

| Sl. No. | Details of Claimant<br>Department                                                                                                                  | Government | Details of claim received<br>Date of receipt                   | Amount claimed    | Amount of claim admitted | Nature of claim | Details of claim admitted<br>Amount covered by security<br>interest | Amount covered by<br>guarantee | Whether<br>related party? | % of voting<br>share in Co.,<br>if applicable | Amount of contingent claim | Amount of<br>any mutual<br>dues, that<br>may be set-off | Amount of claim not<br>admitted | Amount of claim under<br>verification | Remarks, if any                                                                                                                                                                                                                                                                           |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------|-------------------|--------------------------|-----------------|---------------------------------------------------------------------|--------------------------------|---------------------------|-----------------------------------------------|----------------------------|---------------------------------------------------------|---------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Office of Assistant Commissioner State Tax, Raipur Circle-10, Chhattisgarh,                                                                        |            | 16-09-2025                                                     | 16,83,531         | 16,83,531.00             | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 2       | Smt. Purnbi Nayak, Deputy Commissioner of CT & GST, CT & GST Circle, Cuttack-I, WEST, CUTTACK                                                      |            | 16-09-2025                                                     | 9,97,21,000       | 9,96,03,003.00           | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | 1,18,057                        | -                                     | Claim of Rs. 118057 is rejected as the demand amount was paid on 28.10.2024                                                                                                                                                                                                               |
| 3       | The Commercial Tax Officer (Audit), 1-10, DGSTO-01, Bengaluru                                                                                      |            | 15-09-2025                                                     | 18,30,122         | 18,30,122.00             | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 4       | The President of India, on behalf of Govt. of India through the DY Commissioner of Tax (DYO), 1-10, Mumbai.                                        |            | 13-10-2025                                                     | 5,81,62,561.00    | 5,81,62,561.00           | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | 22,160.00                       | -                                     | Amount of Rs. 22160 has been rejected as the same was paid on 07.03.2022                                                                                                                                                                                                                  |
| 5       | State Tax Department, Gujarat, N R Mashkar, State Tax Officer (3), Unit - 10, Ahmedabad                                                            |            | 23-09-2025<br>Revised claim on 02-12-2025 and 07-04-2026       | 2,27,52,255.00    | 2,27,52,255.00           | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 6       | The Assistant Commissioner of Central Tax, Amravathi CGST Division, Vijaywada                                                                      |            | 19-09-2025                                                     | 9,85,64,160.00    | 9,85,64,160.00           | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 7       | Department of Goods and Services Tax, Govt of Maharashtra                                                                                          |            | 16-10-2025<br>Revised claim received on 14-01-2026             | 80,38,73,738.00   | 80,38,73,738.00          | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 8       | ESIC - Ahmedabad                                                                                                                                   |            |                                                                | 33,221.00         | 33,221.00                | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 9       | EMPLOYEES STATE INSURANCE CORPORATION- KOCHI                                                                                                       |            | 19-09-2025                                                     | 469.00            | 469.00                   | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 10      | ESIC- Kolkata                                                                                                                                      |            | 03-10-2025                                                     | 93,487.00         | 93,487.00                | Unsecured       |                                                                     |                                | No                        | -                                             | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 11      | ESIC- Delhi                                                                                                                                        |            | 07-10-2025                                                     | -                 | -                        | Unsecured       |                                                                     |                                |                           |                                               | -                          | -                                                       | -                               | -                                     | claim form not available                                                                                                                                                                                                                                                                  |
| 12      | The Assistant Commissioner, Central GST & Central Excise, Division-1, Daman Commissionerate                                                        |            | 30-10-2025                                                     | 1,12,90,01,584.00 | -                        | Unsecured       |                                                                     |                                | No                        |                                               | 1,12,90,01,584.00          | -                                                       | -                               | -                                     | CGST Department, Ahmedabad has filed appeal against CESTAT Ahmedabad order No-A/1629/2023 dated 01/08/2023 which was in favour of company, matter is pending with Bombay High Court vide departmental appeal No- CEXAL/5156/2024 . Therefore the claim is classified as Contingent claim. |
| 13      | IPFO, RO Mumbai(Dadar)                                                                                                                             |            | 29-10-2025<br>Revised claim- 06.03.2025, 01.04.2026            | 9,35,05,164       | 7,62,89,063              | Unsecured       |                                                                     |                                | No                        |                                               | -                          | -                                                       | 1,72,16,101.00                  | -                                     | Rs. 1,72,16,101 has been claimed twice                                                                                                                                                                                                                                                    |
| 14      | Deputy Commissioner, Commercial Tax Department, Circle II, Zone 1, Jaipur                                                                          |            | 07-11-2025<br>Revised on 19-11-2025, 24-03-2026 and 22-06-2026 | 3,50,88,972       | 3,48,44,733.00           | Unsecured       |                                                                     |                                | No                        |                                               | -                          | -                                                       | 2,44,239.00                     | -                                     | Interest for 2023-24 of Rs. 2,44,239 is claimed twice, hence rejected                                                                                                                                                                                                                     |
| 15      | Mr. Satish B Pillai<br>Deputy Commissioner of Commercial Taxes (Audit)-1, 10, DGSTO-1, Bengaluru                                                   |            | 13-11-2025                                                     | 10,55,86,467      | 10,55,86,467.00          | Unsecured       |                                                                     |                                | No                        |                                               | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 16      | E.S.I. Corporation, Regional Office, Mumbai- 400012.                                                                                               |            |                                                                | 5,58,000          | 5,58,000.00              | Unsecured       |                                                                     |                                | No                        |                                               | -                          | -                                                       | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 17      | THE ASSISTANT COMMISSIONER, CGST & CENTRAL EXCISE, DIVISION-V, INDORE, 2ND FLOOR CGO COMPLEX, INDORE (M.P.)                                        |            | 10-12-2025                                                     | 2,91,76,400       | 2,91,76,400.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 18      | Circle-9 (Commercial Tax Department) Indore, MP                                                                                                    |            | 08-12-2025                                                     | 2,46,32,716       | 2,46,32,716.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 19      | Principal Commissioner of CGST & Central Excise, Lucknow                                                                                           |            | 16-12-2025                                                     | 2,24,50,302       | 2,24,50,302.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 20      | SIRSI G. L. NARASIMHAM,<br>DY. COMMISSIONER OF CUSTOMS,<br>TAX RECOVERY CELL, IMPDET<br>COMMISSIONERATE, MUMBAI ZONE III.                          |            | 28-12-2025                                                     | 10,08,23,556      | 10,08,23,556.00          | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 21      | SIRSI HARRISON ANTONY (IRS)<br>DEPUTY COMMISSIONER (APPRAISING<br>BONDS), On Commissioner of Customs, Custom House, Wilingdon<br>Island, Cochin-69 |            | 31-12-2025                                                     | 33,16,169         | 33,16,169.00             | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 22      | The Assistant Commissioner, Central GST & Central Excise, Division-1, Daman Commissionerate                                                        |            | 28-01-2026                                                     | 2,10,90,625       | 2,10,90,625.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 23      | THE STATE TAX OFFICER,<br>TAXPAYER SERVICES CIRCLE,<br>THIRUKKARA, STATE GST DEPARTMENT                                                            |            | 04-02-2026                                                     | 5,66,63,440       | 2,53,25,465.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | 3,13,37,975.00                        |                                                                                                                                                                                                                                                                                           |
| 24      | Prinida, State Tax Officer, Room No. 210, O/o ACST, Amrliar 2                                                                                      |            | 05-03-2026                                                     | 3,82,12,422       | 1,21,20,035.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | 2,60,92,387.00                  | -                                     | Rs. 18298176/- Demand is set aside in Appeal order dated 03/07/25<br>Further, an amount of Rs. 1637786 has been waived under amnesty order dated 24.06.2025 and 04.06.2025<br>Rs. 6156426- GSTB- 30 has been filed on 10/06/2024                                                          |
| 25      | The Assistant Commissioner of Central Tax, Amravathi CGST Division, Vijaywada                                                                      |            | 30-01-2026                                                     | 17,172            | 17,172.00                | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 26      | The Assistant Commissioner of Income Tax, Circle 6(1)(1), Mumbai                                                                                   |            | 25-05-2026                                                     | 14,12,49,752      | 14,12,04,752.00          | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | 45,000.00                       | -                                     | Wealth Tax of Rs. 20,000 already paid and challans submitted in the portal. Therefore the said amount alongwith interest as claimed has been rejected                                                                                                                                     |
| 27      | Sh. Yashvir Singh Ravat, Assistant Commissioner, Division- North 2, CGST Gurgaon                                                                   |            | 11-07-2026                                                     | 2,30,24,268       | 2,30,24,268.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| 28      | Assistant Commissioner State Taxes and Excise, Ambota Circle, Parvathipuram                                                                        |            | 04-08-2026                                                     | 1,02,13,086       | 1,02,13,086.00           | Unsecured       |                                                                     |                                | No                        |                                               |                            |                                                         | -                               | -                                     |                                                                                                                                                                                                                                                                                           |
| Total   |                                                                                                                                                    |            |                                                                | 2,92,13,46,859.00 | 1,71,72,69,356.00        |                 | -                                                                   | -                              |                           | -                                             | 1,12,90,01,584.00          | -                                                       | 4,37,37,944.00                  | 3,13,37,975.00                        |                                                                                                                                                                                                                                                                                           |