

**Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;**

**List of creditors as on 09.01.2024**

**Filing under clause (ca) of sub-regulation (2) of regulation 13 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016**

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	Remarks, if any
		No. of claims	Amount	No. of claims	Amount of claims admitted				
1	<a href="#">Secured financial creditors belonging to any class of creditors</a>	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
2	<a href="#">Unsecured financial creditors belonging to any class of creditors</a>	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
3	<a href="#">Secured financial creditors (other than financial creditors belonging to any class of creditors)</a>	3	₹ 4,940,826,676	3	₹ 4,733,818,993	₹ 0	₹ 132,305,064	₹ 74,702,618	Refer Annexure 1
4	<a href="#">Unsecured financial creditors (other than financial creditors belonging to any class of creditors)</a>	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
5	<a href="#">Operational creditors (Workmen)</a>	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
6	<a href="#">Operational creditors (Employees)</a>	0	₹ 0.00	0	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
7	<a href="#">Operational creditors (Government Dues)</a>	3	₹ 507,041,992	3	₹ 507,017,270	₹ 0	₹ 0	₹ 24,722	Refer Annexure 2
8	<a href="#">Operational creditors (other than Workmen and Employees and Government Dues)</a>	4	₹ 3,816,239	4	₹ 2,976,938	₹ 0	₹ 7,500	₹ 831,801	Refer Annexure 3
9	<a href="#">Other creditors, if any, (other than financial creditors and operational creditors)</a>	1	₹ 3,112,419.00	0	₹ 0.00	₹ 0.00	₹ 3,112,419.00	₹ 0.00	Refer Annexure 4
<b>Total</b>		<b>11</b>	<b>₹ 5,454,797,326</b>	<b>10</b>	<b>₹ 5,243,813,201</b>	<b>₹ 0</b>	<b>₹ 135,424,983</b>	<b>₹ 75,559,141</b>	

Notes to list of Creditors

1. **As per Regulation 14 of IBC 2016-**

Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.

2. Claims have been provisionally admitted by IRP / RP on the basis of records / documents submitted by the creditors.

3. The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.

4. Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.

**For SOURABH MALPANE**  
  
 INSOLVENCY PROFESSIONAL  
 IP Reg. No. IBBI/PPA-101/IP-P01265/2018-19/12047

## Annexure - 1

Goenka Diamond &amp; Jewels Limited; CIRP commenced on 09.12.2022;

List of creditors as on 09.01.2024

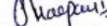
## List of secured financial creditors (other than financial creditors belonging to any class of creditors)

S. No.	Name of Creditor	Detail 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	% of voting share in COC					
1	Union Bank of India	26.12.2022	₹ 666,896,540	₹ 636,043,764	Loan facilities	₹ 636,043,764	₹ 636,043,764	No	13.44%	₹ 0.00	₹ 0.00	₹ 30,852,776	₹ 0	
2	Alchemist ARC Limited	27.12.2022	₹ 3,267,187,398	₹ 3,172,538,019	Loan facilities	₹ 3,172,538,019	₹ 3,172,538,019	No	67.02%	₹ 0.00	₹ 0.00	₹ 19,946,762	₹ 74,702,618	
3	Punjab & Sind Bank	09.03.2023	₹ 1,006,742,738	₹ 925,237,211	Loan facilities	₹ 925,237,211	₹ 925,237,211	No	19.55%	₹ 0.00	₹ 0.00	₹ 81,505,526	₹ 0	
<b>Total</b>			<b>₹ 4,940,826,676</b>	<b>₹ 4,733,818,993</b>		<b>₹ 4,733,818,993</b>	<b>₹ 4,733,818,993</b>		<b>100%</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 132,305,064</b>	<b>₹ 74,702,618</b>	

**Notes :**

- As per Regulation 14 of IBC 2016- Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
- Claims have been provisionally admitted by IRP on the basis of records / documents submitted by the creditors to the erstwhile IRP, as further information has been sought from the creditors by the IRP who was appointed vide NCLT order dated 12th April 2023 and such information is pending to be received.
- The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
- Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.
- The Amount covered by Guarantee and security interest is taken as per Form C, however same is subject to review on receipt of information and discussion with Financial Creditor.
- The additional claim of transferee is provisionally admitted based on available information and documents provided to us and certain information /documents/ clarification has been sought from the transferor of debt which is awaited. The claim is subject to modification on receipt of such clarification or any further information/documents in relation to the additional claim received from transferor..

For SOURABH MALPANE

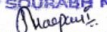

  
INSOLVENCY PROFESSIONAL  
IP Reg. No. 1881/PA-001/IP-P01265/2018-19/12047

**Annexure - 2**  
**Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;**  
**List of creditors as on 09.01.2024**  
**List of operational creditors (Government dues)**

S. No.	Details of claimant		Detail 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
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party	% of voting share in COC					
1	Income Tax Department (ACIT Circle 5 (1)(1), Churchgate, Mumbai)	Ministry of Finance, Govt. of India	19-Jan-23	₹ 502,639,272.00	₹ 502,639,272.00	Income Tax Demands	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	Refer Note No 4
2	Income Tax Department (Income Tax Officer, TDS, Jaipur)	Ministry of Finance, Govt. of India	3-Feb-23	₹ 4,212,855.00	₹ 4,212,855.00	Income Tax Demands	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	-
3	Employees State Insurance Corporation	Ministry of Labour and Employment, Govt. of India	19-Jul-23	₹ 189,865.00	₹ 165,143.00	ESIC Demand	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 24,722.00	-
<b>Total</b>				<b>₹ 507,041,992.00</b>	<b>₹ 507,017,270.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 24,722.00</b>	

**Notes :**


- As per Regulation 14 of IBC 2016-  
Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
- The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
- Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.
- Income Tax Demands raised by IT Department Mumbai are sub-judice before Hon'ble ITAT, Mumbai and documents & information in relation thereto is pending to be received from the CD and its tax counsels. The claim admitted is subject to further review on receipt of such documents and information.

**For SOURABH MALPANE**  
  
 INSOLVENCY PROFESSIONAL  
 IP Reg. No. 1889/PPA-001/IP-P01265/2018-19/12047

**Annexure - 3**  
**Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;**  
**List of creditors as on 09.01.2024**  
**List of operational creditors (Other than Workmen and Employees and Government Dues)**

S. No.	Name of Creditor	Detail 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	% of voting share in COC					
1	Bombay Stock Exchange	27-Dec-22	1,816,095.00	₹ 1,816,095.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	-
2	National Stock Exchange	26-Dec-22	526,342.00	₹ 526,342.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	-
3	PNB Investement Services	14-Jan-23	831,802.00	₹ 1.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 831,801.00	-
4	M/s Umed Jain & Co.	10-Feb-23	642,000.00	₹ 634,500.00	Operational debt	₹ 0.00	₹ 0.00	No	0%	₹ 0.00	₹ 0.00	₹ 7,500.00	₹ 0.00	Claim admitted based the books maintained by CD
<b>Total</b>			<b>₹ 3,816,239.00</b>	<b>₹ 2,976,938.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>			<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 7,500.00</b>	<b>₹ 831,801.00</b>	

- Notes :**
- As per Regulation 14 of IBC 2016- Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
  - The claims if not being able to be verified due to lack of documents/information have been provisionally admitted at notional amount of Rs. 1.
  - The claims where admitted are subject to further revision/substantiation/modification on the basis of any additional information / evidence / clarification which may be received subsequently and which warrant such revision/substantiation/modification.
  - Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.

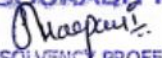
**For SOURABH MALPANI**  
  
INSOLVENCY PROFESSIONAL  
Reg. No. (IBS/2018-19/PP-PR-001265/2018-19/12047)

**Annexure 4**  
**Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;**  
**LIST OF CREDITORS BASIS CLAIMS RECEIVED UPTO 09.01.2024**  
**LIST OF OTHER CREDITORS (other than financial creditors and operational creditors)**

S.No	Name	Date	Amount Claimed	Amount of claim admitted	Amount covered by security interest	Amount of claim not admitted	Amount of claims under verification	Remarks, if any
1	Mount Unique CHS Limited	22/07/2023	3112419	0 -		3112419	0	Emails has been sent to claimant to provide details as to his claim not barred by limitation, to which no reply received upto date of this list.
	Total		3112419	0 -		3112419	0	

1. As per Regulation 12(2) of Insolvency And Bankruptcy Board Of India (Insolvency Resolution Process For Corporate Persons) Regulations, 2016 "A creditor, who fails to submit claim with proof within the time stipulated in the public announcement, may submit the claim with proof to the interim resolution professional or the resolution professional, as the case may be, on or before the ninetieth day of the insolvency commencement date."

2. The claim may be admitted at a later stage if delay is condoned by the Honorable NCLT.

For SOURABH MALPANE  
  
INSOLVENCY PROFESSIONAL  
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