

Annexure-7

Name of the corporate debtor **Vrundavan Ceramic Pvt. Ltd.**
Date of commencement of CIRP: **27.09.2024**
List of creditors as on **01.07.2026**

List of operational creditors (Government dues)

S No.	Name of Creditor	Details of claim					Details of claim						Amount of contingent claim	Amount of any mutual dues, that may be	Amount of claim not admitted	Amount of claim under verification
		Date of receipt	Amount Principal claimed	Amount Interest claimed	Other Claimed amount	Total 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	EPFO, Regional Office, Rajkot	29-10-2024	54,366	27,557	26,275	1,08,198	1,08,198	Government Dues	NIL	NIL	No	NA	Nil	Nil	-	Nil
2	Paschim Gujarat Vij Company Limited- Wankaner Division	18-02-2020	23,64,517	-	-	23,64,517	23,64,517	Government Dues	NIL	NIL	No	NA	Nil	Nil	-	Nil
3	State Tax Officer (3) Unit-93, Rajkot	08-05-2020	8,92,47,864	29,81,90,504	15,34,21,588	54,08,59,956	54,08,59,956	Government Dues	NIL	NIL	No	NA	Nil	Nil	-	Nil
4	Income Tax Department Morbi Circle	17-03-2020	2,04,38,250	99,35,977	-	3,03,74,227	3,03,74,227	Government Dues	NIL	NIL	No	NA	Nil	Nil	-	Nil
Total			11,21,04,997	30,81,54,038	15,34,47,863	57,37,06,898	57,37,06,898									

Notes:

1. Pursuant to the IBBI (Liquidation Process) (Fourth Amendment) Regulations, 2026, notified vide Press Release No. IBBI/PR/2026/11 dated 04 June 2026, claims which were submitted, verified and admitted during the Corporate Insolvency Resolution Process ("CIRP") are required to be carried forward into liquidation and are not required to be filed afresh or re-verified by the Liquidator.

2. The stakeholders had submitted their claims during CIRP and such claims were duly verified and admitted by the Resolution Professional. However, no fresh claims were filed by these stakeholders during liquidation. Accordingly, pursuant to the aforesaid amendment, the claims admitted during CIRP have been carried forward and admitted by the Liquidator for the same admitted amount, without requiring fresh submission or re-verification:

3. The claim of EPFO, Regional Office, Rajkot was filed during liquidation proceedings and, since the same was not part of the claims admitted during CIRP, the said claim has been independently examined by the Liquidator based on the claim submitted, supporting documents and records made available, and has been admitted accordingly.

4. Accordingly, the amount reflected under the column "Amount of Claim Admitted", except in respect of EPFO, Regional Office, Rajkot, represents claim amounts already verified and admitted during CIRP by the Resolution Professional and thereafter carried forward into liquidation in accordance with the IBBI (Liquidation Process) (Fourth Amendment) Regulations, 2026. The Liquidator has relied upon the claim verification and admission undertaken during CIRP and has adopted the same in liquidation in compliance with the applicable statutory framework.

Place New Delhi
Date **01.07.2026**