

**Name of Corporate Debtor: M/s Future Retail Limited**  
**Date of commencement of CIRP: 20th July 2022**  
**List of Creditors as on 12th May 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	67	1,484,367,647	350,392,953	4,585,735,317	-
3	Operational creditors (other than Workmen and Employees and Government Dues)	4,149	84,696,958,529	3,056	80,048,394,011	89,644,395	4,558,920,123	-
	<b>Total</b>	<b>10,188</b>	<b>93,128,382,959</b>	<b>3,152</b>	<b>82,676,832,164</b>	<b>440,037,348</b>	<b>10,011,513,447</b>	<b>-</b>

**Notes:**

- 1 The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on May 12, 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":
  - i.) 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.
  - ii.) 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":
  - i.) 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.
  - ii.) Claimants who have filed both a correct and incorrect form, in such a case, the incorrect form has not been considered.
  - iii.) Claims of Claimants who have not submitted requisite details for the purpose of verification despite several reminders have not been admitted

For employee claims refer to Point 6 below
- 6 Employee claims:
  - i. 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.
  - ii. 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.
  - iii. 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.
  - iv. 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
  - v. 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 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 will be 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 accruing in respect of the concerned premises

Name of Corporate Debtor: Future Retail Limited, Date of commencement of CMP: July 20, 2022, List of creditors as on May 10, 2023

(Amount in INR)

Sl. No.	Details of Claimant	Government	List of operational creditors (Government debt)			Details of Claim Admitted			Amount of Contingent Claim	Amount of any mutual debt, 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	CERT & CEX, NIMBHA EAST COMMISSIONERATE	Central Government	-	5,865,470.009	810,847.501	-	No	-	211,863,997	-	-	4,372,787.501	Note 3 & 5	
2	Commissioners of Commercial Taxes	State Government	7/29/2022	193,853,458	193,853,458	-	No	-	-	-	-	-	-	
3	Esic (Muzoi, Maharashtra)	Central Government	8/1/2022	128,052,218	4,271,032	-	No	-	30,466,611	-	-	87,393,575	Note 3 & 5	
4	EPFO (Kozhikode, Kerala)	Central Government	8/3/2022	121,749,341	121,749,341	-	No	-	-	-	-	-	-	
5	ESIC (Bangalore, Karnataka)	Central Government	8/1/2022	84,479,828	449,779	-	No	-	84,330,049	-	-	-	Note 3 & 4	
6	ESIC (Kollam, West Bengal)	Central Government	8/1/2022	86,343,181	880,871	-	No	-	1,328,155	-	-	54,588,359	Note 3 & 5	
7	Joint Commissioners of State Taxes (New Delhi)	State Government	-	291,050,156	291,050,156	-	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	-	33,483,850	-	-	No	-	-	-	-	-	Note 3 & 4	
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	719,864	-	-	No	-	-	-	-	-	7,178,664	Note 5
12	State Taxes (Gujarat)	State Government	10/18/2022	2,794,843	2,794,843	-	No	-	-	-	-	-	-	
13	ESIC (Noida, New Delhi)	Central Government	-	1,673,139	1,659,214	-	No	-	117,925	-	-	-	Note 3 & 4	
14	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	1,473,383	1,038,107	-	No	-	435,276	-	-	-	Note 3 & 4	
15	Mahendrapal Thakar VAT (Sales Tax)	State Government	10/17/2022	21,627,581	-	-	No	-	-	-	-	-	21,627,581	Note 5
16	ESIC (Vijayawada, Andhra Pradesh)	Central Government	-	1,480,466	-	-	No	-	-	-	-	-	1,480,466	Note 5
17	ESIC (Vijayawada, Andhra Pradesh)	Central Government	8/3/2022	1,480,466	102,743	-	No	-	1,357,663	-	-	-	Note 3 & 4	
18	ESIC (Tirunelveli, Tamil Nadu)	Central Government	-	2,059,649	-	-	No	-	-	-	-	-	2,059,649	Note 5
19	Geelong Bhadrachari Superintendent ESIC	Central Government	8/3/2022	2,059,649	-	-	No	-	-	-	-	-	2,059,649	Note 5
20	ESIC (Tirupura & Coimbatore)	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	-	991,582	-	-	No	-	-	-	-	-	991,582	Note 5
23	OST & Central Excise	Central Government	-	801,259	-	-	No	-	801,259	-	-	-	Note 4	
24	ESIC Insurance (Mumbai, Maharashtra)	Central Government	-	491,663	491,663	-	No	-	-	-	-	-	-	
25	ESI Corporation Sub Regional Office Nask	Central Government	-	361,131	-	-	No	-	-	-	-	-	361,131	Note 5
26	ESIC (Noida, Maharashtra)	Central Government	8/3/2022	301,131	88,208	-	No	-	289,925	-	-	-	Note 3 & 4	
27	ESI Corporation	Central Government	8/4/2022	304,338	305,453	-	No	-	-	-	-	-	Note 3 & 4	
28	ESI Corporation (Ministry of Labour & Employment Govt of India)	Central Government	10/18/2022	298,448	-	-	No	-	-	-	-	-	298,448	Note 5
29	ESIC (Chennai)	Central Government	8/2/2022	1,425,840	1,323,331	-	No	-	2,568	-	-	-	99,239	Note 3 & 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	188,856	192,248	-	No	-	4,392	-	-	-	Note 3 & 4	
32	ESIC (Bhubaneswar, Odisha)	Central Government	-	188,856	172,754	-	No	-	14,102	-	-	-	Note 3 & 4	
33	ESIC (New Delhi)	Central Government	8/18/2022	83,883	-	-	No	-	83,883	-	-	-	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	8/28/2022	104,308	-	-	No	-	92,308	-	-	-	Note 4	
37	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	104,308	118,000	-	No	-	127	-	-	-	Note 3 & 4	
38	ESIC (Noida, New Delhi)	Central Government	8/3/2022	92,127	-	-	No	-	-	-	-	-	92,127	Note 5
39	ESIC	Central Government	-	89,807	82,866	-	No	-	10,941	-	-	-	Note 3 & 4	
40	Esic (Vishakhapatnam & Visakhapatnam, Andhra Pradesh)	Central Government	-	89,807	18,578	-	No	-	30,453	-	-	-	Note 3 & 4	
41	ESIC (Nagpur, Maharashtra)	Central Government	8/3/2022	89,807	89,807	-	No	-	5,337	-	-	-	Note 3 & 4	
42	ESIC (Nagpur, Maharashtra)	Central Government	-	89,807	-	-	No	-	-	-	-	-	89,807	Note 5
43	ESIC (Nagpur, Maharashtra)	Central Government	-	89,807	80,174	-	No	-	8,749	-	-	-	Note 3 & 4	
44	ESIC (Rajahmundry, Andhra Pradesh)	Central Government	8/3/2022	41,982	11,049	-	No	-	2,978	-	-	-	27,954	Note 3 & 5
45	ESIC (Ludhiana, Punjab)	Central Government	-	41,982	41,982	-	No	-	-	-	-	-	Note 3 & 4	
46	ESIC (Ludhiana, Punjab)	Central Government	8/19/2022	41,982	41,982	-	No	-	2,965	-	-	-	Note 3 & 4	
47	ESIC (Kozhikode, Kerala)	Central Government	8/19/2022	41,982	41,982	-	No	-	3,029	-	-	-	58,844	Note 3 & 5
48	ESIC (Mysore, Tamil Nadu)	Central Government	8/18/2022	47,477	43,478	-	No	-	3,999	-	-	-	27,689	Note 3 & 5
49	ESIC (Mumbai, Maharashtra)	Central Government	8/3/2022	46,634	44,413	-	No	-	2,221	-	-	-	Note 3 & 4	
50	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	46,634	46,634	-	No	-	8,899	-	-	-	Note 3 & 4	
51	ESIC (Mysore, Tamil Nadu)	Central Government	8/17/2022	1,429,392	1,323,331	-	No	-	1,060	-	-	-	1,060	Note 3 & 5
52	ESIC (Chandigarh)	Central Government	-	1,429,392	-	-	No	-	-	-	-	-	1,429,392	Note 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	15,317	-	-	No	-	-	-	-	-	15,317	Note 5
55	ESIC (Baddi, Himachal Pradesh)	Central Government	10/6/2022	15,317	-	-	No	-	-	-	-	-	15,317	Note 5
56	ESIC (Baddi, Himachal Pradesh)	Central Government	10/17/2022	15,317	14,811	-	No	-	506	-	-	-	Note 3 & 4	
57	ESIC (Baddi, Himachal Pradesh)	Central Government	-	15,317	11,967	-	No	-	3,350	-	-	-	Note 3 & 4	
58	ESIC (Burai, Gujarat)	Central Government	8/3/2022	29,917	20,525	-	No	-	9,392	-	-	-	Note 3 & 4	
59	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	41,982	-	No	-	41,982	-	-	-	41,982	Note 3 & 4
60	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,532	-	No	-	9,450	-	-	-	Note 3 & 4	
61	ESIC	Central Government	-	153,727	144,710	-	No	-	-	-	-	-	8,727	Note 3 & 5
62	ESIC (New Delhi)	Central Government	-	153,727	-	-	No	-	-	-	-	-	153,727	Note 5
63	ESIC (New Delhi)	Central Government	8/3/2022	153,727	153,727	-	No	-	-	-	-	-	Note 3 & 4	
64	ESIC (Burai, Gujarat)	Central Government	8/3/2022	29,917	29,917	-	No	-	157,449	-	-	-	Note 3 & 4	
65	ESIC (Tirunelveli)	Central Government	8/3/2022	29,945	29,945	-	No	-	-	-	-	-	Note 3	
66	ESIC (Tirunelveli, Tamil Nadu)	Central Government	-	27,127	27,127	-	No	-	18,198	-	-	-	Note 3 & 4	
67	ESIC (Kozhikode, Kerala)	Central Government	8/8/2022	26,464	26,464	-	No	-	-	-	-	-	Note 3 & 4	
68	ESIC (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	23,017	-	No	-	-	-	-	-	Note 3	
69	ESIC (Farrukh, Goa)	Central Government	-	19,189	19,000	-	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	18,498	-	-	No	-	-	-	-	-	18,498	Note 5
72	ESIC (Tirunelveli)	Central Government	9/16/2022	16,613	-	-	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	14,302	-	-	No	-	-	-	-	-	14,302	Note 5
75	ESIC (Eranakulam, Kerala)	Central Government	8/25/2022	72,105	69,629	-	No	-	-	-	-	-	2,476	Note 3 & 5
76	ESIC Regional Office, Rajasthan	Central Government	-	69,647	66,264	-	No	-	3,383	-	-	-	Note 3 & 4	
77	ESIC (Madurai, Tamil Nadu)	Central Government	10/18/2022	9,370	9,370	-	No	-	454	-	-	-	144,308	Note 3 & 5
78	ESIC (Coimbatore, Tamil Nadu)	Central Government	10/18/2022	11,434	10,905	-	No	-	528	-	-	-	Note 3 & 4	
79	ESIC (Baddi, Himachal Pradesh)	Central Government	-	9,295	9,215	-	No	-	-	-	-	-	80	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	-	110,359	80,038	-	No	-	65,040	-	-	-	388,798	Note 3 & 5
82	ESIC (Noida, New Delhi)	Central Government	8/3/2022	10,422	9,786	-	No	-	636	-	-	-	Note 3 & 4	
83	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	8,889	-	No	-	1,435	-	-	-	Note 3 & 4	
84	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-	-	No	-	-	-	-	-	10,324	Note 5
85	Employees State Insurance Corporation - Thiruv	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	10/18/2022	9,288	12,388	-	No	-	-	-	-	-	Note 3 & 4	
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 & 4	
90	ESIC (Salim, Tamil Nadu)	Central Government	10/18/2022	8,										