

Name of the corporate debtor: Kobo Biotech Limited;
Date of commencement of CIRP: 13.08.2024 (order received on 16.08.2024); List of creditors as on: 25-02-2026

Filing under clause (ca) of sub-regulation (2) of regulation 13 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016										
										(Amt in Rs.)
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	-	-	-	-	-	-	-	1	
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	2	
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	3,15,20,33,163	1	3,15,20,33,163	-	-	-	3	
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	2	52,02,13,259	2	7,68,29,418	-	-	44,33,83,841	4	
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	5	
6	Operational creditors (Employees)	224	16,33,83,375	224	2,66,85,800	-	-	13,67,26,287	6	
7	Operational creditors (Government Dues)	5	89,55,81,410	4	26,75,72,953	-	-	62,80,08,457	7	
8	Operational creditors (other than Workmen and Employees and Government Dues)	13	11,42,09,533	7	1,28,34,701	-	-	10,13,74,832	8	
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	9	
Total		245	4,84,54,20,740	238	3,53,59,56,035			1,30,94,93,417		

*Note: All the claims are provisionally admitted and are subject to further determination / verification based on further information / documents as provided by financial creditor in response to our queries / clarifications sought, during the corporate insolvency resolution process, as per the provisions of the IBC. The claims may get revised as soon as may be practicable, when additional information warranting such revisions is produced, as per the requirements of Regulation 14(2) of the CIRP Regulations. As per Regulation 12 (1) of the CIRP Regulations, any creditor, who fails to submit a claim with proof within the time stipulated in the public announcement, may submit his claim with proof to the interim resolution professional or the resolution professional, as the case may be, up to the date of issue of request for resolution plans under Regulation 36B or ninety days from the insolvency commencement date, whichever is later. The creditor shall provide reasons for delay in submitting the claim beyond the period of ninety days from the insolvency commencement. When additional information warranting such revision is submitted, and also any new claims admitted on account of financial creditors, the formation of CoC shall be changed, in terms of percentage of voting shares.

The IRP Mr. Ravindra Chaturvedi was appointed as RP in 1st CoC meeting. Consequent to his appointment as a Member Technical of the Hon'ble NCLT vide Government Notification dated 07.01.2025, the RP tendered his resignation. Vide order dated 17.01.2025 in IA IA (IBC) 85/2025, new RP Namrata Randeri has been appointed and taken hand-over to continue the CIRP process.

Annexure – 3

Name of the corporate debtor: Kobo Biotech Limited;
Date of commencement of CIRP: 13.08.2024 (order received on 16.08.2024); List of creditors as on: 25-02-2026

List of secured financial creditors (other than financial creditors belonging to any class of creditors)

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?	%					
									voting share in CoC					
1	J M Financial Asset Reconstruction Company Ltd	29-08-2024	2,28,01,96,567	2,28,01,96,567	Secured	2,28,01,96,567	NA	No	70.62%	-	-	-	-	Note 1
2	J M Financial Asset Reconstruction Company Ltd (loan of Indian Overseas Bank (IOB) assigned vide assignment agreement dated 20.03.2025)	05-09-2024	87,18,36,596	87,18,36,596	Secured	87,18,36,596	NA	No	27.01%	-	-	-	-	Note 2
Total			3,15,20,33,163	3,15,20,33,163		3,15,20,33,163			97.63%	-	-	-	-	

Note 1: Security Interest

Security 1:

Land in Survey no 18 (9 acres equalling 3.64 hectares) situated at Yawapur Village under Nadikandi Gram Panchayat , Sadashivpet Mandal , District Medak Andhra Pradesh together with all buildings and structures thereon and all plant and machinery attached to earth. Bounded by N Land of Mr Hemachander E by Border of Kambalpally village S by Land of Mr E Krishna Murthy W by Road

Land in Survey no 18 (9 acres equalling 3.64 hectares) situated at Yawapur Village under Nadikandi Gram Panchayat , Sadashivpet Mandal , District Medak Andhra Pradesh together with all buildings and structures thereon and all plant and machinery attached to earth. Bounded by N survey No 21 E Survey no 19 S Land of Mr Veerapratap Goud W by Road

Security 2 :

Plot No E-2 Chincholi Industrial Area Village Chincholi Taluka Mohol about 80,000 sq metres bounded by North MIDC Land South MIDC Road 45 MR / W East MIDC Land West MIDC Land together with all buildings and structures thereon and all plant and machinery attached to earth.

Security 3 : Hypothecated assets

KVB : Charge on current assets on Pari-passu basis with other Term Lenders

Axis :

All Tangible Movables Plant machinery , fixtures , Fittings , Other Installations , Cranes , Furniture , Computers , accessories , Vehicles , spares , tools , all other articles lying in the premises or Godowns of Borrower or in custody of mercantile agents of borrower , or in transit ,

Whole of Movable goods both present and future including all stocks of raw material , stock in process , semi-finished goods and finished goods , packing materials , Consumable stores and spares whatsoever situate or in transit belonging to borrower or held by any party anywhere at order or disposition of borrower

All present and future receivables , book debts , claims , Bills , contracts , engagements , securities

PNB

stocks of raw material , stock in process , semi-finished goods and finished goods , stores , spares packing materials , present and future , Other inventories , goods and commodities as may be accepted by Bank as security

Book debts , Outstanding decrees , Receivables , Claims , Contracts , Investments , Securities , subsidies , rights , and other movable assets present and future

Goods / assets represented by documents under LC present and Future

Entire Plant and Machinery , Electrical installations , Fixtures, Furniture , Computers etc. , Movable Fixed / Block assets , present and future, subject to prior charges in favor of Borrower's Bankers SBI , Axis bank , State Bank of Hyderabad and PNB (Net Value as on 31.3.2008 Rs 5510.47 lakhs

Note :

Plant and machinery at Security 1 has been sold by Deputy Commercial Tax Officer Zaheerabad for Rs 1,97,80,000/- vide auction dated 20.1.2020 in accordance with order dated 18.09.2019 passed by Hon'ble High Court of Telengana in IA 01 of 2019 in WP 29751 of 2018 . As per said order Commercial Taxes Department is liable to remit this amount along with interest at highest rate applicable to Fixed Deposits in case Financial Creditor were to emerge successful in said writ petition filed

As on date said sale proceeds are lying with Deputy Commercial Tax Officer Zaheerabad

Note 2: Security Interest

The claim is being provisionally considered based on the trial balance provided by the Suspended Board of Directors. The above provisionally admitted claims are subject to further determination / verification based on further information / documents as provided by financial creditor in response to queries / clarifications sought by RP during the corporate insolvency resolution process, as per the provisions of the IBC. The claims may get revised as soon as may be practicable, when additional information warranting such revisions is produced and the formation of CoC shall be changed, in terms of percentage of voting shares, as per the requirements of Regulation 14(2) of the CIRP Regulations.

Charge details compiled from filings in RoC MCA site. The charge details as submitted in the claim form are as follows:

Prime security :First charge of current assets on pari-passu basis with other W/C Lenders.

Collateral:- Second pari-passu charge on L&B, Improvements, Machines & Equipments of the company valued at Rs 92.91 crores (FMV), Rs.70.06 Cr (FSV) vide valuation report dated 6.8.2014 by Best Mulyankan Consultants Ltd on Pari-passu basis with W/C lenders.

Further as informed that JM Financial ARC have acquired the financial assets pertaining to KBL (CD) from Indian Overseas Bank vide assignment agreement dated 20.03.2025.

Annexure – 4

Name of the corporate debtor: Kobo Biotech Limited;
Date of commencement of CIRP: 13.08.2024 (order received on 16.08.2024); List of creditors as on: 25-02-2026

List of unsecured financial creditors (other than financial creditors belonging to any class of creditors)

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 guarantee	Whether related party?	% voting share in CoC					
1	J M Financial Asset Reconstruction Company Ltd (financial assets of Canbank Factors Limited assigned vide assignment agreement dated 28.03.2025)	30-08-2024	38,13,15,384	4,82,55,699	Unsecured	NA	No	1.49%	-	-	-	33,30,59,685	Note 1
2	Omkara Assets Reconstruction Pvt Ltd (OARPL) Acting as trustee of Omkara P S 09/2023-24 Trust as assignee of IFCI Factors Ltd	23-09-2024	13,88,97,875	2,85,73,719	Unsecured	Yes	No	0.88%	-	-	-	11,03,24,156	Note 2
TOTAL			52,02,13,259	7,68,29,418				2.37%	-	-	-	44,33,83,841	

Note 1: Claim towards factoring cum repayment agreement. The claim is being provisionally considered based on the trial balance provided by the Suspended Board of Directors. The above provisionally admitted claims are subject to further determination / verification based on further information / documents as provided by financial creditor in response to queries / clarifications sought by RP during the corporate insolvency resolution process, as per the provisions of the IBC. The claims may get revised as soon as may be practicable, when additional information warranting such revisions is produced and the formation of CoC shall be changed, in terms of percentage of voting shares, as per the requirements of Regulation 14(2) of the CIRP Regulations. Further as informed that JM Financial ARC have acquired the financial assets pertaining to KBL (CD) from Canbank Factors Ltd vide assignment agreement dated 28.03.2025

Note 2 :- Assignment for factorable Receivables - Corporate guarantor along-with both the personal guarantors executed guarantee agreement dated 27/09/2012 in favour of IFCI Factors Limited pertaining to the domestic factoring facility of Rs. 8 crores sanctioned to the borrower named Avon Organics Limited (Now KOBO Biotech Ltd)m . The loan became NPA on 31.12.2014. Via assignment agreement dated 26/07/2023 IFCI Factors Limited has assigned the loan account in favour of Omkara Assets Reconstruction Private Limited.

The claim is being provisionally considered based on the trial balance provided by the Suspended Board of Directors. The above provisionally admitted claims are subject to further determination / verification based on further information / documents as provided by financial creditor in response to queries / clarifications sought by RP during the corporate insolvency resolution process, as per the provisions of the IBC. The claims may get revised as soon as may be practicable, when additional information warranting such revisions is produced and the formation of CoC shall be changed, in terms of percentage of voting shares, as per the requirements of Regulation 14(2) of the CIRP Regulations.

Annexure – 6

Name of the corporate debtor: Kobo Biotech Limited;

Date of commencement of CIRP: 13.08.2024 (order received on 16.08.2024); List of creditors as on: 25-02-2026

List of operational creditors

Sl. No.	Name of Employees	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?
	Claim of Ex-employees/ Ex-workmen Solapur.												
1	A.A. Kokane	29-08-2024	3,80,000	14,851	Unsecured	NA	NA	No	0.00%	-	-	-	3,65,149
2	A.S. Surwase	30-08-2024	9,70,000	3,479	Unsecured	NA	NA	No	0.00%	-	-	-	9,66,521
3	A.V.Dukare	29-08-2024	10,44,624	14,183	Unsecured	NA	NA	No	0.00%	-	-	-	10,30,441
4	Aanna Ramdas Chavan	29-08-2024	4,57,240	4,621	Unsecured	NA	NA	No	0.00%	-	-	-	4,52,619
5	Abhishek Jangawli	29-08-2024	3,82,493	62,991	Unsecured	NA	NA	No	0.00%	-	-	-	3,19,502
6	Ajit Arun Yadav	28-08-2024	14,21,500	13,005	Unsecured	NA	NA	No	0.00%	-	-	-	14,08,495
7	Amakraj Ramswami Jadhav	28-08-2024	13,36,160	7,732	Unsecured	NA	NA	No	0.00%	-	-	-	13,28,428
8	Amar Sudarshan Bhagatrao	29-08-2024	4,57,240	-	Unsecured	NA	NA	No	0.00%	-	-	-	4,57,240
9	Amol Jadhav	29-08-2024	3,50,000	64,491	Unsecured	NA	NA	No	0.00%	-	-	-	2,85,509
10	Amol Tukaram Vibhute	28-08-2024	8,51,295	3,191	Unsecured	NA	NA	No	0.00%	-	-	-	8,48,104
11	Anand Bibhishan Mane	28-08-2024	20,71,854	21,914	Unsecured	NA	NA	No	0.00%	-	-	-	20,49,940
12	Anand Ratanlal Lakhotiya	09-09-2024	12,17,855	22,230	Unsecured	NA	NA	No	0.00%	-	-	-	11,95,625
13	Arvind Mali	29-08-2024	2,80,000	80,068	Unsecured	NA	NA	No	0.00%	-	-	-	1,99,932
14	Ashish Bhagwan Devkate	28-08-2024	7,98,000	-	Unsecured	NA	NA	No	0.00%	-	-	-	7,98,000
15	Atul Dhanaji Kumbhar	31-08-2024	4,57,240	915	Unsecured	NA	NA	No	0.00%	-	-	-	4,56,325
16	Atul Prakash Deshpande	28-08-2024	13,61,575	14,356	Unsecured	NA	NA	No	0.00%	-	-	-	13,47,219
17	AV. Barkade	29-08-2024	2,50,000	40,103	Unsecured	NA	NA	No	0.00%	-	-	-	2,09,897
18	Avinash Gund	29-08-2024	4,57,240	1,109	Unsecured	NA	NA	No	0.00%	-	-	-	4,56,131
19	Avinash Hari More	28-08-2024	16,51,500	19,183	Unsecured	NA	NA	No	0.00%	-	-	-	16,32,317
20	Avinash Narayankar	30-08-2024	15,00,000	2,47,260	Unsecured	NA	NA	No	0.00%	-	-	-	12,52,740
21	B K samantray	29-08-2024	3,20,000	2,03,980	Unsecured	NA	NA	No	0.00%	-	-	-	1,16,020
22	Babasaheb Raut	10-09-2024	15,38,200	35,983	Unsecured	NA	NA	No	0.00%	-	-	-	15,02,217
23	Balkundi	29-08-2024	-	-	Unsecured	NA	NA	No	0.00%	-	-	-	-
24	Basveshwar satling khandal	10-09-2024	29,22,659	1,94,737	Unsecured	NA	NA	No	0.00%	-	-	-	27,27,922
25	Bhagirath kumbhar	29-08-2024	4,57,240	816	Unsecured	NA	NA	No	0.00%	-	-	-	4,56,424
26	Bharat Suresh Nabariya	09-09-2024	22,01,827	-	Unsecured	NA	NA	No	0.00%	-	-	-	22,01,827
27	Chopdar Laxman Dashrath	28-08-2024	15,84,792	16,692	Unsecured	NA	NA	No	0.00%	-	-	-	15,68,100
28	D.D. Lohar	29-08-2024	2,30,000	49,175	Unsecured	NA	NA	No	0.00%	-	-	-	1,80,825
29	DATTATRAYA NARAHARI ARAGE	28-08-2024	10,72,666	-	Unsecured	NA	NA	No	0.00%	-	-	-	10,72,666
30	Devendra Zadbide	11-09-2024	12,92,097	3,803	Unsecured	NA	NA	No	0.00%	-	-	-	12,88,294
31	Digambar Waghe	29-08-2024	3,14,580	15,217	Unsecured	NA	NA	No	0.00%	-	-	-	2,99,363
32	Dilip Ramchandra Kale	28-08-2024	9,51,500	3,653	Unsecured	NA	NA	No	0.00%	-	-	-	9,47,847
33	Dinesh Krishnarav Tantarpare	28-08-2024	7,98,000	2,206	Unsecured	NA	NA	No	0.00%	-	-	-	7,95,794
34	Dinkar Bhore	29-08-2024	2,74,299	27,013	Unsecured	NA	NA	No	0.00%	-	-	-	2,47,286
35	Gajanan Mane	30-08-2024	7,00,000	4,48,542	Unsecured	NA	NA	No	0.00%	-	-	-	2,51,458
36	Gaurav Ashokrav Salunke	28-08-2024	11,00,000	6,763	Unsecured	NA	NA	No	0.00%	-	-	-	10,93,237
37	Gholap Mohan Machindra	28-08-2024	17,98,000	22,553	Unsecured	NA	NA	No	0.00%	-	-	-	17,75,447
38	Govardhan Bubasaheb Nanavare	28-08-2024	12,74,000	13,099	Unsecured	NA	NA	No	0.00%	-	-	-	12,60,901
39	Gurav Rajkumar Madolappa	28-08-2024	14,43,253	23,818	Unsecured	NA	NA	No	0.00%	-	-	-	14,19,435
40	Hamant Gund	28-08-2024	9,63,009	13,459	Unsecured	NA	NA	No	0.00%	-	-	-	9,49,550

41	Harish S. Mane	29-08-2024	-	-	Unsecured	NA	NA	No	0.00%	-	-	-	-
42	J. S. Ghanate	29-08-2024	-	15,983	Unsecured	NA	NA	No	0.00%	-	-	-	-
43	Jagdish Subhash Hingamire	28-08-2024	16,22,090	12,605	Unsecured	NA	NA	No	0.00%	-	-	-	16,09,485
44	Jotiram Mane	12-09-2024	8,31,402	6,930	Unsecured	NA	NA	No	0.00%	-	-	-	8,24,472
45	Kaurav Mohinder Balbhim	28-08-2024	6,92,000	1,862	Unsecured	NA	NA	No	0.00%	-	-	-	6,90,138
46	Krushnat Namdev Jadhav	28-08-2024	11,85,290	3,368	Unsecured	NA	NA	No	0.00%	-	-	-	11,81,922
47	Laxmiputra Sidram Karveer	13-09-2024	16,38,891	16,363	Unsecured	NA	NA	No	0.00%	-	-	-	16,22,528
48	M.J.Inamdar	29-08-2024	3,00,000	19,402	Unsecured	NA	NA	No	0.00%	-	-	-	2,80,598
49	Mahadev Datta Gawali	30-08-2024	-	12,729	Unsecured	NA	NA	No	0.00%	-	-	-	-
50	Mahesh Alure	29-08-2024	4,57,240	113	Unsecured	NA	NA	No	0.00%	-	-	-	4,57,127
51	Mahesh Sirsat	29-08-2024	4,57,240	-	Unsecured	NA	NA	No	0.00%	-	-	-	4,57,240
52	Manoj Kashinath Pawar	28-08-2024	9,66,000	3,413	Unsecured	NA	NA	No	0.00%	-	-	-	9,62,587
53	Maruti Naamdev Bhore	28-08-2024	10,20,500	5,125	Unsecured	NA	NA	No	0.00%	-	-	-	10,15,375
54	Maske Nitin Datta	28-08-2024	11,15,500	12,613	Unsecured	NA	NA	No	0.00%	-	-	-	11,02,887
55	Virendra Ghaleppa Desai	11-09-2024	7,06,713	2,46,715	Unsecured	NA	NA	No	0.00%	-	-	-	4,59,998
56	Namdeo Arjun Mane	16-09-2024	52,489	52,489	Unsecured	NA	NA	No	0.00%	-	-	-	-
57	Narayan Parappa Bele	29-08-2024	3,51,501	14,340	Unsecured	NA	NA	No	0.00%	-	-	-	3,37,161
58	Navnath Vithoda Mali	14-09-2024	6,32,546	15,982	Unsecured	NA	NA	No	0.00%	-	-	-	6,16,564
59	Nishant Labade	31-08-2024	2,00,000	28,927	Unsecured	NA	NA	No	0.00%	-	-	-	1,71,073
60	Nitin Gajendra Kamble	28-08-2024	9,63,666	3,578	Unsecured	NA	NA	No	0.00%	-	-	-	9,60,088
61	Nitin Madhukar Bhore	29-08-2024	4,57,240	2,219	Unsecured	NA	NA	No	0.00%	-	-	-	4,55,021
62	Omkar Naagnath Mule	28-08-2024	6,98,400	885	Unsecured	NA	NA	No	0.00%	-	-	-	6,97,515
63	P.S.Tanwade	29-08-2024	5,50,000	21,796	Unsecured	NA	NA	No	0.00%	-	-	-	5,28,204
64	Prabhakar Gundopant Hajare	30-08-2024	21,44,421	77,500	Unsecured	NA	NA	No	0.00%	-	-	-	20,66,921
65	Pradip Arjun Dalvi	26-08-2024	13,62,198	1,95,111	Unsecured	NA	NA	No	0.00%	-	-	-	11,67,087
66	Pratul Prataprao Kamble	29-08-2024	5,00,000	27,754	Unsecured	NA	NA	No	0.00%	-	-	-	4,72,246
67	Prakash Mallappa Mairdargi	13-09-2024	11,10,108	2,139	Unsecured	NA	NA	No	0.00%	-	-	-	11,07,969
68	Pravin Kalidas Bhosale	29-08-2024	4,57,240	24,393	Unsecured	NA	NA	No	0.00%	-	-	-	4,32,847
69	Pravin Nagappa Udanshiv	28-08-2024	10,09,069	3,693	Unsecured	NA	NA	No	0.00%	-	-	-	10,05,376
70	Pravin Shingade	29-08-2024	3,05,500	-	Unsecured	NA	NA	No	0.00%	-	-	-	3,05,500
71	R. S. Londhe	29-08-2024	2,60,000	13,254	Unsecured	NA	NA	No	0.00%	-	-	-	2,46,746
72	R.P.Phirke	29-08-2024	2,50,000	1,06,057	Unsecured	NA	NA	No	0.00%	-	-	-	1,43,943
73	Rajan Bharat Chvare	28-08-2024	10,20,000	-	Unsecured	NA	NA	No	0.00%	-	-	-	10,20,000
74	Rajesh Shivraya Kalburge	29-08-2024	4,57,240	3,949	Unsecured	NA	NA	No	0.00%	-	-	-	4,53,291
75	Rajkumar Vasugade	29-08-2024	4,77,486	1,77,030	Unsecured	NA	NA	No	0.00%	-	-	-	3,00,456
76	Ramesh Shirpati Naikwadi	29-08-2024	4,57,240	4,591	Unsecured	NA	NA	No	0.00%	-	-	-	4,52,649
77	RAMLING BHAGWAT MOTE	18-09-2024	8,31,402	91	Unsecured	NA	NA	No	0.00%	-	-	-	8,31,311
78	S N Godase	29-08-2024	2,20,000	65,419	Unsecured	NA	NA	No	0.00%	-	-	-	1,54,581
79	S. R. Hatt	29-08-2024	2,50,000	3,835	Unsecured	NA	NA	No	0.00%	-	-	-	2,46,165
80	S.D.Godase	29-08-2024	3,80,000	22,259	Unsecured	NA	NA	No	0.00%	-	-	-	3,57,741
81	Sachin Jyotiram Kasekar	28-08-2024	9,15,200	-	Unsecured	NA	NA	No	0.00%	-	-	-	9,15,200
82	Sachin Naagnath Jagtap	28-08-2024	9,84,158	2,700	Unsecured	NA	NA	No	0.00%	-	-	-	9,81,458
83	Sadanand Jadhav	10-09-2024	-	-	Unsecured	NA	NA	No	0.00%	-	-	-	-
84	Sadashiv Vitthal Sule	28-08-2024	7,01,500	4,985	Unsecured	NA	NA	No	0.00%	-	-	-	6,96,515
85	Sadik Shaikh	28-08-2024	60,725	30,000	Unsecured	NA	NA	No	0.00%	-	-	-	30,725

86	Sanjay Hajare	29-08-2024	6,73,869	24,809	Unsecured	NA	NA	No	0.00%	-	-	-	6,49,060	
87	Sanjay Sidramappa Patil	09-09-2024	6,58,733	30,623	Unsecured	NA	NA	No	0.00%	-	-	-	6,28,110	
88	Santosh Hampamma Tadalgi	28-08-2024	11,34,000	13,653	Unsecured	NA	NA	No	0.00%	-	-	-	11,20,347	
89	Santosh Revansidha Mamdapure	29-08-2024	3,64,896	3,078	Unsecured	NA	NA	No	0.00%	-	-	-	3,61,818	
90	Satya Prasad Sammeta	29-08-2024	10,84,407	-	Unsecured	NA	NA	No	0.00%	-	-	-	10,84,407	
91	Savta Maske	10-09-2024	3,00,000	23,469	Unsecured	NA	NA	No	0.00%	-	-	-	2,76,531	
92	Shailesh Bajaj Marpelli	20-10-2024	22,89,208	56,765	Unsecured	NA	NA	No	0.00%	-	-	-	22,32,443	
93	Shankarappa Chandrakant koralli	28-08-2024	10,63,461	5,203	Unsecured	NA	NA	No	0.00%	-	-	-	10,58,258	
94	Sharad Karadkar	29-08-2024	2,80,000	36,581	Unsecured	NA	NA	No	0.00%	-	-	-	2,43,419	
95	Shashank Arjun Jadhav	29-08-2024	5,05,716	21,580	Unsecured	NA	NA	No	0.00%	-	-	-	4,84,136	
96	Shivaji Hariba Pukale	19-09-2024	75,000	64,696	Unsecured	NA	NA	No	0.00%	-	-	-	10,304	
97	Shivaji Laxman Kashid	29-08-2024	4,57,240	-	Unsecured	NA	NA	No	0.00%	-	-	-	4,57,240	
98	Shivaji Shahu Kumbhar	28-08-2024	11,24,742	6,797	Unsecured	NA	NA	No	0.00%	-	-	-	11,17,945	
99	Shripad Narayan Kawathekar	30-08-2024	5,29,200	1,15,265	Unsecured	NA	NA	No	0.00%	-	-	-	4,13,935	
100	Shriram Ashok Jadhav	25-08-2024	2,50,000	20,999	Unsecured	NA	NA	No	0.00%	-	-	-	2,29,001	
101	Siddheshwar Balasaheb Jawale	28-08-2024	14,72,752	22,874	Unsecured	NA	NA	No	0.00%	-	-	-	14,49,878	
102	Somnath Babruvan Bhujbal	28-08-2024	7,98,000	2,277	Unsecured	NA	NA	No	0.00%	-	-	-	7,95,723	
103	Somnath Bhikaji Vevhare	29-08-2024	4,57,240	3,529	Unsecured	NA	NA	No	0.00%	-	-	-	4,53,711	
104	Somnath Navnath Chavan	29-08-2024	4,57,240	2,790	Unsecured	NA	NA	No	0.00%	-	-	-	4,54,450	
105	Sudhir Dattaray Kulkarni	28-08-2024	13,44,000	14,570	Unsecured	NA	NA	No	0.00%	-	-	-	13,29,430	
106	Suhas Joshi	10-09-2024	7,22,815	14,396	Unsecured	NA	NA	No	0.00%	-	-	-	7,08,419	
107	Sumit Subhash Magar	19-09-2024	8,31,402	98	Unsecured	NA	NA	No	0.00%	-	-	-	8,31,304	
108	Sunil Dhodiram Jadhav	28-08-2024	9,85,000	3,978	Unsecured	NA	NA	No	0.00%	-	-	-	9,81,022	
109	Sunil Nagnath Ransure	29-08-2024	4,57,240	990	Unsecured	NA	NA	No	0.00%	-	-	-	4,56,250	
110	Sunil Shinde	29-08-2024	2,80,000	30,687	Unsecured	NA	NA	No	0.00%	-	-	-	2,49,313	
111	T.N.Magar	29-08-2024	1,20,000	26,915	Unsecured	NA	NA	No	0.00%	-	-	-	93,085	
112	Tejappa Sidhappa Laygonde	09-09-2024	5,38,676	3,190	Unsecured	NA	NA	No	0.00%	-	-	-	5,35,486	
113	Tukaram Vitthal Rajmane	30-08-2024	5,00,000	9,249	Unsecured	NA	NA	No	0.00%	-	-	-	4,90,751	
114	Umesh P.Bhosale	09-09-2024	17,83,523	73,276	Unsecured	NA	NA	No	0.00%	-	-	-	17,10,247	
115	Umesh Ramswami Gaikwad	28-08-2024	9,66,000	3,573	Unsecured	NA	NA	No	0.00%	-	-	-	9,62,427	
116	V.D.Raut	29-08-2024	12,00,000	-	Unsecured	NA	NA	No	0.00%	-	-	-	12,00,000	
117	Vasant Unhale	29-08-2024	5,13,820	20,556	Unsecured	NA	NA	No	0.00%	-	-	-	4,93,264	
118	Vijay Gopal Patil	29-08-2024	6,92,000	5,505	Unsecured	NA	NA	No	0.00%	-	-	-	6,86,495	
119	Vijay Vinayak Kshirsagar	28-08-2024	10,59,313	3,013	Unsecured	NA	NA	No	0.00%	-	-	-	10,56,300	
120	Vikas Prakashrav Ingale	28-08-2024	25,58,000	1,761	Unsecured	NA	NA	No	0.00%	-	-	-	25,56,239	
121	VIKRAM SUGRAV BHOSALE	28-08-2024	10,08,000	6,053	Unsecured	NA	NA	No	0.00%	-	-	-	10,01,947	
122	Vishnu Parappa Bele	29-08-2024	5,37,961	21,927	Unsecured	NA	NA	No	0.00%	-	-	-	5,16,034	
123	Yashwantraya Jettapa Birajdar	28-08-2024	10,57,000	3,895	Unsecured	NA	NA	No	0.00%	-	-	-	10,53,105	
124	Yoginath Didhsan Surwase	28-08-2024	10,93,022	4,657	Unsecured	NA	NA	No	0.00%	-	-	-	10,88,365	
125	Yuvraj Panditray Alure	28-08-2024	12,50,000	4,851	Unsecured	NA	NA	No	0.00%	-	-	-	12,45,149	
126	Jayathirth S. Kulkarni	09-12-2024	6,33,033	6,33,033	Unsecured	NA	NA	No	0.00%	-	-	-	-	
127	Kadamban Ramalingam	19-02-2026	4,19,981	4,19,981	Unsecured	NA	NA	No	0.00%	-	-	-	-	Note -5
128	Prakash Patil	20-02-2026	29,14,480	9,45,270	Unsecured	NA	NA	No	0.00%	-	-	-	19,69,210	Note -5

Claim of Ex-employees/ Ex-workmen of Sadashivpet as per Settlement Agreement dated 17.04.2015													
129	Sylamma	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
130	P.hari krishan	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
131	Karaju	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
132	U trimurthy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
133	M shankar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
134	Md . Gore miya	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
135	A. Chenna reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
136	S. Venkatesham	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
137	S. Raghunath reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
138	Md. Abbas	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
139	T. Chandra shaher	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
140	S. Anil reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
141	Md. Moisoddin	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
142	M. Gopal	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
143	L. Mothilal	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
144	K. Nagabhusanam	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
145	N. Mallalah	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
146	Y. Malla reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
147	G. Kishan	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
148	V. Laxman	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
149	J.venkat rao	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
150	K. Mahesh	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
151	N. Devadas	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
152	P. Kistalah	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
153	B.chandrappa	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
154	S. Sanjeeva	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
155	A. Pradeep kumar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
156	Md. Nayeem	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
157	N. Venkatesham	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
158	A. Veeresham	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
159	P. . Ram reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
160	Kota ravi kumar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
161	A. Bhupal goud	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
162	M. Srinivas	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
163	G. Ananthaiah	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
164	T. Narsimulu	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
165	M. Radha krishna	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
166	G. Ramulu	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
167	V. Sudharshan	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
168	Md. Abid hussain	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
169	M dhanraj (17-b)	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
170	Sanjeev kumar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
171	K. Vittal	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
172	P. Shanker rao	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
173	K. Venkataiah	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
174	P. Nagi reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
175	S. Ramulu	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
176	M. Narsimulu	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
177	G. Prabhakar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
178	U. Shankarappa	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
179	S mallesham	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
180	Md. Haneef	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
181	K. Radhakrishna murthy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
182	G. Nagaiah	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
183	S. Chakravarthy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
184	P. Srinivas	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
185	B. Chandraiah	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
186	Y. Vishwanatham	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
187	Md. Azeemuddin	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982

188	K. Naresh	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
189	M. Gopal	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
190	M. Sudhakar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
191	N. Srinivas	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
192	T. Veershetty	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
193	G. Naganna	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
194	B. Srinivas	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
195	T krishna rao	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
196	C govardhan reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
197	C narsimha reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
198	K muthiyala rao	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
199	Abdul raheman	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
200	S vijay kumar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
201	J panduranga rao	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
202	A sukh jeevan reddy	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
203	B. Venkat rao	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
204	E. Gangadhar	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
205	A. Jaganmohan rao	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
206	Md. Sahed ali	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
207	J.v.v.s mahesh	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
208	M. Bikshapathi	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
209	M. Gouri naidu	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
210	N. Anandam	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
211	G. Raju	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
212	A. Shivanna	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
213	P. Ashok	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
214	K. Narsimlu	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
215	O. Anjaneyulu	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
216	E. Srinivas	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
217	P. NARSMULU	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
218	P. SANGAREDDY	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
219	K. KRISHNAIAH	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
220	M. ANAND KUMAR REDDY	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
221	K VENKATESHAM	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
222	D JANARDHAN REDDY	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
223	P PRABHAKAR	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
224	K RAMULU	29-03-2025	6,03,732	2,18,750	Unsecured	NA	NA	No	0.00%	-	-	-	3,84,982
TOTAL			16,33,83,375	2,66,85,800						-	-	-	13,67,26,287

Note

- The above claims of employees have been provisionally admitted based on the details / information provided by SBoD. The claims are subject to change / modification when any further information is made available.
- There are two employees of Solapur whose claims have not been received, however, they have been provisionally admitted based on their communication and the employee outstanding details provided by SBoD namely J. S. Ghanate for Rs 15,983 and Mahadev Datta Gawalim for Rs.12,729.
- For Claims pertaining to Solapur employees (1 - 126) - The list of employees and their outstanding as per the books are provided by the SBod which mentions name of approx. 300 employees. However the above claims pertain to the employees who have either filed claim through email or have tried to submit their details on email to RP. There are certain claims wherein the name of employee were not exact match with records provided by SBOD. Further clarification to the same have been sought from SBoD to verify the claims and revert is awaited. The claims have been thus provisionally admitted based on our best judgment, and are subject to change / revision / modification when any fresh / new / revised information is received. Certain claims of employees are under verification as liabilities are not reported/ confirmed from the details provided by SBoD. The initial response to the claims have been shared with the claimants and their claims may be considered after receiving confirmation and additional details.
- Regarding Sadasivpet Ex-employee/ Ex- workmen Claims KOBO - On 19.03.2025 Mr A Pradeep Kumar, stating himself to be General Secretary and authorised representative (AR) of 96 workmen previously employed at Plant of Corporate Debtor located at Sadasivpet , emailed claim Form E (Proof of Claim by AR) and RP replied informing that the claim is received beyond the last date of submission of claim and after the issuance of RFRP and reason for delay was sought. Since the matter pertained to dues to workmen / employees, RP accorded it priority and sought information / confirmation from SBoD (Suspended Board of Directors). After persistent follow up, on 1.4.2025 SBoD informed that certain dues are pending to be paid to ex-workmen / ex-employees previously employed at Sadasivpet Plant on account of Voluntary Separation scheme. On 2.4.2025 it was further informed that total amount pending is Rs 210 lakhs, which comprises Rs 2,18,750/- payable to each of 96 ex-workmen/ ex-employees and the list of these persons was provided in the copy of the settlement agreement. The AR has filed IA with NCLT for condoning the delay in IA (IBC) 853/2025 and as per the Hon'ble NCLT Order dated 02.06.2025, the delay was condoned. Based on the data provided by SBoD and the provision made in the Books of Account, thus claims of 96 ex-workers/ex-employees are being admitted for Rs. 2,18,750/- each thus a total claim of Rs. 210 lakhs is being admitted against the he total claimed amount of Rs. 5,79,58,272/- . Claim pertaining to Sr. No. 127 to 222 mentioned above in claim list is of Sadasivpet Ex- Employees /Ex -Workmen whose names have been taken from the Settlement Agreement dated 17.04.2025 provided by the SBoD and the settlement agreement shall override the above claims.
- Claim received from Employee Mr Kadamba Ramalingam (Sr.No 127) on 19-02-2026 and Prakash Patil (Sr. No. 128) on 20-02-2026 the reason for the delay in submission of claim has been provided, and the claim has been admitted based on the details / information provided by SBoD and in accordance to the claim submitted. Further, in terms of Regulation 13(1B), the Resolution Professional (RP) has sought the recommendation of the Committee of Creditors (CoC) for inclusion of the claim, and upon approval of the CoC, the RP shall file an appropriate application before the Adjudicating Authority (AA).

Annexure – 7

Name of the corporate debtor: Kobo Biotech Limited;
Date of commencement of CIRP: 13.08.2024 (order received on 16.08.2024); List of creditors as on: 25-02-2026

List of operational creditors (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 (provisionally)	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% voting share in CoC					
1	Employee Provident Fund Organisation	29-08-2024	70,41,369	-	Unsecured	NA	NA	No	0.00%	0	0	0	70,41,369	Note -1
2	Assistant Commissioner ST Sangareddy -II circle	19-11-2024	74,75,97,457	12,66,30,369	Unsecured	NA	NA	No	0.00%	0	0	0	62,09,67,088	Note -2
3	State Tax Officer, Maharashtra GST Department Solapur.	30-04-2025	14,20,529	14,20,529	Unsecured	NA	NA	No	0.00%	0	0	0	-	Note -3
4	Assistant Commissioner State Tax Solapur	29-09-2025	72,55,430	72,55,430	Unsecured	NA	NA	No	0.00%	0	0	0	-	Note -4
5	Deputy Commissioner of Income Tax	18-02-2026	13,22,66,625	13,22,66,625	Unsecured	NA	NA	No	0.00%	0	0	0	-	Note -5
TOTAL			89,55,81,410	26,75,72,953						-	-	-	62,80,08,457	

Notes

- As per email received from EPFO dated 29.08.2024, claim amount has been mentioned, however, neither claim in prescribed form nor supporting documents have been received till date and the RP is still following up with them.
- Claim of Assistant Commissioner ST Sangareddy -II circle is provisionally admitted to the extent of amount reflected in the books of account provided by the SBoD. The above provisionally admitted claims are subject to further determination / verification based on further information / documents as provided by Assistant Commissioner in response to our queries / clarifications sought, during the corporate insolvency resolution process, as per the provisions of the IBC.
- Claim received from State Tax Officer, Maharashtra (GST Department), for ₹14,20,529 on April 30, 2025. Since the claim was not in the books of accounts hence RP sought supporting document of the claim from SBoD but despite follow up no details were received from SBoD, hence in view of the email intimation dated 02.06.2025, the RP has provisionally admitted the claim of Rs. 14,20,529/- and as per Regulation 13(1B), the RP sought recommendation from CoC and on receiving the recommendation, RP has filed the application on 24.06.2025 with AA for condonation of delay and adjudication of the said claim which was disposed of by order dated July 2, 2025.
- Assistant Commissioner State Tax Solapur is provisionally admitted as per the claim received and is subject to the books of account provided by the SBoD. Further as per Regulation 13(1B), the RP has sought recommendation from CoC and CoC has approved the recommended inclusion of claim and RP has filed the application on 29.10.2025 with AA for condonation of delay and adjudication of the said claim. The application, numbered IA (IBC) 1793/2025, was duly taken on record, and the matter was disposed of by order dated November 17, 2025.
- Claim received from the Deputy Commissioner of Income Tax on February 18, 2026 and reason for the delay in submission of claim has been provided on 24-02-2026. Further, in terms of Regulation 13(1B), the Resolution Professional (RP) has sought the recommendation of the Committee of Creditors (CoC) for inclusion of the claim, and upon approval of the CoC, the RP shall file an appropriate application before the Adjudicating Authority (AA).

Annexure – 8

Name of the corporate debtor: Kobo Biotech Limited;

Date of commencement of CIRP: 13.08.2024 (order received on 16.08.2024); List of creditors as on: 25-02-2026

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?	% voting share in CoC					
1	JOHNFLO FABS	26-06-2024	6,26,25,086	-	Unsecured	NA	NA	No	0.00%	0	0	0	6,26,25,086	
2	Shree Mahalaxmi Traders	27-08-2024	1,19,74,535	45,87,284	Unsecured	NA	NA	No	0.00%	0	0	0	73,87,251	On receipt of claim form and supporting documents, claim provisionally admitted as per books. The RP has sought recommendation from the CoC as per Regulation 13(1B), to consider the claim in this category and RP is filing an application with the Adjudicating Authority (AA) for condonation of delay and adjudication of the claim.
3	Chetan Enterprises	27-08-2024	7,79,015	-	Unsecured	NA	NA	No	0.00%	0	0	0	7,79,015	
4	Khushbu Dye-Chem Pvt. Ltd.	29-08-2024	82,63,977	-	Unsecured	NA	NA	No	0.00%	0	0	0	82,63,977	
5	Veer Chem Impex	29-08-2024	1,25,41,998	-	Unsecured	NA	NA	No	0.00%	0	0	0	1,25,41,998	
6	Archanaas Facility Services Private Limited (Formerly Eagle Security Force & Labour Suppliers)	30-08-2024	8,97,331	-	Unsecured	NA	NA	No	0.00%	0	0	0	8,97,331	
7	BSE	31-08-2024	16,54,950	16,54,950	Unsecured	NA	NA	No	0.00%	0	0	0	-	
8	National Securities Depository Limited	04-09-2024	33,612	33,612	Unsecured	NA	NA	No	0.00%	0	0	0	-	
9	Shakti Security	06-09-2024	-	-	Unsecured	NA	NA	No	0.00%	0	0	0	-	
10	Central Depository Services (India) Limited (CDSL)	19-09-2024	91,759	91,759	Unsecured	NA	NA	No	0.00%	0	0	0	-	
11	Shree Shakti Coal Corporation	20-09-2024	42,06,180	41,93,303	Unsecured	NA	NA	No	0.00%	0	0	0	12,877	claim provisionally admitted as per books
12	Kalashree Mudran Screen	15-11-2024	2,87,382	1,42,637	Unsecured	NA	NA	No	0.00%	0	0	0	1,44,745	claim provisionally admitted as per books
13	The Superintending Engineer, Operation Circle, TGSPDCL, Sangareddy	14-11-2025	1,08,53,708	21,31,157	Unsecured	NA	NA	No	0.00%	0	0	0	87,22,551	Kindly refer Note -1
TOTAL			11,42,09,533	1,28,34,701					-	-	-	-	10,13,74,832	

Notes

1 A claim for Rs ₹1,08,53,708/- was received on 14th November 2025 from The Superintending Engineer, Operation Circle, TGSPDCL, Sangareddy. The claim of ₹21,31,157/- as reflected in books of accounts of CD has been admitted. Further as per Regulation 13(1B), the RP sought recommendation from CoC and CoC has approved the recommended inclusion of claim and RP is in the process of filing application with the Adjudicating Authority (AA).