

**Annexure - 8**

| Name of the Corporate Debtor: C M Smith and Sons Limited                             |   |                           | Date of commencement of CIRP : 16.10.2025 |                           |                 |                                     | List of creditors as on : 17.12.2025 |                       |                            |  |                              |                                    |                 |  |  |  |  |  |  |  |
|--|---|---------------------------|---|---------------------------|-----------------|-------------------------------------|--------------------------------------|-----------------------|----------------------------|--|------------------------------|------------------------------------|-----------------|--|--|--|--|--|--|--|
| List of operational creditors (other than Workmen and Employees and Government Dues) |   |                           |   |                           |                 |                                     |                                      |                       |                            |  |                              |                                    |                 |  |  |  |  |  |  |  |
| (Amount in Rs. )   |   |                           |   |                           |                 |                                     |                                      |                       |                            |  |                              |                                    |                 |  |  |  |  |  |  |  |
| Sr. 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                            | Amt. of claim admitted    | Nature of claim | Amount covered by Security interest | Amount covered by Guarantee          | Whether Related Party | % of voting share in coC   |  |                              |                                    |                 |  |  |  |  |  |  |  |
| 1  | Shubham Industries  | 27.10.2025                | 49,73,197                                 | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 49,73,197                          |                 |  |  |  |  |  |  |  |
| 2  | Jalan Corporation   | 27.10.2025                | 21,08,038                                 | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 21,08,038                          |                 |  |  |  |  |  |  |  |
| 3  | Crystal Foundry Fluxes Pvt. Ltd.                          | 28.10.2025                | 3,54,47,641                               | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 3,54,47,641                        |                 |  |  |  |  |  |  |  |
| 4  | Narayani Coke Private Limited                             | 29.10.2025                | 92,91,962                                 | 92,91,962                 | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 0                                  |                 |  |  |  |  |  |  |  |
| 5  | Surat goods transport pvt ltd                             | 30.10.2025                | 28,10,994                                 | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 28,10,994                          |                 |  |  |  |  |  |  |  |
| 6  | Lalwani Ferro Alloys Limited                              | 30.10.2025                | 9,724                                     | 9,724                     | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 0                                  |                 |  |  |  |  |  |  |  |
| 7  | Lalwani Metallics Pvt Ltd                                 | 30.10.2025                | 1,47,924                                  | 1,47,924                  | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 0                                  |                 |  |  |  |  |  |  |  |
| 8  | Honey Bee Cargo Movers Private Limited                    | 30.10.2025                | 16,68,854                                 | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 16,68,854                          |                 |  |  |  |  |  |  |  |
| 9  | German Green Steel and Power Limited                      | 30.10.2025                | 38,80,972                                 | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 38,80,972                          |                 |  |  |  |  |  |  |  |
| 10   | Iraki Enterprise Limited                                  | 30.10.2025                | 91,42,807                                 | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 91,42,807                          |                 |  |  |  |  |  |  |  |
| 11   | HAQ Steels Private Limited                                | 30.10.2025                | 1,22,96,982                               | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 1,22,96,982                        |                 |  |  |  |  |  |  |  |
| 12   | Iraki Trading Co Proprietor Of Inamulahq Shamsulhaq Iraki | 30.10.2025                | 1,61,31,311                               | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 1,61,31,311                        |                 |  |  |  |  |  |  |  |
| 13   | Fine Impex  | 04.11.2025                | 12,78,01,574                              | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 12,78,01,574                       |                 |  |  |  |  |  |  |  |
| 14   | AAI Khodal Traders  | 27.11.2025                | 49,48,051                                 | 0                         | Operational Due | 0                                   | 0                                    | No                    | 0                          | 0  | 0                            | 49,48,051                          |                 |  |  |  |  |  |  |  |
|  | <b>TOTAL</b>  |                           | <b>23,06,60,031</b>                       | <b>94,49,610</b>          |                 | <b>0</b>                            | <b>0</b>                             |                       | <b>0</b>                   | <b>0</b>                                       | <b>0</b>                     | <b>22,12,10,421</b>                |                 |  |  |  |  |  |  |  |