the duplicate entries of the claims/ amounts.                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| 2. The principle for calculation of dues as claimed by EYDA is one of the issues which is the subject matter of the Writ Petition No. 6049 of 2020 which is currently sub-judice before the Hon'ble High Court of Judicature at Allahabad. This writ petition was last listed on 11 September 2024, when it was reserved for orders. Accordingly, the admitted amount is subject to revision/modification basis the judgment of the Hon'ble Allahabad HC in the said writ petition. |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |
| 3. The amounts which have been admitted towards 'external development charges' shall constitute 'unsecured operational debt' in terms of the judgment of the Hon'ble NCLAT in Yamuna Expressway Industrial Development Authority v. Monitoring Committee of Jaypee Infratech Ltd. Through Anuj Jain, Secretary & Ors., Company Appeal (AT) (Insolvency) No.493 of 2023."                                                                                                            |                                                                                                                     |                           |                 |                           |                 |                                     |                             |                            |                                                |                              |                                    |                 |