

Name of Corporate Debtor: M/s Future Retail Limited

Date of commencement of CIRP: 20th July 2022

List of Creditors as on 16th February, 2023

Sr. No.	Category of Creditor	Summary of claims received		Summary of claims admitted		Amount of contingent claim	Amount of claim not admitted	Amount of claim under verification
		No. of claims	Amount	No. of claims	Amount			
1	Operational Creditors(Employees)	5,925	2,010,928,513	29	1,144,070,505	-	866,858,007	-
2	Operational creditors (Government Dues)	114	6,420,495,917	61	1,117,143,882	357,199,752	4,946,152,283	-
3	Operational creditors (other than Workmen and Employees and Government Dues)	4,135	84,632,950,919	3,016	79,840,473,387	110,298,427	4,682,179,105	-
	Total	10,174	93,064,375,349	3,106	82,101,687,774	467,498,179	10,495,189,395	-

Notes:

1. The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on February 16, 2023.

2. The RP has maintained a separate list of claims received after the 90th day from ICD (i.e., October 18, 2022), which the RP is not in a position to verify on account of the provisions of Regulation 12(2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Process) Regulations, 2016 which provide as follows: "(2) A creditor, who fails to submit claim with proof within the time stipulated in the public announcement, may submit the claim with proof to the interim resolution professional or the resolution professional, as the case may be, on or before the ninetyth day of the insolvency commencement date.

3. 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 Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

4. 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.

5. 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 involving 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.
- Claims of Claimants who have not submitted requisite details for the purpose of verification despite several reminders have not been admitted.

For employee claims please refer Note 6 given below

6. 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 5.18 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.

7. The list remains subject to further verification and updations by RP basis any revision in claims made by the claimants/additional documents provided by the claimants and/or the corporate debtor. The said list of creditors (and further modifications 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 prospective resolution applicants.

Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: February 16, 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	-	5,395,479,069	481,547,915	-	No	-	211,863,597	-	4,702,067,557	Note 3 & 5
2	Commissioner Of Commercial Taxes	State Government	7/29/2022	193,853,498	193,853,498	-	No	-	-	-	-	Note 3
3	Esic (Marol, Maharashtra)	Central Government	8/1/2022	128,085,218	7,411,966	-	No	-	3,760,237	-	116,913,015	Note 3 & 5
4	EPFO (Kandivali, Maharashtra)	Central Government	8/2/2022	121,749,341	82,255,225	-	No	-	39,494,116	-	-	Note 3 & 4
5	ESIC (Bangalore, Karnataka)	Central Government	8/1/2022	84,479,828	149,779	-	No	-	84,330,049	-	-	Note 3 & 4
6	ESIC, (Kolkata, West Bengal)	Central Government	8/1/2022	56,535,181	680,671	-	No	-	1,328,155	-	54,526,355	Note 3 & 5
7	Joint Commissioner Of State Taxes, Special Circle, Patna Department Of Commercial Taxes, Government Of Bihar	State Government	8/8/2022	291,060,196	291,060,196	-	No	-	-	-	-	Note 3
8	Department of Trade and Taxes (New Delhi)	State Government	-	40,476,834	40,476,834	-	No	-	-	-	-	Note 3
9	Department of trade and taxes / Delhi GST	State Government	-	33,453,850	-	-	No	-	-	-	33,453,850	Note 5
10	CT & GST Officer (Odisha)	Central Government	-	10,315,932	10,315,932	-	No	-	-	-	-	Note 3
11	CT & GST Officer (Odisha)	Central Government	10/17/2022	7,178,664	-	-	No	-	-	-	-	Note 5
12	State Taxes (Gujarat)	State Government	10/18/2022	2,794,843	2,794,843	-	No	-	-	-	-	Note 3
13	ESIC (Noida, New Delhi)	Central Government	-	1,673,139	170,138	-	No	-	1,503,001	-	-	Note 3 & 4
14	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	1,473,383	1,036,107	-	No	-	437,276	-	-	Note 3 & 4
15	Mahendrapal Thakur VAT (Sales Tax)	State Government	10/17/2022	21,627,581	-	-	No	-	-	-	21,627,581	Note 5
16	ESIC (Vijaywada, Andhra Pradesh)	Central Government	-	1,460,406	-	-	No	-	-	-	1,460,406	Note 5
17	ESIC (Vijaywada, Andhra Pradesh)	Central Government	8/3/2022	1,460,406	217,237	-	No	-	-	-	1,243,169	Note 3 & 5
18	ESIC (Tirunelveli, Tamil Nadu)	Central Government	-	2,059,649	-	-	No	-	-	-	2,059,649	Note 5
19	Gaurang Bhatnagar Superintendent, ESIC	Central Government	8/3/2022	2,058,649	-	-	No	-	-	-	2,058,649	Note 5
20	ESIC (Tripura & Guwahati)	Central Government	8/3/2022	180,182	-	-	No	-	-	-	180,182	Note 5
21	ESIC (Noida, New Delhi)	Central Government	-	1,005,312	-	-	No	-	1,005,312	-	-	Note 4
22	ESIC (Kozhikode, Kerala)	Central Government	-	951,582	-	-	No	-	-	-	951,582	Note 5
23	GST & Central Excise	Central Government	-	801,259	-	-	No	-	801,259	-	-	Note 4
24	ESIC Insurance (Marol, Maharashtra)	Central Government	-	491,663	491,663	-	No	-	-	-	-	Note 3
25	ESI Corporation Sub Regional Office Nasik	Central Government	-	361,131	-	-	No	-	-	-	361,131	Note 5
26	ESIC (Nashik, Maharashtra)	Central Government	8/5/2022	361,131	94,206	-	No	-	266,925	-	-	Note 3 & 4
27	ESI Corporation	Central Government	8/4/2022	344,338	305,453	-	No	-	38,885	-	-	Note 3 & 4
28	ESI Corporation (Ministry of Labour & Employment, Govt of India)	Central Government	10/18/2022	208,448	-	-	No	-	-	-	208,448	Note 5
29	ESIC (Chandigarh)	Central Government	8/2/2022	1,425,890	1,323,391	-	No	-	2,568	-	99,931	Note 3, 4 & 5
30	ESIC (Baroda, Gujarat)	Central Government	9/14/2022	201,857	-	-	No	-	-	-	201,857	Note 5
31	ESIC (Noida, New Delhi)	Central Government	10/17/2022	198,806	-	-	No	-	-	-	198,806	Note 5
32	ESIC (Bhubanshwar, Odisha)	Central Government	-	186,608	172,154	-	No	-	14,454	-	-	Note 3 & 4
33	ESIC (New Delhi)	Central Government	8/18/2022	53,883	-	-	No	-	53,883	-	-	Note 4
34	ESIC (Chennai, Tamil nadu)	Central Government	10/17/2022	173,577	164,804	-	No	-	8,773	-	-	Note 3 & 4
35	ESIC (Chennai, Tamil nadu)	Central Government	-	173,577	-	-	No	-	-	-	173,577	Note 5
36	ESIC (Aurangabad, Maharashtra)	Central Government	9/28/2022	92,308	-	-	No	-	92,308	-	-	Note 4
37	ESIC (Kozhikode, Kerala)	Central Government	8/23/2022	126,044	-	-	No	-	-	-	126,044	Note 5
38	ESIC (Noida, New Delhi)	Central Government	-	118,187	-	-	No	-	-	-	118,187	Note 5
39	ESIC	Central Government	8/3/2022	35,727	-	-	No	-	-	-	35,727	Note 5
40	Esic (Vishakhapatnam & Vizianagaram, Andhra Pradesh)	Central Government	-	93,807	82,866	-	No	-	10,941	-	-	Note 3 & 4
41	ESIC (Indore, Madhya Pradesh)	Central Government	8/8/2022	46,031	15,578	-	No	-	30,453	-	-	Note 3 & 4
42	ESIC (Nagpur, Maharashtra)	Central Government	8/3/2022	90,860	85,523	-	No	-	5,337	-	-	Note 3 & 4
43	ESIC (Nagpur, Maharashtra)	Central Government	-	90,860	-	-	No	-	-	-	90,860	Note 5
44	ESIC (Raipur, Chattisgarh)	Central Government	8/5/2022	86,923	80,174	-	No	-	6,749	-	-	Note 3 & 4
45	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	11,049	-	No	-	2,979	-	27,954	Note 3, 4 & 5
46	Esic (Ludhiana, Punjab)	Central Government	-	65,114	62,149	-	No	-	2,965	-	-	Note 3 & 4
47	ESIC (Kozhikode, Kerala)	Central Government	8/18/2022	54,842	-	-	No	-	-	-	54,842	Note 5
48	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	11,294	-	No	-	3,029	-	27,659	Note 3, 4 & 5
49	ESIC (Marol, Maharashtra)	Central Government	8/18/2022	47,477	43,478	-	No	-	3,999	-	-	Note 3 & 4
50	ESIC (Rohini, New Delhi)	Central Government	8/3/2022	46,634	44,413	-	No	-	2,221	-	-	Note 3 & 4
51	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	18,543	-	No	-	5,859	-	17,580	Note 3, 4 & 5
52	ESIC Chandigarh	Central Government	8/17/2022	1,425,890	1,323,391	-	No	-	2,568	-	99,931	Note 3, 4 & 5
53	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	15,317	-	-	No	-	-	-	15,317	Note 5
54	ESIC (Baddi, Himachal Pradesh)	Central Government	8/20/2022	28,900	-	-	No	-	28,900	-	-	Note 4
55	ESIC (Baddi, Himachal Pradesh)	Central Government	10/6/2022	15,317	-	-	No	-	15,317	-	-	Note 4
56	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	13,254	-	-	No	-	-	-	13,254	Note 5
57	ESIC (Baddi, Himachal Pradesh)	Central Government	-	11,954	-	-	No	-	-	-	11,954	Note 5
58	ESIC (Surat, Gujarat)	Central Government	8/8/2022	29,832	20,526	-	No	-	9,306	-	-	Note 3 & 4
59	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	-	-	No	-	-	-	41,982	Note 5
60	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,532	-	No	-	9,450	-	-	Note 3 & 4
61	ESIC	Central Government	-	35,727	-	-	No	-	-	-	35,727	Note 5
62	Esic (New Delhi)	Central Government	-	153,375	144,710	-	No	-	-	-	8,665	Note 3 & 5
63	Esic (New Delhi)	Central Government	8/3/2022	33,142	33,142	-	No	-	-	-	-	Note 3
64	ESIC (Surat, Gujarat)	Central Government	-	208,448	50,899	-	No	-	157,549	-	-	Note 3 & 4
65	ESIC (Tirupati)	Central Government	8/3/2022	29,645	29,645	-	No	-	-	-	-	Note 3
66	ESIC (Tirunelveli, Tamil nadu)	Central Government	-	27,127	7,947	-	No	-	19,180	-	-	Note 3 & 4
67	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	26,464	26,464	-	No	-	-	-	-	Note 3
68	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	23,017	-	No	-	-	-	-	Note 3
69	ESIC (Panaji, Goa)	Central Government	-	21,919	19,080	-	No	-	2,839	-	-	Note 3 & 4
70	ESIC (Aurangabad)	Central Government	10/18/2022	19,827	11,672	-	No	-	8,155	-	-	Note 3 & 4
71	ESIC (Kozhikode, Kerala)	Central Government	10/18/2022	18,458	-	-	No	-	-	-	18,458	Note 5
72	ESIC (Tirupati)	Central Government	9/16/2022	15,613	15,613	-	No	-	-	-	-	Note 3
73	ESIC (Jodhpur Rajasthan)	Central Government	10/17/2022	14,780	12,928	-	No	-	1,852	-	-	Note 3 & 4
74	ESIC (Kozhikode, Kerala)	Central Government	10/17/2022	14,362	-	-	No	-	-	-	14,362	Note 5
75	ESIC (Ernakulam, Kerala)	Central Government	8/25/2022	72,105	69,629	-	No	-	-	-	2,476	Note 3 & 5
76	ESIC Regional Office, Rajasthan	Central Government	-	96,047	86,284	-	No	-	9,763	-	-	Note 3 & 4
77	ESIC (Madurai, Tamil nadu)	Central Government	10/18/2022	9,970	9,342	-	No	-	484	-	144	Note 3, 4 & 5
78	ESIC (Coimbatore, Tamil nadu)	Central Government	-	11,434	10,906	-	No	-	528	-	-	Note 3 & 4
79	ESIC (Baddi, Himachal Pradesh)	Central Government	10/18/2022	9,255	9,215	-	No	-	-	-	40	Note 3 & 5
80	ESIC (Baddi, Himachal Pradesh)	Central Government	8/5/2022	11,355	9,787	-	No	-	1,568	-	-	Note 3 & 4
81	ESIC (Kozhikode, Kerala)	Central Government	-	1,107,359	96036	-	No	-	625540	-	385,783	Note 3, 4 & 5
82	ESIC (Noida, New Delhi)	Central Government	8/3/2022	10,422	-	-	No	-	-	-	10,422	Note 5
83	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	8,869	-	No	-	1,455	-	-	Note 3 & 4

84	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-	-	No	-	-	-	-	10,324	Note 5
85	Employees State Insurance Corporation - Thirissur	Central Government	8/8/2022	50,264	-	-	No	-	50,264	-	-	-	Note 4
86	ESIC (Aurangabad)	Central Government	10/18/2022	10,013	7,960	-	No	-	2,053	-	-	-	Note 3 & 4
87	ESIC (Baddi, Himachal Pradesh)	Central Government	-	12,398	12,398	-	No	-	-	-	-	-	Note 3
88	ESIC (Madurai, Tamil nadu)	Central Government	10/18/2022	9,970	-	-	No	-	-	-	-	9,970	Note 5
89	ESIC (Baddi, Himachal Pradesh)	Central Government	8/4/2022	11,367	-	-	No	-	-	-	-	-	Note 3
90	ESIC (Salem, Tamil Nadu)	Central Government	10/18/2022	8,114	-	-	No	-	-	-	-	8,114	Note 5
91	ESIC (Salem, Tamil Nadu)	Central Government	-	8,114	6,904	-	No	-	1,210	-	-	-	Note 3 & 4
92	ESIC SRO Thiruvananthapuram	Central Government	8/18/2022	34,414	30,844	-	No	-	3,570	-	-	-	Note 3 & 4
93	Esic Kolkata	State Government	7/27/2022	3,352,990	-	-	No	-	3,352,990	-	-	-	Note 4
94	Esic Pune	State Government	8/3/2022	3,278,616	-	-	No	-	3,278,616	-	-	-	Note 4
95	Esic Pune	State Government	8/1/2022	2,091,243	-	-	No	-	2,091,243	-	-	-	Note 4
96	ESIC (Baddi, himachal pradesh)	Central Government	8/3/2022	6,482	5,433	-	No	-	1,049	-	-	-	Note 3 & 4
97	Esic Kolkata	State Government	7/27/2022	1,676,495	-	-	No	-	1,676,495	-	-	-	Note 4
98	Sub-Regional Office Employees state Insurance Corporation	State Government	8/3/2022	533,848	-	-	No	-	533,848	-	-	-	Note 4
99	ESIC Emakulam	State Government	-	69,629	-	-	No	-	69,629	-	-	-	Note 4
100	ESIC Lucknow (2791,2792,2793)	State Government	8/26/2022	24,148	-	-	No	-	24,148	-	-	-	Note 4
101	ESIC Lower Parel Mumbai	State Government	8/8/2022	15,870	-	-	No	-	15,870	-	-	-	Note 4
102	Esic Hyderabad	State Government	8/3/2022	13,430	-	-	No	-	13,430	-	-	-	Note 4
103	ESIC (Coimbatore, Tamil nadu)	Central Government	8/4/2022	5,798	5,798	-	No	-	-	-	-	-	Note 3
104	Esic Kolkata	State Government	7/27/2022	5,319	-	-	No	-	5,319	-	-	-	Note 4
105	Esic	State Government	-	4,620	-	-	No	-	4,620	-	-	-	Note 4
106	ESIC (Jaipur, Rajasthan)	Central Government	-	4,468	3,878	-	No	-	590	-	-	-	Note 3 & 4
107	ESIC (Jaipur, Rajasthan)	Central Government	10/18/2022	2,308	2,308	-	No	-	-	-	-	-	Note 3
108	ESIC SRO Thiruvananthapuram	Central Government	8/8/2022	34,414	-	-	No	-	34,414	-	-	-	Note 4
109	ESIC Noida	Central Government	10/18/2022	2,098	-	-	No	-	-	-	-	2,098	Note 5
110	ESIC (Baddi , Himachal Pradesh)	Central Government	9/15/2022	31,194	28,279	-	No	-	2,915	-	-	-	Note 3 & 4
111	ESIC Lower Parel Mumbai	State Government	7/27/2022	3,669	-	-	No	-	3,669	-	-	-	Note 4
112	Employees State Insurance Corporation (Noida)	Central Government	8/3/2022	-	-	-	No	-	-	-	-	-	Note 4
113	Esic Hyderabad	State Government	7/29/2022	1,425	-	-	No	-	1,425	-	-	-	Note 4
114	Esic Hyderabad	State Government	7/27/2022	62,601	-	-	No	-	62,601	-	-	-	Note 4
	Total			6,420,495,917	1,117,143,882				357,199,752			4,946,152,283	