

XR BIA DEVELOPERS LIMITED
ANNEXURE E

List of Operational Creditor (Government Dues)

ICD Date:- 06-08-2024

Date of Claim:- 30-11-2025

| Amount in INR | | | | | | | | | | | | |
|---------------|--------------------------------------|---------------------------|--------------------------|---------------------------|-----------------|------------------------|--------------------------|----------------------------|--|------------------------------|------------------------------------|-----------------|
| 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 | 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 | Whether related party? | % of voting share in CoC | | | | | |
| 1 | Income Tax Department | 28-02-2025 | 1,29,92,00,575.00 | 1,29,92,00,575.00 | Statutory Dues | No | 0.00 | NA | 0.00 | 0.00 | 0.00 | Nil |
| 2 | Employee State Insurance Corporation | 15-06-2025 | 31,668.00 | 29,987.00 | Statutory Dues | No | 0.00 | NA | 0.00 | 0.00 | 1,681.00 | NIL |
| Total | | | 1,29,92,32,243.00 | 1,29,92,30,562.00 | | | 0.00 | 0.00 | 0.00 | 0.00 | 1,681.00 | |

Note: The LoC has been updated solely to reflect the assignment of a portion of the admitted debt of ARCIL (Secured FC) to CFM AR Pvt. Ltd. pursuant to the claim submitted by CFM AR Pvt. Ltd. on 25.05.2026.

The LoC continues to be maintained as on 30.11.2025. The RP is yet to place before the CoC the claims received after 30.11.2025 for recommendation of condonation of delay. Upon receipt of the CoC's recommendation and necessary orders of the AA, the LoC shall be updated accordingly.