Name of Corporate Debtor: M/s Future Retail Limited

Date of commencement of CIRP: 20th July 2022

List of Creditors as on 31st October 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		Summar	y of claims admitted	Amount of	Amount of claim			
		No. of claims	Amount	No. of claims	Amount	contigent claim	not admitted	Amount of claim under verification		
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	-		
2	Operational creditors (other than Workmen and Employees and Government Dues)	4,180	89,539,709,030	3,107	83,557,470,006	85,918,922	5,896,320,103	-		
	Total	10,219	97,988,513,394	3,205	86,705,490,293	239,051,438	11,043,971,663	-		

- . The above list of creditors reflects claims received by IRP/RP upto October 18, 2022, verified as on October 31, 2023.
- 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.
- . 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 is contingent claims.
- i.) 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
- 6. 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.
- ii.) 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

-) 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 Ass
- i.) 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 verif
- epresentative 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
- . 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
- 3. 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. owever, 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 esolution applicants are requested to take note of the same.
- . 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 nvoked 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 Pal 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 Issue under this Debenture Trust Deed.

Annexure 7 Name of Corporate Debtor: Future Retail Limited; Date of commencement of CTRP: July 20, 2022; List of creditors as on: October 31, 2023

Sr. No.	Details of Claimant	Government	Details of Claim received		Details of Claim Admitted				Amount of	Amount of any	Amount of claim	Amount of Claim	
			Date of Receipt (MM/DD/YYYY)	Amount Claimed	Amount of Claim Admitted	Nature of Claim	Whether related party?	% Voting Share in CoC	Contingent Claim	mutual dues, that may be set off	under verification	not admitted	Remarks, if any
2	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	-	-	-	-		Note 3
	CT & GST Officer (Odisha) CT & GST Officer (Odisha)	Central Government Central Government	10/17/2022	10,315,932 7,178,664	10,315,932	-	No No	-	-	-		7,178,664	Note 3 Note 5
5	Department of Trade and Taxes (New Delhi) Employees State Insurance Corporation - Thrissur	State Government Central Government	8/8/2022	40,476,834 50,264	40,476,834	-	No No	- :	50,264	-			Note 3 Note 4
	EPFO (Kandivali, 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
	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	
11	ESIC (Thiruvananthapuram) ESIC (Thiruvananthapuram)	Central Government Central Government	8/3/2022	35,727 35,727		-	No No	- :	-	-		35,727 35,727	Note 5
13	ESIC Lucknow	State Government	-	4,620	-	-	No		4,620	-	-	-	Note 4
15	ESIC (Salem, Tamil Nadu) ESIC (Salem, Tamil Nadu)	Central Government Central Government	10/18/2022	8,114 8,114	6,904	-	No No		1,210	-	- :		Note 3 & 4
17	ESIC SRO Thiruvananthapuram ESIC SRO Thiruvananthapuram	Central Government 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
	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
20 21	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
22	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
24	Esic (Ludhiana, Punjab)	Central Government	-	65,114	62,149	-	No	-	2,965	-	-	-	Note 3 & 4
26	ESIC (Madurai, Tamil nadu) ESIC (Madurai, Tamil nadu)	Central Government Central Government	10/18/2022 10/18/2022	9,970 9,970	9,342	-	No No		484	-	-	9,970	Note 3,4 & 5 Note 5
28	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
29	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	-		27,954	Note 3,4 & 5 Note 3,4 & 5
31	ESIC (Mysore, Tamii Nadu) ESIC (Mysore, Tamii 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
33	ESIC (Mysore, Tamil Nadu)	Central Government	8/3/2022	41,982	32,532	-	No	-	9,450		-		Note 3 & 4
35	ESIC (Nagpur, Maharashtra) ESIC (Nagpur, Maharashtra)	Central Government Central Government	8/3/2022	90,860 90,860	85,523	-	No No		5,337	-	-	90,860	Note 3 & 4 Note 5
36 37	ESIC (Nashik, Maharashtra) ESIC (New Delhi)	Central Government 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
38	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
40	ESIC (Noida, New Delhi)	Central Government		1,673,139	1,555,214	-	No		117,925	-	-	-	Note 3 & 4
42	ESIC (Noida, New Delhi) ESIC (Noida, New Delhi)	Central Government Central Government	10/17/2022	1,005,312 198,806	192,248	-	No No	-	1,005,312 6,558	-	-	-	Note 4 Note 3 & 4
44	ESIC (Noida, New Delhi) ESIC (Noida, New Delhi)	Central Government Central Government	8/3/2022	118,187 10,422	118,060 9,736	-	No No	-	127 686	-	-		Note 3 & 4 Note 3 & 4
45	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
47	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
49	ESIC (Aurangabad)	Central Government	10/18/2022	10,013	7,960	-	No	-	2,053		-	-	Note 3 & 4
51	ESIC (Baddi , Himachal Pradesh) ESIC (Baddi , Himachal Pradesh)	Central Government Central Government	10/17/2022 8/20/2022	15,317 28,900		-	No No		28,900	-	-		Note 4
53	ESIC (Baddi , Himachal Pradesh) ESIC (Baddi , Himachal Pradesh)	Central Government Central Government	10/6/2022 9/15/2022	15,317 31,194	28,279	-	No No	-	15,317 2,915	-	-		Note 4 Note 3 & 4
54	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
56	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	ESIC (Baddi, Himachal Pradesh)	Central Government	-	12,398	12,398	-	No	- 1	-			-	Note 3
60	ESIC (Baddi, Himachal Pradesh) ESIC (Baddi, himachal pradesh)	Central Government Central Government	8/4/2022 8/3/2022	11,367 6,482	11,367 5,433	-	No No	- 1	1,049	-	-	-	Note 3 Note 3 & 4
62	ESIC (Bhubhanshwar, Odisha) ESIC (Chandigarh)	Central Government Central Government	8/2/2022	186,608 1,425,890	172,154 1,323,391	-	No No		14454 2,568	-	-		Note 3 & 4 Note 3,4 & 5
63	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
65	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
67	ESIC (Indore, Madhya Pradesh)	Central Government	8/8/2022	46,031	15,578	-	No		30,453	-	-	-	Note 3 & 4
69	ESIC (Jaipur, Rajasthan) ESIC (Jaipur, Rajasthan)	Central Government Central Government	10/18/2022	4,468 2,308	3,878 2,308	-	No No		590	-	- :	-	Note 3 & 4 Note 3
71	ESIC (Jodhpur, Rajasthan) ESIC (Jodhpur, Rajasthan)	Central Government Central Government	10/18/2022 10/18/2022	10,324 10,324	8,869	-	No No	-	1,455	-	-	10,324	Note 3 & 4 Note 5
72 73	ESIC (Kozhikode, Kerala) ESIC (Kozhikode, Kerala)	Central Government Central Government	8/23/2022	951,582 126,044	-	-	No No	-	-	-	-	951,582 126,044	
	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	ESIC (Kozhikode, Kerala) ESIC (Kozhikode, Kerala)	Central Government Central Government	8/3/2022 10/18/2022	23,017 18,458	23,017	-	No No	-	-	-	-		Note 3
78	ESIC (Kozhikode, Kerala)	Central Government	10/17/2022	14,362		-	No	-	-			14,362	Note 5
80	ESIC (Kozhikode, Kerala) ESIC (Raipur, chattisgarh)	Central Government Central Government	8/5/2022	1,107,359 86,923	96036 80,174	-	No No	-	625540 6,749	-	-		Note 3,4 & 5 Note 3 & 4
	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 (Tirunelveli, Tamil Nadu)	Central Government Central Government	8/3/2022	2,059,649 29,645	29,645	-	No No	-	-	-	-	2,059,649	Note 5 Note 3
85	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
87	ESIC (Vijaywada, Andhra Pradesh)	Central Government	-	1,460,406		-	No No	-		-	-	1,460,406	Note 5
89	ESIC (Vijaywada, Andhra Pradesh) Esic (Vishakhapatnam & Vizianagaram, Andra Pradesh)	Central Government Central Government	8/3/2022	1,460,406 93,807	102,743 82,866	-	No		1,357,663 10,941	-	-	-	Note 3 & 4 Note 3 & 4
	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	-	-		Note 3,4 & 5 Note 4
	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	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	Esic Kolkata	State Government	7/27/2022	3,352,990	491,003	-	No		3,352,990			-	Note 4
98	Esic Kolkata Esic Kolkata	State Government State Government	7/27/2022 7/27/2022	1,676,495 5,319			No No	- 1	1,676,495 5,319			-	Note 4 Note 4
100	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
101	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	Esic Pune Esic Pune	State Government State Government	8/3/2022 8/1/2022	3,278,616 2,091,243	-,-53	-	No No	-	3,278,616 2,091,243	-			Note 4 Note 4
105	ESIC Regional Office, Rajasthan	Central Government	-	96,047	86,284	-	No	-	9,763	-	<u> </u>		Note 3 & 4
107	ESIC, (Kolkata, West Bengal) Gaurang Bhatnagar Superintendent, ESIC	Central Government Central Government	8/1/2022 8/3/2022	56,535,181 2,058,649	680,671	-	No No	- :	1,328,155	-		54,526,355 2,058,649	Note 5
108	GST & Central Excise Joint Commissioner Of State Taxes, Special Circle, Patna Department	Central Government State Government	8/8/2022	801,259 291,060,196	291,060,196	-	No No	-	801,259				Note 4 Note 3
110	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	
112	State Taxes (Gujarat)	State Government	10/18/2022	2,794,843	2,794,843	-	No		500.01	-	-	-	Note 3
113	Sub-Regional Office Employees state Insurance Corporation ESIC Department (Claims from Multiple Locations and Multiple	State Government State Government	8/3/2022	533,848 21,286,582	6,866,631	-	No No	-	533,848 14,419,951	-	-		Note 4 Note 3 & 4
	Subcodes)			6 427 07E 0E1	2,003,949,782				153,132,516		-	4,280,793,553	