

**Annexure-A (Exhibit 2)**

**Name of the corporate debtor : BBT Elevate Private**

**List of creditors as on 31.05.2026**

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

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 set-off	Amount of claim under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted (Provisionally)	Nature of claim	Whether related party?	% of voting share in CoC, if applicable					
1	Employees' State Insurance Corporation (ESIC)		24.04.2026	7,37,973	8,136.00	Unsecured	No	-	-	-	7,29,837	-	-
2	Employees' Provident Fund Organisation (EPFO)		17.04.2026	70,781	70,781	Unsecured	No	-	-	-	-	-	-
3	Income Tax Department (TDS Ward 1(2), Kolkata)		21.04.2026	26,09,912	26,09,912	Unsecured	No	-	-	-	-	-	-
	<b>Total</b>			<b>34,18,666.00</b>	<b>26,88,829.00</b>	-	-	-	-	-	<b>7,29,837.00</b>	-	