

Annexure - 2															
Name of the corporate debtor: Takshashila Resicom Private Limited; Date of commencement of CIRP: 25.09.2026; List of creditors verified as on: 13.10.2026															
List of unsecured financial creditors belonging to any class of creditors															
Class: Home Buyers (Allottees of 'More Towers') Authorised Representative: Mr. Amrish Navinchandra Gandhi (IBBI/IPA-002/IP-N00670/2018-2019/12036)															
(Amount in ₹)															
Sr. 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
		Details of the Creditors	Unit No.	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	Pritesh Sunilkumar Gandhi & Mansi Pritesh Gandhi	Joint allottees; Regd. Barakhat No. 3351/2024 dt 16.03.2024; Optima block	O-1401	08.10.2026	61,32,380.00	36,40,000.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No	3.46%	-	-	-	24,92,380.00	Admitted: payments proved by CD receipts, bank records and CD's books. Under verification: ₹4,82,040 (receipts not linked to this unit) and 18% interest (not provided in agreement).
2	Pritesh Sunilkumar Gandhi, Mansi Pritesh Gandhi & Sural Jivanlal Gandhi	Joint allottees; Regd. Barakhat No. 3350/2024 dt 16.03.2024; Optima block	O-1402	08.10.2026	62,77,520.00	42,00,000.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No	3.99%	-	-	-	20,77,520.00	Admitted: consideration + GST proved by CD receipts and bank records. Under verification: 18% interest (not provided in agreement); confirmation from third-party payer called for.
3	Mansi Pritesh Gandhi, Smita Sunilbhai Gandhi & Pritesh Sunilkumar Gandhi	Joint allottees; Regd. Barakhat No. 8352/2024 dt 12.07.2024; Regalia block	R-1401	08.10.2026	1,76,23,101.00	6,20,510.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No	0.59%	-	-	-	1,70,02,591.00	Admitted: payments made from allottees' own funds (incl. TDS u/s 194-1A). Under verification: ₹1,15,51,000 pending proof of source of funds, and 18% interest (not provided in agreement).
4	Nimishaben Ashokkumar Parmar	Allottee; Regd. Barakhat No. 3418/2024 dt 18.03.2024; Optima block	O-1007	09.10.2026	61,90,343.00	40,00,000.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No	3.80%	-	-	-	21,90,343.00	Admitted: full consideration (incl. GST) proved by CD receipt, bank statement, registered agreement and RERA QPR. Under verification: 18% interest (not provided in agreement).
5	Abhishek Shashikantbhai Padia	Allottee; booking form dt 06.03.2024 (no registered agreement); Maxima block	M-914 (office)	06.10.2026	20,61,000.00	16,81,000.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No (clarification called for)	1.60%	-	-	-	3,80,000.00	Admitted: amount matching CD receipts, CD's records and RERA QPR. Under verification: cash payment without CD receipt, payment without receipt, and unaccounted balance; bank statements called for.
6	P.S. Chhajed HUF & Prakashchand Sajjanraj Chhajed	Joint allottees; Regd. Barakhat No. 3419/2024 dt 18.03.2024; Maxima block	Shop-05, Ground Floor	03.10.2026	1,54,90,450.00	1,00,00,000.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No (confirmation called for)	9.50%	-	-	-	54,90,450.00	Admitted: full consideration acknowledged in registered agreement, CD receipts and RERA QPR. Under verification: 18% interest (not provided in agreement).
7	Feremina Harsh Joshi	Allottee; booking form dt 08.08.2024 (no registered agreement); Maxima block	Shop G-04	09.10.2026	2,07,01,404.00	1,60,00,000.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No	15.20%	-	-	-	47,01,404.00	Admitted: payments proved by CD receipts and bank statement. Under verification: parking amount (no receipt), unpaid balance of price and unquantified interest/compensation.
8	Harsh Mahendrabhai Joshi	Allottee; CD receipts only (no booking form / agreement with CD); Regalia block	R-2002	09.10.2026	2,55,36,119.00	16,00,000.00	Financial debt – amount raised from allottee [Sec. 5(8)(f)]	-	No	1.52%	-	-	-	2,39,36,119.00	Admitted: payment per CD receipt, corroborated by CD's audited accounts. Under verification: earlier payment (no bank proof; recorded by CD as loan) and value claimed under exchange agreement with another entity.
9	Mukeshkumar Thakarshibhai Shah	Old Silver Arc flats C-3, C-4, C-34, D-13, D-14 conveyed to CD by regd. deeds (2022-23) in exchange for new units	Regalia 101, 1301, 801, 901, 701, 601; Optima 501-A, 501 B, 301	09.10.2026	11,99,85,658.00	-	Claimed as allottee – exchange of old flat (no money paid); status u/s 5(8)(f) under verification	-	No	0.00%	-	-	-	11,99,85,658.00	No money paid to CD; claim is projected value of units + rent. Entire claim under verification pending legal view on Sec. 5(8)(f) (see Note) and documents.
10	Neetaben Mukeshkumar Shah	Old Silver Arc flats A-43, C-14 conveyed to CD by regd. deeds (2022) in exchange for new units	Regalia 1201, 1202, 1101, 1001	09.10.2026	6,74,69,322.00	-	Claimed as allottee – exchange of old flat (no money paid); status u/s 5(8)(f) under verification	-	No	0.00%	-	-	-	6,74,69,322.00	No proof of money paid to CD for units (one payment is to another entity); claim is projected value + parking + rent. Entire claim under verification (see Note).
11	Pratik Kantilal Desai (as PoA holder for Kalpana S. Shah & Gaurang B. Parikh)	2/3 share; old Silver Arc flat D-51 conveyed to CD by regd. deed No. 13725/2022 dt 17.11.2022	D-51 (for Maxima Office 508)	09.10.2026	66,23,200.00	-	Claimed as allottee – exchange of old flat (no money paid); status u/s 5(8)(f) under verification	-	No	0.00%	-	-	-	66,23,200.00	No money paid to CD; value of unit claimed without computation. Under verification pending legal view (see Note) and valid authority of PoA holder.
12	Prashantbhai Bhailal Parikh	1/3 share; old Silver Arc flat D-51 conveyed to CD by regd. deed No. 13725/2022 dt 17.11.2022	D-51 (for Maxima Office 508)	09.10.2026	33,11,600.00	-	Claimed as allottee – exchange of old flat (no money paid); status u/s 5(8)(f) under verification	-	No	0.00%	-	-	-	33,11,600.00	No money paid to CD; value of unit claimed without computation. Under verification pending legal view (see Note) and notarised declaration.
TOTAL					29,74,02,097.00	4,17,41,510.00	-	-	-	39.65%	-	-	-	25,56,60,587.00	

Note 1 – Basis of verification

- (i) Class: Home Buyers (allottees of the RERA-registered project 'More Towers', Regn. PR/GJ/AHMEDABAD/AHMEDABAD CITY/AUDA/MAA11974/200623, promoted by the CD). Claims filed in Form CA under Regulation 8A. Authorised Representative: Mr. Amrish Navinchandra Gandhi (IBBI/IPA-002/IP-N00670/2018-2019/12036), selected under Regulation 16A(1) as the choice of the highest number of financial creditors in the class.
- (ii) Allottees are financial creditors under Section 5(8)(f). Explanation (i) – Pioneer Urban Land & Infrastructure Ltd. v. Union of India, (2019) 8 SCC 416. Claims verified as on the ICD (25.09.2026) under Regulation 13(1) read with Section 18 (as amended by the IBC (Amendment) Act, 2026). The IRP's role in verification is administrative, not adjudicatory – Swiss Ribbons Pvt. Ltd. v. Union of India, (2019) 4 SCC 17. Only amounts proved to have been paid to the CD are admitted.
- (iii) Interest @18% p.a. is not provided in the agreements; registered agreements provide MCLR + 2% only on failure to deliver by 31.12.2031, which had not arisen on the ICD. Where the agreement provides its own rate/compensation, no other rate is added (GMADA v. Anupam Garg (SC); Canara Bank v. Riverbank Developers Pvt. Ltd., NCLT Kolkata, 2026). Interest @8% p.a. under Regulation 16A(7) for voting of allottees having no agreed rate will be applied when the CoC is constituted.
- (iv) Exchange claims (old Silver Arc flats conveyed to the CD without monetary consideration): a financial debt requires disbursement against the time value of money; a person contributing immovable property for a share of constructed area has been held not to be a financial creditor – Namdeo Ramchandra Patil v. Vishal Ghisulal Jain, CA (AT) (Ins.) No. 821 & 930 of 2021 (NCLAT, 19.09.2022); Ashoka Hi-Tech Builders Pvt. Ltd. v. Sanjay Kundra, CA (AT) (Ins.) No. 46 of 2023 (NCLAT, 18.01.2023). These claims are kept under verification pending legal opinion and are not assigned any voting share.
- (v) Voting share is computed under Section 5(28) (as amended by the IBC (Amendment) Act, 2026) on admitted financial debt of CoC members (Annexures 2 and 3). Amounts under verification carry no vote. Admissions are provisional and subject to revision under Regulation 14.

Date: 13.10.2026

Place: Ahmedabad

Sd/-

IP Chetan B. Patel

Interim Resolution Professional of
Takshashila Resicore Private Limited
IP Reg. No.: IBBI/IPA-002/IP-N00819/2019-2020/12561
AFA validity up to: 30.06.2027