

Name of Corporate Debtor: W's Future Retail Limited									
Date of commencement of CIRP: 20th July, 2022									
List of Creditors as on 15th March 2024									
Sl. No.	Category of Creditor	Summary of claims received		Summary of claims admitted		Filing under clause (c) of sub-regulation (2) of regulation 13 of the IBC (Insolvency Resolution Process for Corporate Persons) Regulations, 2016		Remarks, if Any	
		No. of claims	Amount	No. of claims	Amount	Amount of creditor claims	Amount of claim not admitted		
1	Secured financial creditors belonging to any class of creditors	-	NA	NA	NA	NA	NA	1	-
2	Unsecured financial creditors belonging to any class of creditors	-	NA	NA	NA	NA	NA	2	-
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	23	152,126,419.39	23	144,225,560.24	NA	7,900,859.15	3	<p>Notes:</p> <ol style="list-style-type: none"> This list presents claims received as on August 21, 2023, verified as on March 15, 2024, and remains subject to further verification and update by RP in that regard. Figures have been converted INR from respective currency as per Regulation 13 of Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 ("IRP Regulations") as amended from time to time, verified by certificate under the Banker's Book Evidence Act, 1891 (as applicable), consortium documents and Corporate Debtor's books of accounts (as available) and other supporting documents as per requirements of the IRP Regulations and the Code. The amount has been verified based on the books of accounts of the Corporate Debtor, and in order to assist cooperation and assistance from the relevant stakeholders, the resolution professional has filed application under Section 15 of the Insolvency and Bankruptcy Code, 2016. The resolution professional shall review the amounts of claims admitted, when he comes across additional information warranting such review in accordance with Regulation 14 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. These claims are under verification. It is noted that certain claimants have not submitted complete set of documents or information to enable the RP to verify the claim. The details and information have been sought by the RP from such claimants and the same is pending to be received from the claimants. These claims shall be updated based on receipt of requisite information from claimants. The said list of creditors (and further modifications to the list of creditors) will be duly updated on the website of the Corporate Debtor, IBCBI and will be shared in the virtual data room for access to prospective resolution applicants. The claim received from Citibank Finance Services Limited vide their claim form C dated July 26, 2023, and from National Bank of Oman vide their claim form C dated August 21, 2023, although received post 90 days from the insolvency commencement date, has been verified pursuant to orders dated August 9, 2023 and August 9, 2023 respectively from Hon'ble NCLT Mumbai.
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	26	66,301,624.546	25	51,504,679.929	NA	12,796,944.617	4	<p>Notes:</p> <ol style="list-style-type: none"> This list presents claims received as on August 21, 2023, verified as on March 15, 2024, and remains subject to further verification and update by RP in that regard. Figures have been converted INR from respective currency as per Regulation 13 of Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 ("IRP Regulations") as amended from time to time. Principal amount has been verified based on bank statements, backed by certificate under the Banker's Book Evidence Act, 1891 (as applicable), consortium documents and Corporate Debtor's books of accounts (as available) and other supporting documents as per requirements of the IRP Regulations and the Code. The amount has been verified based on the books of accounts of the Corporate Debtor, and in order to assist cooperation and assistance from the relevant stakeholders, the resolution professional has filed application under Section 15 of the Insolvency and Bankruptcy Code, 2016. The resolution professional shall review the amounts of claims admitted, when he comes across additional information warranting such review in accordance with Regulation 14 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. These claims are under verification. It is noted that certain claimants have not submitted complete set of documents or information to enable the RP to verify the claim. The details and information have been sought by the RP from such claimants and the same is pending to be received from the claimants. These claims shall be updated based on receipt of requisite information from claimants. The said list of creditors (and further modifications to the list of creditors) will be duly updated on the website of the Corporate Debtor, IBCBI and will be shared in the virtual data room for access to prospective resolution applicants. The claim received from Citibank Finance Services Limited vide their claim form C dated July 26, 2023, and from National Bank of Oman vide their claim form C dated August 21, 2023, although received post 90 days from the insolvency commencement date, has been verified pursuant to orders dated August 9, 2023 and August 9, 2023 respectively from Hon'ble NCLT Mumbai.
5	Operational Creditors (Workers)	-	NA	NA	NA	NA	NA	5	-
6	Operational Creditors (Employees)	5,925	2,018,928.513	29	1,144,070,505	-	866,858,007	6	<p>Notes:</p> <ol style="list-style-type: none"> The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on March 15, 2024. The RP has submitted a request for list of claims received after the 90th day from 18.10.2022, which the RP was not in a position to verify on account of the then applicable provisions of Regulation 13(2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. The said list of claims has been updated on the virtual data room for access to the members of Committee of Creditors. Claims of the creditors have been verified (to the extent possible) and admitted based on documents shared by claimants. Due to non-availability of information, supporting documents and personal from the corporate debtor, and in order to assist cooperation and assistance from the relevant stakeholders, the resolution professional has filed application under Section 15 of the Insolvency and Bankruptcy Code, 2016. Admitted creditors are categorized as "secured". Claims of claimants who have been admitted require details for the purpose of verification despite several reminders have not been admitted. The employee claims please refer note 6 given below. Employees' claims: Claims of the creditors have been verified (to the extent possible) and admitted based on documents shared by the approved authorized representative on behalf of the Employees 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 Employees 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 C as well as employees individually, have been considered and verified based on claims submitted by purported authorized representative under Form C. Does insurance provident fund, wherever claimed by both EPFO as well as employees, have been considered and verified based on claims submitted by EPFO under government dues claims. RP has received claims from certain employees amounting to INR 4.2 Cr which could not be verified (including on the breakup of such amount between salary and any statutory payments, if any) and have been admitted due to lack of documents despite follow up with claimants. The list of creditors (and further modifications, if any, to the list of creditors, will be duly updated on the website of the Corporate Debtor, IBCBI and shall be shared in the virtual data room for access to members of Committee of Creditors. Was an order dated 4 October 2022 ("Order") passed by the Thane District Consumer Disputes Redress Forum, an amount of INR 15,000 (Rupees Fifteen Thousand Only) has been awarded in favour of the Asset Trustee. However, since the claim of Mr. Tripathi's outstanding claim has been received by the RP subsequent to 90 days from the Insolvency Commencement Date, the same could not be verified and admitted. Claim M/s. Retail Corporation Limited ("CRCL") has adjusted the security deposit given by corporate debtor which was involved post the insolvency commencement date in the claim submitted by it. Being an amount which was involved during the CIRP, the resolution professional has not adjusted the said security deposit against dues pertaining to the pre-insolvency commencement date and has considered the same towards adjustment against the insolvency resolution process cost incurred in respect of the concerned premises. The claimant has claimed the status as secured creditor, relying upon Section 37 of the Maharashtra Value Added Tax Act 2002 and the judgment of Hon'ble Supreme Court in the matter of State Tax Officer vs. Bangalore Paper Mills Limited. However, the same should not be considered an admission/ perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IRP and the outcome of ongoing CIRP. The claimant has claimed the status as secured creditor, relying upon Section 82 of Central Goods and Services Tax Act, 2017 and the judgment of Hon'ble Supreme Court in the matter of State Tax Officer vs. Bangalore Paper Mills Limited. However, this should not be considered an admission/ perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IRP and the outcome of ongoing CIRP. The claimant has claimed the status as secured creditor, relying upon Insolvency commencement date, have been verified upon receipt of directions from the Hon'ble Adjudicating Authority, considering the delay and showing the resolution professional to consider the claim. The claimant 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 the Debenture Trust Deed.
7	Operational creditors (Government Dues)	114	6,473,873,851	69	2,003,949,792	153,132,556	4,380,793,553	7	<p>Notes:</p> <ol style="list-style-type: none"> The claims filed on the above of claims notes based 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. Admitted creditors are categorized as "not admitted". Contingent claims are categorized as "not admitted". Claims 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 submitted requisite details for the purpose of verification despite several reminders have not been admitted. The employee claims please refer note 6 given below. Employees' claims: Claims of the creditors have been verified (to the extent possible) and admitted based on documents shared by the approved authorized representative on behalf of the Employees 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 Employees 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 C as well as employees individually, have been considered and verified based on claims submitted by purported authorized representative under Form C. Does insurance provident fund, wherever claimed by both EPFO as well as employees, have been considered and verified based on claims submitted by EPFO under government dues claims. RP has received claims from certain employees amounting to INR 4.2 Cr which could not be verified (including on the breakup of such amount between salary and any statutory payments, if any) and have been admitted due to lack of documents despite follow up with claimants. The list of creditors (and further modifications, if any, to the list of creditors, will be duly updated on the website of the Corporate Debtor, IBCBI and shall be shared in the virtual data room for access to members of Committee of Creditors. Was an order dated 4 October 2022 ("Order") passed by the Thane District Consumer Disputes Redress Forum, an amount of INR 15,000 (Rupees Fifteen Thousand Only) has been awarded in favour of the Asset Trustee. However, since the claim of Mr. Tripathi's outstanding claim has been received by the RP subsequent to 90 days from the Insolvency Commencement Date, the same could not be verified and admitted. Claim M/s. Retail Corporation Limited ("CRCL") has adjusted the security deposit given by corporate debtor which was involved post the insolvency commencement date in the claim submitted by it. Being an amount which was involved during the CIRP, the resolution professional has not adjusted the said security deposit against dues pertaining to the pre-insolvency commencement date and has considered the same towards adjustment against the insolvency resolution process cost incurred in respect of the concerned premises. The claimant has claimed the status as secured creditor, relying upon Section 37 of the Maharashtra Value Added Tax Act 2002 and the judgment of Hon'ble Supreme Court in the matter of State Tax Officer vs. Bangalore Paper Mills Limited. However, the same should not be considered an admission/ perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IRP and the outcome of ongoing CIRP. The claimant has claimed the status as secured creditor, relying upon Section 82 of Central Goods and Services Tax Act, 2017 and the judgment of Hon'ble Supreme Court in the matter of State Tax Officer vs. Bangalore Paper Mills Limited. However, this should not be considered an admission/ perfection of any such security interest, and the treatment of such claim shall remain subject to applicable provisions of IRP and the outcome of ongoing CIRP. The claimant has claimed the status as secured creditor, relying upon Insolvency commencement date, have been verified upon receipt of directions from the Hon'ble Adjudicating Authority, considering the delay and showing the resolution professional to consider the claim. The claimant 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 the Debenture Trust Deed.
8	Operational creditors (other than Workmen and Employees and Government Dues)	4,186	89,644,553,679	3114	83,641,224,589	85,818,922	5,917,310,168	8	<p>Notes:</p> <ol style="list-style-type: none"> This list presents claims received as on August 21, 2023, verified as on March 15, 2024, and remains subject to further verification and update by RP in that regard. Figures have been converted INR from respective currency as per Regulation 13 of Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 ("IRP Regulations") as amended from time to time, verified by certificate under the Banker's Book Evidence Act, 1891 (as applicable), consortium documents and Corporate Debtor's books of accounts (as available) and other supporting documents as per requirements of the IRP Regulations and the Code. The amount has been verified based on the books of accounts of the Corporate Debtor, and in order to assist cooperation and assistance from the relevant stakeholders, the resolution professional has filed application under Section 15 of the Insolvency and Bankruptcy Code, 2016. The resolution professional shall review the amounts of claims admitted, when he comes across additional information warranting such review in accordance with Regulation 14 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. These claims are under verification. It is noted that certain claimants have not submitted complete set of documents or information to enable the RP to verify the claim. The details and information have been sought by the RP from such claimants and the same is pending to be received from the claimants. These claims shall be updated based on receipt of requisite information from claimants. The said list of creditors (and further modifications to the list of creditors) will be duly updated on the website of the Corporate Debtor, IBCBI and will be shared in the virtual data room for access to prospective resolution applicants. The claim received from Citibank Finance Services Limited vide their claim form C dated July 26, 2023, and from National Bank of Oman vide their claim form C dated August 21, 2023, although received post 90 days from the insolvency commencement date, has been verified pursuant to orders dated August 9, 2023 and August 9, 2023 respectively from Hon'ble NCLT Mumbai.
9	Other Creditors (Other than Financial and Operational creditors)	-	-	-	-	-	-	9	-
	Total	3274	348,923,881,709	3260	386,109,694,694	288,601,488	51,762,736,388		

