

Name of the Corporate Debtor : Avesthagen Limited
Date of commencement of CIRP: 06.02.2026 (Order Published on 10.02.2026)
List of creditors as on: 06-07-2026

Filing under clause (ca) of sub-regulation (2) of regulation 13 the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016
(Amount in ₹)

Sl. No.	Category of creditor	Summary of claims received		Summary of claims admitted		Amount of contingent claims	Amount of claims not admitted	Amount of claims under verification	Details in Annexure	Remarks, if any
		No. of claims	Amount	No. of claims	Amount of claims admitted					
1	Secured financial creditors belonging to any class of creditors									
2	Unsecured financial creditors belonging to any class of creditors									
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	3	4,67,52,34,323.00	3	4,67,44,01,115.00	-	-	8,33,208.00	3	
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	3	1,03,82,73,121.00	3	1,03,13,17,301.00	-	69,55,820.00	0.00	4	
5	Operational creditors (Workmen)									
6	Operational creditors (Employees)	6	62,28,22,514.00	1	3,27,500.00		1,02,225.00	62,23,92,789.00	6	
7	Operational creditors (Government Dues)	1	3,66,84,032.00	1	72,23,339.00	2,94,60,693.00	-	-	7	
8	Operational creditors (other than Workmen and Employees and Government Dues)	2	9,84,91,841.00	2	1,36,22,909.00	-	8,48,68,932.00	-	8	
9	Other creditors, if any,									
Total		15	6,47,15,05,831.00	10	5,72,68,92,164.00	2,94,60,693.00	9,19,26,977.00	62,32,25,997.00		

Annexure-1 Name of the Corporate Debtor : Avesthagen Limited Date of commencement of CIRP: 06.02.2026 (Order Publised on 10.02.2026) List of creditors as on: 06-07-2026															
List of secured financial creditors belonging to any class of creditors (Amount in ₹)															
Sl. No.	Name of creditor	Identification No.	Details of claim received		Details of claim admitted						Amount of continge nt claim	Amount of any mutual dues, that may be set-	Amount of claim not admitted	Amount of claim under	Remarks, if any
			Date of receipt	Amount	Amount of	Nature of	Amount covered by	Amount	Whether	% of voting					
NIL															

Annexure-2 Name of the Corporate Debtor : Avesthagen Limited Date of commencement of CIRP: 06.02.2026 (Order Publised on 10.02.2026) List of creditors as on: 06-07-2026														
List of unsecured financial creditors belonging to any class of creditors (Amount in ₹)														
Sl. No.	Name of creditor	Identification No.	Details of claim received		Details of claim admitted					Amount of contingent	Amount of any mutual	Amount of claim not	Amount of claim under	Remarks, if any
			Date of receipt	Amount	Amount of	Nature of	Amount covered by	Whether	% of voting					
1					-	NIL								

Annexure – 3													
Name of the Corporate Debtor : AVESTHAGEN LIMITED													
Date of commencement of CIRP: 06.02.2026 (Order Published on 10.02.2026)													
List of creditors as on: 06-07-2026													
List of secured financial creditors (other than financial creditors belonging to any class of creditors)													
(Amount in ₹)													
Sl. No.	Name of creditor	Details of claim received		Details of claim admitted						Amount of any mutual dues, that	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	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% Voting Share				
1	Biotechnology Industry Research Assistance Council	23-02-2026	5,86,61,780.00	5,86,61,780.00	loan	5,86,61,780.00	5,86,61,780.00	no	1.03	0	0	0	NIL
2	Punjab National Bank	23-02-2026	4,61,57,39,335.00	4,61,57,39,335.00	loan	4,61,57,39,335.00	-	no	80.90	0	0	0	NIL
3	HDFC Bank Ltd	04-07-2026	8,33,208.00	0		8,33,208.00	0					8,33,208.00	The delayed claim was submitted on 04-07-2026
	TOTAL		4,67,52,34,323.00	4,67,44,01,115.00		4,67,52,34,323.00	5,86,61,780.00					8,33,208.00	

Annexure – 4													
Name of the Corporate Debtor : AVESTHAGEN LIMITED													
Date of commencement of CIRP: 06.02.2026 (Order Published on 10.02.2026)													
List of creditors as on: 06-07-2026													
List of unsecured financial creditors (other than financial creditors belonging to any class of creditors)													
(Amount in ₹)													
Sl. No.	Name of creditor	Details of claim received		Details of claim admitted					Amount of contingent claim	Amount of any mutual dues, that	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	Amount covered by guarantee	Whether related party?	% of voting share in CoC					
1	Council of Industrial and Scientific Research	24.02.2026	77,33,10,269.00	76,89,23,561.00	Inter Corporate Loan	NIL	No	13.48	0	0	43,86,708.00	0	NIL
2	Sargam Specialities Pvt Ltd	24.02.2026	9,58,17,740.00	9,58,17,740.00	Loan	NIL	No		0	0	0	0	Nil
3	Panacia Biotec Limited	10.03.2026	16,91,45,112.00	16,65,76,000.00	loan	0	0	No			25,69,112.00		
	Total		1,03,82,73,121.00	1,03,13,17,301.00							69,55,820.00		

Annexure – 7 Name of the Corporate Debtor : AVESTHAGEN LIMITED Date of commencement of CIRP: 06.02.2026 (Order Publiised on 10.02.2026) List of creditors as on: 06.07.2026														
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 set-off	Amount of claim not admitted	Amount of claim under verification	Remarks, if any
	Department	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	Regional PF Commissioner II	24.02.2026	3,66,84,032.00	72,23,339.00	PF , Interest and Damages	0	0	No	0	2,94,60,693.00	0	0.00	0	The appeal is pending before Hon'ble CGIT and EPF Appellant Tribunal against the demand. Hence the claim is not crystallised and
	TOTAL		3,66,84,032.00	72,23,339.00		-	-	-	-	2,94,60,693.00	-	-	-	
Annexure – 8 Name of the Corporate Debtor : AVESTHAGEN LIMITED Date of commencement of CIRP: 06.02.2026 (Order Published on 10.02.2026) List of creditors as on: 06.07.2026														
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 contingent claim	Amount of any mutual dues, that may be set-off	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	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% of voting share in CoC					
2	Dr Yashmin Shah	21-02-2026	9,79,50,549.00	1,31,26,000.00	consultancy and advisory charges	0	0		0	0	0	8,48,24,549.00		The payment of interest and non-
3	MS Kavitha N Moorthy	22-02-2026	5,41,292.00		consultancy Charges	0	0	NO	0	0	0	44,383.00		
	TOTAL		9,84,91,841.00	1,36,22,909.00								8,48,68,932.00		

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(Amount in ₹)

Sl. No.	Name of creditor	Details of claim received		Details of claim admitted					Amount of contingence nt claim	Amount of any mutual dues, that may be set-off	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	Amount covered by security interest	Amount covered by guarantee	Whether related party?					

NIL