List of operational creditors (dovernment dues)													
			Details of CI	Details of Claim received Detail									
Sr. No.	Details of Claimant	Government	Date of Receipt (MM/DD/YYYY)	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Whether related party?	% Voting Share in CoC	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
1	CGST & CEX, MUMBAI EAST COMMISSIONERATE	Central Government	7/20/2022	5,395,479,069	810,847,551	-	No		211,863,597	-	-	4,372,767,921	Note 3,4 & 5
3	Commissioner Of Commercial Taxes Esic (Marol, Maharashtra)	State Government Central Government	7/29/2022 8/1/2022	193,853,498 128,085,218	193,853,498 4,225,032	-	No No	-	36,466,611	-	-	87,393,575	Note 3 Note 3,4 & 5
4 5	EPFO (Kandivali, Maharashtra) ESIC (Bangalore, Karnataka)	Central Government Central Government	8/2/2022 8/1/2022	121,749,341 84,479,828	121,749,341 149,779	-	No No	-	84,330,049	-	-	-	Note 3 Note 3 & 4
6	ESIC, (Kolkata, West Bengal)	Central Government	8/1/2022	56,535,181	680,671		No	-	1,328,155	-	-	54,526,355	Note 3,4 & 5
7	Joint Commissioner Of State Taxes, Special Circle, Patna Department Of Commercial Taxes, Government Of Bihar	State Government	8/8/2022	291,060,196	291,060,196	-	No	-	-	-	-	-	Note 3
8	Department of Trade and Taxes (New Delhi)	State Government	-	40,476,834	40,476,834	-	No	-	-	-	-	-	Note 3
9 10	Department of trade and taxes / Delhi GST CT & GST Officer (Odisha)	State Government Central Government	-	33,453,850 10,315,932	10,315,932	-	No No	-	-	-	-	33,453,850	Note 5 Note 3
11	CT & GST Officer (Odisha)	Central Government	10/17/2022	7,178,664		-	No	-	-	-	-	7,178,664	Note 5 Note 3
12	State Taxes (Gujarat) ESIC (Noida, New Delhi)	State Government Central Government	10/18/2022	2,794,843 1,673,139	2,794,843 1,555,214	-	No No	-	117,925	-	-	-	Note 3 & 4
14 15	ESIC (Kozhikode, Kerala) Mahendrapal Thakur VAT (Sales Tax)	Central Government State Government	8/8/2022 10/17/2022	1,473,383 21,627,581	1,036,107	-	No No	-	437,276	-	-	21,627,581	Note 3 & 4 Note 5
16	ESIC (Vijaywada, Andhra Pradesh)	Central Government		1,460,406		-	No	-	-	-	-	1,460,406	Note 5
17	ESIC (Vijaywada, Andhra Pradesh) ESIC (Tirunelveli, Tamil Nadu)	Central Government Central Government	8/3/2022	1,460,406 2,059,649	102,743	-	No No	-	1,357,663	-	-	2,059,649	Note 3 & 4 Note 5
19 20	Gaurang Bhatnagar Superintendent,ESIC ESIC (Tripura & Guwahati)	Central Government Central Government	8/3/2022 8/3/2022	2,058,649 180,182	-	-	No No	-	-	-	-	2,058,649 180,182	Note 5 Note 5
21	ESIC (Noida, New Delhi)	Central Government	-	1,005,312	-	-	No	-	1,005,312	-	-		Note 4
22	ESIC (Kozhikode, Kerala) GST & Central Excise	Central Government Central Government	-	951,582 801,259	-	-	No No	-	801,259	-	-	951,582	Note 5 Note 4
	ESIC Insurance (Marol, Maharashtra) ESI Corporation Sub Regional Office Nasik	Central Government	-	491,663 361,131	491,663	-	No No	-	-	-	-	361,131	Note 3
26	ESIC (Nashik, Maharashtra)	Central Government Central Government	8/5/2022	361,131	94,206	-	No	- :	266,925	-		301,131	Note 5 Note 3 & 4
27	ESI Corporation ESI Corporation (Ministry of Labour & Employment ,Govt of India)	Central Government Central Government	8/4/2022 10/18/2022	344,338 208,448	305,453	-	No No	-	38,885	-	-	208,448	Note 3 & 4 Note 5
29	ESIC (Chandigarh)	Central Government	8/2/2022	1,425,890	1,323,391	-	No	-	2,568	-	-	99,931	Note 3,4 & 5
30 31	ESIC (Baroda, Gujarat) ESIC (Noida, New Delhi)	Central Government Central Government	9/14/2022 10/17/2022	201,857 198,806	192,248	-	No No	-	6,558	-	-	201,857	Note 5 Note 3 & 4
32 33	ESIC (Bhubhanshwar, Odisha) ESIC (New Delhi)	Central Government Central Government	8/18/2022	186,608 53.883	172154	-	No No	-	14454 53.883	-	-	-	Note 3 & 4 Note 4
34	ESIC (Chennai, Tamil nadu)	Central Government	10/17/2022	173,577	164,804	-	No	-	8,773	-	-		Note 3 & 4
35 36	ESIC (Chennai, Tamil nadu) ESIC (Aurangabad, Maharashtra)	Central Government Central Government	9/28/2022	173,577 92,308	-	-	No No	-	92,308	-	-	173,577	Note 5 Note 4
37	ESIC (Kozhikode, Kerala)	Central Government	8/23/2022	126,044	-	-	No	-	-	-	-	126,044	Note 5
38 39	ESIC (Noida, New Delhi) ESIC	Central Government Central Government	8/3/2022	118,187 35,727	118,060	-	No No	- :	127	-	-	35,727	Note 3 & 4 Note 5
40	Esic (Vishakhapatnam & Vizianagaram, Andra Pradesh) ESIC (Indore, Madhya Pradesh)	Central Government Central Government	8/8/2022	93,807 46,031	82,866 15,578	-	No No	-	10,941 30,453	-	-	-	Note 3 & 4 Note 3 & 4
42	ESIC (Nagpur, Maharashtra)	Central Government	8/3/2022	90,860	85,523	-	No	-	5,337	-	-	-	Note 3 & 4
43	ESIC (Nagpur, Maharashtra) ESIC (Raipur, chattisgarh)	Central Government Central Government	8/5/2022	90,860 86,923	80,174	-	No No	-	6,749	-	-	90,860	Note 5 Note 3 & 4
45 46	ESIC (Mysore, Tamil Nadu) Esic (Ludhiana, Punjab)	Central Government Central Government	8/3/2022	41,982 65,114	11,049 62,149	-	No No	-	2,979 2,965	-	-	27,954	Note 3,4 & 5 Note 3 & 4
47	ESIC (Kozhikode, Kerala)	Central Government	8/18/2022	54,842		-	No	-		-	-	54,842	Note 5
48	ESIC (Mysore, Tamil Nadu) ESIC (Marol, Maharashtra)	Central Government Central Government	8/18/2022	41,982 47,477	11,294 43,478	-	No No	-	3,029 3,999	-	-	27,659	Note 3,4 & 5 Note 3 & 4
50	ESIC (Rohini, New Delhi)	Central Government Central Government	8/3/2022	46,634	44,413	-	No	-	2,221	-	-	17,580	Note 3 & 4
51 52	ESIC (Mysore, Tamil Nadu) ESIC Chandigarh	Central Government Central Government	8/17/2022	41,982 1,425,890	18,543 1,323,391	-	No No	-	5,859 2,568	-	-	17,580 99,931	Note 3,4 & 5 Note 3,4 & 5
53 54	ESIC (Baddi , Himachal Pradesh) ESIC (Baddi , Himachal Pradesh)	Central Government Central Government	10/17/2022 8/20/2022	15,317 28,900	-	-	No No	-	28,900	-	-	15,317	Note 5 Note 4
55	ESIC (Baddi , Himachal Pradesh)	Central Government	10/6/2022	15,317	-	-	No	-	15,317	-	-	-	Note 4
56 57	ESIC (Baddi, Himachal Pradesh) ESIC (Baddi, Himachal Pradesh)	Central Government Central Government	10/17/2022	13,254 11,954	12,801 11,567	-	No No	-	453 387	-	-	-	Note 3 & 4 Note 3 & 4
58 59	ESIC (Surat, Gujarat) ESIC (Mysore, Tamil Nadu)	Central Government Central Government	8/8/2022 8/3/2022	29,832 41.982	20,526	-	No No	-	9,306	-		41.982	Note 3 & 4 Note 5
60	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,532		No	-	9,450	-	-	-	Note 3 & 4
61	ESIC Esic (New Delhi)	Central Government Central Government	-	35,727 153,375	144.710	-	No No	-	-	-	-	35,727 8,665	Note 5 Note 3 & 5
63 64	Esic (New Delhi)	Central Government	8/3/2022	33,142 208,448	33,142 50,899	-	No	-	157,549	-	-	-	Note 3
65	ESIC (Surat, Gujarat) ESIC (Tirupati)	Central Government Central Government	8/3/2022	29,645	29,645	-	No No		-	-	-	-	Note 3 & 4 Note 3
66 67	ESIC (Tirunelveli, Tamil nadu) ESIC (Kozhikode, Kerala)	Central Government Central Government	8/8/2022	27,127 26,464	7,947 26,464	-	No No	-	19,180	-	-	-	Note 3 & 4 Note 3
68	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	23,017	-	No	-	-	-	-	-	Note 3
69 70	ESIC (Panaji, Goa) ESIC (Aurangabad)	Central Government Central Government	10/18/2022	21,919 19,827	19,080 11,672	-	No No	-	2,839 8,155	-	-	-	Note 3 & 4 Note 3 & 4
71	ESIC (Kozhikode, Kerala) ESIC (Tirupati)	Central Government Central Government	10/18/2022 9/16/2022	18,458 15,613	15,613	-	No No	-	-	-	-	18,458	Note 5 Note 3
73	ESIC (Jodhpur Rajasthan)	Central Government	10/17/2022	14,780	12,928	-	No	-	1,852	-	-	-	Note 3 & 4
	ESIC (Kozhikode, Kerala) ESIC (Ernakulam, Kerela)	Central Government Central Government	10/17/2022 8/25/2022	14,362 72,105	69,629	-	No No	-	-	-	-	14,362 2,476	Note 5 Note 3 & 5
76 77	ESIC Regional Office, Rajasthan FSIC (Madurai Tamil padu)	Central Government Central Government	10/18/2022	96,047 9,970	86,284 9,342	-	No No	-	9,763 484	-		144	Note 3 & 4 Note 3,4 & 5
78	ESIC (Coimbatore, Tamil nadu)	Central Government	-	11,434	10,906	-	No	-	528	-	-	-	Note 3 & 4
79 80	ESIC (Baddi, Himachal Pradesh) ESIC (Baddi, Himachal Pradesh)	Central Government Central Government	10/18/2022 8/5/2022	9,255 11,355	9,215 9,787	-	No No	-	1,568	-	-	40	Note 3 & 5 Note 3 & 4
81 82	ESIC (Kozhikode, Kerala)	Central Government Central Government	8/3/2022	1,107,359 10.422	96036 9.736	-	No No	-	625540	-	-	385,783	Note 3,4 & 5 Note 3 & 4
83	ESIC (Noida, New Delhi) ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	9,736 8,869	-	No		1,455	-	-	-	Note 3 & 4
84 85	ESIC (Jodhpur, Rajasthan) Employees State Insurance Corporation - Thrissur	Central Government Central Government	10/18/2022 8/8/2022	10,324 50.264	-	-	No No	-	50.264	-	-	10,324	Note 5 Note 4
86	ESIC (Aurangabad)	Central Government	10/18/2022	10,013	7,960		No	-	2,053	-	-	-	Note 3 & 4
88	ESIC (Baddi, Himachal Pradesh) ESIC (Madurai, Tamil nadu)	Central Government Central Government	10/18/2022	12,398 9,970	12,398	:	No No	-	-	-	-	9,970	Note 3 Note 5
89	ESIC (Baddi, Himachal Pradesh)	Central Government	8/4/2022	11,367	11,367	-	No	-	-	-	-		Note 3 Note 5
91	ESIC (Salem, Tamil Nadu) ESIC (Salem, Tamil Nadu)	Central Government Central Government	10/18/2022	8,114 8,114	6,904		No No		1,210	-	-	8,114	Note 3 & 4
92	ESIC SRO Thiruvananthapuram Esic Kolkata	Central Government State Government	8/18/2022 7/27/2022	34,414 3,352,990	30,844	-	No No	-	3,570 3,352,990	-	-	-	Note 3 & 4 Note 4
94	Esic Pune	State Government	8/3/2022 8/1/2022	3,278,616	-		No	-	3,278,616	-	-		Note 4 Note 4
96	Esic Pune ESIC (Baddi, himachal pradesh)	State Government Central Government	8/3/2022	2,091,243 6,482	5,433	-	No No	-	2,091,243 1,049	-	-	-	Note 3 & 4
	Esic Kolkata Sub-Regional Office Employees state Insurance Corporation	State Government State Government	7/27/2022 8/3/2022	1,676,495 533,848			No No		1,676,495 533,848	-			Note 4 Note 4
99	ESIC Ernakulam	State Government	-	69,629	-		No	-	69,629		-		Note 4
	ESIC Lucknow (2791,2792,2793) ESIC Lower Parel Mumbai	State Government State Government	8/26/2022 8/8/2022	24,148 15,870	-	-	No No	-	24,148 15,870	-	-		Note 4 Note 4
102	Esic Hyderabad	State Government	8/3/2022	13,430	-	-	No	-	13,430	-	-		Note 4
104	ESIC (Coimbatore, Tamil nadu) Esic Kolkata	Central Government State Government	8/4/2022 7/27/2022	5,798 5,319	5,798	<u> </u>	No No		5,319				Note 3 Note 4
105	Esic ESIC (Jaipur, Rajasthan)	State Government Central Government	-	4,620 4.468	3.878	-	No No	-	4,620 590	-	-	-	Note 4 Note 3 & 4
107	ESIC (Jaipur, Rajasthan)	Central Government	10/18/2022	2,308	2,308		No		-		- :		Note 3
109	ESIC SROThiruvananthapuram ESIC Noida	Central Government Central Government	8/8/2022 10/18/2022	34,414 2,098	1,953	-	No No	-	34,414 145	-	-	-	Note 4 Note 3 & 4
	ESIC (Baddi , Himachal Pradesh) ESIC Lower Parel Mumbai	Central Government State Government	9/15/2022 7/27/2022	31,194 3.669	28,279	•	No No	-	2,915 3,669	-	-	-	Note 3 & 4 Note 4
112	Employees State Insurance Corporation (Noida)	Central Government	8/3/2022	-			No		-	1	-	-	Note 3
113	Esic Hyderabad Esic Hyderabad	State Government State Government	7/29/2022 7/27/2022	1,425 62,601		-	No No	-	1,425 62,601	-	-		Note 4 Note 4
	Total		. /	6,420,495,917	1,484,367,647				350,392,953			4,585,735,317	

Notes:

1. The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on May 12, 2023.

2. The RP has maintained a separate list of claims received after the 90th day from ICD (i.e., October 18, 2022), which the RP is not in a position to verify on account of the provisions of Regulation 12(2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Process) Regulations, 2016 which provide as follows: "(2) A creditor, who falls to submit claim with proof or within the time stipulated in the public announcement, may submit the claim with proof to the interim resolution professional, as the case may be, on or before the interieted day of the insolvency commencement date.

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 personnel from the corporate debtor, and in order to solicit cooperation and assistance from the relevant stakeholders, the resolution professional has filed applications (30 file insolvency and Bankrupticy 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 Bankrupticy Board of India (Insolvency Resolution Process for Corporate Personn) Regulations, 2016.

4. Below-mentioned claims are categorized as "consingent":

(1) The claims lided on the basis of show cause notice issued to the corporate debtor by the relevant statutory authority are subject to outcome of the proceedings before the relevant authority and have been categorized as contingent claims.

3) The claims subject to outcome of the proceedings before the relevant authority due to the matter being sub-judice before such authority and have been categorized as contingent claims.

5. Below-mentioned claims are categorized as "not admitted"

(Liliams filed in respect of the transactions of Claimants with an entity other than the Corporate Debtor, not involving any claim against the Corporate Debtor, have not been admitted.

(Jalmants who have filed both a correct and incorrect form, in such a case, the incorrect form has not been considered.

- 6. Employee claims:

 () Claims of the creditors have been verified (to the extent possible) and admitted basis documents shared by the purported authorized representative on behalf of FRL Employee Welfare Association.

 (3) Phas received letter of authorization of the alore-mentioned purported authorized representative. However RP has not received any supporting document to validate the correctness of the authority given by the FRL employee welfare association. The claim is subject to receipt and verification of the supporting documents to verify the authority given to the

purported authorized representatives

| Claims of employees, wherever claimed by both purported suthorized representative under Form E as well as employees individually, have been considered and verified basis the claim submitted by purported authorized representative under Form E.
| Claims of employees, wherever claimed by both Purported suthorized representative under Form E.
| Claims form certain representative under Form E.
| Power bounds for the purported authorized representative under Form E.
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8. Vide an order dated 6 October 2022 ["Order"] passed by the Thane District Consumer Disputes Redressal Forum, an amount of INR 15,000 (Rupees Fifteen Thousand Only) has been awarded in favour of Mr. Anand Tripathi. However, since the claim of Mr. Tripathi's outstanding dues basis the Order was received by the RP subsequent to 90 days from the insolvency Commencement Date, the same could not be verified and admitted. Prospective resolution applicants are requested to take note of the same.

9. Delhi Metro Rail Corporation Limited ("DMRC") has adjusted the security deposit given by corporate debtor which was invoked post the insolvency commencement date in the claim submitted by it. Being an amount which was invoked during the CRP, the resolution professional has not adjusted the said invoked security deposit against dues pertaining to the pre-insolvency commencement date and has considered the same towards adjustment against the insolvency resolution process cost accruing in respect of the concerned premises.