

## Annexure 7

Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: January 24, 2023

## List of operational creditors (Government dues)

| Sr. No. | 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 under verification | Amount of Claim not admitted | Remarks, if any |
|---------|--|--------------------|------------------------------|----------------|---------------------------|-----------------|------------------------|-----------------------|----------------------------|--|------------------------------------|------------------------------|-----------------|
|         | Department   | Government         | Date of Receipt (MM/DD/YYYY) | Amount Claimed | Amount of Claim Admitted  | Nature of Claim | Whether related party? | % Voting Share in CoC |                            |  |                                    |                              |                 |
| 1       | CGST & CEX, MUMBAI EAST COMMISSIONERATE                          | Central Government | -                            | 5,395,479,069  | 481,547,915               | -               | -                      | -                     | 211,863,597                | -  | -                                  | 4,702,067,557                | Note 1,3,4      |
| 2       | Commissioner Of Commercial Taxes                                 | State Government   | 7/29/2022                    | 193,853,498    | 193,853,498               | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 3       | CT & GST Officer (Odisha)  | Central Government | 8/1/2022                     | 10,315,932     | 10,315,932                | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 4       | CT & GST Officer (Odisha)  | Central Government | 8/2/2022                     | 7,178,664      | -                         | -               | -                      | -                     | -                          | -  | -                                  | 7,178,664                    | Note 4          |
| 5       | Department of Trade and Taxes (New Delhi)                        | State Government   | 8/1/2022                     | 40,476,834     | 40,476,834                | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 6       | Department of trade and taxes / Delhi GST                        | State Government   | 8/1/2022                     | 33,453,850     | -                         | -               | -                      | -                     | -                          | -  | -                                  | 33,453,850                   | Note 4          |
| 7       | Employees State Insurance Corporation - Thrissur                 | Central Government | -                            | 50,264         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 50,264                       | Note 2          |
| 8       | Employees State Insurance Corporation (Noida)                    | Central Government | -                            | -              | -                         | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 2          |
| 9       | EPFO (Kandivli, Maharashtra)                                     | Central Government | -                            | 121,749,341    | 82,255,225                | -               | -                      | -                     | 39,494,116                 | -  | -                                  | -                            | Note 1,3        |
| 10      | ESI Corporation  | Central Government | 10/17/2022                   | 344,338        | 305,453                   | -               | -                      | -                     | 38,885                     | -  | -                                  | -                            | Note 1,3        |
| 11      | ESI Corporation (Ministry of Labour & Employment, Govt of India) | Central Government | 10/18/2022                   | 208,448        | -                         | -               | -                      | -                     | -                          | -  | -                                  | 208,448                      | Note 4          |
| 12      | ESI Corporation Sub Regional Office Nasik                        | Central Government | -                            | 361,131        | -                         | -               | -                      | -                     | -                          | -  | -                                  | 361,131                      | Note 4          |
| 13      | ESIC   | Central Government | 8/8/2022                     | 35,727         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 35,727                       | Note 2          |
| 14      | ESIC   | Central Government | -                            | 35,727         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 35,727                       | Note 4          |
| 15      | ESIC ( Salem, Tamil Nadu )                                       | Central Government | 8/3/2022                     | 8,114          | -                         | -               | -                      | -                     | -                          | -  | -                                  | 8,114                        | Note 4          |
| 16      | ESIC ( Salem, Tamil Nadu )                                       | Central Government | 8/2/2022                     | 8,114          | 6,904                     | -               | -                      | -                     | 1,210                      | -  | -                                  | -                            | Note 1,3        |
| 17      | ESIC SRO Thiruvananthapuram                                      | Central Government | -                            | 34,414         | 30,844                    | -               | -                      | -                     | 3,570                      | -  | -                                  | -                            | Note 1,3        |
| 18      | ESIC SRO Thiruvananthapuram                                      | Central Government | -                            | 34,414         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 34,414                       | Note 2          |
| 19      | ESIC ( Aurangabad, Maharashtra)                                  | Central Government | -                            | 92,308         | -                         | -               | -                      | -                     | 42,677                     | -  | -                                  | 49,631                       | Note 2,3        |
| 20      | ESIC ( Bangalore, Karnataka)                                     | Central Government | -                            | 84,479,828     | 149,779                   | -               | -                      | -                     | 84,330,049                 | -  | -                                  | -                            | Note 1,3        |
| 21      | ESIC ( Baroda, Gujarat)  | Central Government | -                            | 201,857        | -                         | -               | -                      | -                     | -                          | -  | -                                  | 201,857                      | Note 4          |
| 22      | ESIC ( Ernakulam, Kerala)  | Central Government | 8/5/2022                     | 72,105         | 69,629                    | -               | -                      | -                     | -                          | -  | -                                  | 2,476                        | Note 1,2        |
| 23      | ESIC ( Jodhpur Rajasthan)  | Central Government | 8/4/2022                     | 14,780         | 12,928                    | -               | -                      | -                     | 1,852                      | -  | -                                  | -                            | Note 1,3        |
| 24      | ESIC ( Kozhicode, Kerala)  | Central Government | 10/18/2022                   | 1,475,560      | -                         | -               | -                      | -                     | -                          | -  | -                                  | 1,475,560                    | Note 2          |
| 25      | Esc ( Ludhiana, Punjab)  | Central Government | -                            | 65,114         | 62,149                    | -               | -                      | -                     | 2,965                      | -  | -                                  | -                            | Note 1,3        |
| 26      | ESIC ( Madurai, Tamil nadu)                                      | Central Government | 9/14/2022                    | 9,970          | 9,342                     | -               | -                      | -                     | 484                        | -  | -                                  | 144                          | Note 1,2,3      |
| 27      | ESIC ( Madurai, Tamil nadu)                                      | Central Government | 10/17/2022                   | 9,970          | -                         | -               | -                      | -                     | -                          | -  | -                                  | 9,970                        | Note 4          |
| 28      | Esc ( Marol, Maharashtra)  | Central Government | -                            | 128,085,218    | -                         | -               | -                      | -                     | -                          | -  | -                                  | 128,085,218                  | Note 2          |
| 29      | ESIC ( Marol, Maharashtra)                                       | Central Government | 8/3/2022                     | 47,477         | 43,478                    | -               | -                      | -                     | 3,999                      | -  | -                                  | -                            | Note 1,3        |
| 30      | ESIC ( Mysore, Tamil Nadu)                                       | Central Government | 10/17/2022                   | 41,982         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 41,982                       | Note 4          |
| 31      | ESIC ( Mysore, Tamil Nadu)                                       | Central Government | -                            | 41,982         | 32,532                    | -               | -                      | -                     | 9,450                      | -  | -                                  | -                            | Note 1,3        |
| 32      | ESIC ( Mysore, Tamil Nadu)                                       | Central Government | -                            | 41,982         | 18,543                    | -               | -                      | -                     | 5,859                      | -  | -                                  | 17,580                       | Note 1,2,3      |
| 33      | ESIC ( Mysore, Tamil Nadu)                                       | Central Government | 8/23/2022                    | 41,982         | 11,294                    | -               | -                      | -                     | 3,029                      | -  | -                                  | 27,659                       | Note 1,2,3      |
| 34      | ESIC ( Mysore, Tamil Nadu)                                       | Central Government | -                            | 41,982         | 11,049                    | -               | -                      | -                     | 2,979                      | -  | -                                  | 27,954                       | Note 1,2,3      |
| 35      | ESIC ( Naapur, Maharashtra)                                      | Central Government | -                            | 90,860         | 85,523                    | -               | -                      | -                     | 5,337                      | -  | -                                  | -                            | Note 1,3        |
| 36      | ESIC ( Naapur, Maharashtra)                                      | Central Government | -                            | 90,860         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 90,860                       | Note 4          |
| 37      | ESIC ( Nashik, Maharashtra)                                      | Central Government | 9/28/2022                    | 361,131        | 94,206                    | -               | -                      | -                     | 266,925                    | -  | -                                  | -                            | Note 1,3        |
| 38      | Esc ( New Delhi)   | Central Government | 8/3/2022                     | 153,375        | 144,710                   | -               | -                      | -                     | -                          | -  | -                                  | 8,665                        | Note 1,2        |
| 39      | ESIC ( New Delhi)  | Central Government | -                            | 53,883         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 53,883                       | Note 2          |
| 40      | Esc ( New Delhi)   | Central Government | 8/5/2022                     | 33,142         | 33,142                    | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 41      | ESIC ( Noida, New Delhi)   | Central Government | 8/25/2022                    | 1,673,139      | 170,138                   | -               | -                      | -                     | 1,503,001                  | -  | -                                  | -                            | Note 1,3        |
| 42      | ESIC ( Noida, New Delhi)   | Central Government | -                            | 1,005,312      | -                         | -               | -                      | -                     | 1,005,312                  | -  | -                                  | -                            | Note 3          |
| 43      | ESIC ( Noida, New Delhi)   | Central Government | 8/18/2022                    | 198,806        | -                         | -               | -                      | -                     | -                          | -  | -                                  | 198,806                      | Note 2          |
| 44      | ESIC ( Noida, New Delhi)   | Central Government | 8/18/2022                    | 118,187        | -                         | -               | -                      | -                     | -                          | -  | -                                  | 118,187                      | Note 2          |
| 45      | ESIC ( Noida, New Delhi)   | Central Government | 8/18/2022                    | 10,422         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 10,422                       | Note 2          |
| 46      | ESIC ( Panaji, Goa)  | Central Government | 8/3/2022                     | 21,919         | 19,080                    | -               | -                      | -                     | 2,839                      | -  | -                                  | -                            | Note 1,3        |
| 47      | ESIC ( Surat, Gujarat)   | Central Government | 8/8/2022                     | 29,832         | 20,526                    | -               | -                      | -                     | -                          | -  | -                                  | 9,306                        | Note 1,2        |
| 48      | ESIC ( Tirunelveli, Tamil nadu)                                  | Central Government | 8/3/2022                     | 27,127         | 7,947                     | -               | -                      | -                     | 19,180                     | -  | -                                  | -                            | Note 1,3        |
| 49      | ESIC ( Aurangabad)   | Central Government | -                            | 19,827         | 11,672                    | -               | -                      | -                     | 8,155                      | -  | -                                  | -                            | Note 1,3        |
| 50      | ESIC ( Aurangabad)   | Central Government | -                            | 10,013         | 7,960                     | -               | -                      | -                     | 2,053                      | -  | -                                  | -                            | Note 1,3        |
| 51      | ESIC ( Baddi , Himachal Pradesh)                                 | Central Government | 8/3/2022                     | 28,900         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 28,900                       | Note 2          |
| 52      | ESIC ( Baddi , Himachal Pradesh)                                 | Central Government | 8/3/2022                     | 15,317         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 15,317                       | Note 4          |
| 53      | ESIC ( Baddi , Himachal Pradesh)                                 | Central Government | -                            | 15,317         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 15,317                       | Note 2          |
| 54      | ESIC ( Baddi , Himachal Pradesh)                                 | Central Government | 8/3/2022                     | 31,194         | 28,279                    | -               | -                      | -                     | 2,915                      | -  | -                                  | -                            | Note 1,3        |
| 55      | ESIC ( Baddi, Himachal Pradesh)                                  | Central Government | 8/3/2022                     | 13,254         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 13,254                       | Note 2          |
| 56      | ESIC ( Baddi, Himachal Pradesh)                                  | Central Government | 8/8/2022                     | 12,398         | 12,398                    | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 57      | ESIC ( Baddi, Himachal Pradesh)                                  | Central Government | 8/3/2022                     | 11,954         | -                         | -               | -                      | -                     | -                          | -  | -                                  | 11,954                       | Note 2          |
| 58      | ESIC ( Baddi, Himachal Pradesh)                                  | Central Government | -                            | 11,367         | 11,367                    | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 59      | ESIC ( Baddi, Himachal Pradesh)                                  | Central Government | 8/8/2022                     | 11,355         | 9,787                     | -               | -                      | -                     | 1,568                      | -  | -                                  | -                            | Note 1,3        |
| 60      | ESIC ( Baddi, Himachal Pradesh)                                  | Central Government | 8/3/2022                     | 9,255          | 9,215                     | -               | -                      | -                     | -                          | -  | -                                  | 40                           | Note 1,2        |
| 61      | ESIC ( Baddi, himachal pradesh)                                  | Central Government | -                            | 6,482          | 5,433                     | -               | -                      | -                     | 1,049                      | -  | -                                  | -                            | Note 1,3        |
| 62      | ESIC (Bhubanshwar, Odisha)                                       | Central Government | 10/18/2022                   | 186,608        | 172,154                   | -               | -                      | -                     | 14,454                     | -  | -                                  | -                            | Note 1,3        |
| 63      | ESIC ( Chandigarh)   | Central Government | 10/18/2022                   | 1,372,718      | 1,353,639                 | -               | -                      | -                     | 3,132                      | -  | -                                  | 15,947                       | Note 1,2,3      |
| 64      | ESIC (Chennai, Tamil nadu)                                       | Central Government | 9/16/2022                    | 173,577        | 164,804                   | -               | -                      | -                     | 8,773                      | -  | -                                  | -                            | Note 1,3        |
| 65      | ESIC (Chennai, Tamil nadu)                                       | Central Government | 10/17/2022                   | 173,577        | -                         | -               | -                      | -                     | -                          | -  | -                                  | 173,577                      | Note 4          |
| 66      | ESIC (Coimbatore, Tamil nadu)                                    | Central Government | 10/17/2022                   | 11,434         | 10,906                    | -               | -                      | -                     | 528                        | -  | -                                  | -                            | Note 1,3        |
| 67      | ESIC (Coimbatore, Tamil nadu)                                    | Central Government | 10/17/2022                   | 5,798          | 5,798                     | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 68      | ESIC (Indore, Madhya Pradesh)                                    | Central Government | -                            | 46,031         | 15,578                    | -               | -                      | -                     | 1,934                      | -  | -                                  | 28,519                       | Note 1,2,3      |
| 69      | ESIC (Jaipur, Rajasthan)   | Central Government | -                            | 4,468          | 3,878                     | -               | -                      | -                     | 590                        | -  | -                                  | -                            | Note 1,3        |
| 70      | ESIC (Jaipur, Rajasthan)   | Central Government | -                            | 2,308          | 2,308                     | -               | -                      | -                     | -                          | -  | -                                  | -                            | Note 1          |
| 71      | ESIC (Jodhpur, Rajasthan)  | Central Government | 8/4/2022                     | 10,324         | 8,869                     | -               | -                      | -                     | 1,455                      | -  | -                                  | -                            | Note 1,3        |

|    |  |                    |            |                      |                      |   |   |   |                    |   |                    |                      |            |
|----|--|--------------------|------------|----------------------|----------------------|---|---|---|--------------------|---|--------------------|----------------------|------------|
| 72 | ESIC (Jodhpur, Rajasthan)  | Central Government | 8/5/2022   | 10,324               | -                    | - | - | - | -                  | - | -                  | 10,324               | Note 4     |
| 73 | ESIC (Kozhikode, Kerala)   | Central Government | 8/3/2022   | 1,107,359            | 96,036               | - | - | - | 625,540            | - | -                  | 385,783              | Note 1,3,4 |
| 74 | ESIC (Kozhikode, Kerala)   | Central Government | 10/18/2022 | 951,582              | -                    | - | - | - | -                  | - | -                  | 951,582              | Note 4     |
| 75 | ESIC (Kozhikode, Kerala)   | Central Government | 10/18/2022 | 126,044              | -                    | - | - | - | -                  | - | -                  | 126,044              | Note 4     |
| 76 | ESIC (Kozhikode, Kerala)   | Central Government | 10/18/2022 | 66,396               | -                    | - | - | - | -                  | - | 66,396             | -                    | Note 2     |
| 77 | ESIC (Kozhikode, Kerala)   | Central Government | 10/18/2022 | 54,842               | -                    | - | - | - | -                  | - | -                  | 54,842               | Note 4     |
| 78 | ESIC (Kozhikode, Kerala)   | Central Government | 10/18/2022 | 27,396               | -                    | - | - | - | -                  | - | 27,396             | -                    | Note 2     |
| 79 | ESIC (Kozhikode, Kerala)   | Central Government | 10/18/2022 | 18,458               | -                    | - | - | - | -                  | - | -                  | 18,458               | Note 4     |
| 80 | ESIC (Kozhikode, Kerala)   | Central Government | 10/18/2022 | 14,362               | -                    | - | - | - | -                  | - | 14,362             | -                    | Note 2     |
| 81 | ESIC (Raipur, Chattisgarh)   | Central Government | -          | 86,923               | 80,174               | - | - | - | 6,749              | - | -                  | -                    | Note 1,3   |
| 82 | ESIC (Rohini, New Delhi)   | Central Government | 8/3/2022   | 46,634               | 44,413               | - | - | - | 2,221              | - | -                  | -                    | Note 1,3   |
| 83 | ESIC (Surat, Gujarat)  | Central Government | 8/4/2022   | 208,448              | 50,899               | - | - | - | 150,958            | - | -                  | 6,591                | Note 1,2,3 |
| 84 | ESIC (Tirunelveli, Tamil Nadu)   | Central Government | -          | 2,059,649            | -                    | - | - | - | -                  | - | 2,059,649          | -                    | Note 2     |
| 85 | ESIC (Tirupathi)   | Central Government | 10/18/2022 | 29,645               | 29,645               | - | - | - | -                  | - | -                  | -                    | Note 1     |
| 86 | ESIC (Tirupathi)   | Central Government | 10/18/2022 | 15,613               | 15,613               | - | - | - | -                  | - | -                  | -                    | Note 1     |
| 87 | ESIC (Tirupura & Guwahati)   | Central Government | 8/3/2022   | 180,182              | -                    | - | - | - | -                  | - | 180,182            | -                    | Note 2     |
| 88 | ESIC (Vijaywada, Andhra Pradesh)   | Central Government | 8/8/2022   | 1,460,406            | -                    | - | - | - | -                  | - | -                  | 1,460,406            | Note 4     |
| 89 | ESIC (Vijaywada, Andhra Pradesh)   | Central Government | -          | 1,460,406            | -                    | - | - | - | -                  | - | 1,460,406          | -                    | Note 2     |
| 90 | ESIC (Vishakhapatnam & Vizianagaram, Andhra Pradesh)   | Central Government | 8/3/2022   | 93,807               | 82,866               | - | - | - | 10,941             | - | -                  | -                    | Note 1,3   |
| 91 | ESIC Chandigarh  | Central Government | 8/17/2022  | 1,235,697            | 359,499              | - | - | - | 11,104             | - | 865,094            | -                    | Note 1,2,3 |
| 92 | ESIC Insurance (Mandi, Maharashtra)  | Central Government | 8/8/2022   | 491,663              | 491,663              | - | - | - | -                  | - | -                  | -                    | Note 1     |
| 93 | ESIC Noida   | Central Government | 8/18/2022  | 2,098                | -                    | - | - | - | -                  | - | 2,098              | -                    | Note 2     |
| 94 | ESIC Regional Office, Rajasthan  | Central Government | 8/8/2022   | 96,047               | 86,284               | - | - | - | 9,568              | - | 195                | -                    | Note 1,2,3 |
| 95 | ESIC, (Kolkata, West Bengal)   | Central Government | 9/15/2022  | 56,535,181           | 680,671              | - | - | - | 1,328,155          | - | 54,526,355         | -                    | Note 1,2,3 |
| 96 | Gaurang Bhatnagar Superintendent, ESIC   | Central Government | -          | 2,058,649            | -                    | - | - | - | -                  | - | 2,058,649          | -                    | Note 2     |
| 97 | GST & Central Excise   | Central Government | 10/17/2022 | 801,259              | -                    | - | - | - | 801,259            | - | -                  | -                    | Note 3     |
| 98 | Joint Commissioner Of State Taxes, Special Circle, Palna Department Of Commercial Taxes, Government Of Bihar | State Government   | 8/20/2022  | 291,060,196          | 291,060,196          | - | - | - | -                  | - | -                  | -                    | Note 1     |
| 99 | State Taxes (Gujarat)  | State Government   | 10/6/2022  | 2,794,843            | -                    | - | - | - | -                  | - | 2,794,843          | -                    | Note 2     |
|    | <b>Total</b>   |                    |            | <b>6,387,537,556</b> | <b>1,104,700,604</b> |   |   |   | <b>341,600,416</b> |   | <b>194,382,043</b> | <b>4,746,854,493</b> |            |

Notes:

1. Claims of the creditors have been verified (to the extent possible) and admitted basis documents shared by claimants. Due to non-availability of information, supporting documents and the corporate debtor personnel, and in order to solicit cooperation and assistance from the relevant stakeholders, the resolution professional has filed/is in the process of filing application under Section 19 of the Insolvency and Bankruptcy Code, 2016. The resolution professional shall revise the amounts of claims admitted, when he comes across additional information warranting such revision in accordance with Regulation 14 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016
2. Claims are in the process of being verified basis documents shared by claimants. It is noted that while verification that certain claimants have not submitted complete set of documents to enable the RP to verify the claim. Due to non-availability of information, lack of supporting documents and lack of corporate debtor personnel, the RP is engaging with respective claimants to reconcile the requisite data for the purpose of verification of claims. Further details and information have been sought by RP and same is pending to be received, hence the verification of such claims is subject to receipt of such information, and treatment of such claims remains liable to be updated.
3. Where the claims are filed on the basis of show cause notice issued to the corporate debtor by the relevant statutory authority, the claim has been reflected as a contingent claim in terms of Regulation 14(1) of the CIRP Regulations given that the liability of the corporate debtor, if any, under such show cause notice, is subject to outcome of proceedings before the relevant authority. The same is subject to further updations in terms of Regulation 14(2) of the CIRP Regulations.
4. As part of the verification of claims, below are the situations under which the claims are categorized as "not admitted":
  - i. Certain claims /part of claims have been filed in respect of the purported claimants' transactions with an entity other than the Corporate Debtor and the Corporate Debtor has not undertaken any obligation on behalf of such entity in respect of the said transaction.
  - ii. Claimants who have filed both incorrect and correct form, in which case, the incorrect form has been rejected.