

Infrastructure Leasing & Financial Services Limited

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

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Notes:

- 1 We have reviewed and admitted the claims of group companies of IL&FS, as relevant, on the basis of available information and documents. These claims form part of our report basis the Resolution Framework as formulated by the New Board. The Initial Framework and the Addendum Resolution Framework were submitted to the MCA on 17 Dec 2018 and 15 Jan 2019, respectively, and were filed by the Ministry of Corporate Affairs with the Hon'ble National Company Law Appellate Tribunal ("Hon'ble NCLAT") on 25 Jan 2019. As per the framework, a key concept of an 'Asset Level Resolution' is to consider constitution of a Creditors' Committee consisting of "all financial creditors". IL&FS have confirmed to us that this reference to "all" means that, contrary to IBC, related party financial creditors are to be included in the Creditors' Committee.
- 2 Claims admitted may be amended basis additional documentation/information, if any, received by the Claims Management Advisor up to the date of the conclusion of the resolution of the concerned entity in accordance with the process being followed by the New Board appointed by Government of India or specific instructions received by the claims management advisor from the New Board for conclusion of the process. Please note that no changes will be made post conclusion of the resolution of the concerned entity or receipt of such instructions.
- 3 In case, in future if claims are determined to be contingent in nature the same shall be separately categorised as such in the next list of creditors. Contingent claims include, but not limited to, claims related to non-fund based borrowings (bank guarantees; letters of credit; corporate guarantees; derivative transactions etc) that may not have crystallised as on 30 Jun 2026.
- 4 The amounts pertaining to mutual debt is as per information provided in the claim form received from the creditor. Please note that these amounts have not been reviewed and verified by the claims management advisor. As per the operational instructions received for the claims management process, set-offs were not to be carried out.

Infrastructure Leasing & Financial Services Limited

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

Summary of claims of IL&FS Energy Development Company Limited

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026									Amount in INR	
		No. of claims	Amount claimed	No. of claims	Claim Amount admitted	Amount adjusted (Note 1)		Net claim amount admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount of claims not admitted	Details in Annexure	Remarks, if any
						Interim distribution amount paid	Other adjustments			Claim under appeal/at various forums	Claim under dispute			
1	Secured financial creditors belonging to any class of creditors	3	4,058,143,343	3	4,058,143,343	-	-	4,058,143,343	-	-	-	-	IEDCL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	5	8,225,177,834	5	8,225,177,834	4,058,257	-	8,221,119,577	5,142,487,588	-	-	-	IEDCL Annexure 2	Amount admitted includes the amount admitted as contingent claims.
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	8	34,962,467,624	8	34,593,597,961	11,542,158,091	22,864,899	23,028,574,972	-	-	-	368,869,663	IEDCL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	16	15,925,780,063	12	11,985,350,574	14,339,399	2,320,364	11,969,284,529	1,418,569,016	-	-	3,940,429,489	IEDCL Annexure 4	Amount admitted includes the amount admitted as contingent claims.
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	IEDCL Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	IEDCL Annexure 6	NA
7	Operational creditors (Government Dues)	4	3,879,544,738	2	81,402,512	-	-	81,402,512	-	3,796,984,303	-	1,157,923	IEDCL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	33	2,147,691,636	31	1,275,188,881	-	46,783,925	1,228,467,364	-	-	-	872,502,755	IEDCL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	1	256,965,753	-	-	-	-	-	-	-	-	256,965,753	IEDCL Annexure 9	NA
Total		70	69,455,770,991	61	60,218,861,105	11,560,555,746	71,969,188	48,586,992,297	6,561,056,603	3,796,984,303	-	5,439,925,583		

Name of the corporate debtor: IL&FS Energy Developm

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

IEDCL Annexure 1 - Secured financial creditors belonging to any class of creditors

Amount in INR																		
S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Summary of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026											Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim amount admitted (B)	% voting share in CoC	Amount adjusted (Note 1)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Security Interest	
									Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute		
1	Debenture holders for Series I & Series II	No	21 Jun 2019	1,981,974,658	Debentures- ISIN no. INE938L08072	-	1,981,974,658	3.37%	-	-	1,981,974,658	4.19%	-	-	-	-	Refer Sec. Int. Annexure	IDBI Trusteeship Services Ltd
2	Debenture holders for Series I & Series II	No	21 Jun 2019	1,468,492,466	Debentures- ISIN no. INE938L08080	-	1,468,492,466	2.49%	-	-	1,468,492,466	3.11%	-	-	-	-	Refer Sec. Int. Annexure	IDBI Trusteeship Services Ltd
3	Debenture holders for Series I & Series II	No	21 Jun 2019	607,676,219	Debentures- ISIN no. INE938L08098	-	607,676,219	1.03%	-	-	607,676,219	1.29%	-	-	-	-	Refer Sec. Int. Annexure	IDBI Trusteeship Services Ltd
Total (A)				4,058,143,343		-	4,058,143,343	6.89%	-	-	4,058,143,343	8.58%	-	-	-	-		

IEDCL Annexure 2 - Unsecured financial creditors belonging to any class of creditors

Amount in INR																	
S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Summary of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026										Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim amount admitted (B)	% voting share in CoC	Amount adjusted (Note 1)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		
									Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute	
1	Debenture holders for Series I & Series II	No	21 Jun 2019	504,520,548	Debentures- ISIN No. INE938L08064	-	504,520,548	0.86%	664,184	-	503,856,364	1.07%	-	-	-	-	IDBI Trusteeship Services Ltd (Note 2)
2	Debenture holders for Series I & Series II	No	21 Jun 2019	1,294,537,835	Debentures- ISIN no. INE938L08049	-	1,294,537,835	2.20%	1,704,215	-	1,292,833,620	2.73%	-	-	-	-	IDBI Trusteeship Services Ltd (Note 2)
3	Debenture holders for Series I & Series II	No	21 Jun 2019	1,283,631,863	Debentures- ISIN no. INE938L08056	-	1,283,631,863	2.18%	1,689,857	-	1,281,942,006	2.71%	-	-	-	-	IDBI Trusteeship Services Ltd (Note 2)
4	Debenture holders for Series I A & Series I B	No	20 Jun 2019	511,785,704	Corporate Guarantee	-	511,785,704	0.87%	-	-	511,785,704	1.08%	-	511,785,704	-	-	IDBI Trusteeship Services Ltd (Note 3)
5	Debenture holders for Series I A & Series I B	No	20 Jun 2019	4,630,701,884	Corporate Guarantee	-	4,630,701,884	7.87%	-	-	4,630,701,884	9.79%	-	4,630,701,884	-	-	IDBI Trusteeship Services Ltd (Note 3)
Total (B)				8,225,177,834		-	8,225,177,834	13.97%	4,058,257	-	8,221,119,577	17.39%	-	5,142,487,588	-	-	

Name of the corporate debtor: IL&FS Energy Development Company Limited

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

IEDCL Annexure 3 - Secured financial creditors (other than financial creditors belonging to any class of creditors)

S.No.	Name of Creditor	Related party (Y/N)	Details of claim received				Summary of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026												Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim amount admitted (B)	% voting share in CoC	Amount adjusted (Note 1)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Security interest		
									Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute			
1	United Bank of India	No	31 May 2019	1,013,257,512	Term Loan- 1722300004558	-	1,013,257,512	1.72%	517,363,379	2,406,248	493,487,885	1.04%	-	-	-	-	Refer Sec. Int. Annexure	Note 2	
2	Karnataka Bank Limited	No	31 May 2019	506,908,113	Term Loan- 0837001600778401	-	506,908,113	0.86%	261,142,298	-	245,765,815	0.52%	-	-	-	-	Refer Sec. Int. Annexure	Note 2	
3	Syndicate Bank	No	04 Jun 2019	3,710,827,477	Exchange Commercial Borrowings- 00155302016904	-	3,710,827,477	7.08%	1,823,460,433	9,925,315	1,877,441,729	4.49%	-	-	-	-	Refer Sec. Int. Annexure	Note 2	
				455,482,390	Term Loan	-	455,482,390		209,430,351	-	246,052,039		-	-	-	Note 2			
4	Yes Bank Limited	No	14 Jun 2019	125,000,000	Bank Guarantee- 003GM01162290001	-	32,901,837	0.06%	32,819,230	-	82,607	0.00%	92,098,163	-	-	-	Refer Sec. Int. Annexure	Note 2	
				125,000,000	Bank Guarantee- 003GM01162290002	-	-		-	-	-		125,000,000	-	-	-			
				38,000,000	Bank Guarantee- 003GM01153520002	-	-		-	-	-		38,000,000	-	-	-			
				100,000	Bank Guarantee- 003GM01171730003	-	-		-	-	-		100,000	-	-	-			
				9,340,000	Bank Guarantee- 003GM01172580002	-	-		-	-	-		9,340,000	-	-	-			
				16,870,000	Bank Guarantee- 003GM01153520004	-	-		-	-	-		16,870,000	-	-	-			
				21,800,000	Bank Guarantee- 003GM01172560002	-	-		-	-	-		21,800,000	-	-	-			
				8,750,000	Bank Guarantee- 003GM01153520003	-	-		-	-	-		8,750,000	-	-	-			
				3,691,500	Bank Guarantee- 003GM01161930001	-	-		-	-	-		3,691,500	-	-	-			
				53,220,000	Bank Guarantee- 003GM01173330002	-	-		-	-	-		53,220,000	-	-	-			
5	J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	No	16 Jan 2023	1,835,676,033	Term Loan I- 003LA02132680001	-	1,835,676,033	16.28%	338,413,884	-	1,497,262,149	11.45%	-	-	-	-	Refer Sec. Int. Annexure	Note 2	
				3,103,011,357	Term Loan II- 003LA02132730002	-	3,103,011,357		1,426,761,545	-	1,676,249,812		-	-	-	-		Note 2	
				4,142,446,948	Term Loan III- 003LA02162000001	-	4,142,446,948		1,904,692,999	-	2,237,753,950		-	-	-	-		Note 2	
				500,728,740	Cash Credit- 003LA02173640003	-	500,728,740		492,881,110	6,607,032	1,240,598		-	-	-	-		Note 2	
6	Infrastructure Leasing & Financial Services Limited	Yes	20 Jun 2019	2,702,609,084	Term Loan	-	2,702,609,084	30.79%	592,135,570	-	2,110,473,514	29.94%	-	-	-	-	Refer Sec. Int. Annexure	Note 2	
				4,277,784,442	Term Loan	-	4,277,784,442		937,252,947	-	3,340,531,496		-	-	-	-		Note 2	
				2,393,661,123	Term Loan	-	2,393,661,123		524,445,766	-	1,869,215,357		-	-	-	-		Note 2	
				1,040,108,448	Term Loan	-	1,040,108,448		227,885,421	-	812,223,027		-	-	-	-		Note 2	
				4,170,691,433	Term Loan	-	4,170,691,433		913,789,110	-	3,256,902,324		-	-	-	-		Note 2	
				351,824,177	Term Loan	-	351,824,177		77,083,885	-	274,740,292		-	-	-	-		Note 2	
				3,188,331,336	Term Loan	-	3,188,331,336		698,556,222	-	2,489,775,114		-	-	-	-		Note 2	
7	Aditya Birla Finance Limited	No	20 Jun 2019	152,113,224	Term Loan	-	152,113,224	0.26%	69,941,509	-	82,171,715	0.17%	-	-	-	-	Refer Sec. Int. Annexure	Note 2	
8	IFCI Limited	No	22 Jun 2019	1,015,234,287	Term Loan- 216005656001	-	1,015,234,287	1.72%	494,102,432	3,926,304	517,205,551	1.09%	-	-	-	-	Refer Sec. Int. Annexure	Note 2	
Total (C)				34,962,467,624		-	34,593,597,961	58.77%	11,542,158,091	22,864,899	23,028,574,972	48.71%	368,869,663	-	-	-			

Name of the corporate debtor: IL&FS Energy Development Company Limited

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

IEDCL Annexure 4 - Unsecured financial creditors (other than financial creditors belonging to any class of creditors)

Amount in INR																	
S.No.	Name of Creditor	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026										Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted (B)	% voting share in CoC	Amount adjusted (Note 1)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		
									Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute	
1	Lalpur Wind Energy Private Limited	Yes	13 Jun 2019	6,269,602	Inter Corporate Deposit	360,468,565	6,269,602	0.01%	-	-	6,269,602	0.01%	-	-	-	-	NA
2	Khandke Wind Energy Private Limited	Yes	14 Jun 2019	18,254,629	Inter Corporate Deposit	-	18,254,629	0.03%	-	-	18,254,629	0.04%	-	-	-	-	NA
3	Rohas Bio Energy Ltd	Yes	20 Jun 2019	1,784,835,086	Inter Corporate Deposit	1,369,147,750	1,784,835,086	3.03%	2,349,674	-	1,782,485,412	3.77%	-	-	-	-	Note 2
4	Patiala Bio Power Company Limited	Yes	20 Jun 2019	2,607,418,754	Inter Corporate Deposit	187,966,023	2,607,418,754	4.43%	3,432,577	-	2,603,986,177	5.51%	-	-	-	-	Note 2
5	IL&FS Solar Power Limited	Yes	20 Jun 2019	1,763,608	Inter Corporate Deposit	-	1,763,608	0.00%	2,321	-	1,761,287	0.00%	-	-	-	-	Note 2
6	IL&FS Tamil Nadu Power Company Limited	Yes	20 Jun 2019	352,279,120	Margin Money on Loan	6,678,643,243	-	0.00%	463,763	-	-	0.00%	352,279,120	-	-	-	Note 2 Note 6
7	IMICL Dighi Maritime Limited	Yes	21 Jun 2019	1,136,243,672	Term Loan	-	1,136,243,672	1.93%	1,495,825	-	1,134,747,847	2.40%	-	-	-	-	Note 2
8	IL&FS Financial Services Limited	Yes	21 Jun 2019	123,400,000	Consultancy Fee	-	-	-	-	-	-	0.00%	123,400,000	-	-	-	NA
				1,622,054	OPE	-	-	-	-	-	-	-	1,622,054	-	-	-	NA
				17,545,256	TDS Interest	-	-	-	-	-	-	-	17,545,256	-	-	-	NA
				6,746,543	Current Account	-	-	-	-	-	-	-	6,746,543	-	-	-	NA
				29,474,849	Sundry Debtors	-	-	-	-	-	-	-	29,474,849	-	-	-	NA
9	IL&FS Cluster Development Initiative Limited	Yes	21 Jun 2019	217,358,904	Inter Corporate Deposit	-	217,358,904	0.37%	286,145	-	217,072,759	0.46%	-	-	-	-	Note 2
10	IL&FS Airport Limited	Yes	21 Jun 2019	57,528,233	Inter Corporate Deposit	-	57,528,233	0.10%	75,734	-	57,452,499	0.12%	-	-	-	-	Note 2
11	Mota Layja Gas Power Company Ltd.	Yes	19 Jun 2019	606,900	Inter Corporate Deposit-STD/MLGPCL/2016-17/1	-	606,900	0.00%	799	-	606,101	0.00%	-	-	-	-	Note 2
12	Axis Bank Limited	No	20 Jun 2019	137,932,938	Letter of Credit - devolved and paid-1394LCO-0010929	-	137,932,938	1.33%	181,584	-	137,751,354	1.65%	-	-	-	-	Note 2
				644,120,679	Letter of Credit - devolved and not paid- 1394LCO-0010281	-	644,120,679	-	-	-	644,120,679	-	-	644,120,679	-	-	NA
13	J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	No	19 Jun 2019	2,320,364	Car Loan	-	2,190,409	0.00%	-	2,320,364	-	0.00%	129,955	-	-	-	Note 2
14	Punjab and Sind Bank	No	21 Sep 2019	1,646,146,597	Corporate Guarantee	-	-	-	-	-	-	0.00%	1,646,146,597	-	-	-	NA
15	Aditya Birla Finance Limited	No	20 Jun 2019	1,740,624,142	Corporate Guarantee	-	-	-	-	-	-	0.00%	1,740,624,142	-	-	-	NA
16	Infrastructure Leasing & Financial Services Limited	Yes	20 Jun 2019	4,596,378,823	FCCD	-	4,596,378,823	9.12%	6,050,975	-	4,590,327,848	11.35%	-	-	-	-	Note 2
				137,932,959	Counter Corporate Guarantee (LC)-1394LCO-0010929	-	137,804,725	-	-	-	137,804,725	-	128,234	137,804,725	-	-	NA
				636,643,612	Counter Corporate Guarantee (LC)-1394LCO-0011281	-	636,643,612	-	-	-	636,643,612	-	-	636,643,612	-	-	NA
				221,707	Counter Corporate Guarantee (LC)-1945ILCAD0010217	-	-	-	-	-	-	-	221,707	-	-	-	NA
				4,672,935	Counter Corporate Guarantee (LC)-171001ILCU00356	-	-	-	-	-	-	-	4,672,935	-	-	-	NA
				11,210,936	Counter Corporate Guarantee (LC)-1394LCO-0011086	-	-	-	-	-	-	-	11,210,936	-	-	-	NA
				1,907,295	Counter Corporate Guarantee (LC)-1394LCO-0011772	-	-	-	-	-	-	-	1,907,295	-	-	-	NA
				4,319,866	Counter Corporate Guarantee (LC)-1394LCO-0011794	-	-	-	-	-	-	-	4,319,866	-	-	-	NA
Total (D)				15,925,780,063		8,596,225,581	11,985,350,574	20.36%	14,339,399	2,320,364	11,969,284,529	25.32%	3,940,429,489	1,418,569,016	-	-	
Grand Total (A+B+C+D)				63,171,568,864		8,596,225,581	58,862,269,712	100.00%	11,560,555,746	25,185,263	47,277,122,420	100.00%	4,309,299,152	6,561,056,603	-	-	

Name of the corporate debtor: IL&FS Energy Development Company Limited

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

IEDCL Annexure 5 - Operational creditors (Workmen)

Amount in INR																			
S.No.	Name of authorised representative, if any	Name of workman	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026											Remarks, if any
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted (B)	% voting share in CoC	Amount adjusted (Note 1) (C)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			
										Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

IEDCL Annexure 6 - Operational creditors (Employees)

Operational liabilities (employees)																			Amount in INR
S.No.	Name of authorised representative, if any	Name of employee	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026											Remarks, if any
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim	Claim Amount admitted (B)	% voting share in CoC	Amount adjusted (Note 1)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			
										Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

IEDCL Annexure 7 - Operational creditors (Government Dues)

																		Amount in INR
S.No.	Details of the claimant		Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026										Remarks, if any
	Department	Government		Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted (B)	% voting share in CoC	Amount adjusted (Note 1) (C)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		
										Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute	
1	Assistant Commissioner Income Tax, New Delhi	Income tax	No	17 Aug 2022	3,796,984,303	Tax liability	-	-	-	-	-	-	-	-	-	3,796,984,303	-	Note 4 Note 5
2	Central Board of Indirect Taxes and Customs	Custom and indirect tax	No	18 Aug 2022	81,402,502	Tax liability	-	81,402,502	-	-	-	81,402,502	-	-	-	-	-	Note 5
3	Commercial Tax Department Indore Circle- 9 M.P.	Income tax	No	18 Aug 2022	1,157,923	Tax liability	-	-	-	-	-	-	-	1,157,923	-	-	-	NA
4	Mamta Singh, Deputy Commissioner of Income Tax (TDS) New Delhi	DCIT, Income tax (TDS)	No	18 Aug 2022	10	Tax liability	-	10	-	-	-	10	-	-	-	-	-	Note 5
Total					3,879,544,738		-	81,402,512	-	-	-	81,402,512	-	1,157,923	-	3,796,984,303	-	

Name of the corporate debtor: IL&FS Energy Development Company Limited

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

IEDCL Annexure 8 - Operational creditors (other than Workmen and Employees and Government Dues)

Amount in INR

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026										Remarks, if any	
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted	% voting share in CoC	Amount adjusted (Note 1) (C)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			Security Interest
									Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various forums	Claim under dispute		
1	Breeze Travels & Tours Pvt Ltd	No	05 May 2019	21,236	Other services	-	21,236	-	-	-	21,236	-	-	-	-	-	NIL	NA
2	Deloitte Haskins & Sells LLP	No	19 Jun 2019	442,500	Other services	-	442,500	-	-	-	442,500	-	-	-	-	-	NIL	NA
3	Deloitte Haskins & Sells LLP	No	19 Jun 2019	236,000	Other services	-	236,000	-	-	-	236,000	-	-	-	-	-	NIL	NA
4	Deloitte Haskins & Sells LLP (FRN 015125N)	No	19 Jun 2019	5,116,510	Other services	-	5,116,510	-	-	-	5,116,510	-	-	-	-	-	NIL	NA
5	Donnelley Financial Solutions Singapore Pte Ltd	No	30 Sep 2019	1,570,684	Other services	-	1,570,684	-	-	-	1,570,684	-	-	-	-	-	NIL	NA
6	EIH Limited Unit Trident	No	15 Jun 2019	62,020	Other services	-	62,020	-	-	1,303	60,717	-	-	-	-	-	NIL	Note 2
7	FCM Travel Solutions	No	29 May 2019	45,037	Other services	-	45,037	-	-	-	45,037	-	-	-	-	-	NIL	NA
8	Founding Years Learning Solutions Private Limited	No	13 Jun 2019	180,777	Other services	-	97,350	-	-	-	97,350	-	83,427	-	-	-	NIL	NA
9	IL&FS Financial Services Limited	Yes	20 Jun 2019	178,788,702	Other services	-	151,732,361	-	-	-	151,732,361	-	27,056,341	-	-	-	NIL	NA
10	IL&FS Investment Managers Limited	Yes	08 Jul 2019	22,239,224	Other services	-	22,239,224	-	-	22,223,191	16,033	-	-	-	-	-	NIL	Note 2
11	IL&FS Securities Services Limited	Yes	17 Jun 2019	57,534	Other services	-	57,189	-	-	42,242	14,947	-	345	-	-	-	NIL	Note 2
12	IL&FS Transportation Networks Ltd	Yes	20 Jun 2019	2,850,727	Other services	-	2,830,027	-	-	-	2,830,027	-	20,700	-	-	-	NIL	NA
13	IL&FS Transportation Networks Ltd	Yes	20 Jun 2019	1,207,218	Other services	-	1,185,652	-	-	-	1,185,652	-	21,566	-	-	-	NIL	NA
14	IL&FS Wind Power Services Limited	Yes	20 Jun 2019	484,121	Other services	-	338,147	-	-	-	338,147	-	145,974	-	-	-	NIL	NA
15	Infrastructure Leasing & Financial Services Limited	Yes	03 Jul 2019	149,974,526	Other services	-	142,673,155	-	-	24,150,112	118,523,043	-	7,301,371	-	-	-	NIL	Note 2
16	Legasis services private limited	No	30 May 2019	14,160	Other services	-	14,160	-	-	-	14,160	-	-	-	-	-	NIL	NA
17	LIVIA India Ltd	Yes	19 Jun 2019	1,821,223	Other services	-	-	-	-	62,408	-	-	1,821,223	-	-	-	NIL	Note 6
18	Lords Inn Jodhpur	No	30 May 2019	6,437	Other services	-	6,437	-	-	551	5,886	-	-	-	-	-	NIL	Note 2
19	M/S Corporate Key (Prop. Kirti K. Shah)	No	04 Jun 2019	1,200	Other services	-	1,200	-	-	-	1,200	-	-	-	-	-	NIL	NA
20	Mayekar and Associates	No	24 Jun 2019	22,135	Other services	-	22,135	-	-	1,825	20,310	-	-	-	-	-	NIL	Note 2
21	Michael Page International Recruitment Private Limited	No	19 Jun 2019	1,235,243	Other services	-	1,235,243	-	-	100,000	1,135,243	-	-	-	-	-	NIL	Note 2
22	Natraj Computer Stationery	No	03 Jun 2019	5,648	Supply of Goods	-	4,954	-	-	-	4,954	-	694	-	-	-	NIL	NA
23	Orix Leasing & Financial Services India Ltd.	No	18 Oct 2019	61,423	Rental / hiring charges	-	61,423	-	-	-	61,423	-	-	-	-	-	NIL	NA
24	Orix Leasing & Financial Services India Ltd.	No	18 Oct 2019	199,386	Rental / hiring charges	-	199,386	-	-	-	199,386	-	-	-	-	-	NIL	NA
25	D. Rajanna & Co.	No	04 Feb 2020	330,400	Other services	-	330,400	-	-	-	330,400	-	-	-	-	-	NIL	NA
26	Satguru Holidays India Private Limited	No	03 Jun 2019	8,363	Other services	-	-	-	-	-	-	-	8,363	-	-	-	NIL	NA
27	Shah Modi Katudia & Co LLP	No	04 Jun 2019	131,098	Other services	-	131,098	-	-	-	131,098	-	-	-	-	-	NIL	NA
28	Shakun Properties Pvt Ltd	No	29 May 2019	23,272	Other services	-	19,732	-	-	1,593	18,139	-	3,540	-	-	-	NIL	Note 2
29	SRBC & Co LLP	No	19 Jun 2019	2,360,000	Other services	-	2,360,000	-	-	200,000	2,160,000	-	-	-	-	-	NIL	Note 2
30	Sterling and Wilson Private Ltd	No	18 Jun 2019	1,777,897,559	Construction service	-	941,963,980	-	-	-	941,963,980	-	835,933,579	-	-	-	NIL	NA
31	Trikaal Theatres & Realty India Pvt Ltd	No	04 Jun 2019	8,260	Other services	-	8,001	-	-	700	7,301	-	259	-	-	-	NIL	Note 2
32	UBM Travel Solutions India Pvt. Ltd	No	30 May 2019	82,423	Other services	-	82,423	-	-	-	82,423	-	-	-	-	-	NIL	NA
33	Vistra ITCL (India) Limited	No	04 Jun 2019	206,591	Other services	-	101,218	-	-	-	101,218	-	105,373	-	-	-	NIL	NA
Total				2,147,691,636		-	1,275,188,881	-	-	46,783,925	1,228,467,364	-	872,502,755	-	-	-		

Name of the corporate debtor: IL&FS Energy Development Company Limited

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026.

IEDCL Annexure 9 - Other creditors, if any, (other than financial creditors and operational creditors)

Amount in INR																		
S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Jun 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2026											Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted	% voting share in CoC	Amount adjusted (Note 1) (C)		Net claim amount admitted (E = B - C - D)	voting share % basis net claim amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Security Interest	
									Interim distribution amount paid (C)	Other adjustments (D)					Claim under appeal/at various	Claim under dispute		
1	Saurya Urja Company of Rajasthan Limited	Yes	20 Jun 2019	256,965,753	Margin Money on Bank Guarantee	4,085,499	-	-	-	-	-	-	256,965,753	-	-	-	NA	Note 6
Total				256,965,753		4,085,499	-	-	-	-	-	-	256,965,753	-	-	-		

Notes:

- IL&FS submitted an affidavit dated 15 Sep 2025 before the Hon'ble NCLAT, New Delhi, stating that the debt exposures of creditors to IL&FS Group entities have undergone material changes during the resolution proceedings due to various factors. Consequently, the composition of the Committee of Creditors ("CoC") requires to be realigned to reflect the actual financial stakes to avoid distortions caused by outdated figures. In line with the operational instructions received from IL&FS, the claim position as on 30 Jun 2026 has been updated to incorporate necessary adjustments and the updated claim is now reflected under "Net claim amount admitted" and "voting share % basis net claim amount admitted".
- The amounts pertaining to auto-debits, interim distribution amount paid, post 15 Oct 2018 payments and post 15 Oct 2018 TDS deposited is as per information provided by the entity. As per the operational instructions received, please note that these amounts have not been reviewed and verified by the claims management advisor.
- Claim in respect of guarantee obligation and subject to further review.
- The entity has filed an appeal with the relevant forum against the liabilities claimed by the authorities and the decision/ outcome is awaited. Given that the said matter is sub-judice and pending determination by the relevant appellate authority, the claim has been categorised as "claim under appeal/ at various forums". Hence, the claim is subject to further review and the outcome of the ongoing proceedings.
- Pursuant to insertion of the explanation to Section 3(31) as per the Insolvency and Bankruptcy Code (Amendment) Act, 2026, security interest created solely by operation of law shall not be recognised as a security interest under the Code. Accordingly, the claims in respect of government dues shall be considered as unsecured claims, unless such security interest has been created pursuant to an agreement or arrangement with the Corporate Debtor.
- The claim has been withdrawn by the creditor and hence the same has been shown as not admitted.

SECURITY INTEREST FOR SECURED CREDITORS OF IL&FS ENERGY DEVELOPMENT COMPANY LIMITED ("IEDCL")

Sr. No.	Description of Security	Name of Creditor	Amount Admitted (INR Crore)	Amount Adjusted (INR Crore)		Net Claim Amount Admitted (INR Crore)	Ranking of Charge
				Interim distribution amount paid	Other adjustments		
1	All long-term loans and advances extended and receivables accrued out of such loans and advances.	United Bank of India	101.32	51.73	0.24	49.34	First Pari Passu Charge
		Karnataka Bank	50.69	26.11	-	24.57	
		Syndicate Bank	371.08	182.34	0.99	187.74	
		Syndicate Bank	45.54	20.94	-	24.69	
		J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	183.56	33.84	-	149.72	
		J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	310.30	142.67	-	167.62	
		J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	414.24	190.46	-	223.77	
		IFCI Limited	101.52	49.41	0.39	51.72	
		Aditya Birla Finance Limited	15.21	6.99	-	8.21	Second Pari Passu Charge
		IL&FS Ltd	417.07	91.37	-	325.69	
		IL&FS Ltd	318.83	69.85	-	248.97	
		IL&FS Ltd	270.26	59.21	-	211.04	
		IL&FS Ltd	35.18	7.70	-	27.47	
		IL&FS Ltd	239.36	52.44	-	186.92	
		IL&FS Ltd	104.01	22.78	-	81.22	
		IL&FS Ltd	427.78	93.72	-	334.05	
2	All short-term loans and advances extended and receivables accrued out of such loans and advances.	United Bank of India	101.32	51.73	0.24	49.34	First Pari Passu Charge
		Karnataka Bank	50.69	26.11	-	24.57	
		Syndicate Bank	371.08	182.34	0.99	187.74	
		Syndicate Bank	45.54	20.94	-	24.69	
		J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	310.30	142.67	-	167.62	
		J.C Flowers Asset Reconstruction	414.24	190.46	-	223.77	

SECURITY INTEREST FOR SECURED CREDITORS OF IL&FS ENERGY DEVELOPMENT COMPANY LIMITED ("IEDCL")

Sr. No.	Description of Security	Name of Creditor	Amount Admitted (INR Crore)	Amount Adjusted (INR Crore)		Net Claim Amount Admitted (INR Crore)	Ranking of Charge
				Interim distribution amount paid	Other adjustments		
		Private Limited (assignee of Yes Bank Limited)					
		Yes Bank Ltd	3.29	3.28	-	0.00826	
		J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	50.07	49.28	0.66	0.124	
		IFCI Limited	101.52	49.41	0.39	51.72	
		Aditya Birla Finance Limited	15.21	6.99	-	8.21	
		IL&FS Ltd	417.07	91.37	-	325.69	
		IL&FS Ltd	318.83	69.85	-	248.97	Second Pari Passu Charge
		IL&FS Ltd	270.26	59.21	-	211.04	
		IL&FS Ltd	35.18	7.70	-	27.47	
		IL&FS Ltd	239.36	52.44	-	186.92	
		IL&FS Ltd	104.01	22.78	-	81.22	
		IL&FS Ltd	427.78	93.72	-	334.05	
3	All current assets of IEDCL (except the current assets pertaining to 40 MW Solar Power Project for which lender has issued no objection on 28.08.2014) of the Borrower's stocks of Raw Materials, semi-finished goods, stores, spare including relating to plant and machinery but excluding current investments but including bills receivables, book debts and all other receivables and movables.	Yes Bank Ltd	3.29	3.28	-	0.00826	First Exclusive Charge
		J.C Flowers Asset Reconstruction Private Limited (assignee of Yes Bank Limited)	50.07	49.28	0.66	0.124	First Exclusive Charge
		IL&FS Ltd	417.07	91.37	-	325.69	Second Pari Passu Charge
		IL&FS Ltd	318.83	69.85	-	248.97	
		IL&FS Ltd	270.26	59.21	-	211.04	
		IL&FS Ltd	35.18	7.70	-	27.47	
		IL&FS Ltd	239.36	52.44	-	186.92	
		IL&FS Ltd	104.01	22.78	-	81.22	
4	All movable assets, intangible assets, receivables, current assets, investments, securities, deposits, dividends, all cash flows including cash and bank balances, intangible assets not limited to goodwill, and any other rights in the nature of asset, present and future excluding charges on assets and investments created by IEDCL in favour of other lenders of IEDCL (Receivables, Cash and Bank	IL&FS Ltd	417.07	91.37	-	325.69	Second Pari Passu Charge
		IL&FS Ltd	318.83	69.85	-	248.97	
		IL&FS Ltd	270.26	59.21	-	211.04	
		IL&FS Ltd	35.18	7.70	-	27.47	
		IL&FS Ltd	239.36	52.44	-	186.92	
		IL&FS Ltd	104.01	22.78	-	81.22	
		IL&FS Ltd	427.78	93.72	-	334.05	

SECURITY INTEREST FOR SECURED CREDITORS OF IL&FS ENERGY DEVELOPMENT COMPANY LIMITED ("IEDCL")

Sr. No.	Description of Security	Name of Creditor	Amount Admitted (INR Crore)	Amount Adjusted (INR Crore)		Net Claim Amount Admitted (INR Crore)	Ranking of Charge
				Interim distribution amount paid	Other adjustments		
	<i>balances, short term loans, long term loans, deposits- covered in 3 above)</i>						
5	Fixed Deposit Account Assets which consist of the fixed deposit made in accordance with the terms of the Deed of Hypothecation dated March 6, 2017 entered into by IEDCL in favour of Syndicate Bank, amounting to 10% of the aggregate Commitment	Syndicate Bank	371.08	182.34	0.99	187.74	Exclusive lien marked
6	Fixed deposit placed with Yes Bank	IFCI Limited (Note 3)	101.52	49.41	0.39	51.72	Exclusive lien marked
7	Fixed deposit of 10% margin placed with Punjab National Bank	United Bank of India	101.32	51.73	0.24	49.34	Exclusive lien marked
8	Fixed deposit of 10% margin placed with Karnataka Bank	Karnataka Bank (Note 4)	50.69	26.11	-	24.57	Exclusive lien marked
9	Fixed deposit placed with IndusInd Bank	IDBI Trusteeship Services Ltd (Debenture holders of ISIN-INE938L08072) (Note 5)	198.19	-	-	198.20	Exclusive lien marked
		IDBI Trusteeship Services Ltd (Debenture holders of ISIN-INE938L08080) (Note 5)	146.85	-	-	146.85	
		IDBI Trusteeship Services Ltd (Debenture holders of ISIN-INE938L08098) (Note 5)	60.77	-	-	60.77	

Notes:

- (1) The column on amount admitted includes interest, penal interest, and other charges.
- (2) Security interest is documented asset wise and not facility wise. The entire document should be read together for the total security interest.
- (3) Yes Bank Limited has confirmed the lien on the fixed deposit vide email dated 16 Mar 2023 sent to IEDCL.
- (4) Karnataka Bank has confirmed the lien on the fixed deposit vide email dated 20 Mar 2023 sent to IEDCL.
- (5) IndusInd Bank has confirmed the lien on the fixed deposit vide email dated 23 Mar 2023 sent to IEDCL.
- (6) The term loan facility provided by Yes Bank Limited (now assigned to J.C Flowers Asset Reconstruction Private Limited) admitted in IEDCL for INR 414.24 Cr is inter alia secured by 'Pledge of 90,000,000 shares of IL&FS

SECURITY INTEREST FOR SECURED CREDITORS OF IL&FS ENERGY DEVELOPMENT COMPANY LIMITED ("IEDCL")

Transportation Networks Limited (of face value 10 each) held by IL&FS Maritime Infrastructure Company Limited (IMICL).

Accordingly, J.C Flowers Asset Reconstruction Private Limited has a third-party security provided by IMICL. It is clear that the aforementioned assets, not being these properties of IEDCL, would not be construed as a security provided by IEDCL and would therefore not form a part of the IEDCL security report. Hence, to the extent of this asset, J.C Flowers Asset Reconstruction Private Limited is not a secured creditor of IEDCL.

- (7) *The term loan facility provided by Yes Bank Limited (now assigned to J.C Flowers Asset Reconstruction Private Limited) admitted in IEDCL for INR 183.56 Cr is inter alia secured by mortgage by deposit of title deeds over the property of M/s Shendra Green Energy Limited ("SGEL") being Plot bearing No D-197 adm 87655 sq. mtrs. or thereabouts in Shendra Five Star Industrial Area along with building constructed thereon situated in the Aurangabad District.'*

Accordingly, J.C Flowers Asset Reconstruction Private Limited has a third-party security provided by SGEL. It is clear that the aforementioned assets, not being these properties of IEDCL, would not be construed as a security provided by IEDCL and would therefore not form a part of the IEDCL security report. Hence, to the extent of this asset, J.C Flowers Asset Reconstruction Private Limited is not a secured creditor of IEDCL.