

**Annexure 7**  
**Name of the Corporate Debtor: Blu-Smart Mobility Limited**  
**Date of commencement of CIRP: 28-07-2025**  
**List of Creditors as on: 07-05-2026**

**List of operational creditors (Government dues)**

(Amount in ₹)

| Sl. No.      | Details of Claimant   |   | Details of claim received |                       | Details of claim admitted |                 |                                     |                             |                        |   | Amount of contingent claim | Amount of any mutual dues, that may be setoff | 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 | Amount covered by security interest | Amount covered by guarantee | Whether related party? | % of voting share in CoC, if applicable |                            |   |                              |                                    |  |  |
| 1            | EPFO                  | Regional Provident Fund Commissioner- II EPFO, Regional Office, Vatwa | 14-09-2025                | 12,31,656.00          | 12,31,656.00              | Statutory Dues  | -                                   | -                           | No                     | -                                       | -                          | -   | -                            | -                                  | -                                      | Claim has been provisionally admitted. |
| 2            | Income Tax Department | Income Tax Department, TDS-1, Ahmedabad                               | 11-12-2025                | 2,56,17,268.00        | 1,62,38,351.00            | Statutory Dues  | -                                   | -                           | No                     | -                                       | -                          | -   | 7,50,827.00                  | 86,28,090.00                       | Claim has been provisionally admitted. |  |
| 2            | Income Tax Department | Income Tax Department   | 16-02-2025                | 86,81,389.00          | -                         | Statutory Dues  | -                                   | -                           | No                     | -                                       | -                          | -   | -                            | 86,81,389.00                       | Claim is under verification            |  |
| <b>Total</b> |                       |   |                           | <b>3,55,30,313.00</b> | <b>1,74,70,007.00</b>     |                 | -                                   | -                           |                        | -                                       | -                          | -   | <b>7,50,827.00</b>           | <b>1,73,09,479.00</b>              |  |  |

**Note: THE CREDITORS ARE HEREBY INFORMED THAT:**

- In pursuance of Section 15(1)(c), Regulations 6(2)(c) and 12(1), regulations 12(2) and regulation 13 of CIRP Regulations, 2016, the claimants can submit their claims within 14 days of commencement of CIRP, upto 90th days of commencement of CIRP and also till up to seven days before the date of meeting of creditors for voting on the resolution plan or the initiation of liquidation, as the case may be, respectively.
- The Resolution Professional and his team is diligently verifying the claims on a daily basis as per regulation 13 and 14 of CIRP Regulations, 2016. However, certain claims have been provisionally admitted based on the records submitted by the claimants. These claims remain subject to further verification upon receipt of the complete books of accounts and records maintained by the Corporate Debtor, that is awaited from the Ex-management of the Corporate Debtor.
- It is important to note that the submission and verification of claims is an ongoing process. Given the significant volume of emails and documents pertaining to the claims filed against the Corporate Debtor, there might be some delays in the collation and review of claims. This is a procedural aspect that will be addressed in due course of time.
- The Resolution Professional assures all stakeholders that the claims are being continuously verified, and the updated list of claims will be uploaded frequently to maintain transparency and compliance with the regulatory requirements.
- It is further requested that if any creditors who don't find their names in the present list, may further send a reminder email at the process email id (cirp.blusmart@npvinsolvency.in), to follow-up on their claim for quick actions.

Debentures