

## Annexure-7

Name of the corporate debtor: Frost International Limited; Date of commencement of CIRP 09-02-2023 List of creditors as on 12-09-2023

## List of operational creditors (Government dues)

(Amount in ₹)

| Claim No.    | Details of claimant   |            | Details of claim received |                               | Details of claim admitted         |                 |                                     |                        | Amount of contingent claim (in Rs.) | Amount of any mutual dues, that may be set-off (in Rs.) | Amount of claim under verification (in Rs.) | Amount of claim not admitted (in Rs.) | Remarks, if any   |   |
|--------------|---|------------|---------------------------|-------------------------------|-----------------------------------|-----------------|-------------------------------------|------------------------|-------------------------------------|---|---|---------------------------------------|-------------------|---|
|              | Department  | Government | Date of receipt           | Total Amount claimed (in Rs.) | Amount of claim admitted (in Rs.) | Nature of claim | Amount covered by security interest | Whether related party? |                                     |   |   |                                       |                   | % of voting share in CoC, if applicable |
| 1            | Department of Goods and Service Tax, Government of Maharashtra through Tanvir Y Sayyad, Deputy Commissioner of State Tax, E-628, Large Taxpayers Unit-3, Mumbai - 400010. |            | 8-Mar-23                  | 45,162,080                    | 45,162,080                        | Government Dues | -                                   | No                     | 0                                   | -   | -   | -                                     | -                 |   |
| 2            | Commissioner, Commercial Taxes, Government of West Bengal, 14 Beliaghata Road, Kolkata-700015.  |            | 27-Mar-23                 | 42,475,227                    | 1,647,871                         | Government Dues | -                                   | No                     | 0                                   | -   | -   | -                                     | 40,827,355.68     |   |
| <b>Total</b> |   |            |                           | <b>87,637,307</b>             | <b>46,809,951</b>                 |                 |                                     |                        |                                     | -   | -   | -                                     | <b>40,827,356</b> |   |

Notes:

- 1 Acceptance of the claim is subject to receipt of certain documents /clarifications from the claimants. The analysis and findings delineated in this report are specifically subject to information received upto 12-09-2023. The same may change subject to any material information received from the creditors affecting the claim amounts.
- 2 The list of admitted claims of the claimants is subject to further verification of related party status of the claimants as per the provisions of the Insolvency & Bankruptcy Code, 2016.
- 3 If any claim amounts undergo changes subsequent based on the additional information called for during the course of verification, the same would not be treated as negligence on the part of the IRP/RP undertaking this verification process.