

Claims list as on 28 August 2026 — De Grande Sports Private Limited (Under CIRP)

Annexure – 4

Name of the corporate debtor: De Grande Sports Private Limited | Date of commencement of CIRP: 12 January 2026  
List of creditors as on 28 August 2026  
List of unsecured financial creditors (other than financial creditors belonging to any class of creditors)

| 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           |
|-------|---------------------|---------------------------|----------------|---------------------------|-----------------|-----------------------------|------------------------|--------------------|----------------------------|-----------------------------------------------|------------------------------|------------------------------------|-------------------|
|       |                     | Date of receipt           | Amount claimed | Claim amount admitted     | Nature of claim | Amount covered by guarantee | Whether related party? | % of voting in CoC |                            |                                               |                              |                                    |                   |
| 1     | R.K. Purushothaman  | 26.01.2026                | 3,90,40,997    | 3,90,40,997               | Loan            | -                           | No                     | 100                | -                          | -                                             | 0                            | 0                                  | Admitted in full. |
| Total |                     |                           | 3,90,40,997    | 3,90,40,997               |                 |                             |                        |                    |                            |                                               | 0                            | 0                                  |                   |

Annexure – 7

Name of the corporate debtor: De Grande Sports Private Limited | Date of commencement of CIRP: 12 January 2026  
List of creditors as on 28 August 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 not admitted | Amount of claim under verification | Remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------|------------------------------------------------------------|---------------------------|----------------|---------------------------|-----------------|-----------------------------|------------------------|--------------------|----------------------------|-----------------------------------------------|------------------------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |                                                            | Date of receipt           | Amount claimed | Claim amount admitted     | Nature of claim | Amount covered by guarantee | Whether related party? | % of voting in CoC |                            |                                               |                              |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1     | Assistant Commissioner, CGST, Mumbai East Commissionerate  | 09.04.2026                | 32,07,52,980   | 28,91,28,388              | Statutory dues  | -                           | No                     | -                  | -                          | -                                             | 0                            | 3,16,24,592                        | FY 2019-20 to FY 2022-23. Balance of ₹3,16,24,592 under verification.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 2     | Department of Sales Tax, Government of Maharashtra, Mumbai | 28.01.2026                | 8,75,90,504    | 73,36,381                 | Statutory dues  | -                           | No                     | -                  | -                          | -                                             | 0                            | 8,02,54,123                        | Form B of ₹1,59,52,440 filed 23.01.2026 (received 28.01.2026) per DRC-07 orders ZD2711230221630 dt. 09.11.2023, ZD270225112208Q dt. 21.02.2025 and ZD271225120318M dt. 23.12.2025. Undisputed tax of ₹73,36,381 admitted; interest and penalty of ₹86,16,059 kept in abeyance by letter dt. 10.06.2026. Additional claim of ₹7,16,38,064 received 08.07.2026 (superseding the letter stating ₹7,13,88,064), taken on record for verification 10.07.2026; interest computation called for on 10.07.2026 and 15.08.2026, not yet furnished. |
| Total |                                                            |                           | 40,83,43,484   | 29,64,64,769              |                 |                             |                        |                    |                            |                                               | 0                            | 11,18,78,715                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

Annexure – 8

Name of the corporate debtor: De Grande Sports Private Limited | Date of commencement of CIRP: 12 January 2026  
List of creditors as on 28 August 2026  
List of Operational creditors (other than Workmen and Employees and 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 not admitted | Amount of claim under verification | Remarks                    |
|-------------|---------------------------------------------|---------------------------|----------------|---------------------------|-----------------|-----------------------------|------------------------|--------------------|----------------------------|-----------------------------------------------|------------------------------|------------------------------------|----------------------------|
|             |                                             | Date of receipt           | Amount claimed | Claim amount admitted     | Nature of claim | Amount covered by guarantee | Whether related party? | % of voting in CoC |                            |                                               |                              |                                    |                            |
| 1           | Lighting Technologies India Private Limited | 28.01.2026                | 5,66,15,800    | 2,58,75,350               | Supplier        | -                           | No                     | -                  | -                          | -                                             | 3,07,40,450                  | 0                                  | ₹3,07,40,450 not admitted. |
| 2           | ITC Hotels Limited                          | 10.04.2026                | 1,35,613       | 1,35,613                  | Supplier        | -                           | No                     | -                  | -                          | -                                             | 0                            | 0                                  |                            |
| Total       |                                             |                           | 5,67,51,413    | 2,60,10,963               |                 |                             |                        |                    |                            |                                               | 3,07,40,450                  | 0                                  |                            |
| Grand total |                                             |                           | 50,41,35,894   | 36,15,16,729              |                 |                             |                        |                    |                            |                                               | 3,07,40,450                  | 11,18,78,715                       |                            |