

Annexure-4																
Name of the corporate debtor: H.Q LAMPS MANUFACTURING CO PRIVATE LIMITED				Date of commencement of CIRP: 22-04-2026				List of creditors as on: 09-05-2026								
List of operational creditors (Other than Workmen and Employees and Government Dues)																
Sl. No.	Name of creditor	Details of claim received				Details of claim admitted						Amount of claim under verification	Remarks, if any			
		Date of receipt of claim	Amount claimed [Amount in Rs.]	Principal Amount claimed [Amount in Rs.]	Interest claimed [Amount in Rs.]	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% of voting share in CoC			Amount of contingent claim	Amount of any mutual dues, that may be set-off	Amount of claim not admitted
1	Safexpress Private Limited	06-05-2026	1,31,67,426.00	1,31,67,426.00	-	28,96,381.00	Operational creditors (Other than Workmen and Employees and Government Dues)	-	-	No	0.00	-	-	-	1,02,71,045.00	The RP has verified the claims with the books of accounts, records, and other documents made available by the Suspended Board of Directors of the Corporate Debtor
2	Ingram Micro India Pvt. Ltd.	07-05-2026	70,52,61,098.00	62,73,75,585.00	7,78,85,512.00	62,65,14,980.00		-	-	No	0.00	-	-	-	7,87,46,118.00	The RP has verified the claims with the books of accounts, records, and other documents made available by the Suspended Board of Directors of the Corporate Debtor
3	MANIK PRINTPACK INDIA PVT LTD.	08-05-2026	68,45,426.00	51,46,307.00	16,99,119.00	51,07,484.00		-	-	No	0.00	-	-	-	17,37,942.00	The RP has verified the claims with the books of accounts, records, and other documents made available by the Suspended Board of Directors of the Corporate Debtor
4	Norma Steel and Alloys Private Limited	09-05-2026	16,82,71,233.00	15,00,00,000.00	1,82,71,233.00	-		-	-	No	0.00	-	-	-	16,82,71,233.00	Refer Note-1
5	Sathe Lighting Private Limited	09-05-2026	3,03,48,329.00	3,03,48,329.00	-	2,92,97,475.00		-	-	No	0.00	-	-	-	10,50,854.00	The RP has verified the claims with the books of accounts, records, and other documents made available by the Suspended Board of Directors of the Corporate Debtor
6	H. M. Lighting, a proprietorship concern of Mr. Yashnidhi Gupta	09-05-2026	8,03,40,602.16	8,03,40,602.16	-	8,01,28,387.76		-	-	No	0.00	-	-	-	2,12,214.40	The RP has verified the claims with the books of accounts, records, and other documents made available by the Suspended Board of Directors of the Corporate Debtor
TOTAL			1,00,42,34,114.16	90,63,78,249.16	9,78,55,864.00	74,39,44,707.76					0.00	-	-	-	26,02,89,406.40	

- Note No. 1**
- M/s Norma Steel and Alloys Private Limited made an excess payment towards the purchase of property from H.Q Lamps Manufacturing Co. Private Limited. However, despite acknowledgment of the said excess amount before the Hon'ble High Court of Delhi, the Corporate Debtor failed to refund the same.
 - In view of the nature of the transaction, the claim does not fall within the ambit of an "Operational Debt" as defined under Section 5(21) of the Insolvency and Bankruptcy Code, 2016, since the amount does not arise from the provision of goods or services, including employment, nor does it pertain to any dues payable under any law to the Central Government, State Government, or local authority.
 - Further, the said claim also does not qualify as a "Financial Debt" under Section 5(8) of the Code, as there is no element of disbursement against consideration for the time value of money.
 - Accordingly, the claimant appears to fall under the category of "Other Creditors" in terms of Regulation 9A of the Insolvency Resolution Process for Corporate Persons Regulations, 2016, which provides for submission of claims by creditors other than Financial Creditors and Operational Creditors.
 - Therefore, the claimant has been advised to file its claim in Form-F, i.e., Other Creditor (Other than Financial Creditors and Operational Creditors) and the said claim has been kept under verification subject to submission of revised claim form along with documents and records.