

Name of Corporate Debtor: M/s Future Retail Limited

Date of commencement of CIRP: 20th July 2022

List of Creditors as on 6th July 2023

Filing under clause (ca) of sub-regulation (2) of regulation 13 of the IBCI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016

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	6,437,875,851	69	2,003,949,782	153,132,516	4,280,793,553	-
3	Operational creditors (other than Workmen and Employees and Government Dues)	4,154	84,723,027,670	3,072	80,179,973,373	85,918,922	4,457,135,375	-
	Total	10,193	93,171,832,034	3,170	83,327,993,661	239,051,438	9,604,786,935	-

Notes:

1. The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on July 06, 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 ninetieth 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 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.

7. The list remains subject to further verification and updations by RP in case of any order from the adjudicating authority including in respect of applications filed by claimants for condonation of delay in filing such claims. The said list of creditors (and further modifications to the list of creditors) will be duly uploaded on the website of the Corporate Debtor, IBCI and has been shared in the virtual data room for access to prospective resolution applicants.

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.

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

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.

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.

Annexure 7

Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: July 06, 2023

List of operational creditors (Government dues)

(Amount in INR)

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						
1	CGST & CEX, Mumbai East Commissionerate	Central Government	9/13/2022	5,395,479,069	1,293,954,627	-	No	-	-	-	-	-	4,101,524,442	Note 3 & 8.11
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	-	10,315,932	10,315,932	-	No	-	-	-	-	-	-	Note 3
4	CT & GST Officer (Odisha)	Central Government	10/17/2022	7,178,664	-	-	No	-	-	-	-	-	-	7,178,664
5	Department of Trade and Taxes (New Delhi)	State Government	-	40,476,834	40,476,834	-	No	-	-	-	-	-	-	Note 3
6	Employees State Insurance Corporation - Thirsur	Central Government	8/8/2022	50,264	-	-	No	-	-	50,264	-	-	-	Note 4
7	EPFO (Kandivai, 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	-	-	-	-	-	208,448	Note 5
10	ESI Corporation Sub Regional Office Nasik	Central Government	-	361,131	-	-	No	-	-	-	-	-	-	361,131
11	ESI Corporation Thiruvananthapuram	Central Government	8/3/2022	35,727	-	-	No	-	-	-	-	-	-	35,727
12	ESI Corporation Thiruvananthapuram	Central Government	-	35,727	-	-	No	-	-	-	-	-	-	35,727
13	ESIC Lucknow	State Government	-	4,620	-	-	No	-	-	4,620	-	-	-	Note 4
14	ESIC (Salem, Tamil Nadu)	Central Government	10/18/2022	8,114	-	-	No	-	-	-	-	-	-	8,114
15	ESIC (Salem, Tamil Nadu)	Central Government	-	8,114	9,004	-	No	-	-	-	1,210	-	-	Note 3 & 4
16	ESIC SRO Thiruvananthapuram	Central Government	8/18/2022	34,414	30,844	-	No	-	-	-	-	-	-	Note 3 & 4
17	ESIC SRO Thiruvananthapuram	Central Government	8/8/2022	34,414	-	-	No	-	-	-	-	-	-	Note 4
18	ESIC (Aurangabad, Maharashtra)	Central Government	9/29/2022	92,308	-	-	No	-	-	-	-	-	-	92,308
19	ESIC (Bangalore, Karnataka)	Central Government	8/1/2022	84,479,526	149,779	-	No	-	-	-	84,330,049	-	-	Note 3 & 4
20	ESIC (Baroda, Gujarat)	Central Government	9/14/2022	201,857	-	-	No	-	-	-	-	-	-	201,857
21	ESIC (Ernakulam, Kerala)	Central Government	8/25/2022	72,105	69,629	-	No	-	-	-	-	-	-	2,476
22	ESIC (Jodhpur, Rajasthan)	Central Government	10/17/2022	14,760	12,958	-	No	-	-	-	1,852	-	-	Note 3 & 4
23	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	1,473,383	1,036,107	-	No	-	-	-	437,276	-	-	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	-	-	-	-	-	-	634
26	ESIC (Madurai, Tamil Nadu)	Central Government	10/18/2022	9,970	9,970	-	No	-	-	-	-	-	-	9,970
27	ESIC (Marol, Maharashtra)	Central Government	8/1/2022	128,058,218	4,288,258	-	No	-	-	36,648,820	-	-	-	87,149,140
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	-	-	-	-	-	-	30,933
30	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	11,294	-	No	-	-	-	-	-	-	30,688
31	ESIC (Mysore, Tamil Nadu)	Central Government	-	41,982	18,543	-	No	-	-	-	-	-	-	23,439
32	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	-	-	No	-	-	-	-	-	-	41,982
33	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,532	-	No	-	-	-	-	-	-	9,450
34	ESIC (Nagpur, Maharashtra)	Central Government	8/3/2022	90,860	85,523	-	No	-	-	-	-	-	-	5,337
35	ESIC (Nagpur, Maharashtra)	Central Government	-	90,860	-	-	No	-	-	-	-	-	-	90,860
36	ESIC (Nashik, Maharashtra)	Central Government	8/5/2022	381,131	91,206	-	No	-	-	-	-	-	-	290,925
37	ESIC (New Delhi)	Central Government	8/18/2022	53,883	-	-	No	-	-	-	-	-	-	53,883
38	ESIC (New Delhi)	Central Government	-	153,735	144,710	-	No	-	-	-	-	-	-	9,025
39	ESIC (New Delhi)	Central Government	8/3/2022	33,142	33,142	-	No	-	-	-	-	-	-	-
40	ESIC (Noida, New Delhi)	Central Government	10/17/2022	1,673,139	1,569,214	-	No	-	-	-	-	-	-	103,925
41	ESIC (Noida, New Delhi)	Central Government	-	1,005,312	-	-	No	-	-	-	-	-	-	1,005,312
42	ESIC (Noida, New Delhi)	Central Government	10/17/2022	198,806	192,248	-	No	-	-	-	-	-	-	6,558
43	ESIC (Noida, New Delhi)	Central Government	8/3/2022	118,187	119,060	-	No	-	-	-	-	-	-	873
44	ESIC (Noida, New Delhi)	Central Government	8/3/2022	10,492	8,986	-	No	-	-	-	-	-	-	1,506
45	ESIC (Panaji, Goa)	Central Government	-	21,919	19,080	-	No	-	-	-	-	-	-	2,839
46	ESIC (Surat, Gujarat)	Central Government	8/8/2022	29,832	29,596	-	No	-	-	-	-	-	-	236
47	ESIC (Tumkur, Tamil Nadu)	Central Government	-	27,127	7,847	-	No	-	-	-	-	-	-	19,280
48	ESIC (Aurangabad)	Central Government	10/18/2022	19,827	11,672	-	No	-	-	-	-	-	-	8,155
49	ESIC (Aurangabad)	Central Government	10/18/2022	10,013	7,960	-	No	-	-	-	-	-	-	2,053
50	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	15,317	-	-	No	-	-	-	-	-	-	15,317
51	ESIC (Baddi, Himachal Pradesh)	Central Government	8/20/2022	28,900	-	-	No	-	-	-	-	-	-	28,900
52	ESIC (Baddi, Himachal Pradesh)	Central Government	10/6/2022	15,317	-	-	No	-	-	-	-	-	-	15,317
53	ESIC (Baddi, Himachal Pradesh)	Central Government	9/15/2022	31,194	28,279	-	No	-	-	-	-	-	-	2,915
54	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	13,254	12,821	-	No	-	-	-	-	-	-	433
55	ESIC (Baddi, Himachal Pradesh)	Central Government	-	11,954	11,567	-	No	-	-	-	-	-	-	387
56	ESIC (Baddi, Himachal Pradesh)	Central Government	10/18/2022	9,255	9,215	-	No	-	-	-	-	-	-	40
57	ESIC (Baddi, Himachal Pradesh)	Central Government	8/5/2022	11,355	9,787	-	No	-	-	-	-	-	-	1,568
58	ESIC (Baddi, Himachal Pradesh)	Central Government	-	12,396	12,396	-	No	-	-	-	-	-	-	-
59	ESIC (Baddi, Himachal Pradesh)	Central Government	8/4/2022	11,367	-	-	No	-	-	-	-	-	-	11,367
60	ESIC (Baddi, Himachal Pradesh)	Central Government	8/3/2022	6,482	5,433	-	No	-	-	-	-	-	-	1,049
61	ESIC (Bhubaneswar, Odisha)	Central Government	-	188,606	172,194	-	No	-	-	-	-	-	-	16,412
62	ESIC (Chandigarh)	Central Government	8/2/2022	1,452,990	1,323,391	-	No	-	-	-	-	-	-	129,599
63	ESIC (Chennai, Tamil Nadu)	Central Government	10/17/2022	173,577	164,804	-	No	-	-	-	-	-	-	8,773
64	ESIC (Chennai, Tamil Nadu)	Central Government	-	173,577	-	-	No	-	-	-	-	-	-	173,577
65	ESIC (Coimbatore, Tamil Nadu)	Central Government	-	11,434	10,908	-	No	-	-	-	-	-	-	526
66	ESIC (Coimbatore, Tamil Nadu)	Central Government	8/4/2022	5,798	5,798	-	No	-	-	-	-	-	-	-
67	ESIC (Indore, Madhya Pradesh)	Central Government	8/8/2022	46,031	15,578	-	No	-	-	-	-	-	-	30,453
68	ESIC (Jaipur, Rajasthan)	Central Government	-	4,498	3,678	-	No	-	-	-	-	-	-	820
69	ESIC (Jaipur, Rajasthan)	Central Government	10/18/2022	2,308	2,308	-	No	-	-	-	-	-	-	-
70	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	8,869	-	No	-	-	-	-	-	-	1,455
71	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-	-	No	-	-	-	-	-	-	10,324
72	ESIC (Kozhikode, Kerala)	Central Government	-	951,882	-	-	No	-	-	-	-	-	-	951,882
73	ESIC (Kozhikode, Kerala)	Central Government	8/23/2022	126,044	-	-	No	-	-	-	-	-	-	126,044
74	ESIC (Kozhikode, Kerala)	Central Government	8/18/2022	54,842	-	-	No	-	-	-	-	-	-	54,842
75	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	28,464	28,464	-	No	-	-	-	-	-	-	-
76	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	-	-	No	-	-	-	-	-	-	23,017
77	ESIC (Kozhikode, Kerala)	Central Government	10/18/2022	18,458	-	-	No	-	-	-	-	-	-	18,458
78	ESIC (Kozhikode, Kerala)	Central Government	10/17/2022	14,362	-	-	No	-	-	-	-	-	-	14,362
79	ESIC (Kozhikode, Kerala)	Central Government	-	1,107,359	803,936	-	No	-	-	-	-	-	-	303,423
80	ESIC (Raipur, Chattisgarh)	Central Government	8/5/2022	86,923	80,174	-	No	-	-	-	-	-	-	6,749
81	ESIC (Rohini, New Delhi)	Central Government	8/3/2022	46,634	44,413	-	No	-	-	-	-	-	-	2,221
82	ESIC (Surat, Gujarat)	Central Government	-	208,448	50,899	-	No	-	-	-	-	-	-	157,549
83	ESIC (Tumkur, Tamil Nadu)	Central Government	-	2,059,949	-	-	No	-	-	-	-	-	-	2,059,949
84	ESIC (Tirupati)	Central Government	8/3/2022	29,645	29,645	-	No	-	-	-	-	-	-	-
85	ESIC (Tirupati)	Central Government	9/16/2022	15,613	-	-	No	-	-	-	-	-	-	15,613
86	ESIC (Tirura & Guntur)	Central Government	8/3/2022	180,192	-	-	No	-	-	-	-	-	-	180,192
87	ESIC (Vijaywada, Andhra Pradesh)	Central Government	-	1,460,406	-	-	No	-	-	-	-	-	-	1,460,406
88	ESIC (Vijaywada, Andhra Pradesh)	Central Government	8/3/2022	1,460,406	102,743	-	No	-	-	-	-	-	-	1,357,663
89	ESIC (Vishakhapatnam & Vizianagaram, Andhra Pradesh)	Central Government	-	93,807	82,896	-	No	-	-	-	-	-	-	10,911
90	ESIC Chandigarh	Central Government	8/17/2022	1,452,990	1,323,391	-	No	-						