

Annexure 7												
Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: December 31, 2023												
List of operational creditors (Government dues)												
(Amount in INR)												
Sr. No.	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					
1	CGST & CE, Mumbai East Commissionerate	Central Government	9/13/2022	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	8/4/2022	10,315,932	10,315,932	-	No	-	-	-	-	Note 3 & 4
4	CT & GST Officer (Odisha)	Central Government	10/17/2022	7,178,664	7,178,664	-	No	-	-	-	-	Note 5
5	Department of Trade and Taxes (New Delhi)	State Government	-	40,476,834	40,476,834	-	No	-	-	-	-	Note 3
6	Employees State Insurance Corporation - Thrissur	Central Government	8/8/2022	50,264	-	-	No	-	50,264	-	-	Note 4
7	EPFO (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	-	-	-	-	Note 5
10	ESI Corporation Sub Regional Office Nask	Central Government	-	361,131	-	-	No	-	-	-	-	Note 5
11	ESIC (Thiruvananthapuram)	Central Government	8/3/2022	35,727	-	-	No	-	-	-	-	Note 5
12	ESIC (Thiruvananthapuram)	Central Government	-	35,727	-	-	No	-	-	-	-	Note 5
13	ESIC Lucknow	State Government	-	4,620	-	-	No	-	-	-	-	Note 4
14	ESIC ( Salem, Tamil Nadu )	Central Government	10/18/2022	8,114	-	-	No	-	-	-	-	Note 4
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	-	-	-	-	Note 4
18	ESIC (Aurangabad, Maharashtra)	Central Government	9/28/2022	92,308	-	-	No	-	-	-	-	Note 4
19	ESIC (Bangalore, Karnataka)	Central Government	8/1/2022	84,479,838	149,779	-	No	-	84,330,049	-	-	Note 3 & 4
20	ESIC ( Baroda, Gujarat )	Central Government	9/14/2022	201,857	-	-	No	-	-	-	-	Note 5
21	ESIC (Ernakulam, Kerala)	Central Government	8/25/2022	72,105	69,629	-	No	-	-	-	-	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	8/08/2022	1,473,383	1,036,107	-	No	-	-	-	-	Note 3 & 4
24	Esic (Ludhiana, Punjab)	Central Government	-	65,114	62,149	-	No	-	-	-	-	Note 3 & 4
25	ESIC (Madurai, Tamil nadu)	Central Government	10/18/2022	9,970	9,342	-	No	-	-	-	-	Note 3 & 4
26	ESIC (Madurai, Tamil nadu)	Central Government	10/18/2022	9,970	-	-	No	-	-	-	-	Note 3 & 4
27	Esic (Marol, Maharashtra)	Central Government	8/1/2022	128,085,218	4,286,258	-	No	-	36,649,820	-	-	Note 3, 4 & 5
28	ESIC (Marol, Maharashtra)	Central Government	8/18/2022	47,477	43,478	-	No	-	-	-	-	Note 3 & 4
29	ESIC ( Mysore, Tamil Nadu )	Central Government	8/3/2022	41,982	11,049	-	No	-	-	-	-	Note 3 & 4
30	ESIC ( Mysore, Tamil Nadu )	Central Government	-	41,982	11,294	-	No	-	-	-	-	Note 3 & 4
31	ESIC ( Mysore, Tamil Nadu )	Central Government	-	41,982	18,543	-	No	-	-	-	-	Note 3 & 4
32	ESIC ( Mysore, Tamil Nadu )	Central Government	8/3/2022	41,982	-	-	No	-	-	-	-	Note 5
33	ESIC ( Mysore, Tamil Nadu )	Central Government	8/3/2022	41,982	33,532	-	No	-	-	-	-	Note 3 & 4
34	ESIC (Nagpur, Maharashtra)	Central Government	8/3/2022	90,860	85,523	-	No	-	-	-	-	Note 3 & 4
35	ESIC (Nagpur, Maharashtra)	Central Government	-	90,860	-	-	No	-	-	-	-	Note 5
36	ESIC (Nashik, Maharashtra)	Central Government	8/5/2022	361,131	94,206	-	No	-	-	-	-	Note 3 & 4
37	ESIC (New Delhi)	Central Government	8/18/2022	53,883	-	-	No	-	-	-	-	Note 4
38	Esic (New Delhi)	Central Government	-	153,375	144,710	-	No	-	-	-	-	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	-	-	-	-	Note 3 & 4
41	ESIC (Noida, New Delhi)	Central Government	-	1,005,312	-	-	No	-	-	-	-	Note 4
42	ESIC (Noida, New Delhi)	Central Government	10/17/2022	198,806	192,248	-	No	-	-	-	-	Note 3 & 4
43	ESIC (Noida, New Delhi)	Central Government	-	118,187	118,060	-	No	-	-	-	-	Note 3 & 4
44	ESIC (Noida, New Delhi)	Central Government	8/3/2022	10,422	-	-	No	-	-	-	-	Note 3 & 4
45	ESIC (Panaji, Goa)	Central Government	-	21,919	19,080	-	No	-	-	-	-	Note 3 & 4
46	ESIC (Surat, Gujarat)	Central Government	8/8/2022	29,832	20,526	-	No	-	-	-	-	Note 3 & 4
47	ESIC (Tumkur, Tamil nadu)	Central Government	-	27,127	2,947	-	No	-	-	-	-	Note 3 & 4
48	ESIC (Aurangabad)	Central Government	10/18/2022	19,827	11,672	-	No	-	-	-	-	Note 3 & 4
49	ESIC (Aurangabad)	Central Government	10/18/2022	10,013	7,960	-	No	-	-	-	-	Note 3 & 4
50	ESIC (Badli, Himachal Pradesh)	Central Government	10/17/2022	15,317	-	-	No	-	-	-	-	Note 5
51	ESIC (Badli, Himachal Pradesh)	Central Government	8/2/2022	28,900	-	-	No	-	-	-	-	Note 3 & 4
52	ESIC (Badli, Himachal Pradesh)	Central Government	10/6/2022	15,317	-	-	No	-	-	-	-	Note 4
53	ESIC (Badli, Himachal Pradesh)	Central Government	9/15/2022	31,194	28,279	-	No	-	-	-	-	Note 3 & 4
54	ESIC (Badli, Himachal Pradesh)	Central Government	10/17/2022	13,254	-	-	No	-	-	-	-	Note 3 & 4
55	ESIC (Badli, Himachal Pradesh)	Central Government	-	11,954	11,567	-	No	-	-	-	-	Note 3 & 4
56	ESIC (Badli, Himachal Pradesh)	Central Government	10/18/2022	9,255	9,215	-	No	-	-	-	-	Note 3 & 5
57	ESIC (Badli, Himachal Pradesh)	Central Government	8/5/2022	11,355	9,787	-	No	-	-	-	-	Note 3 & 4
58	ESIC (Badli, Himachal Pradesh)	Central Government	-	12,298	12,298	-	No	-	-	-	-	Note 3 & 4
59	ESIC (Badli, Himachal Pradesh)	Central Government	8/4/2022	11,367	-	-	No	-	-	-	-	Note 3
60	ESIC (Badli, Himachal Pradesh)	Central Government	8/3/2022	6,482	5,433	-	No	-	-	-	-	Note 3 & 4
61	ESIC (Bhubaneswar, Odisha)	Central Government	-	185,608	172,444	-	No	-	-	-	-	Note 3 & 4
62	ESIC (Chandigarh)	Central Government	8/2/2022	1,425,890	1,323,391	-	No	-	-	-	-	99,931
63	ESIC (Chennai, Tamil nadu)	Central Government	10/17/2022	173,577	164,804	-	No	-	-	-	-	Note 3 & 4
64	ESIC (Chennai, Tamil nadu)	Central Government	-	173,577	-	-	No	-	-	-	-	Note 3 & 4
65	ESIC (Coimbatore, Tamil nadu)	Central Government	-	11,434	10,906	-	No	-	-	-	-	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	-	-	-	-	Note 3 & 4
68	ESIC (Jaipur, Rajasthan)	Central Government	-	4,608	3,878	-	No	-	-	-	-	Note 3 & 4
69	ESIC (Jaipur, Rajasthan)	Central Government	10/18/2022	2,308	-	-	No	-	-	-	-	Note 3 & 4
70	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	8,869	-	No	-	-	-	-	Note 3 & 4
71	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-	-	No	-	-	-	-	Note 5
72	ESIC (Kozhikode, Kerala)	Central Government	8/2/2022	126,044	-	-	No	-	-	-	-	Note 5
73	ESIC (Kozhikode, Kerala)	Central Government	8/2/2022	126,044	-	-	No	-	-	-	-	Note 5
74	ESIC (Kozhikode, Kerala)	Central Government	8/18/2022	54,842	-	-	No	-	-	-	-	54,842
75	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	26,464	-	-	No	-	-	-	-	Note 3
76	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	-	-	No	-	-	-	-	Note 3
77	ESIC (Kozhikode, Kerala)	Central Government	10/18/2022	18,458	-	-	No	-	-	-	-	Note 5
78	ESIC (Kozhikode, Kerala)	Central Government	10/17/2022	14,362	-	-	No	-	-	-	-	Note 5
79	ESIC (Kozhikode, Kerala)	Central Government	-	1,07,359	96036	-	No	-	-	-	-	385,783
80	ESIC (Rasipur, Chattisgarh)	Central Government	8/5/2022	86,923	80,174	-	No	-	-	-	-	Note 3 & 4
81	ESIC (Rohtak, New Delhi)	Central Government	8/3/2022	46,634	44,413	-	No	-	-	-	-	Note 3 & 4
82	ESIC (Surat, Gujarat)	Central Government	-	208,448	50,899	-	No	-	-	-	-	Note 3 & 4
83	ESIC (Tumkur, Tamil Nadu)	Central Government	-	2,059,649	-	-	No	-	-	-	-	2,059,649
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	1,460,406	-	-	No	-	-	-	-	1,460,406
87	ESIC (Vijaywada, Andhra Pradesh)	Central Government	-	1,460,406	-	-	No	-	-	-	-	Note 3 & 4
88	ESIC (Vijaywada, Andhra Pradesh)	Central Government	8/3/2022	1,460,406	102,743	-	No	-	-	-	-	Note 3 & 4
89	Esic (Vishakhapatnam & Vizianagaram, Andhra Pradesh)	Central Government	-	93,807	82,866	-	No	-	-	-	-	Note 3 & 4
90	ESIC Chandigarh	Central Government	8/17/2022	1,425,890	1,323,391	-	No	-	-	-	-	99,931
91	ESIC Ernakulam	State Government	-	69,629	-	-	No	-	-	-	-	Note 4
92	Esic Hyderabad	State Government	8/3/2022	13,430	-	-	No	-	-	-	-	Note 4
93	Esic Hyderabad	State Government	7/29/2022	1,425	-	-	No	-	-	-	-	Note 4
94	Esic Hyderabad	State Government	7/27/2022	62,601	-	-	No	-	-	-	-	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	-	-	-	-	Note 4
97	Esic Kolkata	State Government	7/27/2022	1,676,955	-	-	No	-	-	-	-	Note 4
98	Esic Kolkata	State Government	7/27/2022	5,319	-	-	No	-	-	-	-	Note 4
99	ESIC Lower Panel Mumbai	State Government	8/8/2022	15,870	-	-	No	-	-	-	-	Note 4
100	ESIC Lower Panel Mumbai	State Government	7/27/2022	3,699	-	-	No	-	-	-	-	Note 4
101	ESIC Lucknow (2791, 2											

## Annexure 7

Name of Corporate Debtor: Future Retail Limited, Date of commencement of CIRP: July 20, 2022; List of creditors as on: December 31, 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?	% Voting Share in CoC					
6.	Employee claims:												
	<p>i.) 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.</p> <p>ii.) RP has received letter of authorization of the aforementioned purported 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.</p> <p>iii.) 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.</p> <p>iv.) 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.</p> <p>v.) 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.</p> <p>7. The said list of creditors (and further modifications, if any, to the list of creditors) will be duly uploaded on the website of the Corporate Debtor, I8861 and has been shared in the virtual data room for access to the members of Committee of Creditors..</p> <p>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.</p> <p>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 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.</p> <p>10. 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.</p> <p>11. 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.</p> <p>12. These claims albeit 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.</p> <p>13. 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.</p>												