Annexure-7

Name of the corporate debtor: M/s Shree Maheshwar Hydel Power Corporation Limited
Date of commencement of CIRP : 27.09.2022

List of creditors as on: 30.10.2025

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*	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	% of voting share in CoC					
1	Employees Provident Fund Organization*	10-Jan-23	14,029,987	13,984,308	Provident Fund	Nil	Nil	No	NA	Nil	Nil	45,679	0	
2	Income Tax Department	22-Nov-23	17,789,718	17,789,718	Income Tax	Nil	Nil	No	NA	Nil	Nil	0	0	
	Total		**31,819,705**	**31,774,026**								**45,679**	**0**	

That as per the Regulation 13 of IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, the claims are accepted and non-accepted for collation. Therefore, the claims whatever not accepted for collation mentioned in the column "Amount of claim not admitted" due to format limitation.

Notes:

1.That regulation 14 of IBBI(Insolvency Resolution Process for Corporate Persons) regulations, 2016 stipulates that 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.That in pursuant to aforesaid regulation 14 of IBBI(Insolvency Resolution Process for Corporate Persons) regulations, 2016, the resolution professional has reverified the claims based on the documents available with him. In pursuant to the above, RP also revised the claim amount admitted including the estimates of claims made by IRP under sub-regulation (1) of regulation 14.

3.In view of the non-cooperation from the erstwhile promoters, management and employees of the Corporate Debtor, the claim have been verified and admitted solely on the basis of the information and documents provided/submitted by the claimants. the RP shall have the right to revise the amounts of claims admitted, including the estimates of claims, as soon as may be practicable, on receipt of additional information warranting such revision.

4.The claim mentioned at s.no. 2 of Income Tax Department, is subject to approval of condonation by the Hon'ble NCLT in the application filed by Resolution Professional under Regulation 13(1C)(b)(ii) of Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

****A part amount of ₹26,55,238 pertaining to the claim listed at Point No. 1 was verified after the specified period, based on additional information received, in accordance with the applicable provisions. The verified portion of the claim, categorized as acceptable under sub-regulation (1B), was placed before the Committee of Creditors for its recommendation on inclusion in the list of creditors. The same has already been recommended by the CoC members. However, the claim is presently sub judice before the Adjudicating Authority for condonation of delay and adjudication in terms of Regulation 13(1C)(i) and (ii) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.***