

91	ESIC Ernakulam	State Government	-	69,629	-	-	No	-	69,629	-	-	Note 4
92	Esic Hyderabad	State Government	8/3/2022	13,430	-	-	No	-	13,430	-	-	Note 4
93	Esic Hyderabad	State Government	7/29/2022	1,425	-	-	No	-	1,425	-	-	Note 4
94	Esic Hyderabad	State Government	7/27/2022	62,601	-	-	No	-	62,601	-	-	Note 4
95	ESIC Insurance (Marol, Maharashtra)	Central Government	-	491,663	491,663	-	No	-	-	-	-	Note 3
96	Esic Kolkata	State Government	7/27/2022	3,352,990	-	-	No	-	3,352,990	-	-	Note 4
97	Esic Kolkata	State Government	7/27/2022	1,676,495	-	-	No	-	1,676,495	-	-	Note 4
98	Esic Kolkata	State Government	7/27/2022	5,319	-	-	No	-	5,319	-	-	Note 4
99	ESIC Lower Parel Mumbai	State Government	8/8/2022	15,870	-	-	No	-	15,870	-	-	Note 4
100	ESIC Lower Parel Mumbai	State Government	7/27/2022	3,669	-	-	No	-	3,669	-	-	Note 4
101	ESIC Lucknow (2791.2792.2793)	State Government	8/26/2022	24,148	-	-	No	-	24,148	-	-	Note 4
102	ESIC Noida	Central Government	10/18/2022	2,098	1,953	-	No	-	145	-	-	Note 3 & 4
103	Esic Pune	State Government	8/3/2022	3,278,616	-	-	No	-	3,278,616	-	-	Note 4
104	Esic Pune	State Government	8/1/2022	2,091,243	-	-	No	-	2,091,243	-	-	Note 4
105	ESIC Regional Office, Rajasthan	Central Government	-	96,047	86,284	-	No	-	9,763	-	-	Note 3 & 4
106	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
107	Gaurang Bhatnagar Superintendent ESIC	Central Government	8/3/2022	2,058,649	-	-	No	-	-	-	2,058,649	Note 5
108	GST & Central Excise	Central Government	-	801,259	-	-	No	-	801,259	-	-	Note 4
109	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
110	Mahendrapal Thakur VAT (Sales Tax)	State Government	10/17/2022	21,627,581	-	-	No	-	-	-	21,627,581	Note 5
111	Deputy Commissioner of Sales Tax Mumbai, Maharashtra	State Government	8/29/2022	29,547,202	-	-	No	-	-	-	-	Note 3 & 10
112	State Taxes (Gujarat)	State Government	10/18/2022	2,794,843	2,794,843	-	No	-	-	-	-	Note 3
113	Sub-Regional Office Employees state Insurance Corporation	State Government	8/3/2022	533,848	-	-	No	-	533,848	-	-	Note 4
114	ESIC Department (Claims from Multiple Locations and Multiple Subcodes)	State Government	-	21,286,582	6,866,631	-	No	-	14,419,951	-	-	Note 3 & 4
	Total			6,437,875,851	1,733,831,437				152,949,307			4,531,095,107

Notes:

- The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on June 19, 2023.
- The RP has maintained a separate list of claims received after the 90th day from IC (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 Persons) Regulations, 2016 which provide as follows: "(2) A creditor, who fails to submit claim with proof within the time stipulated in the public announcement, may submit the claim with proof to the interim resolution professional or the resolution professional, as the case may be, on or before the ninetieth day of the insolvency commencement date.
- 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 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.
- Below mentioned claims are categorized as "contingent":
 - The claims filed 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.
 - The claim is 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.
- Below mentioned claims are categorized as "not admitted"
 - Claims 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.
 - Claimants who have filed both a correct and incorrect form, in such a case, the incorrect form has not been considered.
- 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. The claim is subject to receipt and verification of the supporting documents to verify the authority given to the purported authorized representative.
 - RP has received letter of authorization of the aforementioned 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.
 - Claims of employees, wherever claimed by both purported authorized 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.
 - Dues towards provident fund, wherever claimed by both EPFO as well as employees, has been considered and verified basis the claim submitted by EPFO under government dues claims.
 - RP has received claims from certain employees amounting to INR 4.42 Cr which could not be verified (including on the breakup of such amount between salary and any statutory payments, if any) and have not been admitted due to lack of documents despite follow ups with such claimants. Such claims are subject to further updation in accordance with Regulation 14 in case of receipt of additional information.
- The list remains subject to further verification and updations by RP basis any revision in claims made by the claimants/additional documents provided by the claimants and/or the corporate debtor. The said list of creditors (and further modifications to the list of creditors) will be duly uploaded on the website of the Corporate Debtor, (IBBI) and has been shared in the virtual data room for access to prospective resolution applicants.
- 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.
- Delh 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 CIRP, 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.
- The claimant has claimed the status as secured creditor, relying upon Section 37 of Maharashtra Value Added Tax 2002 and in light of the judgement of Hon'ble Supreme Court in State Tax Officer (1) Vs. Rainbow Papers Limited.