

Name of Corporate Debtor : N. Kumar Housing &amp; Infrastructure Private Limited

Date of Commencement of CIRP : 24th February 2023

Annexure 3

Claims received and updated as on 23-03-2026

## List of Secured Financial Creditor (Other than the financial creditor belonging to any class of creditor)

Sl 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	Whether related party?	% of voting Share in COC if applicable					
1	Omkara Assets Reconstruction Private Limited	08-Mar-23	89,94,95,437	89,94,95,437	Corporate Gaurantor	82.97 Crs	62.00 crs	NO	100.00%					
	<b>Total</b>		<b>89,94,95,437</b>	<b>89,94,95,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Note:**

Indian Bank has informed the Resolution Professional that the debt pertaining to M/s Poonam Resorts Ltd has been assigned to Omkara Assets Reconstruction Private Limited via assignment agreement dated 17.02.2026, wherein N Kumar Housing Infrastructure Pvt. Ltd. is the corporate guarantor. Accordingly, pursuant to the said assignment, Omkara Assets Reconstruction Private Limited has replaced Indian Bank as the creditor in respect of the aforesaid debt.