

Name of the Corporate Debtor	Tarun Realtors Private Limited	Date of commencement of CIRP	20-Jul-23	List of creditors as on:	06-02-2026
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Filing under clause (ca) of sub-regulation (2) of regulation 13 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	Details In Annexure	Reference Tab	Remarks, if any
		No. of Claims	Amount (INR)	No. of Claims	Amount (INR)	Amount (INR)	Amount (INR)	Amount (INR)			
1	Secured Financial creditors belonging to any class of creditors	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Unsecured Financial creditors belonging to any class of creditors	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	Secured Financial creditors (other than financial creditors belonging to any class of creditors)	1	4,79,18,25,737	1	4,76,09,51,388	-	3,08,74,349	-	Annexure 3	A3/A1	
4	Unsecured Financial creditors (other than financial creditors belonging to any class of creditors)	1	3,50,00,00,000	1	1,77,55,11,506	-	1,72,44,88,494	-	Annexure 4	A4/A1	
5	Operational creditors (Workmen)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Operational creditors (Employees)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Operational creditors (Government Dues)	5	22,86,87,908	5	18,43,26,758	-	4,43,61,150	-	Annexure 7	A7/A1	
8	Operational creditors (Other than workmen and Employees and Government dues)	13	37,09,71,028	13	10,07,73,434	-	27,01,97,594	-	Annexure 8	A8/A1	
9	Other creditors, if any, (other than financial creditors and operational creditors)	3	1,01,61,333	3	82,70,705	NA	18,90,628	-	Annexure 9	A9/A1	NA
Total		23	8,90,16,46,006	23	6,82,98,33,791	-	2,07,18,12,214	-			
					29,33,70,897		29,33,70,897				

-rounded off to the nearest rupee

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List of Unsecured Financial creditors belonging to any class of creditors

SI No	Name of Creditor	Details of Claim received		Details of claims admitted						Amount of Contingent Claims	Amount of any mutual dues that may be set off	Amount of Claims not admitted	Amount of Claims under verification	Remarks, if any	
		Date of receipt	Amount Claimed	Amt of Claim Admitted	Nature of Claim	Amount covered by security interest	Amount covered by Guarantee	Whether Related Party?	% Voting Share in CoC						
			-	-						#DIV/0!	-	-			
										#DIV/0!	-	-	-	-	

1. Amount rounded off to the nearest Rupee
2. CIRP Commencement Date is October 13, 2023 (order recieved on October 17, 2023)
3. The aforesaid creditors are classified as financial creditors belonging to any other class of creditors (Real Estate Allottees)
4. Claims admitted, if any, are subject to revision/ substantiation/ modification on the basis of any additional information/ evidence/ clarification/ revised claim being received.
5. The claims under verification as stipulated on the table are pending for verification as the requisite information has not been shared by the corporate debtor.
6. A difference of INR 15 for claims under verification arises on account of claims admitted at INR 1, specifically for claimants who did not quantify an amount in Form CA. These claimants had possession handed over to them prior to the initiation of CIRP, and their claims have been admitted solely for pending legal formalities, such as registry etc

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List of Secured Financial Creditors (other than financial creditors belonging to any class of creditors)

S. No	Name of Creditor	Details of Claim received		Details of claims admitted					Amount in INR				Remarks, if any	
		Date of receipt	Amount Claimed	Amt of Claim Admitted*	Nature of Claim	Amount covered by security interest	Amount covered by Guarantee	Whether Related Party?	% Voting Share in CoC	Amount of Contingent Claims	Amount of any mutual dues that may be set off	Amount of Claims not admitted		Amount of Claims under verification
1	Assets Care and Reconstruction Enterprise Limited	07-08-2023	4,79,18,25,737	4,76,09,51,388	Loan	Yes	No	No	100.00%	-	-	3,08,74,348.69	-	Refer Note 3 below
			4,79,18,25,737	4,76,09,51,388					100.0%	-	-	3,08,74,348.69	-	

Notes:

1. Amounts admitted have been mentioned above basis available information and may be updated/ revised as per additional information received.

2. Refer tab 2(d) for security mapping.

3. Amount rounded off to the nearest Rupee

4 a. Standard Chartered Bank assigned its loan along with all rights title and interest to Assets Care and Reconstruction Enterprise Limited (Acting in its capacity as Trustee of ACRE-159 Trust) vide assignment agreement dated 10th June 2024

4 b. Fedbank Financial Services Limited assigned its loan along with all rights title and interest to Phoenix ARC Private Limited vide assignment agreement dated 5th April 2024. Thereafter, Phoenix ARC Private Limited (Trustee of Phoenix Trust FY 24-25) assigned its loan to Assets Care and Reconstruction Enterprise Limited vide assignment agreement dated 23rd October 2024

4 c. South Indian Bank assigned its loan along with all rights title and interest to Asset Reconstruction Company (India) Limited vide assignment agreement dated 28th September 2021

4d. Asset Reconstruction Company (India) Limited (ARCIL) has assigned its debt of Tarun Realtors Private Limited to Assets Care and Reconstruction Enterprise Limited (ACRE) vide assignment agreement dated 26 September 2025 executed btw ARCIL and ACRE

4e. The Karur Vysya Bank Limited (KVB) has assigned its debt of Tarun Realtors Private Limited to Assets Care and Reconstruction Enterprise Limited (ACRE) vide assignment agreement dated 17th December 2025 executed btw KVB and ACRE

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Unsecured Financial creditors (other than financial creditors belonging to any class of creditors)

S. No	Name of Creditor	Details of Claim received		Details of claims admitted						Amount in INR				
		Date of receipt	Amount Claimed	Amt of Claim Admitted*	Nature of Claim	Amount covered by security interest	Amount covered by Guarantee	Whether Related Party?	% Voting Share in CoC	Amount of Contingent Claims	Amount of any mutual dues that may be set off	Amount of Claims not admitted	Amount of Claims under verification	Remarks, if any
1	Virtuous Retail Pte Ltd	16-08-2023	3,50,00,00,000	1,77,55,11,506	A Series fully and Compulsorily convertible debentures	No	No	Yes	0.0%	-	-	1,72,44,88,494.00	-	Refer Note 3 below
			3,50,00,00,000	1,77,55,11,506					0.0%	-	-	1,72,44,88,494.00	-	

Notes:

1. Amounts admitted have been mentioned above basis available information and may be updated/ revised as per additional information received.
2. Refer tab 2(d) for security mapping.
3. Amount rounded off to the nearest Rupee

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List of Operational creditors (Government Dues)

Sl No	Name of Creditor	Details of Claim received		Details of claims admitted						Amount in INR				
		Date of receipt	Amount Claimed	Amt of Claim Admitted	Nature of Claim	Amount covered by security interest	Amount covered by Guarantee	Whether Related Party?	% Voting Share in CoC	Amount of Contingent Claims	Amount of any mutual dues that may be set off	Amount of Claims not admitted	Amount of Claims under verification	Remarks, if any
1	Assistant Commissioner of Income Tax (TDS), Circle 3(1), Bengaluru	11-08-2023	3,62,880	3,62,880	TDS Dues	Yes	-	No	0.00%	-	-	-	-	
2	Divya. N, Commercial Tax Officer (Audit) - 1, 4, DGSTO-1, Bengaluru	05-04-2025	9,75,35,797	7,98,02,015	GST Dues for FY 18-19	-	-	No	0.00%	-	-	1,77,33,782	-	
3	Deepak P, Awatiger, Commercial Tax Officer (Audit) - 1, 5, DGSTO-1, Bengaluru	07-04-2025	10,18,08,819	8,51,75,991	GST Dues for FY 19-20	-	-	No	0.00%	-	-	1,66,32,828	-	
4	Satish B Patil, Deputy Commissioner of Commercial Taxes (Audit)- 1,10, DGSTO-1, Bengaluru	09-09-2025	99,70,960	-	GST Dues for FY 17-18	-	-	No	0.00%	-	-	99,70,960	-	
5	Satish B Patil, Deputy Commissioner of Commercial Taxes (Audit)- 1,10, DGSTO-1, Bengaluru	11-09-2025	1,90,09,452	1,89,85,872	GST Dues for FY 21-22	-	-	No	0.00%	-	-	23,580	-	
			22,86,87,908	18,43,26,758.00		-	-		-	-	-	4,43,61,150	-	

Notes:

1. Amount rounded off to the nearest Rupee

2. Amounts above are under verification for want of information. The same can only be conclusively verified subsequent to verification from the book of accounts of the corporate debtor. Additionally, communications have also been sent to the respective claimants seeking additional information/ clarifications

3. Out of the total tax due claimed against GST dues, an amount aggregating to -INR 16.53 Crores admitted as reversal of tax due on account of wrong availment of ITC. The said ITC, though availed, had not been utilised for discharge of output GST liability and continues to remain reflected in the books of the Corporate Debtor (i.e. Electronic Credit Ledger). Accordingly, the principal tax amount is admitted only to the extent of reversal (i.e. no monetary payment is to be made), without admission of interest or penalty.

4. The Balance amount of -INR 1.86 Crores includes - INR 1.78 Cr admitted on account of non payment of GST on retention money, -INR 0.07 Cr on account of non payment of RCM due to late filing of returns and -INR 0.008 on account of interest on contractor payable

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List of Operational creditors (Other than workmen and Employees and Government dues)

Sl No	Name of Creditor	Details of Claim received		Details of claims admitted								Amount in INR		
		Date of receipt	Amount Claimed	Amt of Claim Admitted	Nature of Claim	Amount covered by Security Interest	Amount covered by Guarantee	Whether Related Party?	% Voting Share in CoC, if applicable	Amount of Contingent Claims	Amount of any mutual dues that may be set off	Amount of Claims not admitted	Amount of Claims under verification	Remarks, if any
1	Aditya Birla Fashion and Retail Ltd	08-08-2023	57,89,347	46,73,760	Interest Free Security Deposited as per terms of Letter of Intent/Agreement along with Interest	-	-	No	NA	-	-	11,15,587	-	
2	Bangalore Protech Controls Pvt. Ltd.	07-08-2023	13,42,843	13,33,930	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	8,913	-	
3	M/s Mallikarjun Associates Bangalore	07-08-2023	89,89,605	1	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	89,89,604	-	
4	Otis Elevator Co (India) Ltd.	08-08-2023	2,64,90,531	2,23,64,751	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	41,25,780	-	
5	Vedant Fashions Limited (VFL)	08-08-2023	12,31,796	12,31,796	Interest Free Security Deposited as per terms of Letter of Intent/Agreement	-	-	No	NA	-	-	-	-	
6	Bangalore 'Dor-Tech' Pvt Ltd	12-08-2023	15,38,066	1	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	15,38,065	-	
7	PVR Inox Limited (Formerly PVR Limited)	01-11-2023	20,55,76,193	1	Interest Free Security Deposited as per terms of Letter of Intent/Agreement and dues for expenditure incurred along with interest	-	-	No	NA	-	-	20,55,76,192	-	
8	Ashish Interbuild Private Limited	09-10-2023	3,24,49,038	1,21,09,861	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	2,03,39,177	-	
9	Wehr Parking Systems Private Limited	14-11-2023	1,45,05,246	68,44,113	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	76,61,133	-	
10	Ace Enviro Tech Private Limited	15-11-2023	6,15,89,344	4,52,86,206	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	1,63,03,138	-	
11	NSA Chambers	01-02-2025	14,07,948	10,00,002	O/s dues for providing legal services	-	-	No	NA	-	-	4,07,946	-	
12	Bentel Associates Realty Design Consultants Private Limited	08-04-2025	58,63,865	26,65,393	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	31,98,472	-	
13	Pioneer Property Zone Services Pvt. Ltd	29-04-2025	41,97,205	32,63,619	O/s dues for the services rendered along with interest	-	-	No	NA	-	-	9,33,586	-	
			37,09,71,028	10,07,73,434		-	-			-	-	27,01,97,594	-	

Exchange rate used for foreign currency: 1USD= INR 82.08 as on insolvency commencement date i.e. 20 July 2023, order received on 25 July, 2023

Notes:

1. Amount rounded off to the nearest Rupee
2. Amounts above are under verification for want of information. The same can only be conclusively verified subsequent to verification from the book of accounts of the corporate debtor. Additionally, communications have also been sent to the respective claimants seeking additional information/ clarifications
3. * Previously, the amounts were provisionally admitted by the IRP, the Resolution Professional appointed vide order dated December 9, 2024 has recategorized/rename as under verification.
- 4a.**Owing to the pending litigation and contingency of the liability of the Corporate Debtor, the claim submitted by Mallikarjun is considered as a 'Contingent Claim' and admitted at a notional value of INR 1/- .
- 4b.**Owing to the pending litigation and contingency of the liability of the Corporate Debtor, the claim submitted by Bangalore Dor Tech is considered as a 'Contingent Claim' and admitted at a notional value of INR 1/- .
- 4c.**Owing to the pending litigation and contingency of the liability of the Corporate Debtor, the claim submitted by PVR Inox is considered as a 'Contingent Claim' and admitted at a notional value of INR 1/- .

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List of Other creditors, if any, (other than financial creditors and operational creditors)

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1	Aditya Billa Fashion and Retail Ltd	08-09-2023	68,92,869	50,02,232	Interest Free Security Deposited as per terms of Letter of Intent/Agreement along with interest	-	-	No	NA	-	-	18,90,628	-	
2	Bhupesh Kumar Jain	12-09-2025	17,46,687	17,46,687	Interest Free Security Deposited as per terms of Letter of Intent	-	-	No	NA	-	-	-	-	
3	Marks and Spencer Reliance India Pvt Ltd.	29-09-2025	15,21,786	15,21,786	Interest Free Security Deposited as per terms of Letter of Intent	-	-	No	NA	-	-	-	-	
			1,01,61,333	82,70,705		-	-			-	-	18,90,628	-	

Exchange rate used for foreign currency: 1USD= INR 82.08 as on insolvency commencement date i.e. 20 July 2023, order received on 25 July, 2023

Notes:

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- * Previously, the amounts were provisionally admitted by the IRP. The Resolution Professional appointed vide order dated December 9, 2024 has recategorized/re-named as under verification.