

## Annexure - 3

Name of the Corporate Debtor: C M Smith and Sons Limited

Date of commencement of CIRP :16.10.2025

List of creditors as on : 28.02.2026

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

(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	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	Invent Assets Securitisation & Reconstruction Pvt Ltd	30.10.2025	1,26,07,64,505	1,26,07,64,505	Financial assistance by way of CC/OD/TL, etc	1,26,07,64,505	1,26,07,64,505	No	26.83	0	0	0	0	-
2	Rare Asset Reconstruction Limited	30.10.2025	3,18,59,17,274	3,18,59,17,274	Financial assistance by way of CC, TL, CORPORATE LOAN etc	3,18,59,17,274	3,18,59,17,274	No	67.8	0	0	0	0	-
<b>TOTAL</b>			<b>4,44,66,81,779</b>	<b>4,44,66,81,779</b>	-	<b>4,44,66,81,779</b>	<b>4,44,66,81,779</b>	-	<b>94.63</b>	-	-	-	-	