Name of Corporate Debtor: M/s Future Retail Limited

Date of commencement of CIRP: 20th July 2022

List of Creditors as on 14th June 2024

Filing under days (set of sub-years) street (2) of segulation 12 of the IRRI (Inselvence Description Description Description Description 2015										
L	Filing under clause (ca) of sub-regulation (2) of regulation 13 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016									
		Category of Creditor	Summary of claims		Summary of claims					
5	r. No.		No. of claims	Amount	No. of claims	Amount	Amount of contigent claim	Amount of claim not admitted	Amount of claim under verification	
	1 1	Operational Creditors (Employees)	5,925	2,010,928,513	29	1,144,070,505	-	866,858,007	-	
	7	Operational creditors Government Dues)		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)	4,187	89,645,433,640	3116	83,643,179,029	85,918,922	5,916,335,689	-	
		Total	10,226	98,094,238,004	3,214	86,791,199,317	239,051,438	11,063,987,249	-	

Notes:

- 1. The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on June 14, 2024.
- 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 then 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
- 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 please refer Note 6 given 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 said list of creditors (and further modifications, if any, to the list of creditors) will be duly uploaded on the website of the Corporate Debtor, IBBI.
- 8. 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.
- 9. 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.
- 10.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.
- 11. These claims albeit received post 90 days from insolvency commencement date, have been verified upon receipt of directions from the Hon'ble Adjudicating Authority, condoning the delay and directing the resolution professional to consider the claim. Other belated claims received post 90 days from insolvency commencement date remain subject to their treatment as per the amended Regulation 13 (18, 1C) of CIRP Regulations.
- 12. The claimant Vistra ITCL (India) Ltd has claimed the status as secured creditor, relying upon Debenture Trust Deed dated 29 August 2019 for its fees and other expenses towards services provided by it in relation to the debentures issued by the Issuer under this Debenture Trust Deed.

Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: June 14, 2024	
	(Amount in INR)

2 C 3 C 4 C 5 C	Details of Claimant	Government					Details of Claim Admitted			Amount of any mutual			
2 C 3 C 4 C 5 C	Details of Claimant	Government	Date of Receipt (MM/DD/YYYY)	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Whether related party?	% Voting Share in CoC	Amount of Contingent Claim	dues, that may be set off	Amount of claim under verification	Amount of Claim not admitted	Remarks, if any
4 C 5 D 6 E	CGST & CEX, Mumbai East Commissionerate Commissioner Of Commercial Taxes	Central Government State Government	9/13/2022 7/29/2022	5,395,479,069 193,853,498	1,293,954,627 193,853,498		No No					4,101,524,442	Note 3,5 & 10 Note 3
5 D	CT & GST Officer (Odisha) CT & GST Officer (Odisha)	Central Government Central Government		10,315,932 7,178,664	10,315,932		No No				-	7,178,664	Note 3 Note 5
7 E	Department of Trade and Taxes (New Delhi)	State Government	10/17/2022	40,476,834	40,476,834		No			:		7,178,664	Note 3
	Employees State Insurance Corporation - Thrissur EPFO (Kandivali, Maharashtra)	Central Government Central Government	8/8/2022 8/2/2022	50,264 121,749,341	121,749,341		No No		50,264				Note 4 Note 3
	ESI Corporation (Bangalore, Karnataka)	Central Government	8/4/2022	344,338	305,453		No		38,885				Note 3 & 4
	ESI Corporation (Ministry of Labour & Employment ,Govt of India) ESI Corporation Sub Regional Office Nasik	Central Government Central Government	10/18/2022	208,448 361,131			No No			-		208,448 361,131	Note 5 Note 5
11 E	ESIC (Thiruvananthapuram) ESIC (Thiruvananthapuram)	Central Government Central Government	8/3/2022	35,727 35,727			No No					35,727 35,727	Note 5 Note 5
13 E	ESIC Lucknow FUC (Salom Tamil Nadu)	State Government Central Government	10/18/2022	4,620 8.114			No No		4,620			8,114	Note 4 Note 5
15 E	ESIC (Salem, Tamil Nadu)	Central Government Central Government		8,114	6,904		No		1,210			0,114	Note 3 & 4
17 E	ESIC SRO Thiruvananthapuram ESIC SRO Thiruvananthapuram	Central Government	8/18/2022 8/8/2022	34,414 34,414	30,844		No No		3,570 34,414	:	:		Note 3 & 4 Note 4
19 E	ESIC (Aurangabad, Maharashtra) ESIC (Bangalore, Karnataka)	Central Government Central Government	9/28/2022 8/1/2022	92,308 84,479,828	149,779		No No		92,308 84,330,049				Note 4 Note 3 & 4
21 E	ESIC (Baroda, Gujarat) ESIC (Ernakulam, Kerela)	Central Government Central Government	9/14/2022 8/25/2022	201,857 72,105	69,629	-	No No			-	-	201,857 2,476	Note 5 Note 3 & 5
	ESIC (Jodhpur Rajasthan) ESIC (Kozhikode, Kerala)	Central Government Central Government	10/17/2022 8/8/2022	14,780 1,473,383	12,928 1,036,107		No No		1,852 437,276	-			Note 3 & 4 Note 3 & 4
	Esic (Ludhiana, Punjab) ESIC (Madurai, Tamil nadu)	Central Government Central Government	10/18/2022	65,114 9,970	62,149 9,342		No No		2,965 484		-	. 144	Note 3 & 4 Note 3,4 & 5
26 E	ESIC (Madurai, Tamil nadu)	Central Government	10/18/2022	9,970			No					9,970	Note 5
28 E	Esic (Marol, Maharashtra) ESIC (Marol, Maharashtra)	Central Government Central Government	8/1/2022 8/18/2022	128,085,218 47,477	4,286,258 43,478		No No		36,649,820 3,999			87,149,140	Note 3,4 & 5 Note 3 & 4
30 E	ESIC (Mysore, Tamil Nadu) ESIC (Mysore, Tamil Nadu)	Central Government Central Government	8/3/2022	41,982 41,982	11,049 11,294	-	No No	:	2,979 3,029	<u> </u>	:	27,954 27,659	Note 3,4 & 5 Note 3,4 & 5
	ESIC (Mysore, Tamil Nadu) ESIC (Mysore, Tamil Nadu)	Central Government Central Government	8/3/2022	41,982 41,982	18,543	-	No No		5,859	-		17,580 41,982	Note 3,4 & 5 Note 5
33 E	ESIC (Mysore, Tamil Nadu) ESIC (Nagpur, Maharashtra)	Central Government Central Government	8/3/2022 8/3/2022	41,982 90,860	32,532 85,523		No No		9,450 5,337				Note 3 & 4 Note 3 & 4
35 E	ESIC (Nagpur, Maharashtra)	Central Government Central Government	8/5/2022	90,860			No		266,925		- :	90,860	Note 5
37 E	ESIC (Nashik, Maharashtra) ESIC (New Delhi)	Central Government	8/5/2022 8/18/2022	361,131 53,883	94,206		No No	- :	266,925 53,883		:		Note 3 & 4 Note 4
39 E	Esic (New Delhi) Esic (New Delhi)	Central Government Central Government	8/3/2022	153,375 33,142	144,710 33,142		No No					8,665	Note 3 & 5 Note 3
41 E	ESIC (Noida, New Delhi) ESIC (Noida, New Delhi)	Central Government Central Government		1,673,139 1,005,312	1,555,214	-	No No		117,925 1,005,312				Note 3 & 4 Note 4
42 E	ESIC (Noida, New Delhi) ESIC (Noida, New Delhi)	Central Government Central Government	10/17/2022	198,806 118,187	192,248 118,060		No No		6,558 127				Note 3 & 4 Note 3 & 4
44 E	ESIC (Noida, New Delhi)	Central Government	8/3/2022	10,422	9,736		No		686	-			Note 3 & 4
46 E	ESIC (Panaji, Goa) ESIC (Surat, Gujarat)	Central Government Central Government	8/8/2022	21,919 29,832	19,080 20,526		No No		2,839 9,306				Note 3 & 4 Note 3 & 4
	ESIC (Tirunelveli, Tamil nadu) ESIC (Aurangabad)	Central Government Central Government	10/18/2022	27,127 19,827	7,947 11,672		No No		19,180 8,155				Note 3 & 4 Note 3 & 4
	ESIC (Aurangabad) ESIC (Baddi - Himachal Pradesh)	Central Government Central Government	10/18/2022 10/17/2022	10,013 15,317	7,960	:	No No		2,053	- :		15,317	Note 3 & 4 Note 5
51 E	ESIC (Baddi , Himachal Pradesh) ESIC (Baddi , Himachal Pradesh)	Central Government Central Government	8/20/2022 10/6/2022	28,900 15,317			No No		28,900 15,317				Note 4 Note 4
53 E	ESIC (Baddi , Himachal Pradesh)	Central Government	9/15/2022	31,194	28,279		No		2,915	:			Note 3 & 4
55 E	ESIC (Baddi, Himachal Pradesh) ESIC (Baddi, Himachal Pradesh)	Central Government Central Government	10/17/2022	13,254 11,954	12,801 11,567		No No		453 387				Note 3 & 4 Note 3 & 4
	ESIC (Baddi, Himachal Pradesh) ESIC (Baddi, Himachal Pradesh)	Central Government Central Government	10/18/2022 8/5/2022	9,255 11,355	9,215 9,787	- :	No No		1,568			40	Note 3 & 5 Note 3 & 4
58 E	ESIC (Baddi, Himachai Pradesh) ESIC (Baddi, Himachai Pradesh)	Central Government Central Government	8/4/2022	12,398 11,367	12,398 11,367		No No						Note 3 Note 3
60 E	ESIC (Baddi, himachal pradesh) ESIC (Bhubhanshwar, Odisha)	Central Government Central Government	8/3/2022	6,482 186,608	5,433 172,154		No No		1,049 14,454				Note 3 & 4 Note 3 & 4
62 E	ESIC (Chandigarh)	Central Government	8/2/2022	1,425,890	1,323,391	- :	No		2,568	- :		99,931	Note 3,4 & 5
64 E	ESIC (Chennai, Tamil nadu) ESIC (Chennai, Tamil nadu)	Central Government Central Government	10/17/2022	173,577 173,577	164,804		No No		8,773	-		173,577	Note 3 & 4 Note 5
	ESIC (Coimbatore, Tamil nadu) ESIC (Coimbatore, Tamil nadu)	Central Government Central Government	8/4/2022	11,434 5,798	10,906 5,798	-	No No		528	-			Note 3 & 4 Note 3
	ESIC (Indore, Madhya Pradesh) ESIC (Jaipur, Rajasthan)	Central Government Central Government	8/8/2022	46,031 4,468	15,578 3,878	:	No No		30,453 590	- :			Note 3 & 4 Note 3 & 4
69 E	ESIC (Jaipur, Rajasthan) ESIC (Jodhpur, Rajasthan)	Central Government Central Government	10/18/2022 10/18/2022	2,308 10,324	2,308 8,869		No No		1,455				Note 3 Note 3 & 4
71 E	ESIC (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-		No		1,455	-		10,324	Note 5
73 E	ESIC (Kozhikode, Kerala) ESIC (Kozhikode, Kerala)	Central Government Central Government	8/23/2022	951,582 126,044			No No			-		951,582 126,044	Note 5 Note 5
75 E	ESIC (Kozhikode, Kerala) ESIC (Kozhikode, Kerala)	Central Government Central Government	8/18/2022 8/8/2022	54,842 26,464	26,464		No No					54,842	Note 5 Note 3
76 E	ESIC (Kozhikode, Kerala) ESIC (Kozhikode, Kerala)	Central Government Central Government	8/3/2022 10/18/2022	23,017 18,458	23,017	:	No No			- :		18,458	Note 3 Note 5
78 E	ESIC (Kozhikode, Kerala) ESIC (Kozhikode, Kerala) ESIC (Kozhikode, Kerala)	Central Government Central Government	10/17/2022	14,362 1,107,359	96036		No No		625,540			14,362 385,783	Note 5 Note 5 Note 3,4 & 5
80 E	ESIC (Raipur, chattisgarh)	Central Government	8/5/2022	86,923	80,174		No	:	6,749			185,/83	Note 3 & 4
82 E	ESIC (Rohini, New Delhi) ESIC (Surat, Gujarat)	Central Government Central Government	8/3/2022	46,634 208,448	44,413 50,899		No No		2,221 157,549				Note 3 & 4 Note 3 & 4
	ESIC (Tirunelveli, Tamil Nadu) ESIC (Tirupati)	Central Government Central Government	8/3/2022	2,059,649 29,645	29,645		No No			-		2,059,649	Note 5 Note 3
85 E	ESIC (Tirupati) ESIC (Tripura & Guwahati)	Central Government Central Government	9/16/2022 8/3/2022	15,613 180,182	15,613		No No			-		180,182	Note 3 Note 5
87 E	ESIC (Vijaywada, Andhra Pradesh) ESIC (Vijaywada, Andhra Pradesh)	Central Government Central Government	8/3/2022	1,460,406 1,460,406	102.743		No No		1.357.663			1,460,406	Note 5 Note 3 & 4
89 E	Esic (Vishakhapatnam & Vizianagaram, Andra Pradesh)	Central Government		93,807	82,866		No		10,941	-	- :		Note 3 & 4
91 E	ESIC Chandigarh ESIC Ernakulam	Central Government State Government	8/17/2022	1,425,890 69,629	1,323,391	:	No No		2,568 69,629	-	:	99,931	Note 3,4 & 5 Note 4
93 E	Esic Hyderabad Esic Hyderabad	State Government State Government	8/3/2022 7/29/2022	13,430 1,425			No No		13,430 1,425			-	Note 4 Note 4
94 E	Esic Hyderabad ESIC Insurance (Marol, Maharashtra)	State Government Central Government	7/27/2022	62,601 491,663	491,663		No No		62,601			-	Note 4 Note 3
96 E	Esic Kolkata Esic Kolkata	State Government State Government	7/27/2022 7/27/2022	3,352,990 1.676.495			No No		3,352,990 1,676,495				Note 4 Note 4
98 E	Esic Kolkata	State Government	7/27/2022	5,319			No	:	5,319		:		Note 4
100 E	ESIC Lower Parel Mumbai ESIC Lower Parel Mumbai	State Government State Government	8/8/2022 7/27/2022	15,870 3,669		:	No No		15,870 3,669	-	:		Note 4 Note 4
102 E	ESIC Lucknow (2791, 2792, 2793) ESIC Noida	State Government Central Government	8/26/2022 10/18/2022	24,148 2,098	1,953		No No		24,148 145				Note 4 Note 3 & 4
103 E	Esic Pune Esic Pune	State Government State Government	8/3/2022 8/1/2022	3,278,616 2,091,243	-	-	No No		3,278,616 2,091,243		-		Note 4 Note 4
105 E	ESIC Regional Office, Rajasthan	Central Government	8/1/2022	2,091,243 96,047 56,535,181	86,284 680.671		No No		9,763 1,328,155			54.526.355	Note 3 & 4 Note 3 & 5
107 G	ESIC, (Kolkata, West Bengal) Gaurang Bhatnagar Superintendent, ESIC	Central Government Central Government	8/1/2022 8/3/2022	2,058,649	680,671		No					54,526,355 2,058,649	Note 5
109 J	GST & Central Excise loint Commissioner Of State Taxes, Special Circle, Patna Department Of Commercial	Central Government State Government	8/8/2022	801,259 291,060,196	291,060,196	-	No No	:	801,259	<u> </u>	:		Note 4 Note 3
110 N	Mahendrapal Thakur VAT (Sales Tax) Deputy Commissioner of Sales Tax Mumbai, Maharashtra	State Government State Government	10/17/2022 8/29/2022	21,627,581 29,547,202	29,547,202	-	No No				-	21,627,581	Note 5 Note 3 & 9
112 S	Desputy Continuation of James 1888 removal, international State Taxes (State Taxes) (S	State Government State Government	10/18/2022 8/3/2022	2,794,843 533,848	2,794,843		No No		533.848				Note 3 Note 4
114 E	Sub-regional Utrice Employees state Insurance Corporation ESIC Department (Claims from Multiple Locations and Multiple Subcodes)	State Government State Government		21,286,582	6,866,631	•	No No	-	533,848 14,419,951		-		
	Total			6,437,875,851	2,003,949,782				153,132,516			4,280,793,553	Note 3 & 4