

Annexure-7

Name of the corporate debtor: Frost International Limited; Date of commencement of CIRP 09-02-2023 List of creditors as on 05-06-2026

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 shar e 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	4,51,62,080	4,51,62,080	Government Dues	4,46,62,080	No	0	-	-	-	-	
2	Commissioner, Commercial Taxes, Government of West Bengal, 14 Beliaghata Road, Kolkata-700015.		27-Mar-23	4,24,75,227	16,47,871	Government Dues	99,136	No	0	-	-	-	4,08,27,355.68	
Total				8,76,37,307	4,68,09,951		4,47,61,216			-	-	-	4,08,27,356	

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 05-06-2026. 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.