

Annexure-3

Name of the corporate debtor: Katerra India Private Limited ; Date of commencement of CIRP: 8th September, 2023 ; List of creditors as on: 21st March, 2024

List of secured financial creditors (other than financial creditors belonging to any class of creditors)

(Amount in ₹)

Sl. No.	Name of creditor	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 not admitted	Amount of claim under verification	Remarks, if any	
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?						% of voting share in CoC
1	Prudent ARC Limited	25-Sep-23	5,146,628,529.62	4,559,548,254.10	Secured	4,559,548,254.10	-	No	100.00%	560,382,336.00	-	26,697,939.52	-	Refer to Note 1
2	Yes Bank Ltd	25-Sep-23	14,306,309.00	-	Secured	14,306,309.00	-	No	0.00%	50,000.00	-	14,256,309.00	-	Refer to Note 2
Total			5,160,934,838.62	4,559,548,254.10		4,573,854,563.10			100.00%	560,432,336.00	-	40,954,248.52	-	

Note 1 - Total fund based outstanding (i.e., Cash Credit, Term Loan, Devolved Letter of Credit, Invoked Bank Guarrantee Invoked & Penal Charges) of Yes Bank has been assigned to Prudent ARC Limited through Assignment Agreement dated 19th March 2024. However, the BGs which were invoked post Insolvency Commencement date, i.e., 8th September 2023, have been considered as contingent claim and the RP is also in the process of contesting the invocation.

Note 2 - Contingent claim amount of Yes Bank Ltd is related to Bank Guarantees which are not invoked. Out of such BGs which were claimed initially, two BGs have now been closed and the claiming period has also expired. So, only the active BG has been considered as contingent liability.