

Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;

List of creditors as on 26.04.2026

Filing under clause (ca) of sub-regulation (2) of regulation 13 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016

Sl. No.	Category of creditor	Summary of claims received		Summary of claims admitted		Amount of contingent claims	Amount of claims not admitted	Amount of claims under verification	Remarks, if any
		No. of claims	Amount	No. of claims	Amount of claims admitted				
1	Secured financial creditors belonging to any class of creditors	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
2	Unsecured financial creditors belonging to any class of creditors	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	2	₹ 4,940,826,676	2	₹ 4,733,818,994	₹ 0	₹ 207,007,682	₹ 0	Refer Annexure 1
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
5	Operational creditors (Workmen)	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
6	Operational creditors (Employees)	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
7	Operational creditors (Government Dues)	3	₹ 507,041,992	3	₹ 507,041,992	₹ 0	₹ 0	₹ 0	Refer Annexure 2
8	Operational creditors (other than Workmen and Employees and Government Dues)	4	₹ 3,816,239	4	₹ 2,976,937	₹ 0	₹ 839,302	₹ 0	Refer Annexure 3
9	Other creditors, if any, (other than financial creditors and operational creditors)	1	₹ 3,112,419.00	0	₹ 0.00	₹ 0.00	₹ 3,112,419.00	₹ 0.00	Refer Annexure 4
Total		10	₹ 5,454,797,326	9	₹ 5,243,837,923	₹ 0	₹ 210,959,403	₹ 0	

Notes to list of Creditors

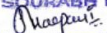
1. As per Regulation 14 of IBC 2016-

Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.

2. Claims have been provisionally admitted by IRP / RP on the basis of records / documents submitted by the creditors.

3. The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.

4. Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.

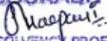
For SOURABH MALPANI

 INSOLVENCY PROFESSIONAL
 IP Reg. No. IBBI/PPA-001/IP-P01265/2018-19/12047

Annexure - 1
Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;
List of creditors as on 26.04.2026
List of secured financial creditors (other than financial creditors belonging to any class of creditors)

S. No.	Name of Creditor	Detail 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	Union Bank of india Alchemist ARC Limited	26-Dec-23	₹ 666,896,540	₹ 636,043,764	Loan facilities	₹ 636,043,764	₹ 636,043,764	No	13.436%	₹ 0.00	₹ 0.00	₹ 30,852,776	₹ 0	
2		27-Dec-23	₹ 4,273,930,136	₹ 4,097,775,230	Loan facilities	₹ 4,097,775,230	₹ 4,097,775,230	No	86.564%	₹ 0.00	₹ 0.00	₹ 176,154,906	₹ 0	
Total			₹ 4,940,826,676	₹ 4,733,818,994		₹ 4,733,818,994	₹ 4,733,818,994		100%	₹ 0.00	₹ 0.00	₹ 207,007,682	₹ 0	

Notes :

- As per Regulation 14 of IBC 2016- Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
- The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
- Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.
- The Amount covered by Guarantee and security interest is taken as per Form C, however same is subject to review on receipt of information and discussion with Financial Creditor.
- As on March 28, 2026, Alchemist Asset Reconstruction Company Limited and Punjab and Sind Bank have informed the RP regarding the assignment of debt pertaining to the Corporate Debtor. Pursuant to the above, the ARC has stepped into the shoes of the Public Sector Bank (PSB), and accordingly, the list of creditors has been updated.

For SOURABH MALPANE

INSOLVENCY PROFESSIONAL
IP Reg. No. 1881/CPA-001/IP-P01265/2018-19/12047

Annexure - 2
Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;
List of creditors as on 26.04.2026
List of operational creditors (Government dues)

S. No.	Details of claimant		Detail 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
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party	% of voting share in COC					
1	Income Tax Department (ACIT Circle 5 (1)(1), Churchgate, Mumbai)	Ministry of Finance, Govt. of India	19-Jan-23	₹ 502,639,272.00	₹ 502,639,272.00	Income Tax Demands	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	Refer Note No 4
2	Income Tax Department (Income Tax Officer, TDS, Jaipur)	Ministry of Finance, Govt. of India	03-Feb-23	₹ 4,212,855.00	₹ 4,212,855.00	Income Tax Demands	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	-
3	Employees State Insurance Corporation	Ministry of Labour and Employment, Govt. of India	19-Jul-23	₹ 189,865.00	₹ 189,865.00	ESIC Demand	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	-
Total				₹ 507,041,992.00	₹ 507,041,992.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	

Notes :

1. As per Regulation 14 of IBC 2016-
Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.

2. The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.

3. Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.

4. Income Tax Demands raised by IT Department Mumbai are sub-judice before Hon'ble ITAT, Mumbai and documents & information in relation thereto is pending to be received from the CD and its tax counsels. The claim admitted is subject to further review on receipt of such documents and information.

For SOURABH MALPANE

INSOLVENCY PROFESSIONAL
IP Reg. No. 1801/2019-20/1/12047

Annexure - 3
Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;
List of creditors as on 26.04.2026
List of operational creditors (Other than Workmen and Employees and Government Dues)

S. No.	Name of Creditor	Detail 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	Bombay Stock Exchange	27-Dec-22	1,816,095.00	₹ 1,816,095.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	-
2	National Stock Exchange	26-Dec-22	526,342.00	₹ 526,342.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	-
3	PNB Investement Services	14-Jan-23	831,802.00	₹ 0.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 831,802.00	₹ 0.00	Various emails sent for information/documents in support of claim but no reply received
4	M/s Umed Jain & Co.	10-Feb-23	642,000.00	₹ 634,500.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 7,500.00	₹ 0.00	Claim admitted based on the books maintained by CD
Total			₹ 3,816,239.00	₹ 2,976,937.00	₹ 0.00	₹ 0.00	₹ 0.00			₹ 0.00	₹ 0.00	₹ 839,302.00	₹ 0.00	

- Notes :**
- As per Regulation 14 of IBC 2016-
Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
 - The claims if not being able to be verified due to lack of documents/information have not been admitted
 - The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
 - Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.

Annexure 4

Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;

LIST OF CREDITORS BASIS CLAIMS RECEIVED UPTO 26.04.2026

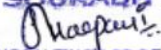
LIST OF OTHER CREDITORS (other than financial creditors and operational creditors)

S.No	Name	Date	Amount Claimed	Amount of claim admitted	Amount covered by security interest	Amount of claim not admitted	Amount of claims under verification	Remarks, if any
1	Mount Unique CHS Limited	22-Jul-23	3112419	0	-	3112419	0	Emails were sent to claimant to provide details as to his claim not barred by limitation, to which no reply received upto date of this list.
	Total		3112419	0	-	3112419	0	

Notes :

1. As per Regulation 14 of IBC 2016-

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