

## Annexure-II

Name of the corporate debtor: Mercator Oil & Gas Ltd. CIN:- U63033MH2005PLC154014

Date of commencement of CIRP 14-11-2022 (Order received to Liquidator on 22-11-2022)

List of creditors Version 2.0 as on: 08.05.2026 (Due to assignment of debt by Axis Bank Ltd. to CFM Asset Reconstruction Pvt. Ltd. on 30.03.2026 and letter of intimation received on 02.05.2026)

### **List of Unsecured Financial Creditors**

(Amount in INR)

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 rejected	Amount of claim under verification	Remarks, if any
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by guarantee	Whether related party?	% share in total amount of claim admitted					
1	Mercator Limited	15-07-2021	2,22,72,32,374	94,20,73,647	Unsecured FC	2,22,72,32,374	Yes	17.02	1,28,51,58,727	Nil	0	0	Refer SN : 1,2 & 3
2	Mercator Offshore (P) Pte Ltd (In creditors' Voluntary Liquidation)	10-12-2021	18,76,81,628	18,76,81,628	Unsecured FC	18,76,81,628	Yes	3.39	0	0	0	0	Refer SN : 2 & 3
Total			2,41,49,14,002	1,12,97,55,275				20.41	1,28,51,58,727		0	0	

### Specific Notes (SN)

SN-1 : Corporate Guarantee executed by Mercator Limited in favor of Axis Bank Limited for various facilities granted by Axis Bank.

SN 2 : The official exchange rate published by RBI on 14th November 2022 has been considered as the reference exchange rate for claims dominated in USD.

SN 3 : Since there was no claim received during the liquidation process, the claim submitted during CIRP was taken into consideration in line with Regulation 12(2) of the 2016 liquidation process

### General Notes (GN)

GN. 1 The liquidator has made the best estimate of the amount for admission of the claim wholly or partially based on the information & proofs of claims as made available to her by the claimant and based on the records and information provided by the corporate debtor.

GN. 2 Admission of this claim is subject to change pursuant to any other information/documents as may be received from the borrower or otherwise available to the Liquidator in due course of the Liquidation Proceedings.

GN 3. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

GN 4. Any distribution based the claim admitted herein shall be subject to reduction of any recovery made by the claimant on account of respective claim (Whether specifically mentioned in this list of stakeholders or otherwise)