

## Sarvaloka Services -on- Call Private Limited

Claim of Government Authorities as on 21.01.2026

Sl. No.	Name of creditor	Identification No.	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	Whether related party?	% of voting share in CoC					
1	Employees Provident Fund Organizatio		21.01.2026	4,06,95,964	4,06,95,964	Statutory claim	NA		No	Nil	NA	NA	NA	NA	EPFO

According to EPFO. "EPF dues are not operational debts under IBC. They are essentially third-party dues in the company's establishments. The EPF dues are not the assets of the company to be distributed among creditors. They are workmen dues and are required to be paid before applying the waterfall mechanism for other creditors."

However, It is submitted by the applicant IRP that The EPFO claim represents statutory provident fund dues of employees, which are excluded from the liquidation estate under Section 36(4)(a)(iii) of the Code and shall be dealt with in accordance with law."(Note: The Corporate Debtor has not provided the financial records hence the claims of the Creditors are admitted on a provisional basis. Such Claims may change subsequently as we receive more claims or any additional information on existing claim or information from books of accounts maintained by the Corporate Debtor)