

Filing under clause (d) of sub-regulation (5) of regulation 31 of the IBB (Liquidation Process) Regulations, 2016
 Liquidation Commencement Date: **May 18, 2021** List of Stakeholders as on November 29, 2021

Name of Corporate Debtor: **EPC Constructions India Limited**

S.No.	Category of Stakeholders	Summary of Claims received		Summary of Claims admitted		Amount of contingent claim	Amount of claims rejected	Amount of claim under verification	Details in Annexure	Remarks, if any
		No. of Claims	Amount	No. of Claims	Amount					
1	Unpaid Insolvency Resolution Process Costs								NA	
2	Liquidation Costs incurred till date								NA	
3	Secured Financial Creditors	12	107,761,843,077.23	12	107,664,158,431.33		97,684,645.90			1
4	Unsecured Financial Creditors	4	2,059,093,634.87	4	2,057,828,090.02		1,265,544.85			2
5	Operational Creditors (Workmen)									3
6	Operational Creditors (Employee)	54	153,566,965.02	40	5,365,672.00		148,201,293.02			4
7	Operational Creditors (Government Dues)	11	9,445,860,515.00	6	9,181,005,666.00	-	264,854,849.00			5
8	Operational Creditors (Other than workmen, employees and Government Dues)	320	15,260,916,837.43	194	1,929,014,815.52		13,331,902,021.91			6
9	Other stakeholders, if any (other than financial and operational creditors)	5	6,937,951,472.00	0	0	-	6,937,951,472.00	-		7
	Total	406	141,619,232,501.55	256	120,837,372,674.87	-	20,781,859,826.68	-		

Name of Corporate Debtor: EPC Constructions India Limited

Liquidation Commencement Date: May 18,2021

List of Stakeholders as on November 29,2021

List of Secured Financial Creditors

S.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 rejected	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	Whether security interest relinquished	Details of Security Interest	Amount covered by Guarantee	% share in total amounts of claim admitted					
1	IDBI Bank Limited	June 15, 2021	18,063,694,539.85	18,063,149,221.98	CC, Term Loan and BG, Corporate Guarantee for EPC Offshore Subsea Projects Limited	15,293,044,743.68	Yes	See Annexure-A	2,770,104,478.30	16.46%			545,317.87		Guarantee amount will be considered as Unsecured portion for the formation of Stakeholder consultation committee
2	Central Bank of India	June 17, 2021 and revised on June 24, 2021	17,277,521,850.00	17,276,911,151.02	CC, Term Loan and BG	17,276,911,151.02	Yes	See Annexure-A	Not Applicable	15.75%	Not Applicable	Not Applicable	610,698.98	-	
3	Union Bank (e- Corporation)	June 17, 2021	16,672,029,082.60	16,595,258,905.10	CC, Term Loan and BG	16,595,258,905.10	Yes	See Annexure-A	Not Applicable	15.12%	Not Applicable	64,500,000.00	76,770,177.50		
4	UCO Bank	June 14, 2021	15,946,612,081.45	15,946,585,073.39	Term Loan	15,946,585,073.39	Yes	See Annexure-A	Not Applicable	14.53%	Not Applicable	Not Applicable	27,008.06		
5	EXIM Bank	June 17, 2021	13,037,806,053.88	13,037,806,053.88	Export Project financing and Post Shipment Suppliers Credit	13,037,806,053.88	Yes	See Annexure-A	Not Applicable	11.84%	Not Applicable	Not Applicable	-	-	
6	Suraksha ARC	June 07, 2021	6,194,925,728.00	6,194,925,728.00	CC, Term Loan and BG, Corporate Guarantee for EPC Offshore Subsea Projects Limited	1,766,940,067.00	Yes	See Annexure-A	4,427,985,661.00	5.65%	Not Applicable	Not Applicable	-		Guarantee amount will be considered as Unsecured portion for the formation of Stakeholder consultation committee
7	HICICI Bank	June 17, 2021	4,774,253,907.46	4,773,300,393.22	CC and BG/LC	4,773,300,393.22	Yes	See Annexure-A	Not Applicable	4.35%	Not Applicable	Not Applicable	953,514.24	-	
8	Bank of Baroda (e- Dena)	June 17, 2021	4,687,697,309.92	4,687,595,446.80	Secured- TL and CC	4,687,595,446.80	Yes	See Annexure-A	Not Applicable	4.27%	Not Applicable	Not Applicable	101,863.12	-	
9	SREI	June 15, 2021	4,138,162,605.07	4,138,162,605.07	Term Loan	1,615,789,781.00	Yes	Pari passu charge with UCO Bank on 187 Equipments	Not Applicable	3.77%	Not Applicable	Not Applicable	-	-	Remaining amount of INR 2,52,23,72,824.07 will be treated as unsecured amount
10	DBS Bank India Limited (e- LVB)	June 14, 2021	2,861,460,100.00	2,861,344,360.15	CC/BG and Corporate Loan	2,861,344,360.15	Yes	See Annexure-A	Not Applicable	2.61%	Not Applicable	Not Applicable	115,739.85	-	
11	Olympus Trading & Advisory L	June 17, 2021	2,831,936,816.00	2,813,376,489.73	CC and Term Loan	2,813,376,489.73	Yes	See Annexure-A	Not Applicable	2.57%	Not Applicable	Not Applicable	18,560,326.27	-	
12	Avis Bank	June 16, 2021	1,275,743,003.00	1,275,743,003.00	Performance Bank Guarantee	1,275,743,003.00	No	See Annexure-A	Not Applicable	1.16%	Not Applicable	Not Applicable			Security is not relinquished and therefore, full amount is treated as unsecured amount for the formation of Stakeholder consultation committee
TOTAL			107,761,843,077.23	107,664,158,431.33		97,943,695,467.97			7,198,090,139.30			64,500,000.00	97,684,645.90		

Security Details - Annexure A

BANKS	FACILITY	SECURITY DETAILS
ICICI Bank	Cash Credit, Letter of Credit, Bank Guarantee	<ol style="list-style-type: none"> 1. First <i>pari passu</i> charge over the entire current assets (both present and future) of the Company and 2. Second <i>pari passu</i> charge over all movable fixed assets (both present and future) of the Company 3. Security over FD amounting to INR 700000 with lien marking on Dec 29,2015. This FD was provided as margin money against the uninvoked bank guarantee of 1.40 Crore of Matix Fertilisers. <p>Collateral Security</p> <ol style="list-style-type: none"> 1. Lien on fixed deposit of INR 25.0 lakhs maintained with IDBI Bank, marked in favour of the entire IDBI Consortium 2. Unconditional, absolute, irrevocable corporate guarantee of Essar Investments Ltd with respect to the facilities provided to IDBI Consortium and 3. Corporate Guarantee of Essar Investments Ltd for ICICI Bank's bilateral limits of INR 150.0 crores
Suraksha Asset Reconstruction Private Limited	Term Loan I and Term Loan II	<p>For loans extended to EPCCIL</p> <ol style="list-style-type: none"> 1. Mortgage over 5 Real Estate Properties as listed below <ul style="list-style-type: none"> • Swanand, Mahim, Near Portuguese Church, Dadar West, Mumbai-28 • Madan Smruti, Veer Savarkar, Shivanji Park, Mumbai-28 • Eden Hall, Dr. A B Road, Worli, Mumbai-18 • Poonam Chambers, Dr. A B Road, Worli, Mumbai-18 • Parimal (Old Ruia House), 40-B, Off Ridge Road, Malabar Hill, Mumbai-6 2. Subservient charge on current assets of the Borrower 3. Corporate Guarantee of Essar Project Limited, Dubai 4. Composite Corporate Guarantee cum indemnity cum undertaking by <ol style="list-style-type: none"> a. Arkay Holdings Limited b. Prajesh Investments Pvt. Ltd. c. Thakkars Investments Pvt. Ltd. d. Samarjit Realities and Farms Pvt. Ltd. e. Bhargava Estates Pvt. Ltd. f. Kartik Estates Pvt. Ltd. g. Ajitesh Estates Pvt. Ltd 5. Memorandum of Pledge of shares ~13.8 crores shares of Essar Steel India Ltd (~4.5% of equity capital)
	Cash Credit and Devolved Bank Guarantee	<ol style="list-style-type: none"> 1. First hypothecation charge on all the current assets of the ONGC project, including stock of raw material, WIP, finished goods, book debts, receivables, etc., both present and future 2. Subservient charge on all movable fixed assets (excluding movable fixed assets of ONGC projects) both present and future of the Borrower 3. First charge on all the movable fixed assets specific to the ONGC project 4. Counter Indemnity by EPCCIL in favour of Yes Bank Ltd. 5. Exclusive charge on all present and future receivables from ONGC with regards to NHRC and D1 project executed by EOSL. 6. Extension of exclusive charge on all the present and future claims from below parties of the borrower with regard to the below said projects to the extent of aggregate amount of INR 2740 million- <p>Projects- RO RO, KMTTP, Upgradation of Road from Tallasery, Pallivasal Hydel Power Projects</p> <p>Parties- Gujarat Maritime Board, MEA, Govt of Kerela Kerela State transport Project and Kerela state electricity board</p>
	Corporate Guarantee	<ol style="list-style-type: none"> 1. Extension of first exclusive charge on all the present and future receivables of EPCCIL pertaining to C Series Project 2. Extension of first exclusive charge on all the present and future receivables of EPCCIL pertaining to ONGC Project 3. Corporate Guarantee of EPCCIL 4. Pledge over 30% equity shares of EPC offshore Subsea projects Limited 5. First Pari Passu charge on Nand Gaurav Barge owned by EOSPL with IDBI Bank
UCO Bank	Term Loan I and II	<ol style="list-style-type: none"> 1. Exclusive first charge over the entire fixed assets of the company, present and future 2. Second charge on the entire current assets of the company (net current asset), present and future.(First charge on current assets with working capital lenders)

EXIM Bank	Post Shipment Suppliers Credit Facility (Minnesota TL)	<p><u>Security created directly in favour of Suppliers Credit Lenders:</u></p> <p>A first pari passu charge by way of hypothecation in favor of lenders over the Borrower's entire assets acquired/procured under the facilities, both present and future</p> <p>Pledge of 100% of shares of ESML on pari passu with other senior lenders for the project in favour of EPIL</p> <p>Exclusive charge of Trust and Retention account for the receivables from Essar Steel Minnesota Limited (ESML) to EPCCIL in compliance with terms and conditions of Supply and Engineering Contract</p> <p><u>Security created in favour of EPIL and subsequently assigned to the consortium of lenders including EXIM Bank or created directly in favour of the lenders (whether acting through security agent or otherwise):</u></p> <ol style="list-style-type: none"> 1. A first mortgage charge by way of equitable mortgage on the immovable assets and hypothecation of movable assets of ESML's fixed assets on <i>pari-passu</i> with other lenders for the project in favour of EPCCIL 2. Pledge of 100% shares of ESML on <i>pari-passu</i> with other senior lenders for the project in favour of EPCCIL
	Export Project Cashflow Deficit Finance for KMTTP Project in Myanmar	<ol style="list-style-type: none"> 1. Second <i>pari passu</i> charge on the current assets and movable fixed assets of the company 2. Escrow of Receivables pertaining to the above project
Lakshmi Vilas Bank	OCC & ILC/FLC/LOU/LG	<p><u>Primary Security:</u></p> <p>First <i>pari passu</i> charge on all the current assets of the company including receivables, work in progress and inventory, both present and future amongst all the lenders extending working capital credit facilities under consortium banking arrangement led by IDBI Bank</p> <p><u>Collateral Security:</u></p> <ol style="list-style-type: none"> 1. Second charge on <i>pari passu</i> basis on all movable fixed assets amongst all the lenders extending working capital credit facilities, other than those assets which are exclusively charged to term lenders. 2. <i>Pari passu</i> basis on the immovable fixed asset amongst all the lenders existing working capital credit facilities upto INR 500.00 crores, other than those assets which are exclusively charged to term lenders 3. Fixed deposit of INR 0.25 crores. The Equitable Mortgage already created for the existing credit facilities shall be continued.
	Corporate Loan OCC & ILC/FLC/LOU/LG and Corporate Loan	<p><u>Primary Security:</u></p> <ol style="list-style-type: none"> 1. First <i>pari passu</i> charge on all the current assets of the company both present and future 2. Second charge on the fixed assets currently charged to UCO Bank and SREI Equipment Finance Ltd (Fair value at INR 1,690.45 crore as on Feb 28th 2014) as against outstanding term debt of INR 800.00 crores and INR 225 crores respectively 3. TRA with IDBI Bank to capture all the project receivables, excluding receivables of specific projects against which loans have been raised. Company shall register Power of Attorney with the customers for routing the payments through IDBI Bank and also shall furnish a confirmation from its customers in this regard <p>Corporate Guarantee by Essar Investments Ltd</p>

Union Bank of India	Working Capital	<p>Primary Security: First charge on all the current assets, both present and future of the company on <i>pari passu</i> basis under consortium except project specific current assets exclusively charged in favour of the project specific lenders excluding Bank of India (INR 250 crores), Axis Bank(INR 240 crores), Yes Bank (INR 455 crores)and IDBI Bank (INR 50 crores)</p> <p>Collateral Security: 1. Second charge on all movable fixed assets (other than those assets which are exclusively charged to term loan lenders) both present and future on <i>pari passu</i> basis under consortium 2. Second charge on all immovable fixed assets by way of mortgage on WC limits upto INR 500.0 crores</p>
	Term Loan	<p>Primary Security: First <i>pari passu</i> charge on entire current assets of the Company, both present and future excluding project specific current assets exclusively charged in favour of the project specific lenders excluding Bank of India (INR 250 crores), Axis Bank(INR 240 crores), Yes Bank (INR 455 crores)and IDBI Bank (INR 50 crores)</p> <p>Collateral Security: Second charge on the fixed assets currently charged to UCO and SREI</p>
	Bank Guarantee	<p>Primary Security: First charge on all the current assets, both present and future of the company on <i>pari passu</i> basis under consortium except project specific current assets</p> <p>Collateral Security: Second charge on the fixed assets</p>
	Working Capital, Term Loan and Bank Guarantee	Corporate Guarantee of Essar Investments Ltd and Imperial Consultants and Securities Pvt. Ltd
IDBI Bank	Cash Credit, Terms Loans and Bank Guarantees	<ol style="list-style-type: none"> 1. First pari-passu charge on all the current assets, both present and future of the company under consortium and second charge on fixed assets of the company 2. Second pari-passu charge amongst all movable fixed assets (other than those assets which are exclusively charged to term loan lenders) both present and future under consortium 3. Second charge on all immovable fixed assets by way of mortgage on WC limits up to Rs. 500 Cr 4. Corporate Guarantee from Essar Investments Limited and Imperial Consultants and securities Private Limited (Corporate Guarantor) 5. Lien on fixed deposit of INR 25.0 lakhs maintained with IDBI Bank, marked in favour of the entire IDBI Consortium (Lien shifted to FD account no. 27238) 6. Lien on FD (no. 27238) amount for an amount of INR 1.10 Crore against the 100% cash margin of BG No. 00615 (Calcutta Customs) in favour of IDBI Bank
	Corporate Guarantee for EPC Offshore Subsea Projects Limited (EOSPL)	<ol style="list-style-type: none"> 1. Corporate Guarantee for EPC Offshore Subsea Projects Limited 2. First charge on Barge "Nand Gaurav" owned by EOSPL on <i>pari passu</i> basis is created in favour of Yes Bank and IDBI bank for their loans to EOSPL. 3. Personal Guarantee of Prashant Ruia

Central Bank of India	Working Capital Facilities	<ol style="list-style-type: none"> 1. First pari-passu charge on all the current assets, both present and future of the company under consortium. 2. Second pari-passu charge amongst all movable fixed assets (other than those assets which are exclusively charged to term loan lenders) both present and future under consortium 3. Corporate Guarantee of Essar Investment Ltd, Essar Procurement Services Limited and Imperial Consultants & Securities limited 4. Lien on fixed deposit of INR 25.0 lakhs maintained with IDBI Bank, marked in favour of the entire IDBI Consortium
	For Non Fund Based	<ol style="list-style-type: none"> 1. Hypothecation of stocks under LC and for BG, counter guarantee of the company
	Suppliers Credit Facility (Minnesota TL)	<p>Created directly in favour of Suppliers Credit Facility lenders:</p> <ol style="list-style-type: none"> 1. First pari passu charge of Escrow/TRA account for the receivables from ESML 2. Assignment of all contracts, rights, securities and insurances of EPCCIL with respect to ESML 3. Corporate Guarantee of Essar Projects Ltd, UAE <p>Created in favour of EPCCIL and subsequently assigned to lenders</p> <ol style="list-style-type: none"> 1. A first mortgage charge by way of equitable mortgage on the immovable assets and hypothecation of movable assets of ESML's fixed assets on <i>pari passu</i> with Project Finance lenders 2. Pledge of 51% shares of ESML on <i>pari passu</i> with project finance lenders 3. Suitable waterfall mechanism for ESML's cash flows to be built in with <i>pari passu arrangement with Project Finance lenders</i>
Corporation Bank	Working Capital Loans	<ol style="list-style-type: none"> 1. First pari-passu charge on all the current assets, both present and future of the company under consortium. 2. Second pari-passu charge amongst all movable fixed assets (other than those assets which are exclusively charged to term loan lenders) both present and future under consortium 3. Irrevocable and unconditional Corporate Guarantee of Essar Investment Ltd 4. Lien on fixed deposit of INR 25.0 lakhs maintained with IDBI Bank, marked in favour of the entire IDBI Consortium
Bank of Baroda (e-Dena Bank)	Working Capital Loans	<ol style="list-style-type: none"> 1. First pari-passu charge on all the current assets, both present and future of the company under consortium led by IDBI Bank 2. Second pari-passu charge amongst all movable fixed assets (other than those assets which are exclusively charged to term loan lenders) both present and future under consortium 3. Second pari passu charge on all immovable fixed assets by way of mortgage on WC limits up to Rs. 500 Cr 4. Corporate Guarantee of Essar Investment Ltd and Imperial Consultants & Securities Pvt Ltd 5. Lien on fixed deposit of INR 25.0 lakhs maintained with IDBI Bank, marked in favour of the entire IDBI Consortium
	Term Loans	<ol style="list-style-type: none"> 1. First pari-passu charge on all the current assets, both present and future of the company under consortium 2. Second charge on fixed assets currently charged to UCO and SREI 3. TRA with IDBI Bank in respect of all project receivable, except receivable in respect of Project specific loans availed form Bank 4. Corporate Guarantee of Essar Investment Ltd and Imperial Consultants & Securities Pvt Ltd
Axis Bank	Bank Guarantees (Performance and Advance)	<ol style="list-style-type: none"> 1. Subservient charge on current assets and movable fixed assets of the company 2. Counter Bank Guarantee of Axis Bank Limited, Dubai
Olumpus Trading Advisory LLP	Working Capital Facilities	<ol style="list-style-type: none"> 1. First pari-passu charge on all the current assets, both present and future of the company under consortium. 2. Second pari-passu charge amongst all movable fixed assets (other than those assets which are exclusively charged to term loan lenders) both present and future under consortium 3. Second pari passu charge on immoveable property of the borrower – Survey No. 221/2 and 305 at Village- Gosal , Sayla, Surendranagar, Gujarat 4. Lien on FD of INR 25 Lakhs in favour of IDBI consortium for the facilities held by IDBI Bank Limited 5. Corporate Guarantee of Essar Investment Limited & Imperial Consultants & Securities Private Limited

List of Unsecured Financial Creditors

S.No.	Name of Creditor	Details of Claim received		Details of Claim Admitted			% share in total amounts of claim admitted	Amount of contingent claim	Amount of any mutual dues that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks if any
		Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of Claim	Amount covered by Guarantee						
1	Bank OF India	June 10,2021	913,482,740.63	913,482,740.63	Corporate Guarantee for Essar Power Limited	913,482,740.63	0.83%	Not Applicable	Not Applicable	-	-	
2	First Abu Dhabi Bank	June 15,2021	761,607,329.28	761,607,329.28	Corporate Guarantee for Essar Projects Singapore	761,607,329.28	0.69%	Not Applicable	Not Applicable	-	-	
3	Mashreq Bank PSC	June 17,2021	378,991,141.00	377,725,596.15			0.34%	Not Applicable	Not Applicable	1,265,544.85		
4	Hewlett Packard Financial Services	June 16,2021	5,012,423.96	5,012,423.96	No Security		0.005%	Not Applicable	Not Applicable			
			2,059,093,634.87	2,057,828,090.02		1,675,090,069.91				1,265,544.85		

List of Operational Creditors (Employees)

S.No.	Name of Authorised Representative	Name of Employee	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 rejected	Amount of claim under verification	Remarks if any	
			Date of Receipt	Amount Claim	Amount of claim admitted	Amount of claim for the period of twelve months preceding the liquidation commencement date	Nature of Claim	% share in total amounts of claim admitted						
1		Ashish Pimplikar	5/21/2021	466,259	466,259	-	-	Employee Claim	8.69%	-	-	-	-	
2		Logesh S Periyasamy	5/21/2021	218,341	106,682	-	-	Employee Claim	1.99%	-	-	111,659	-	APLI amount rejected
3		Chirag Patel	5/26/2021	512,276	237,902	-	-	Employee Claim	4.43%	-	-	274,374	-	
4		Vipul Mamrawala	5/26/2021	1,273,648	373,386	-	-	Employee Claim	6.96%	-	-	900,262	-	APLI amount rejected
5		Kalpesh Shah	5/27/2021	741,426	720,538	-	-	Employee Claim	13.43%	-	-	20,888	-	Amount claimed by Employee is in excess of balance as per books of accounts of EPCC
6		Shailesh Patel	5/29/2021	443,028	422,436	-	-	Employee Claim	7.87%	-	-	20,592	-	Amount claimed by Employee is in excess of balance as per books of accounts of EPCC
7		Prasad Ashok Shingole	5/31/2021	54,358	54,358	-	-	Employee Claim	1.01%	-	-	-	-	
8		Rakesh babhai Patel	6/1/2021	114,841	114,841	-	-	Employee Claim	2.14%	-	-	-	-	
9		Brijeshkumar Rachhadiya	6/1/2021	138,982	138,982	-	-	Employee Claim	2.59%	-	-	-	-	
10		KIRANSINH PAWAR	6/1/2021	150,000	150,000	-	-	Employee Claim	2.80%	-	-	-	-	
11		Shreehari PC	6/2/2021	84,354	-	-	-	Employee Claim	0.00%	-	-	84,354	-	Amount is matching/Wrong form submitted
12		Amit Gokani	6/6/2021	100,400	100,400	-	-	Employee Claim	1.87%	-	-	-	-	
13		S.Mohan Kumar	6/10/2021	54,632	54,632	-	-	Employee Claim	1.02%	-	-	-	-	
14		Rajesh Patil	6/10/2021	5,734,954	287,139	259,262	-	Employee Claim	5.35%	-	-	5,447,815	-	APLI amount rejected Amount claimed by Employee is in excess of balance as per books of accounts of EPCC
15		Atul Adhyaru	6/10/2021	387,031	383,131	381,131	-	Employee Claim	7.14%	-	-	3,900	-	APLI amount rejected
16		Jagruiti Ransing	6/11/2021	2,269,354	336,388	336,388	-	Employee Claim	6.27%	-	-	1,932,966	-	APLI amount rejected
17		Premal Shah	6/11/2021	109,216	109,216	109,216	-	Employee Claim	2.04%	-	-	-	-	
18		Samir Choudhury	6/11/2021	161,957	161,957	161,957	-	Employee Claim	3.02%	-	-	-	-	
19		Deepak Sehgal	6/12/2021	9,991	9,991	-	-	Employee Claim	0.19%	-	-	-	-	
20		Jayeshkumar Patel	6/12/2021	4,113	4,113	-	-	Employee Claim	0.08%	-	-	-	-	
21		Satyajit Mohanty	6/14/2021	52,808	52,808	-	-	Employee Claim	0.98%	-	-	-	-	
22		G.K.V.RAMA RAJU	6/14/2021	197,398	51,682	-	-	Employee Claim	0.96%	-	-	145,716	-	APLI claimed by employee
23		Minesh Shah	6/15/2021	483,888	2,057	-	-	Employee Claim	0.04%	-	-	481,831	-	APLI claimed by employee
24		Shrikant Rao	6/15/2021	568,881	192,543	-	-	Employee Claim	3.59%	-	-	376,338	-	APLI claimed by employee
25		Patel Kritikumhar Bhagvandas	6/15/2021	230,311	54,950	-	-	Employee Claim	1.02%	-	-	175,361	-	APLI claimed by employee
26		M Mohan Kumar	6/16/2021	279,197	-	-	-	Employee Claim	0.00%	-	-	279,197	-	APLI claimed by employee
27		Gaurav Dhedia	6/16/2021	32,675	32,675	-	-	Employee Claim	0.61%	-	-	-	-	
28		Devarakonda Sita Venkata Sat	6/16/2021	25,396	22,806	-	-	Employee Claim	0.43%	-	-	2,590	-	Amount claimed by Employee is in excess of balance as per books of accounts of EPCC
29		Mehul Gajjar	6/16/2021	7,424	7,424	-	-	Employee Claim	0.14%	-	-	-	-	
30		Sanjay Kumar Gon	6/16/2021	261,701	156,989	45,665	-	Employee Claim	2.93%	-	-	104,712	-	Amount claimed by Employee is in excess of balance as per books of accounts of EPCC
31		Avijit Jana	6/16/2021	471,792	-	-	-	Employee Claim	0.00%	-	-	471,792	-	APLI amount rejected
32		Dipak Padshah	6/16/2021	3,300	3,300	1,800	-	Employee Claim	0.06%	-	-	-	-	
33		Ashokan Sucheendran	6/16/2021	65,009	65,009	-	-	Employee Claim	1.21%	-	-	-	-	
34		Brijesh P Patel	6/16/2021	169,710	169,710	-	-	Employee Claim	3.16%	-	-	-	-	
35		Satish Kumar Vijayram yadav	6/16/2021	1,830,764	18,322	-	-	Employee Claim	0.34%	-	-	1,812,442	-	APLI amount rejected
36		Prashant Jayant Bhandari	6/16/2021	1,187,960	-	-	-	Employee Claim	0.00%	-	-	1,187,960	-	APLI amount rejected
37		Vijay Shah	6/16/2021	153,802	153,802	-	-	Employee Claim	2.87%	-	-	-	-	
38		Raj Kishor	6/16/2021	430,008	8,916	-	-	Employee Claim	0.17%	-	-	421,092	-	APLI claimed by employee
39		Harisha Poojary	6/16/2021	577,976	-	-	-	Employee Claim	0.00%	-	-	577,976	-	APLI amount rejected
40		Rajnikant Patel	6/16/2021	55,389	-	-	-	Employee Claim	0.00%	-	-	55,389	-	Amount claimed by Employee is in excess of balance as per books of accounts of EPCC
41		Shivakumar Malagi	6/16/2021	629,768	-	-	-	Employee Claim	0.00%	-	-	629,768	-	APLI amount rejected
42		Rakesh Talati	6/16/2021	56,638	5,100	-	-	Employee Claim	0.10%	-	-	51,538	-	Amount claimed by Employee is in excess of balance as per books of accounts of EPCC
43		N. Viswanathan	6/17/2021	394,000	-	-	-	Employee Claim	0.00%	-	-	394,000	-	APLI amount rejected
44		N. Ramesh Babu	6/17/2021	25,617	25,617	-	-	Employee Claim	0.48%	-	-	-	-	
45		Ashwini Kumar Swain	6/17/2021	23,533	-	-	-	Employee Claim	0.00%	-	-	23,533	-	27980 amount receivable
46		MK Mishra	6/17/2021	2,180	2,180	10,107	-	Employee Claim	0.04%	-	-	-	-	
47		Premal Bhatt	6/17/2021	29,316	29,316	-	-	Employee Claim	0.55%	-	-	-	-	
48		P Kalaiselvan	6/17/2021	229,207	14,660	-	-	Employee Claim	0.27%	-	-	214,547	-	APLI amount rejected
49		PRAMOD NIMBAJI MALI	6/17/2021	1,295,664	-	-	-	Employee Claim	0.00%	-	-	1,295,664	-	APLI amount rejected
50		Nilesh Sadh	6/17/2021	63,455	63,455	-	-	Employee Claim	1.18%	-	-	-	-	
51		Digisha Avinash Patel	6/17/2021	342,626	-	-	-	Employee Claim	0.00%	-	-	342,626	-	APLI amount rejected
52		Dharmesh Rana	6/17/2021	645,168	-	-	-	Employee Claim	0.00%	-	-	645,168	-	APLI amount rejected
53	MK Mishra	-	6/17/2021	43,721,329	-	-	-	AUTHORISED REPRESENTATIVE OF EMPLOYEES	0.00%	-	-	43,721,329	-	Form F-APLI claim on behalf of employees
54	MK Mishra	-	6/17/2021	85,993,914	-	-	-	AUTHORISED REPRESENTATIVE OF EMPLOYEES	0.00%	-	-	85,993,914	-	Form F-APLI claim on behalf of employees
				153,566,965	5,365,672	1,305,526			100.00%			148,201,293		

S.No.	Details of Claimant		Details of Claim received			Details of Claim Admitted							Remarks if any	
	Department	Government	Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of Claim	Amount covered by lien/attachment pending disposal	Whether lien/attachment removed? (Yes/No)	% share in total amounts of claim admitted	Amount of contingent claim	Amount of any mutual dues that may be set off	Amount of claim rejected		Amount of claim under verification
1	Office of the Assistant Commissioner of Central Tax-VIZAG		6/7/2021	83,760,489	-	Statutory Dues	-	-	0.00%	-	-	83,760,489	-	(1) Claim Rs.6,14,58,555 (Tax Rs.36180079 + Interest Rs.21650468 + Penalty Rs.3618008) is pertaining to GST liability dues of Pre-CIRP Period. (2) Claim Rs.2,23,01,934 (GST Input Tax Credit Blocked of Rs.13626512 + Interest Rs.8675422).
2	Office of the Income Tax Officer (TDS), Alzawl		6/8/2021	742,220	742,220	Statutory Dues	-	-	0.01%	-	-	-	-	The Claim of Rs.7,42,220/- pertains to default generated at the TDS CPC (TRACES) after filing of the related TDS returns, the same is for the period F.Y.2012-13 to 2018-19
3	Income Tax Officer (TDS), Cuttack		6/9/2021	16,225,490	16,225,490	Statutory Dues	-	-	0.18%	-	-	-	-	The Claim of Rs.1,62,25,490/- pertains to default generated at the TDS CPC (TRACES) after filing of the related TDS returns, the same is for the period F.Y.2008-09 to 2017-18
4	Assistant Commissioner GST & Central Excise Bhubaneswar-II Division		6/11/2021	11,392,224	11,392,224	Statutory Dues	-	-	0.12%	-	-	-	-	(1) Claim amount of Rs.97,90,652/- is pertains to Interest Liability on Late payment of Service Tax during the year 2014-15 and 2015-16. The said interest accrued by the department on self declared liability and tax payment actually made. (2) Claim Amount of Rs.16,01,572/- is pertains to OIO No. 09/AC/GST&CX/CPU/BBSR/ 2018 DATED 18/08/2018
5	The Commissioner , Central Goods & Service Tax and Central Excise ,Bolpur ,Durgapur		6/11/2021	11,105,429	-	Statutory Dues	-	-	0.00%	-	-	11,105,429	-	(1) As per Sheet the claim amount is Rs.11105429/- but on verification of documents there is Rs.11105429/- for confirm demand and Rs.212704777/- unconfirm demand. (2) Rs.11105429/- (Duty - Rs.3158481/- + Interest- Rs.475549/- + Penalty - Rs.3190399/-) pertains to OIO No. 54 dated 26.07.2018, OIO No. 61 dated 31.07.2018 and OIO No. 60 dated 31.07.2018. (3) Claim Amount of Rs.212704777/- is pertains to unconfirmed demand out of which Rs.4107026/- has been claimed by Surat Authority. (4) Claim of Rs. 208597751/- - No order available with us
6	Office of Deputy Commissioner GST & Central Excise ,Division-IV Surat		6/11/2021	6,120,807,246	6,111,682,353	Statutory Dues	-	-	66.57%	-	-	9,124,893	-	(1) Rs.9124893/- appeal is pending with CESTAT Authority as already mentioned in their Exhibit-1 of claim (2) Rs.3679144/- only notice has been received recently and draft reply is pending for approval, However being pre-CIRP dues it will go in claim only.
7	Commissioner of CGST ,Raigad Commissionerate		6/15/2021	3,585,336	-	Statutory Dues	-	-	0.00%	-	-	3,585,336	-	Only Form 8 Dtd.24/05/2018 available, no supporting documents available for verification. The said claim is pertaining to Order passed Dtd.27.11.2017 which was filed during the CIRP
8	Assistant Commissioner CGST & CX Cuttack-II Division		6/15/2021	127,301,544	101,011,297	Statutory Dues	-	-	1.10%	-	-	26,290,247	-	(1) Claim amount of Rs.101011297/- (C. Ex. Duty, Rs. 29274312/- + Interest, Rs.42062673/- + Penalty, Rs.29674312/-) is pertains to OIO No. 22 dated 28.03.2018 and OIO No. 23 dated 28.03.2018. (2) Claim Amount of Rs.2,62,90,247/- (Service Tax, Rs.11487584/- + Interest, Rs. 1,48,02,663/-) is pertains to non payment of Service Tax, the same amount is also claimed by Surat Authority at Sr. No. 17 of Exhibit-1. (Sr. No. 6 of This List)
9	Assistant Commissioner of State Tax, Commercial Tax, Circle- Waidhan		6/17/2021	87,570,685	-	Statutory Dues	-	-	0.00%	-	-	87,570,685	-	In the Total Claim amount, Amount Claimed for FY 2014-15 is Rs. 26489329, out of which Rs. 25397280/- has already been recovered by them after attaching the bank Account. Copy of Said recovery from SBI attached.
10	Deputy Commissioner Division-X CGST & Central Excise - MUMBAI		6/17/2021	43,417,770	-	Statutory Dues	-	-	0.00%	-	-	43,417,770	-	The Show cause notice referred in claim is for Rs.4,34,17,770 has not been received by us and as understood claim has been filed based on the Show Cause notice only and till now no order has been passed for the said Show Cause Notice, However there is another SCN was raised and provided to us on 09.07.2021, copy of SCN and Related communication is attached herewith. We are in process of submitting the reply to the said SCN of dtd.09.07.2021
11	Assistant Commissioner of Commercial tax & GST, Malkangiri Circle, Odisha		6/11/2021	2,939,952,082	2,939,952,082	Statutory Dues	-	-	-	-	-	-	-	Claim verified basis NCLT order
	Total			9,445,860,515	9,181,005,666							264,854,849		

Details of Claimant		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 rejected	Amount of claim under verification	Remarks if any
S.No.	Name of Stakeholder	Category of stakeholders (preference shareholders/ equity shareholders/ partners/ others)	Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of Claim	Amount covered by lien/attachment pending disposal	Whether lien/attachment removed? (Yes/No)	Amount covered by guarantee					
1	Steel Authority of India Limited	Others	6/14/2021	263,028,923	-	Other than FC & OC	-	-	-	-	-	263,028,923	-	
2	NLC India Limited (Form D)	Others	6/15/2021	349,400,000	-	Other than FC & OC	-	-	-	-	-	349,400,000	-	
3	NLC India Limited - (Form G) Stakeholder	Others	6/15/2021	910,400,000	-	Other than FC & OC	-	-	-	-	-	910,400,000	-	
4	Indian Oil Corporation Limited	Others	6/16/2021	36,422,549	-	Other than FC & OC	-	-	-	-	-	36,422,549	-	
5	Matrix Fertilisers And Chemicals Limited	Others	6/17/2021	5,378,700,000	-	Other than FC & OC	-	-	-	-	-	5,378,700,000	-	
				6,937,951,472	-		-	-	-	-	-	6,937,951,472	-	