



May 23, 2023

To,	To,
The General Manager-Listing,	The Manager (Listing),
BSE Limited,	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers,	Exchange Plaza, Bandra Kurla Complex,
Dalal Street, Mumbai - 400 001	Mumbai – 400051
Scrip Code: 533189	Symbol: GOENKA

Dear Sir/Madam,

Ref: Regulation 30 read with Para A of Part A of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Revised List of Creditors as per Regulation 13(2)(ca) of IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

Please take on record the Report on updated list of Creditors as on 30.04.2023, along with the amount of claim admitted and the details of claim received in compliance of Regulation 13(2) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016

Further, take note that the updated list of Creditors, along with the amount of claimed and amount admitted as per section 13(2)(ca) of IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 prepared by the RP which is based on proof of claims received and is subject to updation, modification, reconciliation and variations based on any further claims received and/or based upon on-going verification.

This is for your information and record.

Thanking You

Yours faithfully,

For **Goenka Diamond and Jewels Limited**




Dimple Jaiswal

Company Secretary & Compliance Officer

GOENKA DIAMOND AND JEWELS LIMITED

Corp. Off.: 1305, Panchratna, Opera House, Mumbai 400 004, India Tel.: (022) 2361 3102, 2362 0222 Fax : (022) 2367 6020
Regd. Off.: 401, Panchratna, M.S.B. Ka Rasta, Johari Bazar, Jaipur 302 003, India Tel.: (0141) 2574175 Fax : (0141) 2573305
e-mail : accounts@goenkadiamonds.com Website : www.goenkadiamonds.com CIN : L36911RJ1990PLC005651

Goenka Diamond & Jewels Limited: CIRP commenced on 09.12.2022;
List of creditors as on 30.04.2023

Filing under clause (a) 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	No. of claims	Amount of claims admitted				
1	Secured financial creditors belonging to any class of creditors	0	₹ 0.00	0	₹ 0.00		₹ 0.00		₹ 0.00	₹ 0.00	
2	Unsecured financial creditors belonging to any class of creditors	0	₹ 0.00	0	₹ 0.00		₹ 0.00		₹ 0.00	₹ 0.00	
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	4	₹ 4,508,313.481	4	₹ 4,267,930.616		₹ 0		₹ 0	₹ 240,382.864	Refer Annexure 1
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	0	₹ 0.00	0	₹ 0.00		₹ 0.00		₹ 0.00	₹ 0.00	
5	Operational creditors (Workmen)	0	₹ 0.00	0	₹ 0.00		₹ 0.00		₹ 0.00	₹ 0.00	
6	Operational creditors (Employees)	0	₹ 0.00	0	₹ 0.00		₹ 0.00		₹ 0.00	₹ 0.00	
7	Operational creditors (Government Dues)	2	₹ 506,852,127	2	₹ 506,852,127		₹ 0		₹ 0	₹ 0.00	
8	Operational creditors (other than Workmen and Employees and Government Dues)	3	₹ 3,174,239	3	₹ 2,342,438		₹ 0		₹ 0	₹ 831,801	Refer Annexure 2
9	Other creditors, if any, (other than financial creditors and operational creditors)	0	₹ 0.00	0	₹ 0.00		₹ 0.00		₹ 0.00	₹ 0.00	
Total		9	₹ 5,018,339,847	9	₹ 4,777,125,181		₹ 0		₹ 0	₹ 241,214,665	

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 IPR / 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.

INSOLVENCY PROFESSIONAL
DR. R. S. SINGH
11/04/2023

Annexure - 1
Goenka Diamond & Jewels Limited; CIRP commenced on 09.12.2022;
List of creditors as on 30.04.2023

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 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	Amount of contingent claim				
1	Punjab National Bank	26.12.2022	₹ 1,038,898,227	₹ 1,026,319,818	Loan facility	₹ 129,948,000	₹ 32,156,000	No	24.05%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 12,568,409	Refer Note no. 5
2	Union Bank of India	26.12.2022	₹ 666,896,540	₹ 606,318,936	Loan facility	₹ 666,896,540	₹ 666,896,540	No	14.21%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 60,577,604	
3	Alchemist ARC Limited	27.12.2022	₹ 1,795,785,976	₹ 1,775,839,215	Loan facility	₹ 1,795,785,976	₹ 1,795,785,976	No	41.61%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 19,946,762	
4	Punjab & Sind Bank	09.03.2022	₹ 1,006,742,738	₹ 859,452,648	Loan facility	₹ 1,006,742,738	₹ 1,006,742,738	No	20.14%	₹ 0.00	₹ 0.00	₹ 0.00	₹ 147,280,090	Refer Note no. 6
	Total		₹ 4,508,313,481	₹ 4,267,930,616		₹ 3,599,373,254	₹ 3,501,581,254		100%	₹ 0.00	₹ 0.00	₹ 0	₹ 240,382,864	

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 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 Creditors/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 Amount covered by Guarantee and security interest is not mentioned in Form C and same is subject to review on receipt of information and discussion with Financial Creditor.

FOR SOUTRASH MALPANI
INSOLVENT PROFESSIONAL
 P Reg. No. 100306-0041645438-15/12/22

FOR SOUTRASH MALPANI
INSOLVENT PROFESSIONAL
 P Reg. No. 100306-0041645438-15/12/22

List of creditors as on 30.04.2023

List of operational creditors (Government dues)

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 made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.
2. 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.
3. Information / evidence / clarification may also be pending from Operational Creditor/Management/Employees for the claims under further verification.
4. 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 Supply Agreement: PANZ
FREQUENCY PROFESSIONAL
W. Reg. No. 160174-001/TP-01265/2019-13/12847

List of creditors as on 30.04.2023

Details of claim admitted

S. No.	Name of Creditor	Detail of claim received		Details of claim admitted							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	Amount of contingent claim		Amount of any mutual dues, that may be set off	Amount of claim not admitted	Amount of claim under verification
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	PvB Investment 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	-
3	Total		₹ 3,174,239.00	₹ 2,342,438.00		₹ 0.00	₹ 0.00			₹ 0.00	₹ 0.00	₹ 0.00	₹ 831,801.00	

1. As per Regulation 14 of IBC 2016-

information warranting such revision.

2 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.

not be 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.

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

FOR SOLICITORS' REFERENCE
 INQUIRY NO. 100-100000
 100-100000
 100-100000