

|                                     |                                  |                                     |            |                                 |            |
|-------------------------------------|----------------------------------|-------------------------------------|------------|---------------------------------|------------|
| <b>Name of the Corporate Debtor</b> | Indian Steel Corporation Limited | <b>Date of commencement of CIRP</b> | 06-10-2021 | <b>List of creditors as on:</b> | 31-12-2021 |
|-------------------------------------|----------------------------------|-------------------------------------|------------|---------------------------------|------------|

**List of Operational creditors (Government Dues)**

| SI No | Details of claimant  |             | 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 under verification | Amount of Claims not admitted | Remarks, if any |
|-------|--|-------------|---------------------------|-----------------------|----------------------------|-----------------|------------------------|--------------------------------------|-----------------------------|---|-------------------------------------|-------------------------------|-----------------|
|       | Department   | Government  | Date of receipt           | Amount Claimed        | Amt of Claim Admitted      | Nature of Claim | Whether Related Party? | % Voting Share in CoC, if applicable |                             |   |                                     |                               |                 |
| 1     | State Tax office, Gandhidham   | Gujarat     | 22-10-2021                | 1,07,11,93,714        | -                          | -               | No                     | -                                    | 1,05,37,76,347              | -   | 1,70,90,541                         | 3,26,826                      | *               |
| 2     | Bhavya I.V., Deputy Commissioner of Income Tax, Central Circle 7(2) Mumbai | Maharashtra | 04-12-2021                | 53,19,970             | -                          | -               | No                     | -                                    | -                           | -   | 53,19,970                           | -                             |                 |
| 3     | Central GST Commissionerate Kutch Gandhidham                               | Gujarat     | 14-12-2021                | 8,03,90,124           | -                          | -               | No                     | -                                    | -                           | -   | 8,03,90,124                         | -                             |                 |
| 4     | Commercial tax Department, Tamil Nadu                                      | Tamil Nadu  | 17-12-2021                | 6,62,127              | 18,924                     | -               | No                     | -                                    | -                           | -   | 6,43,203                            | -                             |                 |
| 5     | Assistant Commissioner of Customs EPCG Monitoring Cell, JNCH, Nhava Sheva  | Maharashtra | 20-12-2021                | 59,497                | -                          | -               | No                     | -                                    | 59,497                      | -   | -                                   | -                             | **              |
|       | <b>Total</b>   |             |                           | <b>1,15,76,25,432</b> | <b>18,924</b>              |                 |                        |                                      | <b>1,05,38,35,844</b>       | <b>-</b>                                      | <b>10,34,43,838</b>                 | <b>3,26,826</b>               |                 |

-rounded off to the nearest decimal place

\* As per information available with the RP, the company is in appeal over demand (CST and VAT) raised for Assessment period 2011-12 before Gujarat Value added Tax Appellate Tribunal (GVAT) for which date of hearing is not yet fixed. For assessment period 2015-16(VAT) and 2016-17

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\*\* The claim has been filed due to non-receipt of a specified form which is to be issued by Directorate General of Foreign Trade (DGFT) and for which an application filed by the company is pending with DGFT. Pending decision by the DGFT, the claim has been categorized as contingent claim.