

Annexure-1

Name of the corporate debtor: M/s. Kallam Brothers Cottons Private Limited;

Date of commencement of liquidation: 31.07.2026;

List of stakeholders as on: 13.09.2026

List of secured financial 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 may be set off	Amount of claim rejected	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	Whether security interest relinquished? (Yes/No)	Details of Security Interest	Amount covered by guarantee	% share in total amount of claims admitted					
1	Axis Bank Limited	10/09/2025	81,04,87,848	81,04,87,848	SFC	81,04,87,848	Yes, Deemed to be relinquished	Refer Note 2	81,04,87,848	49.22%	-	-	-	-	
2	HDFC Bank Limited	11/09/2025	37,03,14,100	37,03,14,100	SFC	37,03,14,100	Yes, Deemed to be relinquished	Refer Note 2	37,03,14,100	22.49%	-	-	-	-	
	TOTAL		118,08,01,948	118,08,01,948		118,08,01,948 (Refer Note 1)			118,08,01,948	71.71%	-	-	-	-	

Note 1:

1. The "Amount covered by security interest" reported in respect of secured financial creditors who have relinquished (or are deemed to have relinquished) their security interest to the liquidation estate is subject to the Explanation to Section 53(1)(b) of the Insolvency and Bankruptcy Code, 2016 (as amended by the Insolvency and Bankruptcy Code (Amendment) Act, 2026).
2. In terms of the said Explanation, a secured creditor is treated as a secured creditor only to the extent of the value of its security interest as determined in the prescribed manner, and not for its entire admitted claim.
3. The valuation figures of the Corporate Debtor, being confidential in nature under Regulation 35 of the IBBI (Liquidation Process) Regulations, 2016, are not disclosed herewith. Owing to this confidentiality, the 'Amount covered by security interest' is reported at the full amount of the claim admitted.
4. However, this reporting is subject to the Explanation to Section 53 of the IBC, 2016 (as amended).
5. At the time of distribution, the secured status will be restricted to the actual value of the security interest, and the rest of the claim amount as per the said

Explanation will be considered and treated as unsecured debt.

Note 2: Details of securities held by the secured creditors Axis Bank Limited with pari-passu charge with HDFC Bank Limited are given hereunder:

1. *Primary Security, except WCTL under GECL scheme*

Cash Credit : Hypothecation of entire Current Assets of the company, comprising stocks of goods for trade, spares, accessories and other consumables, book debts and other current assets (present & future) under first pari-passu basis with HDFC Bank or any other bank.
BG/ILC/FLC: Lien on cash LC of 10% to be kept in term deposit
Term Loan : Hypothecation of Plant & machinery other movables (other than vehicles)

2. *Collateral Security, except WCTL under GECL scheme Common for all the facilities:*

First charge on Hypothecation of Plant & machinery of spinning & Ginning Division of the company first pari-passu basis with HDFC Bank or any other bank.

Equitable mortgage on under first pari-passu basis with HDFC Bank or any other bank:

- i. Unit Land and building in Sy.No.160/1B, land admeasuring Ac.13.40 cents situated at Dhulipalla Village, Sattenapalli mandal, Guntur Dist., standing in the name of M/s Kallam Brothers Cottons Pvt Ltd.,
- ii. Commercial land in D.No.162-1A1A, 162-1A,1C, 165-A, Dulipalla, Near Tirupatamma Temple, beside Kallam Spinning Mills, abetting Satenallpalli - Piduguralla Road, Dullipalla Village & Panchayat, Sattenapalli Mandal, Guntur Dist., admeasuring an extent of Ac.2.86 cents standing in the name of M/s Kallam Brothers Cottons Pvt Ltd.,
- iii. Commercial land in D. No: 149/1B, admeasuring 0.75 Ac, located at Satenallpalli - Piduguralla Road, Dullipalla Village & Panchayat, Sattenapalli Mandal, Guntur Dist standing in the name of M/s Kallam Brothers Cottons Pvt Ltd
- iv. Commercial land in D. No: 149/1B, Near admeasuring 1.01 Ac, located at Satenallpalli - Piduguralla Road, Dullipalla Village & Panchayat, Sattenapalli Mandal, Guntur Dist standing in the name of M/s Kallam Brothers Cottons Pvt Ltd
- v. Commercial land in D. No: 149/1B, admeasuring 1.01 Ac, located at Satenallpalli - Piduguralla Road, Dullipalla Village & Panchayat, Sattenapalli Mandal, Guntur Dist standing in the name of M/s Kallam Brothers Cottons Pvt Ltd.,
- vi. Commercial land in D. No: 149/18, admeasuring 2.81Ac, located at Satenallpalli - Piduguralla Road, Dullipalla Village & Panchayat, Sattenapalli Mandal, Guntur Dist standing in the name of M/s Kallam Brothers Cottons Pvt Ltd
- vii. Non-agri land in D. No: 217/1, 217/3, admeasuring 0.49 Ac, located at Satenallpalli — Piduguralla Road, Dullipalla Village & Panchayat, Sattenapalli Mandal, Guntur Dist standing in the name of M/s Kallam Brothers Cottons Pvt Ltd (Out of 1.04 Ac, 0.55 Ac is donated to APSPDCL)

Second/extension of charge on all the above current, fixed assets of the company along with other collateral securities for the WCTL exposure under GECL scheme apart from guarantee from NCGTC.