

Name of Corporate Debtor: M/s Future Retail Limited

Date of commencement of CIRP: 20th July 2022

List of Creditors as on 30th September 2023

Filing under clause (ca) of sub-regulation (2) of regulation 13 of the IBBI (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)	4,174	89,510,325,679	3101	83,536,703,706	85,918,922	5,887,703,050	-
	Total	10,213	97,959,130,043	3,199	86,684,723,994	239,051,438	11,035,354,611	-

Notes:

1. The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on September 30, 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 was not in a position to verify on account of the then applicable provisions of Regulation 12(2) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Process) Regulations, 2016. The said list of claims shall be uploaded on the virtual data room for access to the members of Committee of Creditors.
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 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 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 and has been shared in the virtual data room for access to members of committee of creditors
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.
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.
12. 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.
13. 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 this Debenture Trust Deed.

Annexure 7 Name of Corporate Debtor: Future Retail Limited; Date of commencement of CIRP: July 20, 2022; List of creditors as on: September 30, 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?	% 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 3.5 & 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	Department of Trade and Taxes (New Delhi)	Central Government	10/17/2022	7,178,864	-	-	No	-	-	-	-	7,178,864	Note 5
5	Employees State Insurance Corporation - Thirsur	State Government	8/8/2022	50,264	40,478,834	-	No	-	-	-	-	-	Note 4
6	EPRO (Kandivati, Maharashtra)	Central Government	8/2/2022	121,749,341	121,749,341	-	No	-	-	50,264	-	-	Note 3
7	ESI Corporation (Bangalore, Karnataka)	Central Government	8/4/2022	344,338	305,453	-	No	-	-	38,885	-	-	Note 3 & 4
8	ESI Corporation (Ministry of Labour & Employment, Govt of India)	Central Government	10/18/2022	208,448	-	-	No	-	-	-	208,448	-	Note 5
9	ESI Corporation Sub Regional Office Nasik	Central Government	-	361,131	-	-	No	-	-	-	-	361,131	Note 5
10	ESI Corporation (Thiruvananthapuram)	Central Government	8/3/2022	35,727	-	-	No	-	-	-	-	35,727	Note 5
11	ESI Corporation (Thiruvananthapuram)	Central Government	-	35,727	-	-	No	-	-	-	-	35,727	Note 5
12	ESI Corporation (Bangalore, Karnataka)	State Government	-	4,620	-	-	No	-	-	4,620	-	-	Note 4
13	ESI Lucknow	State Government	-	4,620	-	-	No	-	-	-	-	-	Note 4
14	ESI (Salem, Tamil Nadu)	Central Government	10/18/2022	8,114	-	-	No	-	-	-	-	8,114	Note 5
15	ESI (Salem, Tamil Nadu)	Central Government	-	8,114	9,004	-	No	-	-	-	1,210	-	Note 3 & 4
16	ESI SRO Thiruvananthapuram	Central Government	8/18/2022	34,414	30,844	-	No	-	-	-	-	-	Note 3 & 4
17	ESI SRO Thiruvananthapuram	Central Government	8/8/2022	34,414	-	-	No	-	-	-	-	-	Note 4
18	ESI (Aurangabad, Maharashtra)	Central Government	9/29/2022	92,308	-	-	No	-	-	-	-	92,308	Note 4
19	ESI (Bangalore, Karnataka)	Central Government	8/1/2022	84,479,526	149,779	-	No	-	-	-	84,330,049	-	Note 3 & 4
20	ESI (Baroda, Gujarat)	Central Government	9/14/2022	201,857	-	-	No	-	-	-	-	201,857	Note 5
21	ESI (Ernakulam, Kerala)	Central Government	8/25/2022	72,105	69,629	-	No	-	-	-	-	2,476	Note 3.5 & 5
22	ESI (Jodhpur, Rajasthan)	Central Government	10/17/2022	14,750	12,928	-	No	-	-	-	-	1,822	Note 3.5 & 4
23	ESI (Kozhikode, Kerala)	Central Government	8/8/2022	1,473,383	1,038,107	-	No	-	-	-	437,276	-	Note 3.5 & 4
24	ESI (Ludhiana, Punjab)	Central Government	-	62,149	62,149	-	No	-	-	-	-	-	Note 3.5 & 4
25	ESI (Madurai, Tamil Nadu)	Central Government	10/18/2022	9,970	9,942	-	No	-	-	-	-	28	Note 3.5 & 5
26	ESI (Madurai, Tamil Nadu)	Central Government	10/18/2022	9,970	9,970	-	No	-	-	-	-	9,970	Note 3.5 & 5
27	ESI (Marol, Maharashtra)	Central Government	8/1/2022	128,085,218	4,288,258	-	No	-	-	36,648,820	-	-	Note 3.4 & 5
28	ESI (Marol, Maharashtra)	Central Government	8/18/2022	47,477	43,478	-	No	-	-	-	-	3,999	Note 3.5 & 4
29	ESI (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	11,049	-	No	-	-	-	-	27,964	Note 3.5 & 4
30	ESI (Mysore, Tamil Nadu)	Central Government	-	41,982	11,294	-	No	-	-	-	-	27,659	Note 3.5 & 4
31	ESI (Mysore, Tamil Nadu)	Central Government	-	41,982	18,543	-	No	-	-	-	-	17,580	Note 3.4 & 5
32	ESI (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	-	-	No	-	-	-	-	41,982	Note 5
33	ESI (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,532	-	No	-	-	-	-	9,450	Note 5
34	ESI (Nagpur, Maharashtra)	Central Government	8/3/2022	90,860	85,523	-	No	-	-	-	-	5,337	Note 3.5 & 4
35	ESI (Nagpur, Maharashtra)	Central Government	-	90,860	-	-	No	-	-	-	-	90,860	Note 5
36	ESI (Nashik, Maharashtra)	Central Government	8/2/2022	391,131	94,206	-	No	-	-	-	296,925	-	Note 3.5 & 4
37	ESI (New Delhi)	Central Government	8/18/2022	53,883	-	-	No	-	-	-	-	53,883	Note 4
38	ESI (New Delhi)	Central Government	-	153,375	144,710	-	No	-	-	-	-	8,665	Note 3.5 & 5
39	ESI (New Delhi)	Central Government	8/3/2022	33,142	33,142	-	No	-	-	-	-	-	Note 3
40	ESI (Noida, New Delhi)	Central Government	-	1,673,139	1,685,214	-	No	-	-	-	-	11,925	Note 3 & 4
41	ESI (Noida, New Delhi)	Central Government	-	1,005,312	-	-	No	-	-	-	-	1,005,312	Note 4
42	ESI (Noida, New Delhi)	Central Government	10/17/2022	198,206	192,248	-	No	-	-	-	-	5,958	Note 3.5 & 4
43	ESI (Noida, New Delhi)	Central Government	-	118,187	118,060	-	No	-	-	-	-	127	Note 3.5 & 4
44	ESI (Noida, New Delhi)	Central Government	8/3/2022	10,422	10,422	-	No	-	-	-	-	-	Note 3.5 & 4
45	ESI (Panaji, Goa)	Central Government	-	21,919	19,080	-	No	-	-	-	-	2,839	Note 3.5 & 4
46	ESI (Surat, Gujarat)	Central Government	8/8/2022	29,832	29,596	-	No	-	-	-	-	236	Note 3.5 & 4
47	ESI (Tamilkudi, Tamil Nadu)	Central Government	-	27,127	7,947	-	No	-	-	-	-	19,180	Note 3.5 & 4
48	ESI (Aurangabad)	Central Government	10/18/2022	19,827	11,672	-	No	-	-	-	-	8,155	Note 3.5 & 4
49	ESI (Aurangabad)	Central Government	10/18/2022	10,013	7,960	-	No	-	-	-	-	2,053	Note 3.5 & 4
50	ESI (Baddi, Himachal Pradesh)	Central Government	10/17/2022	15,317	-	-	No	-	-	-	-	15,317	Note 5
51	ESI (Baddi, Himachal Pradesh)	Central Government	8/20/2022	28,900	-	-	No	-	-	-	-	28,900	Note 4
52	ESI (Baddi, Himachal Pradesh)	Central Government	10/6/2022	15,317	-	-	No	-	-	-	-	15,317	Note 5
53	ESI (Baddi, Himachal Pradesh)	Central Government	9/15/2022	31,194	28,279	-	No	-	-	-	-	2,915	Note 3.5 & 4
54	ESI (Baddi, Himachal Pradesh)	Central Government	10/17/2022	13,254	-	-	No	-	-	-	-	13,254	Note 3.5 & 4
55	ESI (Baddi, Himachal Pradesh)	Central Government	-	11,564	11,567	-	No	-	-	-	-	387	Note 3.5 & 4
56	ESI (Baddi, Himachal Pradesh)	Central Government	10/18/2022	9,255	9,215	-	No	-	-	-	-	40	Note 3.5 & 4
57	ESI (Baddi, Himachal Pradesh)	Central Government	8/5/2022	11,355	9,787	-	No	-	-	-	-	1,568	Note 3.5 & 4
58	ESI (Baddi, Himachal Pradesh)	Central Government	-	12,998	12,998	-	No	-	-	-	-	-	Note 3.5 & 4
59	ESI (Baddi, Himachal Pradesh)	Central Government	8/4/2022	11,367	11,367	-	No	-	-	-	-	-	Note 3
60	ESI (Baddi, Himachal Pradesh)	Central Government	8/3/2022	6,482	5,433	-	No	-	-	-	-	1,049	Note 3.5 & 4
61	ESI (Bhubaneswar, Odisha)	Central Government	-	188,608	173,194	-	No	-	-	-	-	15,414	Note 3.5 & 4
62	ESI (Chandigarh)	Central Government	8/2/2022	1,425,990	1,323,391	-	No	-	-	-	-	102,599	Note 3.5 & 4
63	ESI (Chennai, Tamil Nadu)	Central Government	10/17/2022	173,577	164,804	-	No	-	-	-	-	8,773	Note 3.5 & 4
64	ESI (Chennai, Tamil Nadu)	Central Government	-	173,577	-	-	No	-	-	-	-	173,577	Note 5
65	ESI (Coimbatore, Tamil Nadu)	Central Government	-	11,434	10,906	-	No	-	-	-	-	528	Note 3.5 & 4
66	ESI (Coimbatore, Tamil Nadu)	Central Government	8/4/2022	5,798	5,798	-	No	-	-	-	-	-	Note 3
67	ESI (Indore, Madhya Pradesh)	Central Government	8/8/2022	46,031	15,578	-	No	-	-	-	30,453	-	Note 3.5 & 4
68	ESI (Jaipur, Rajasthan)	Central Government	8/8/2022	4,468	3,678	-	No	-	-	-	-	890	Note 3.5 & 4
69	ESI (Jaipur, Rajasthan)	Central Government	10/18/2022	2,308	2,308	-	No	-	-	-	-	-	Note 3
70	ESI (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	8,869	-	No	-	-	-	-	1,455	Note 3.5 & 4
71	ESI (Jodhpur, Rajasthan)	Central Government	10/18/2022	10,324	-	-	No	-	-	-	-	10,324	Note 5
72	ESI (Kozhikode, Kerala)	Central Government	-	851,892	-	-	No	-	-	-	-	851,892	Note 3.5 & 4
73	ESI (Kozhikode, Kerala)	Central Government	8/23/2022	126,044	-	-	No	-	-	-	-	126,044	Note 5
74	ESI (Kozhikode, Kerala)	Central Government	8/18/2022	54,842	-	-	No	-	-	-	-	54,842	Note 5
75	ESI (Kozhikode, Kerala)	Central Government	8/8/2022	28,464	28,464	-	No	-	-	-	-	-	Note 3
76	ESI (Kozhikode, Kerala)	Central Government	8/3/2022	23,017	23,017	-	No	-	-	-	-	-	Note 3
77	ESI (Kozhikode, Kerala)	Central Government	10/18/2022	18,458	-	-	No	-	-	-	-	18,458	Note 5
78	ESI (Kozhikode, Kerala)	Central Government	10/17/2022	14,362	-	-	No	-	-	-	-	14,362	Note 5
79	ESI (Kozhikode, Kerala)	Central Government	-	1,107,359	9036	-	No	-	-	-	625,540	-	Note 3.5 & 4
80	ESI (Raipur, Chattisgarh)	Central Government	8/5/2022	86,923	80,174	-	No	-	-	-	-	6,749	Note 3.5 & 4
81	ESI (Rohini, New Delhi)	Central Government	8/3/2022	46,634	44,413	-	No	-	-	-	-	2,221	Note 3.5 & 4
82	ESI (Surat, Gujarat)	Central Government	-	208,448	50,899	-	No	-	-	-	157,549	-	Note 3.5 & 4
83	ESI (Tamilkudi, Tamil Nadu)	Central Government	-	2,059,649	-	-	No	-	-	-	-	2,059,649	Note 5
84	ESI (Tirupati)	Central Government	8/3/2022	29,645	29,645	-	No	-	-	-	-	-	Note 3
85	ESI (Tirupati)	Central Government	9/16/2022	15,613	15,613	-	No	-	-	-	-	-	Note 3
86	ESI (Trirur & Guwahati)	Central Government	8/3/2022	180,182	-	-	No	-	-	-	-	180,182	Note 5
87	ESI (Vijaywada, Andhra Pradesh)	Central Government	-	1,460,406	-	-	No	-	-	-	-	1,460,406	Note 5
88	ESI (Vijaywada, Andhra Pradesh)	Central Government	8/3/2022	1,460,406	102,743	-	No	-	-	-	1,357,663	-	Note 3.5 & 4
89	ESI (Vishakhapatnam & Vizianagaram, Andhra Pradesh)	Central Government	-	93,807	82,866	-	No	-	-	-	-	10,941	Note 3.5 & 4
90	ESI Chandigarh	Central Government	8/17/2022	1,425,990	1,323,391	-	No	-	-	-	-	102,599	Note 3.5 & 4
91	ESI Ernakulam	State Government	-	69,629	-	-	No	-	-	-	-	69,629	Note 4
92	ESI Hyderabad	State Government	8/3/2022	13,430	-	-	No	-	-	-	-	13,430	Note 4
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