



Outstanding Dues to Material creditors, MSMEs and Other Creditors

Dated: September 26, 2026

To,

The Board of Directors

S.G. Encon Limited

Cabin no. 1, Sco 93, Second Floor, Swastik Vihar,
Sector-5, Mansa Devi Complex, Panchkula,
Haryana, India, 134109
(the "Company")

and

Marwadi Chandarana Intermediaries Brokers Private Limited

X-Change Plaza, Office No. 1201 to 1205,
12th Floor, Building No. 53E, Zone-5, Road 5E,
GIFT CITY, Gandhinagar, Gujarat, India, 382050

(Marwadi Chandarana Intermediaries Brokers Private Limited is referred to as the "Book Running Lead Manager" or the "BRLM")

Dear Sir/Madam,

Sub: Proposed initial public offering of equity shares of face value of ₹ 10 each (the "Equity Shares") of S.G. Encon Limited ("the Company") through a fresh issue of Equity Shares and Offer for sale of Equity Shares by certain existing shareholders of the Company (the "Offer")

We, "Dhillon & Associates", Chartered Accountants, **FRN: 002783N**, are the statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended. We have been informed that the Company proposes to file the Draft Red Herring Prospectus with respect to the Offer (the "DRHP") with the Securities and Exchange Board of India ("SEBI"), BSE Limited and National Stock Exchange of India Limited (collectively, the "Stock Exchanges") in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations") and subsequently proposes to file (i) the Red Herring Prospectus proposed to be filed with SEBI, the Stock Exchanges and the Registrar of Companies, Haryana at Chandigarh ("Registrar of Companies" and such Red Herring Prospectus, the "RHP"); (ii) Prospectus proposed to be filed with SEBI, the Stock Exchanges and the Registrar of Companies (the "Prospectus"); and (iii) any other documents or materials to be issued in relation to the Offer (collectively with the DRHP, RHP and Prospectus, the "Offer Documents").

We have received a request from the Company to verify and certify the details of outstanding dues to creditors of the Company as on March 31, 2026.

We have reviewed and verified the amount of creditors outstanding as per audited financials of the Company as on March 31, 2026, books of accounts along with ledger accounts of creditors, minutes of the meetings of the board of directors of the Company (the "Board"), including the minutes of the meeting of the board of directors dated September 23, 2026 approving the materiality policy for identification of material outstanding dues to creditors, exceed 5% of total trade payables of the latest restated financial statements

We have also performed the following procedures:

- obtained the schedule of creditors along with outstanding balances, prepared by management of the Company, as of March 31, 2026, bifurcated into: (i) outstanding dues of micro and small enterprises (as per the Micro, Small and Medium Enterprises Development Act, 2006, as amended); and (ii) outstanding dues of creditors other than micro and small enterprises. The creditors were further divided into "material creditors" and "other than material creditors" based on the materiality policy of the Company;
- Compared the amount outstanding as per the schedule obtained in (i) above with the restated financial statements as of March 31, 2026, along with ledger accounts of creditors, minutes of the meetings of the board of directors of the Company, minutes of annual



general meetings and extra-ordinary general meetings of the Company, minutes of the meetings of various committees of the board of directors and bank statements of the Company as of March 31, 2026.

- c) verified the category 'outstanding dues of micro and small enterprises and other creditors from confirmations received from the creditors and management.

As of March 31, 2026, the total amount due to the 443 material creditors were ₹ 119.91 million and to the creditors are as follows:

(₹ in million)		
Particulars	No. of Creditors	Amount
Dues to micro, small and medium enterprises (the "Small-scale undertaking") (A)	36	26.83
Other creditors (B)	407	93.08
Total (A) + (B)	443	119.91
Material Creditors	3	38.10

As of March 31, 2026, the Company does not owe any amount to any Material Creditor other than as described under **Annexure C**. For the purposes of this disclosure, "Material Creditors" are identified in accordance with the materiality policy adopted by the board of directors of the Company by way of their resolution dated September 23, 2026, wherein a creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents if amounts due to such creditor exceed 5% of the Company's total payables as per the latest Restated Financial Statements.

As of March 31, 2026, the Company does not owe any amount to any Small-scale undertaking, other than as described in **Annexure B**.

As of March 31, 2026, the Company does not owe any amount to other creditors, other than as described in **Annexure A**.

We have received a request from the Company to verify and certify the details of outstanding over-dues to material creditors of the Company as on March 31, 2026.

For the aforesaid purpose we have verified the books of accounts, invoices issued by the material creditors, minutes of the board meeting dated September 23, 2026 in which the materiality policy was adopted and other records available with the management of the Company.

We confirm that the information in this certificate is true, fair and correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context. We have conducted our examination in accordance with the applicable guidance note on reports or certificates for special Purpose (Revised 2016)" ("Guidance Note") issued by the Institute of Chartered Accountants of India (the "ICAI") which requires that we comply with ethical requirements of the Code of Ethics and Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services issued by the ICAI and accordingly, we confirm that we have complied with such Code of Ethics issued by the ICAI.

This certificate may be relied upon by the Company, the Book Running Lead Manager, and the Legal Counsel appointed by the Company in relation to the Offer. We hereby consent to extracts of, or reference to, this certificate being used in Offer Documents. We also consent to the submission of this certificate as may be necessary, to any regulatory authority and/or for the records to be maintained by the Book Running Lead Manager in connection with the Offer and in accordance with applicable law. This certificate may be disclosed by the Book Running Lead Manager, if required, (i) by reason of any law, regulation or order of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this Offer, which will be available to public for inspection.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager until the date when the Equity Shares allotted and transferred in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Book Running Lead Manager and the Legal Counsel in relation to the Offer, can assume that there is no change to the above information.



All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

For and on behalf of

Dhillon & Associates

Chartered Accountants

ICAI Firm Registration Number: 002783N



Rajesh Malhotra

(Partner)

Membership No.: 090661

Place: Chandigarh

Date: September 26, 2026

UDIN: 26090661 H10CRC5033

CC:

Legal Counsel to the Offer

Legacy Law Offices LLP

Legacy House, D-18, Kalkaji,

New Delhi- 110019, India.

Annexure A

Amounts due to creditors other than micro, small and medium enterprises as of March 31, 2026

(₹ in million)

Sr.No	Name of Creditors	Amount
1	Bosch Home Comfort India Limited - Ind - Ven	0.24
2	M.S. Refrigeration Sales And Service-Kota	0.02
3	Raj Radiator (Kota) - Indus - Raj - Ven	0.01
4	R.K Automation-Rj-Indus-6434	0.01
5	Abm Enterprises-Ind Dj-Ven-6092	0.01
6	A.K Aircon - Dj - Ind - Ven	0.01
7	Alam Diesel Service - Ind - Dj - Ven-1412	0.04
8	Ambe Steel Furniture - Ind - Ven	0.04
9	Jai Choudhary-Indus-Frt-0870	0.07
10	Om Sai Generator And Automobile - Ind - Ven	0.04
11	Paradise Graphics - Ind - Ven	0.01
12	Raju Radiators Work-DI-Ind-1087	0.02
13	The Electrode Centre - Ind - Ven	0.01
14	Vidyut Engineers-Dlj-Indus-Ven-0082	0.06
15	Vijay Automobile - Ind - Del - Ven	0.01
16	Rad Infra Services-Dlj-Fbd-Indus-Ven-2618	0.62
17	Airvoice Technology-Dlj-Ven-0729	0.28
18	Aquacrust Sanitation - Dj - Ven	0.01
19	Aradhye Associates - Dj - Ven-4251	0.19
20	Dms Infa And Fiber Tech P Ltd-Dlj-Ven-2801	0.27
21	E2E Telelink India Pvt Ltd-Dlj	0.35
22	Eco Green Traders DI	0.02
23	Electric Ocean Enterprises-Dlj-2556/4399	0.01
24	Epac Prefab Technologies Ltd - Dj - Ven	0.13
25	Fuzitomo Electronics-Dlj-Ven-7975	0.02
26	Glacier Enterprises - Dj - Ven	0.02
27	Global Telecom - Dj - Ven - 1555	3.28
28	Govind Generator Services-Delhi	0.02
29	Hans Raj-Dlj-Ven-5214	0.06
30	Hind Electric Stores - Dj - Ven	0.02
31	Jack Enterprises - Dj - Ven	0.02
32	Navneet Construction - Dj - Ven - 0124	0.15
33	Neelkanth Energy House-Dlj-Ven-9841	0.02
34	New Jai Electric Company - Dj - Ven	0.06
35	Prince Enterprises-Dlj-Ven-8751	0.06
36	Raj Enterprises - Dj - Ven - 0927	0.10
37	Reliance Retail Limited - Dj - Ven	0.05
38	Shivay Enterprises-Dlj-Ven-1592	0.05
39	Vivek Enterprises-Dlj-Ven-5625	0.05
40	Acute Networks- Tally Chd	0.02
41	A D Enterprises - 5080/1145	1.37
42	Amit International-Hry-Ven-8642	0.03
43	Anisa Generators-Dlj-Ven-4976	0.02
44	Arora Glass House - Hry - Ven - 3045	0.04
45	Avs Enterprises(Pur. Tds)	0.56
46	Bizsol Technologies - Hry - Ven-4684	0.04
47	Chabra Generator - Hry - Ven	0.01
48	Ck Elnet Pvt Ltd-Hry-Ven-0131	0.03
49	Dystinction Technologies Pvt.Ltd.-Hry-Ven-0758	0.26
50	Evergreen Trading Co. -0902	0.00



Sr.No	Name of Creditors	Amount
51	Frootle India Private Limited - Hrj - Ven	0.02
52	Golden Key Corporation - Hrj - Ven -3084	0.16
53	Harjit Printing Press - Hrj - Ven - 0233	0.03
54	Kailash Electric Store - Hrj - Ven	0.01
55	Kkr Computer Rental Plaza-Hrj Ven-8483/3608	0.02
56	Konde Products & Service Pvt Ltd - Hrj - Ven	0.07
57	Mas Services Ltd - Hrj - Ven - 3522	0.10
58	Mourya Encon Pvt Ltd	14.13
59	M/S Garvi Electricals-Dlj-Ven-1914	0.08
60	Mukesh Kumar - Hrj - Ven	0.06
61	Mynd Solutions Pvt. Ltd. - Hrj - Ven	0.00
62	Nitin Sales - Hrj - Ven	0.01
63	Nutech Computers - Hrj - Ven	0.04
64	Pal Enterprises - Hrj - Ven - 1615	0.01
65	Panchkula Tyres - Hrj - Ven-7490	0.02
66	Paras Inn A/C	0.02
67	Posh Enterprises - Dlj - Ven	0.04
68	Pritam Construction Company-Hrj-Ven-6207	0.05
69	Raj Electric & Radiator Works-Hrj-Ven-7758	0.05
70	Reliance Jio Infocomm Ltd - Hrj - 1645	0.95
71	Reliance Retail Ltd - Hrj - Ven	0.13
72	Roots Corporation Ltd - Hrj - Ven	0.01
73	S.K.Garg-Hrj-Ven-0636	0.02
74	S.S Packaging - Hrj - Ven	0.01
75	Trishul Industries-Raj Ven-0870	0.19
76	Tube Rose Estates Pvt Ltd	0.01
77	United Sales - Hrj - Ven	0.00
78	Uttam Electric Store-Chandigarh	0.64
79	Vermeer Equipment India Private Ltd.	0.00
80	A1 It Solutions -Pbj- 2120 Comp.Rent	0.03
81	A.D.Traders -Pbj-Ven-5179	0.01
82	Amrik Paint & Hardware Store - Pbj - Ven	0.00
83	Apex Secure -Pbj-Ven-2772	0.20
84	A.P.N. Network Services	0.09
85	Apurva Arts-Pbj-Ven-0531	0.04
86	Arjun Tdg Co - Pbj - Ven	0.02
87	A S Govt. Contractor-Pbj-Ven-9032	0.00
88	Atc Logistical Solutions Pvt Ltd - Pbj - Ven	0.02
89	Avyukta Enterprises -Pbj-Ven-0000/8412	3.44
90	Bajaj Allianz General Insurance Co-Ltd-Wcp-2091	0.01
91	B.G.R Enterprises-Pbj-Ven-1831	0.28
92	Bhagat Enterprises-Pbj-Ven-5223	0.04
93	Bharat Road Lines-Pbj-Ven-7362	0.03
94	Chhabra Electrical Works-Pbj-Ven-1106	0.08
95	Computer Bazar - Pbj - Ven	0.01
96	Dhanoa Telecom - Pbj - Ven	0.24
97	Dhruv Electronics - Pbj - Ven	0.04
98	D M Industries A/C-Pbj-0893-Ven	0.03
99	Dsh Security -Pbj-Ven-2486	0.06
100	Ethos Traders - Pbj - Ven - 1360	0.02
101	Golden Hoc Security Service -Pbj-Ven-6783	0.05
102	Gopal Sons- Pbj- Ven	0.02
103	Goyal Electro System - Pbj - Ven	0.02
104	Interglobal Aviation Ltd. - Pb	0.35



Sr.No	Name of Creditors	Amount
105	Interior Unlimited - Pbj -Ven - 0366	0.06
106	Jai Maa Luxmi Solar Energy-Pbj-Ven-1454	0.02
107	Jain Stationery Mart A/C-2160	0.05
108	Jaypee Sales Corporation - Pbj - Ven	0.01
109	Kamal Enterprises - Pbj - Ven-0284	0.03
110	Kaveeta Enterprises - Pbj - Ven- 0032	0.16
111	Manchanda Enterprises-Pbj-Ven-1171	0.04
112	Nagpal Enterprises - Pbj - Ven	0.03
113	Nirmal Constructions - Pbj - Ven	0.00
114	Oms Contractor & General Order Supplier-Pbj-1695	0.41
115	Parikshit Nirmarak - Pbj - Ven	0.05
116	Punjab Communications Ltd	0.05
117	Rp Communication- Pbj-Ven 0276	0.44
118	Sai Sales Corp Chd-2201/8910	0.04
119	Sangam Steel Industries - Pbj - Ven	0.01
120	Sarpanch Trading- Pbj-Veh-8856	0.40
121	Sb Infracon-Pbj-Ven-7333	0.10
122	Sehra Builders-Pbj-Ven-0523	0.05
123	Shaba Enterprises-Pbj-Ven-0400	0.10
124	Shri Gopal Building Material Store - Pbj - Ven	0.05
125	Smart Care Services-Pbj-Ven-4963	0.04
126	Sodhi Enterprises-Pbj-Ven-4054	0.01
127	Synergie Network Engg India P Ltd.-Ven-Pb-9645/9082	0.15
128	Tejasav Enterprises-Ludh Pbj 1521	0.11
129	Tresor Systems Private Ltd.	0.10
130	Valu Connex Telecom Services Pvt. Ltd. - Pbj - Ven-	0.01
131	V D A Contractor-Pbj-Ven-4775	0.07
132	Vedwanti Enterprises-Pbj-Ven-0620	0.14
133	Vikas Paint & Hardware - Pbj - Ven	0.01
134	Vishab Dg Center - Pbj - Veh - 8787	0.38
135	D R Steel Industries - Raj - Ven	0.04
136	Dsp & Associates-5223	0.36
137	Ekjaan Tractor Parts - Ind - Raj	0.00
138	Garima Consultants And Engineers-Rj-Indus-Ven-1373	0.02
139	Gehlot Power Suppliers-Mak-8064-Ven	0.13
140	Goyal Generators-Raj-Ven-0990	0.02
141	Jagshanti Mineral Grinding Mills-Ven-Raj-4693	0.04
142	Jai H.P.Distributors - Raj - Ven	0.08
143	Jsd Infrastructure Solutions - Rj -Ven -4433	0.06
144	Kaushalya Logistics Limited - Ind - Raj	0.01
145	Khushi Traders - Raj - Ven - 3157	0.20
146	Madhu Singh-Raj-Ven-3288	0.14
147	Neelkanth Sodaclays Pvt Ltd	0.13
148	New Vijay Engineering - Raj - Ven - 0360	0.01
149	Paul Diesels & Electricals - Ind - Raj	0.00
150	Pooja Construction - Mak - Ven - 1848	0.15
151	Rajdhani Diesels - Jdpr - Ven	0.03
152	Ramdev Contractor-Rj-Ven-6205	0.01
153	Rana Pipe Jointer - Raj - Ven - 1533	0.10
154	Sangam Mobiles - Raj - Ven	0.01
155	Saraiya Automobiles-Rj Ven-1236	0.01
156	Tinwari Tractor Parts - Raj - Ven	0.01
157	Universal Services-Rj-Indus-Ven-1370	0.05
158	Amethiya Constructions - Upe - Ven - 0080	0.06



Sr.No	Name of Creditors	Amount
159	Archita Tours And Travels - Upe - Ven - 7995	0.12
160	Balaji Enterprises-Upe-Ven-7248	0.22
161	Banyan Enterprise - Upe - Ven - 1903	0.09
162	Eezee Miles - Upe - Ven - 3163	0.25
163	Galaxy Enterprises- Upe-Ven-7590	0.32
164	Girik Telesolutions Pvt. Ltd.-Upe-Ven-9190	0.09
165	Hanumant Enterprises Upe-Ven-5562	0.26
166	Jagdamba Construction- Ven-Upe-5391	0.12
167	Km Singh Enterprises-Upe Ven-0120	0.24
168	Parth Enterprises A/C-Upe-Ven-9300	0.48
169	Radius Bussiness Solutions - Upe - Ven - 5906	0.15
170	Raghunandan Associates - Upe - Ven - 3303	0.29
171	Ragini Enterprises -Upe-Ven- 2811	0.37
172	Ran Vijay Singh Contractor And Traders - Upe - 6917	0.50
173	Samriddhi Enterprises-Upe-Ven-0833	0.52
174	Shiv Shakti Enterprises - Upe - Ven - 3455	0.08
175	Shree Construction-Upe-Ven-3305	0.55
176	Shree Mangalam Lawn-Upe-Ven-2440	0.01
177	Shree Shivakant Foundation-Upe-Ven-0027	0.27
178	Sunita Singh Motors-Upe-Ven-0060	0.07
179	Surender Kumar Singhal & Co. - Up - Ven	0.11
180	Unicorn Infosolutions Private Limited - Upe - Ven	0.11
181	Vidhan Contruccion Upe-Ven-8242	0.08
182	Viraj Infrapower Private Limited-Upe-Ven-0212	0.04
183	Vivudh Infratech Pvt. Ltd-Upe-Ven-2593	0.07
184	X-Men Security Agency - Upe - Ven-6590	0.15
185	Yashashvi Enterprises-Upe-Ven-0385	0.02
186	Jio Things Limited-Ven-9709	0.16
187	Shri Ram Transport-Dlj-Ind-2496	0.33
188	Pritam-Dlj-Veh-5938	0.06
189	Sss Tour & Travels-Del-Ven-0105	0.12
190	Anu Kumari-Del-Indus-Frt-2094	0.06
191	Arvind Kumar Hudda-Dlj-Gh-4030	0.01
192	Ashok Kumar-Hrj-Frt-3531	0.00
193	Avadesh Yadav-Upe-Gh-4033	0.01
194	Birkha-Dlj-Frt-7578	0.02
195	Ghinsi Bai Kharwal-Raj-Frt-5253	0.00
196	Jasbir Jailwal-Pbj-Gh-8201/5272	0.01
197	Jaswant Kaur - Pbj - Wh - 5257	0.02
198	Kapil-Dlj-Frt-4444	0.00
199	Krishan Chander - Dlj - Wh - 6223	0.01
200	Krishna Avtar Thakur(Prop Sushila Devi)-Rj-Ind-8282	0.01
201	Krishna Kumari Jagdhari-Upe-Gh-5961	0.01
202	Leelawati - Dlj - Frt - 0243	0.00
203	Monika Aggarwal-Pbj-Wh/Gh-1164	0.02
204	Monika Shukla-Upe-Office-Rent-4738	0.00
205	Neelam Gupta (Office Rent) Pkll	0.01
206	Pantagon Sign Securities Private Limited-Dlj-Frt-26	0.10
207	Preeti - Dlj - Frt - 5712	0.01
208	P.S Electric Domestic Appliances-Pb-Wh-Rent-2345	0.09
209	Radhey Krishna Enterprises - Pbj - Ven - 0476	0.00
210	Rajeshwari Verma-Upe-Gh-9675	0.03
211	Sandip Kaur Dhillon-Pb-Gh-7714	0.00
212	Shoaib Akhtar-Dlj-Frt-1426	0.01



Sr.No	Name of Creditors	Amount
213	Subash Yadav-Upe-Gh-1024	0.01
214	Suman Bala-Dlj-Gh-5745	0.04
215	Sunil Kumar-Dlj-Frt-0535	0.03
216	Utkarsh Sanjay Kumar-Upe-Wh-9122	0.01
217	Vibhav Shastri-Upe-Gh-8147	0.01
218	Vijay Kumar Kaushik-Dlj-Indus-Rent-5479	0.09
219	Vishal-Rj-Gh-8989	0.05
220	Amarjit Singh-Hrj-Ven-Cab-7982	0.09
221	Mmgt Televentures Private Ltd.-Hrj-Ven-0997	0.02
222	Prince-Frt-Hrj-2454	0.05
223	Ps Trading Company -Hrj-Ven-8907	0.06
224	Sanju Kumari-Hrj-Ven-3203	0.05
225	Sombeer-Hrj-Ven-3592	0.03
226	Gaurav-Pbj-Legal-8912/6244	0.02
227	Hardeep Singh -Pbj-Ven-5793	0.01
228	Lucky Kumar-Pbj-Ven-1473	0.01
229	Paramjit Lal-Pbj-Ven-3141	0.03
230	Shivaay Infocom-Pbj-Ven-9807	0.03
231	Swatantra Kumar Pareek-Pbj-Legal-0175	0.09
232	Champala-Raj-Ven-5796	0.01
233	Chena Ram-Mak-7749 -Ven	0.10
234	Amit Pandey-Upe-Ven-9806	0.03
235	Bhanu Kanoo-Upe-Ven-1306	0.04
236	Business Solution - Upe - Ven - 0698	0.18
237	Chetna Gupta-Adov-Upe-6012	0.36
238	Raghuveer Enterprises-Upe-Ven-2034	0.05
239	Anuj Tanwar Transport - Dlj - Veh - 2115/3198	0.53
240	B S Transport - Dlj - Veh - 1959	2.64
241	Divya Enterpeises (Virender)Dlj Ven 7636/5003/4381	0.69
242	Global Sheild Security & Allied Services - Dlj - 53	0.45
243	Globe Electric Store-Pkl	0.14
244	Jobbs Transport - Dlj - Veh - 2254/7826	1.13
245	Lata Rani Travels-Dlj-Ven-9859	0.10
246	Maa Vaishno Enterprises-Ven Dlj-0751	0.13
247	Preserve Facilitiez Pvt Ltd -Preserve-Dlj-Ven-2100	0.00
248	Pr Traders(Priya Tinker-Govind Telecom)-Dlj-Frt-Ven-7307	0.08
249	Shri Banke Bihari Logistic-Ven-Dlj-0646	0.01
250	Ankit- Hry-Dg Ven-2077	0.00
251	Inayat International-Hrj-Ven-5305	0.21
252	Jp Enterprises-Hrj -Ven -0337	0.32
253	Mk Enterprises -Hrj - Ven -0028	0.21
254	Paramhans Transport Company-Hrj-0618	0.52
255	Rohtak Telecom-Hrj-Ven-9722	0.29
256	Sai Ram Security & Placement Services - Hrj - Ven -	0.00
257	Sanjeev Kumar - Hrj - Ven -9186	0.66
258	Smart Security Systems-Hrj-Ven	0.01
259	Arman Transport -Pbj- 9397 Ven	0.93
260	Career Skills Management Services-Pbj-Ven-0088	0.19
261	D. S. Enterprises-Pbj-Mdg-0375	0.11
262	Mittal Associtas-Pbj-Ven-0286	0.08
263	Asma Tour & Travels - Dlj - Veh - 6161	0.04
264	Himanshu Tour & Travels-Dlj-Ven-4493	0.10
265	Kr Logistics Service-Dlj-Ven-0775	0.11
266	Manoj Tour & Travels-Dlj-Ven-9893	0.24



Sr.No	Name of Creditors	Amount
267	Mukesh Travels -Dlj-Ven-5226	0.18
268	Pregya Tour & Travels - Dlj - Veh - 0049	0.12
269	Ram Dhan-(Saraswati Ent.) Nokia -Ven-4656	0.03
270	Ajay Kumar-Hrj-Ven-6216	0.05
271	Ajay Kumar-Hrj-Ven-8185	0.03
272	Anjali-Hrj-Frt-7206	0.01
273	Arbina Kumari-Hrj-Ven-0227	0.05
274	Baljinder-Hrj-Ven-1091	0.01
275	Banita-Hrj-Ven-6507	0.05
276	Bhola -Hrj -Ven- 0768	0.05
277	Dheera Ram - Bhagwati Tpt)Hrj-Ven-4064	0.05
278	Intiyaj-Hrj-Ven-6943	0.04
279	Jagbir-Ven-Hrj-6434	0.00
280	Jai Bhagwan-Hrj-Ven-7263/ 4658	0.11
281	Jatin-Hrj-Veh-Ven-8863	0.05
282	Joginder -Hrj-Ven-8079	0.00
283	Krishan Kumar - Hrj - Veh - 1551	0.03
284	Kuldeep Enterprises-Hrj-Ven-9032	0.07
285	Kuldeep-Hrj-Ven-3241	0.02
286	Kumar Pal - Hrj - Veh - 2263	0.05
287	Manju-Hrj-Ven-6495	0.06
288	Manoj Kumar-Hrj-Ven-3680	0.09
289	Maya Kumari-Hrj-Ven-8105	0.05
290	Mohan-Frt Palwal-Hry-Ven-1136	0.05
291	Mohit-Hrj-Veh-Ven-2379	0.00
292	Monti Kumar - Hry- Ven-1936	0.02
293	Mukesh Kumar-Hrj-Veh Ven-0067	0.06
294	Mustfa-Hrj-Ven-9992	0.06
295	Om Pal-Hrj-Frt Veh-7533	0.05
296	Parmod Kumar-Hrj-Veh Ven-1968	0.05
297	Pawan-Hrj-Ven-1152	0.06
298	Priyanka-Hrj-Ven-7653	0.03
299	Rahul Singh-Hrj-Ven-4204	0.01
300	Rajnish-Hrj-Ven-4052	0.08
301	Ram (Geeta Enterprises) Hrj Veh 3435	0.07
302	Rammehar-Hrj-Ven-0824	0.02
303	Ramrakhi Devi - Hrj - Ven - 8334	0.07
304	Ravi Singh - Pbj /Hry -Ven-2155	0.01
305	Sachin-Hrj-Ven-9563	0.04
306	Sakir-Hrj-Frt-4489 /1337/0477	0.06
307	Sandeep (Tour & Travelling) Hrj Veh-3727	0.07
308	Sanjay-Hrj-Veh-Ven-7126	0.05
309	Sanjay Yadav (Enterprises) Hrj Veh-8892	0.06
310	Sanjeev Kumar-Hrj-Ven-4545	0.04
311	Sanjeev Kumar- Project -2149	0.03
312	Satbir-Hrj-Veh-3400	0.05
313	Shamsher Sharma-Hrj-Ven-0768	0.04
314	Shukhbir-Hrj-Veh Ven -9299	0.04
315	Sombir Singh - Hrj - Ven - 6302	0.05
316	Sonu Kumar-Hrj-Ven-8040	0.02
317	Subhash Kumar - Hrj - Veh - 7258	0.04
318	Sukhwinder-Rcom Hrj-Ven-7734	0.05
319	Surender Yadav-Hrj-Veh Ven-7844	0.05
320	Sushila Kumari-Hrj-Veh-1935	0.02



Sr.No	Name of Creditors	Amount
321	Vijay-Hrj-Veh-2037	0.00
322	Vijay - Hrj - Ven - 4350	0.01
323	A.M . Electro. Communication-Pbj-Ven-1458	0.01
324	Amritpal Singh - Pbj - Veh - 2244	0.05
325	Beant Singh - Pbj - Ven -Gh- 4746	0.01
326	Chhavi-Pbj-Ven-3773	0.14
327	Chhotu Kumar-Pbj-Ven-5134	0.02
328	Dalip Kumar-(Shiva Enterprises) Pbj Veh-1030	0.07
329	Deepak Crane Service - Pbj - Mdg - 9366/3664	0.05
330	Gs Enterprises-Pbj-0006	0.33
331	Gurcharan Singh - Pbj - Veh - 4570	0.00
332	Gurmeet (Baba Budha Ji Tpt) Pbj Veh 7633	0.04
333	Gurtej Singh - Pbj - Veh - 4502	0.06
334	Guru Tour & Travels - Pbj- Ven - 0345	0.03
335	Jaswant Singh-Pbj-Ven-5862	0.02
336	Jot Karan Singh - Pbj - Ven - 3557	0.03
337	Kanwaljit Singh-Pbj-Mdg-Ven-2571	0.34
338	Kawaljeet Kaur - Pbj-Ven-4000	0.12
339	Kukreja Tour & Trevel -Pbj-Ven-4248	0.00
340	Manish Choudhary-Pbj- Veh 7421	0.05
341	Mukhtiar Kaur - Pbj - Veh - 8947	0.02
342	New Lubana Road Carrier (Shamsher Singh)-1131	0.02
343	Pankaj Kumar - Pbj - Veh - 4712	0.02
344	Paramjeet-Pbj-Ven-1771	0.03
345	Parwinder Singh (Bedi Light& Elct)-0972	0.03
346	Pawan Kumar - Pbj - Veh - 4713	0.01
347	Pawan Kumar - Pbj - Veh - 6057	0.15
348	P P Enterprises-Pbj-Ven-3676	0.06
349	Preet Pickup Jeep Union -Pbj - Ven - 0115/0637	0.35
350	Rajiv Khosal(Shiv Bhola Dg) Pbj-Ven-5003	0.01
351	Raj Kumar Yadav - Pbj - Veh - 3450	0.03
352	Ram Pyara - Pbj - Veh - 7434	0.01
353	Royal Infra Solutions (Poonam Chauhan) -Pbj Veh	0.07
354	Sandeep Singh-Pbj-Ven-6342	0.01
355	Ss Tour & Travels-Pbj-Ven-0486	0.01
356	Subhash Kumar-Pbj-Ven-6392	0.00
357	Sukdev Singh - Pbj - Veh - 3482	0.10
358	Titak Raj-Pbj-Ven-0304	0.04
359	Pentagon Services-Hrj-Indus-9262	0.00
360	Arise Enterprises	0.23
361	Dhillon Associates,Chd	1.13
362	Gopal Trading Company-Naharpur	17.51
363	Infinity Retial Limited	0.06
364	Infusion Retial Solution -Jammu-3634	0.03
365	Jyotu Trading Company-Delhi	0.08
366	Namit Solutions Pvt. Ltd. -Mansarovar	0.51
367	Navneet Pathak 8023-Epfo-Advisor	0.22
368	Nitish Pathak Advocate Epf Advisor-0804	0.13
369	Payal Contruaction Company-Jaipur	0.13
370	Plato Industries Limited	3.33
371	Punjab Plywood Industries Ltd Del	0.02
372	Real Turfs Solutions Llp - Ven - 6009	2.82
373	R. Maheshwari & Company -1127	0.01
374	Shree Jee Enterprises-New Delhi	4.15



Sr.No	Name of Creditors	Amount
375	Shree Katu Shyam Transport Service	0.06
376	Shri Kalka Traders-Ghz	0.05
377	Shri Sai Business Solution-Bareilly	0.66
378	Star Packers..	0.05
379	Star Technologies 0113	0.05
380	Sun Tele Servces-U.P.	0.46
381	Superme Industrial Corporation Llp	0.04
382	Supreme Industrial Corporation-8861	0.07
383	Trinetra Security Guard Sers-Lucknow	0.10
384	Tripod Contractors- 0182	0.08
385	Amarnath Arun Kumar - Bpcl - Ven - 0276	0.02
386	Jain Steels-Bpcl-2452	0.09
387	Kishan Intt Udyog - Bpcl - Jhu - Ven - 7743	0.02
388	Mamta Enterprises - Bpcl - Ven - 0106	0.02
389	Satmax Solutions Pvt Ltd - Bpcl - Ven - 9684	0.03
390	Aarson Machinery Store - Prj - Ven	0.01
391	Adverzin Media - Prj - Ven - 0060	0.02
392	Ever Panel World - Prj - Ven	0.00
393	Ganpati Hardware & Mill Store - Pbj - Ven	0.03
394	Gurdeep Rolling Shutter Pvt Ltd - Prj - Ven - 6421	0.06
395	Jagdish Traders - Prj - Ven - 1372	0.01
396	Jay Sons Mill Store - Prj - Ven	0.01
397	Samrat Infradecor(Mat) Llp - Prj - Ven - 5780	0.01
398	Shree Durga Marble & Granite - Prj - Ven -4204	0.01
399	Shree Tirupati Balaji Plywood - Prj - Ven - 4097	0.09
400	Surindra Agencies-Ven-Hrj-2841	0.17
401	Verma Plywood Industries - Prj - Ven - 9598	0.01
402	Ananya Enterprises - Bpcl - Up - 0838	0.02
403	Bajrang Sales Corporation - Ven - Bpcl - Up - 0295	0.02
404	Shewdayal Singh - Bpcl-Ro-Up - 1359	0.32
405	Arora Glass House-Panchkula	0.91
406	D.S.Plywood- Mullapur	0.17
407	Joginder Singh Tower & Cont. Pvt Ltd. Tvi -Hry	0.32
Total		93.09



Annexure B

Amounts Due to Micro, Small and Medium Enterprises, as of March 31, 2026

(₹ in million)

Sr.No	Name of Creditors	Amount
1	Advance Fuel Technologies - Indus - Raj - Ven	0.02
2	Sambhav Software-Raj-Inds-Ven-2329/6158	0.01
3	Asha Ent-Dlj-Ven-9495	0.67
4	B N Telecom - Dlj - Ven	0.31
5	Nav Enterprises-Dlj-Ven-5294	0.03
6	Tridev Sales & Services	3.00
7	Force Tech Security India Pvt Ltd -2848	0.02
8	Jsk Service & Co. - Pbj - Ven - 2624/8983	0.15
9	Navkar Traders-Chandigarh	0.40
10	Skynet Infotech Services - Pbj - Ven-3240	0.18
11	Sunsoft It Solutions - Pbj - 6537	0.19
12	Alok Kumar-Upe-Ven(Anika Enterprises)-1386/1490	0.34
13	Alok Singh Enterprises - Upe - Ven - 0390	0.43
14	Aman Tour & Travels - Upe - Ven - 0743	6.46
15	Bharat Rover Pvt. Ltd.-Up-6114/0581	0.01
16	H.S.Power Services - Upe - Ven - 0389	0.10
17	Isun Infra Services-Upe-Ven-7419	0.22
18	Jai Bajrang Associates	0.14
19	Maa Bhawani Enterpries - Upe - Ven - 0857	0.80
20	Raj Kumar Enterprises - Upe - Ven - 0322/6038	0.75
21	Shri Hari Traders-Upe-Ven-2516	0.22
22	S.R Tele Solutions - Upe - Ven - 1153	0.36
23	Vinson Network India Pvt. Ltd.-Upe-Ven-0124	0.01
24	Balaji Generator Service-Ven- 0003/2608	0.60
25	Balaji Travels - Dlj - Veh - 7948	1.41
26	Radhey Krishna Tour & Travels - Dlj-Veh- 4773/2863	2.64
27	Yogendra Singh Contr-Rcom-Dlj-Veh-0188	1.84
28	Ajay Transport Company-Pbj-Veh-0465	0.49
29	Balaji Enterprises -Pbj- Ven- 6752	0.27
30	Gill Tour & Travels - Pbj - Veh - 0182	0.10
31	Pravindra Singh - Pbj - Veh - 5010/0400	2.43
32	Rajeev Kumar Pal-Pbj-Ven-5643	0.15
33	Waheguru Tours And Travels-Pbj-Veh Ven-8959/2073	0.50
34	Premium Infra Solutions-Raj-Ven-2259	1.27
35	Gurpreet Singh -Pbj- Veh 5160	0.09
36	Javin Enterprises Pvt Ltd-Del	0.23
	Total	26.82



Annexure C

Amounts Due to Material Creditors as on March 31, 2026

(₹ in million)		
Sr.No	Name of Material Creditors	Amount
1	Gopal Trading Company-Naharpur	17.51
2	Mourya Encon Pvt Ltd	14.13
3	Aman Tour & Travels - Upe - Ven - 0743	6.46
	Total	38.10

