

## Annexure 7

Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: September 30, 2023

(Amount in INR)

## List of operational creditors (Government dues)

Sr. No.	Details of Claimant	Government	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
			Date of Receipt (MM/DD/YYYY)	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Whether related party?					
1	CGST & CEX, Mumbai East Commissionerate	Central Government	9/3/2022	5,395,479,069	1,293,954,627	-	No	-	-	-	4,101,524,442	Note 3.5 & 11
2	Commissioner Of Commercial Taxes	State Government	7/29/2022	193,853,498	193,853,498	-	No	-	-	-	-	Note 3
3	CT & GST Officer (Odisha)	Central Government	-	10,315,932	10,315,932	-	No	-	-	-	-	Note 3
4	CT & GST Officer (Odisha)	Central Government	10/17/2022	7,178,664	-	-	No	-	-	-	7,178,664	Note 5
5	Department of Trade and Taxes (New Delhi)	State Government	-	40,476,834	40,476,834	-	No	-	-	-	-	Note 3
6	Employers State Insurance Corporation - Thrissur	Central Government	8/8/2022	50,264	-	-	No	-	50,264	-	-	Note 4
7	EPO (Kandivali, Maharashtra)	Central Government	8/2/2022	121,749,341	121,749,341	-	No	-	-	-	-	Note 3
8	ESI Corporation (Bangalore, Karnataka)	Central Government	8/4/2022	344,338	305,453	-	No	-	38,885	-	-	Note 3 & 4
9	ESI Corporation (Ministry of Labour & Employment ,Govt of India)	Central Government	10/18/2022	208,448	-	-	No	-	-	-	208,448	Note 5
10	ESI Corporation Sub Regional Office Nasik	Central Government	-	361,131	-	-	No	-	-	-	361,131	Note 5
11	ESIC (Thiruvananthapuram)	Central Government	8/3/2022	35,727	-	-	No	-	-	-	35,727	Note 5
12	ESIC (Thiruvananthapuram)	Central Government	-	35,727	-	-	No	-	-	-	35,727	Note 5
13	ESIC Lucknow	State Government	-	4,620	-	-	No	-	4,620	-	-	Note 4
14	ESIC (Salem, Tamil Nadu)	Central Government	10/18/2022	8,114	-	-	No	-	-	-	8,114	Note 5
15	ESIC (Salem, Tamil Nadu)	Central Government	-	8,114	6,904	-	No	-	1,210	-	-	Note 3 & 4
16	ESIC SRO Thiruvananthapuram	Central Government	8/18/2022	34,414	30,844	-	No	-	3,570	-	-	Note 3 & 4
17	ESIC SRO Thiruvananthapuram	Central Government	8/8/2022	34,414	-	-	No	-	34,414	-	-	Note 4
18	ESIC (Aurangabad, Maharashtra)	Central Government	9/28/2022	92,308	-	-	No	-	92,308	-	-	Note 4
19	ESIC (Bangalore, Karnataka)	Central Government	8/1/2022	84,479,828	149,779	-	No	-	84,330,049	-	-	Note 3 & 4
20	ESIC (Baroda, Gujarat)	Central Government	9/14/2022	201,857	-	-	No	-	-	-	201,857	Note 5
21	ESIC (Ernakulam, Kerala)	Central Government	8/25/2022	72,105	69,629	-	No	-	-	-	2,476	Note 3 & 5
22	ESIC (Jodhpur Rajasthan)	Central Government	10/17/2022	14,780	12,928	-	No	-	1,852	-	-	Note 3 & 4
23	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	1,473,383	1,036,107	-	No	-	437,276	-	-	Note 3 & 4
24	Esic (Ludhiana, Punjab)	Central Government	-	65,114	62,149	-	No	-	2,965	-	-	Note 3 & 4
25	ESIC (Madurai, Tamil nadu)	Central Government	10/18/2022	9,970	9,342	-	No	-	484	-	144	Note 3,4 & 5
26	ESIC (Madurai, Tamil nadu)	Central Government	10/18/2022	9,970	-	-	No	-	-	-	9,970	Note 5
27	Esic (Marol, Maharashtra)	Central Government	8/3/2022	128,085,218	4,286,218	-	No	-	36,649,820	-	87,149,140	Note 3,4 & 5
28	ESIC (Marol, Maharashtra)	Central Government	8/18/2022	47,477	44,478	-	No	-	3,999	-	-	Note 3 & 4
29	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	11,049	-	No	-	2,979	-	27,954	Note 3,4 & 5
30	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	11,294	-	No	-	3,029	-	27,659	Note 3,4 & 5
31	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	18,543	-	No	-	5,859	-	17,580	Note 3,4 & 5
32	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	-	-	No	-	-	-	41,982	Note 5
33	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,552	-	No	-	9,450	-	-	Note 3 & 4
34	ESIC (Nagpur, Maharashtra)	Central Government	8/3/2022	90,860	85,523	-	No	-	5,337	-	-	Note 3 & 4
35	ESIC (Nagpur, Maharashtra)	Central Government	-	90,860	-	-	No	-	-	-	90,860	Note 5
36	ESIC (Nashik, Maharashtra)	Central Government	8/5/2022	361,131	94,206	-	No	-	266,925	-	-	Note 3 & 4
37	ESIC (New Delhi)	Central Government	8/18/2022	53,883	-	-	No	-	53,883	-	-	Note 4
38	Esic (New Delhi)	Central Government	-	153,375	144,710	-	No	-	-	-	8,665	Note 3 & 5
39	Esic (New Delhi)	Central Government	8/3/2022	33,142	33,142	-	No	-	-	-	-	Note 3
40	ESIC (Noida, New Delhi)	Central Government	-	1,673,139	1,555,214	-	No	-	117,925	-	-	Note 3 & 4
41	ESIC (Noida, New Delhi)	Central Government	-	1,005,312	-	-	No	-	1,005,312	-	-	Note 4
42	ESIC (Noida, New Delhi)	Central Government	10/17/2022	198,806	192,248	-	No	-	6,558	-	-	Note 3 & 4
43	ESIC (Noida, New Delhi)	Central Government	-	118,187	118,060	-	No	-	127	-	-	Note 3 & 4
44	ESIC (Noida, New Delhi)	Central Government	8/3/2022	10,422	9,736	-	No	-	686	-	-	Note 3 & 4
45	ESIC (Panaji, Goa)	Central Government	-	21,919	19,080	-	No	-	2,839	-	-	Note 3 & 4
46	ESIC (Surat, Gujarat)	Central Government	8/8/2022	29,832	20,526	-	No	-	9,306	-	-	Note 3 & 4
47	ESIC (Tirunelveli, Tamil nadu)	Central Government	-	27,127	7,947	-	No	-	19,180	-	-	Note 3 & 4
48	ESIC (Aurangabad)	Central Government	10/18/2022	19,827	11,672	-	No	-	8,155	-	-	Note 3 & 4
49	ESIC (Aurangabad)	Central Government	10/18/2022	10,013	7,960	-	No	-	2,053	-	-	Note 3 & 4
50	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	15,317	-	-	No	-	-	-	15,317	Note 5
51	ESIC (Baddi, Himachal Pradesh)	Central Government	8/20/2022	28,900	-	-	No	-	28,900	-	-	Note 4
52	ESIC (Baddi, Himachal Pradesh)	Central Government	10/6/2022	15,317	-	-	No	-	15,317	-	-	Note 4
53	ESIC (Baddi, Himachal Pradesh)	Central Government	9/15/2022	31,194	28,279	-	No	-	2,915	-	-	Note 3 & 4
54	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	13,254	12,801	-	No	-	453	-	-	Note 3 & 4
55	ESIC (Baddi, Himachal Pradesh)	Central Government	-	11,954	11,567	-	No	-	387	-	-	Note 3 & 4
56	ESIC (Baddi, Himachal Pradesh)	Central Government	10/18/2022	9,255	9,215	-	No	-	-	-	40	Note 3 & 5
57	ESIC (Baddi, Himachal Pradesh)	Central Government	8/5/2022	11,355	9,787	-	No	-	1,568	-	-	Note 3 & 4
58	ESIC (Baddi, Himachal Pradesh)	Central Government	-	12,398	12,398	-	No	-	-	-	-	Note 3
59	ESIC (Baddi, Himachal Pradesh)	Central Government	8/4/2022	11,367	11,367	-	No	-	-	-	-	Note 3
60	ESIC (Baddi, himachal pradesh)	Central Government	8/3/2022	6,482	5,433	-	No	-	1,049	-	-	Note 3 & 4
61	ESIC (Bhubanshwar, Odisha)	Central Government	-	186,608	172,154	-	No	-	14,454	-	-	Note 3 & 4
62	ESIC (Chandigarh)	Central Government	8/2/2022	1,425,890	1,323,391	-	No	-	2,568	-	99,931	Note 3,4 & 5
63	ESIC (Chennai, Tamil nadu)	Central Government	10/17/2022	173,577	164,804	-	No	-	8,773	-	-	Note 3 & 4
64	ESIC (Chennai, Tamil nadu)	Central Government	-	173,577	-	-	No	-	-	-	173,577	Note 5
65	ESIC (Coimbatore, Tamil nadu)	Central Government	-	11,434	10,906	-	No	-	528	-	-	Note 3 & 4
66	ESIC (Coimbatore, Tamil nadu)	Central Government	8/4/2022	5,798	5,798	-	No	-	-	-	-	Note 3
67	ESIC (Indore, Madhya Pradesh)	Central Government	8/8/2022	46,031	15,578	-	No	-	30,453	-	-	Note 3 & 4
68	ESIC (Jaipur, Rajasthan)	Central Government	-	4,468	3,878	-	No	-	590	-	-	Note 3 & 4
69	ESIC (Jaipur, Rajasthan)	Central Government	10/18/2022	2,308	2,308	-	No	-	-	-	-	Note 3
70	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	8,869	-	No	-	1,455	-	-	Note 3 & 4
71	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-	-	No	-	-	-	10,324	Note 5
72	ESIC (Kozhikode, Kerala)	Central Government	-	951,582	-	-	No	-	-	-	951,582	Note 5
73	ESIC (Kozhikode, Kerala)	Central Government	8/23/2022	126,044	-	-	No	-	-	-	126,044	Note 5
74	ESIC (Kozhikode, Kerala)	Central Government	8/19/2022	54,842	-	-	No	-	-	-	54,842	Note 5
75	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	26,464	26,464	-	No	-	-	-	-	Note 3
76	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	23,017	-	No	-	-	-	-	Note 3
77	ESIC (Kozhikode, Kerala)	Central Government	10/18/2022	18,458	-	-	No	-	-	-	18,458	Note 5
78	ESIC (Kozhikode, Kerala)	Central Government	10/17/2022	14,362	-	-	No	-	-	-	14,362	Note 5
79	ESIC (Kozhikode, Kerala)	Central Government	-	1,107,359	960,636	-	No	-	625,540	-	385,783	Note 3,4 & 5
80	ESIC (Raipur, chhattisgarh)	Central Government	8/5/2022	86,933	80,174	-	No	-	6,749	-	-	Note 3 & 4
81	ESIC (Rohtak, New Delhi)	Central Government	8/2/2022	46,424	44,413	-	No	-	2,221	-	-	Note 3 & 4
82	ESIC (Surat, Gujarat)	Central Government	-	208,448	50,899	-	No	-	157,549	-	-	Note 3 & 4
83	ESIC (Tirunelveli, Tamil Nadu)	Central Government	-	2,059,649	-	-	No	-	-	-	2,059,649	Note 5
84	ESIC (Tirupati)	Central Government	8/3/2022	29,645	29,645	-	No	-	-	-	-	Note 3
85	ESIC (Tirupati)	Central Government	9/16/2022	15,613	15,613	-	No	-	-	-	-	Note 3
86	ESIC (Tirupura & Guwahati)	Central Government	8/3/2022	180,182	-	-	No	-	-	-	180,182	Note 5
87	ESIC (Vijaywada, Andhra Pradesh)	Central Government	-	1,460,406	-	-	No	-	-	-	1,460,406	Note 5
88	ESIC (Vijaywada, Andhra Pradesh)	Central Government	8/3/2022	1,460,406	102,743	-	No	-	1,357,663	-	-	Note 3 & 4
89	Esic (Vishakhapatnam & Visanagaram, Andhra Pradesh)	Central Government	-	93,807	82,866	-	No	-	10,941	-	-	Note 3 & 4
90	ESIC Chandigarh	Central Government	8/17/2022	1,425,890	1,323,391	-	No	-	2,568	-	99,931	Note 3,4 & 5
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

Annexure 7													
Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: September 30, 2023													
List of operational creditors (Government dues)												(Amount in INR)	
Sr. No.	Details of Claimant	Government	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
			Date of Receipt (MM/DD/YYYY)	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Whether related party?	% Voting Share in CoC					
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 Panel Mumbai	State Government	8/8/2022	15,870	-	-	No	-	15,870	-	-	-	Note 4
100	ESIC Lower Panel 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	1,993	-	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	GSI & Central Excise	Central Government	-	801,259	-	-	No	-	801,259	-	-	-	Note 4
109	Joint Commissioner Of State Taxes, Special Circle, Patna Department Of Commercial Taxes, Corporation Office, Patna	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	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 Employee 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
<b>Total</b>				<b>6,437,875,851</b>	<b>2,003,949,782</b>				<b>153,132,516</b>			<b>4,280,793,553</b>	

- Notes:
- The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on September 30, 2023.
  - The RP has maintained a separate list of claims received after the 90th day from ICO (i.e., October 18, 2022), which the RP was not in a position to verify on account of the then applicable provisions of Regulation 12(2) of the Insolvency and Bankruptcy Code of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. The said list of claims shall be uploaded on data room for access to the members of Committee of Creditors.
  - 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 Code 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 invoking 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.
    - 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. The claim is subject to receipt and verification of the supporting documents to verify the authority given to the purported authorized representative.
    - 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 of creditors (and further modifications, if any, 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 members of Committee of Creditors
  - Vide an order dated 6 October 2022 ("Order") passed by the Three 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 same could not be verified and admitted. Prospective resolution applicants are requested to take note of the same.
  - 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 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 the Maharashtra Value Added Tax Act 2002 and the judgement of Hon'ble Supreme Court in the matter of State Tax Officer vs Rainbow Papers Limited. However, this should not be construed as admission/perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IBC and the outcome of ongoing CIRP.
  - The claimant has claimed the status as secured creditor, relying upon Section 82 of Central Goods and Services Tax Act, 2017 and the judgement of Hon'ble Supreme Court in the matter of State Tax Officer vs Rainbow Papers Limited. However, this should not be construed as admission/perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IBC and the outcome of ongoing CIRP.
  - These claims about received post 90 days from insolvency commencement date, have been verified upon receipt of directions from the Hon'ble Adjudicating Authority, condoning the delay and directing the resolution professional to consider the claim.
  - The claimant has claimed the status as secured creditor, relying upon Debenture Trust Deed dated 29 August 2019 for its fees and other expenses towards services provided by it in relation to the debentures issued by the issuer under this Debenture Trust Deed.