

**Infrastructure Leasing & Financial Services Limited**

**Draft List of creditors: claims received up to 18 Jun 2020 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025**

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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 31 Aug 2025.
- 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**

**Draft List of creditors: claims received up to 18 Jun 2020 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025**

**Summary of claims of Baleshwar Kharagpur Expressway Limited**

*Amount in INR*

| S.No. | Category of creditor                                                                               | Summary of claims received |                | Summary of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                       |                          |                           |                                     |                                       |                     |                               | Details in Annexure | Remarks, if any |
|-------|----------------------------------------------------------------------------------------------------|----------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------|---------------------------|-------------------------------------|---------------------------------------|---------------------|-------------------------------|---------------------|-----------------|
|       |                                                                                                    |                            |                | 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 |                     |                 |
|       |                                                                                                    | No. of claims              | Amount claimed |                                                                                                                                                            |                       |                          |                           |                                     | Claim under appeal/ at various forums | Claim under dispute |                               |                     |                 |
| 1     | Secured financial creditors belonging to any class of creditors                                    | -                          | -              | -                                                                                                                                                          | -                     | -                        | -                         | -                                   | -                                     | -                   | -                             | BKEL Annexure 1     | NA              |
| 2     | Unsecured financial creditors belonging to any class of creditors                                  | -                          | -              | -                                                                                                                                                          | -                     | -                        | -                         | -                                   | -                                     | -                   | -                             | BKEL Annexure 2     | NA              |
| 3     | Secured financial creditors (other than financial creditors belonging to any class of creditors)   | 5                          | 4,077,089,224  | 5                                                                                                                                                          | 4,076,899,859         | 3,332,952,401            | 743,947,458               | -                                   | -                                     | -                   | 189,365                       | BKEL Annexure 3     | NA              |
| 4     | Unsecured financial creditors (other than financial creditors belonging to any class of creditors) | 6                          | 2,271,322,708  | 6                                                                                                                                                          | 2,263,972,260         | 1,154,307                | 2,262,817,953             | -                                   | -                                     | -                   | 7,350,448                     | BKEL Annexure 4     | NA              |
| 5     | Operational creditors (Workmen)                                                                    | -                          | -              | -                                                                                                                                                          | -                     | -                        | -                         | -                                   | -                                     | -                   | -                             | BKEL Annexure 5     | NA              |
| 6     | Operational creditors (Employees)                                                                  | -                          | -              | -                                                                                                                                                          | -                     | -                        | -                         | -                                   | -                                     | -                   | -                             | BKEL Annexure 6     | NA              |
| 7     | Operational creditors (Government Dues)                                                            | -                          | -              | -                                                                                                                                                          | -                     | -                        | -                         | -                                   | -                                     | -                   | -                             | BKEL Annexure 7     | NA              |
| 8     | Operational creditors (other than Workmen and Employees and Government Dues)                       | 5                          | 139,221,573    | 3                                                                                                                                                          | 135,412,380           | 30,775,832               | 104,636,548               | -                                   | -                                     | -                   | 3,809,193                     | BKEL Annexure 8     | NA              |
| 9     | Other creditors, if any, (other than financial creditors and operational creditors)                | -                          | -              | -                                                                                                                                                          | -                     | -                        | -                         | -                                   | -                                     | -                   | -                             | BKEL Annexure 9     | NA              |
|       | Total                                                                                              | 16                         | 6,487,633,505  | 14                                                                                                                                                         | 6,476,284,499         | 3,364,882,540            | 3,111,401,959             | -                                   | -                                     | -                   | 11,349,006                    |                     |                 |

Name of the corporate debtor: Baleshwar Kharagpur Expressway Limited

Date of commencement of CIRP: 15 Oct 2018

Draft List of creditors: claims received up to 18 Jun 2020 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025

BKEL 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 claim received |                    |                 |             | Details of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     |                   | Remarks, if any |
|               |                  |                     | Date of receipt           | Amount claimed (A) | Nature of claim | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     | Security Interest |                 |
|               |                  |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | 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                |                 |

BKEL 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 claim received |                    |                 |             | Details of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     |    | Remarks, if any |
|               |                  |                     | Date of receipt           | Amount claimed (A) | Nature of claim | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     |    |                 |
|               |                  |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | 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              |

BKEL Annexure 3 - Secured 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 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     |                    | Remarks, if any |
|               |                           |                     | Date of receipt           | Amount claimed (A) | Nature of claim          | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     | Security Interest  |                 |
|               |                           |                     |                           |                    |                          |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | Claim under appeal/ at various forums   | Claim under dispute |                    |                 |
| 1             | State Bank of India       | No                  | 03 Jun 2019               | 1,450,789,182      | Term Loan-37608349925    | 177,868,316 | 1,450,789,182                                                                                                                                              | 22.88          | 1,236,227,292                | 214,561,890                           | 7.14                                           | -                                            | -                                   | -                                       | -                   | Sec. Int. Annexure | Note 2          |
| 2             | Punjab and Sind Bank      | No                  | 19 Jun 2019               | 987,649,105        | Term Loan-07175040050001 | -           | 987,649,105                                                                                                                                                | 15.58          | 835,734,170                  | 151,914,935                           | 5.05                                           | -                                            | -                                   | -                                       | -                   | Sec. Int. Annexure | Note 2          |
| 3             | Oriental Bank of Commerce | No                  | 04 Jun 2019               | 745,109,584        | Term Loan-06337025000556 | 34,007,282  | 744,920,219                                                                                                                                                | 11.75          | 630,558,827                  | 114,361,393                           | 3.80                                           | 189,365                                      | -                                   | -                                       | -                   | Sec. Int. Annexure | Note 2          |
| 4             | Indusind Bank             | No                  | 19 Jun 2019               | 150,693,699        | Term Loan-00013564604005 | 6,919,991   | 150,693,699                                                                                                                                                | 2.38           | -                            | 150,693,699                           | 5.01                                           | -                                            | -                                   | -                                       | -                   | Sec. Int. Annexure | NA              |
| 5             | Allahabad Bank            | No                  | 06 Jul 2019               | 742,847,654        | Term Loan-50162035481    | -           | 742,847,654                                                                                                                                                | 11.72          | 630,432,112                  | 112,415,542                           | 3.74                                           | -                                            | -                                   | -                                       | -                   | Sec. Int. Annexure | Note 2          |
| Total (A)     |                           |                     |                           | 4,077,089,224      |                          | 218,795,589 | 4,076,899,859                                                                                                                                              | 64.30          | 3,332,952,401                | 743,947,458                           | 24.74                                          | 189,365                                      | -                                   | -                                       | -                   |                    |                 |

BKEL 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 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     | Remarks, if any |
|                   |                                                   |                     | Date of receipt           | Amount claimed (A) | Nature of claim             | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     |                 |
|                   |                                                   |                     |                           |                    |                             |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | Claim under appeal/ at various forums   | Claim under dispute |                 |
| 1                 | Hill County Properties Ltd                        | Yes                 | 17 Jun 2019               | 104,019,178        | Term Loan - 118002000002788 | -           | 104,019,178                                                                                                                                                | 1.64           | 439,726                      | 103,579,452                           | 3.44                                           | -                                            | -                                   | -                                       | -                   | Note 2          |
| 2                 | IL&FS Cluster Development Initiative Ltd          | Yes                 | 21 Jun 2019               | 163,019,178        | Term Loan - 701200045100    | -           | 162,264,658                                                                                                                                                | 2.56           | 98,630                       | 162,166,028                           | 5.39                                           | 754,520                                      | -                                   | -                                       | -                   | Note 2          |
| 3                 | IL&FS Transportation Networks Ltd                 | Yes                 | 20 Jun 2019               | 898,900,000        | Term Loan - 028010200009072 | -           | 898,500,000                                                                                                                                                | 14.17          | -                            | 898,500,000                           | 29.88                                          | 400,000                                      | -                                   | -                                       | -                   | NA              |
| 4                 | Skill Training Assessment Management Partner Ltd  | Yes                 | 21 Jun 2019               | 652,076,712        | Term Loan - 007010200045863 | -           | 647,263,562                                                                                                                                                | 10.21          | 394,521                      | 646,869,041                           | 21.51                                          | 4,813,150                                    | -                                   | -                                       | -                   | Note 2          |
| 5                 | IL&FS Financial Services Ltd                      | Yes                 | 20 Jun 2019               | 375,992,413        | Term loan                   | -           | 374,615,346                                                                                                                                                | 5.91           | 221,430                      | 374,393,916                           | 12.45                                          | 1,377,067                                    | -                                   | -                                       | -                   | Note 2          |
| 6                 | Infrastructure Leasing and Financial Services Ltd | Yes                 | 17 Jun 2020               | 77,315,227         | Loan                        | -           | 77,309,516                                                                                                                                                 | 1.22           | -                            | 77,309,516                            | 2.57                                           | 5,711                                        | -                                   | -                                       | -                   | Note 2          |
| Total (B)         |                                                   |                     |                           | 2,271,322,708      |                             | -           | 2,263,972,260                                                                                                                                              | 35.70          | 1,154,307                    | 2,262,817,953                         | 75.26                                          | 7,350,448                                    | -                                   | -                                       | -                   |                 |
| Grand Total (A+B) |                                                   |                     |                           | 6,348,411,932      |                             | 218,795,589 | 6,340,872,119                                                                                                                                              | 100            | 3,334,106,708                | 3,006,765,411                         | 100                                            | 7,539,813                                    | -                                   | -                                       | -                   |                 |

**Name of the corporate debtor:** Baleshwar Kharagpur Expressway Limited

**Date of commencement of CIRP:** 15 Oct 2018

**Draft List of creditors: claims received up to 18 Jun 2020 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025**

**BKEL 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 claim received |                    |                 |             | Details of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         | Remarks, if any |                     |
|               |                                           |                 |                     | Date of receipt           | Amount claimed (A) | Nature of claim | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                 |                     |
|               |                                           |                 |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | 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              |                     |

**BKEL Annexure 6 - Operational creditors (Employees)**

| Amount in INR |                                           |                  |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     |                                         |                     |    |                 |
|---------------|-------------------------------------------|------------------|---------------------|---------------------------|--------------------|-----------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|---------------------------------------|------------------------------------------------|----------------------------------------------|-------------------------------------|-----------------------------------------|---------------------|----|-----------------|
| S.No.         | Name of authorised representative, if any | Name of employee | Related party (Y/N) | Details of claim received |                    |                 |             | Details of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     |    | Remarks, if any |
|               |                                           |                  |                     | Date of receipt           | Amount claimed (A) | Nature of claim | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     |    |                 |
|               |                                           |                  |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | 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 |                 |

**BKEL Annexure 7 - Operational creditors (Government Dues)**

| Amount in INR |                         |             |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     |                                         |                     |                 |
|---------------|-------------------------|-------------|---------------------|---------------------------|--------------------|-----------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|---------------------------------------|------------------------------------------------|----------------------------------------------|-------------------------------------|-----------------------------------------|---------------------|-----------------|
| S.No.         | Details of the claimant |             | Related party (Y/N) | Details of claim received |                    |                 |             | Details of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     | Remarks, if any |
|               | Department              | Governme nt |                     | Date of receipt           | Amount claimed (A) | Nature of claim | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     |                 |
|               |                         |             |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | 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              |

**BKEL 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 claim received |                    |                      |             | Details of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     | Remarks, if any |
|               |                                   |                     | Date of receipt           | Amount claimed (A) | Nature of claim      | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     |                 |
|               |                                   |                     |                           |                    |                      |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | Claim under appeal/ at various forums   | Claim under dispute |                 |
| 1             | FCM Travel Solutions              | No                  | 29 May 2019               | 35,017             | Other services       | -           | 35,017                                                                                                                                                     | -              | -                            | 35,017                                | -                                              | -                                            | -                                   | -                                       | -                   | NA              |
| 2             | IL&FS Transportation Networks Ltd | Yes                 | 20 Jun 2019               | 135,049,868        | Construction service | -           | 135,049,868                                                                                                                                                | -              | 30,775,832                   | 104,274,036                           | -                                              | -                                            | -                                   | -                                       | -                   | Note 2          |
| 3             | Mangala Traders                   | No                  | 14 Oct 2019               | 1,639,881          | Supply of Goods      | -           | -                                                                                                                                                          | -              | -                            | -                                     | -                                              | 1,639,881                                    | -                                   | -                                       | -                   | NA              |
| 4             | Modern Power Services             | No                  | 14 Oct 2019               | 2,169,312          | Supply of Goods      | -           | -                                                                                                                                                          | -              | -                            | -                                     | -                                              | 2,169,312                                    | -                                   | -                                       | -                   | NA              |
| 5             | MS. Eagle Scale Manufacturing     | No                  | 01 Jun 2019               | 327,495            | Supply of Goods      | -           | 327,495                                                                                                                                                    | -              | -                            | 327,495                               | -                                              | -                                            | -                                   | -                                       | -                   | NA              |
| Total         |                                   |                     |                           | 139,221,573        |                      | -           | 135,412,380                                                                                                                                                | -              | 30,775,832                   | 104,636,548                           | -                                              | 3,809,193                                    | -                                   | -                                       | -                   | NA              |

**BKEL 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 claim received |                    |                 |             | Details of claims admitted - Report dated 31 Aug 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2025 |                |                              |                                       |                                                |                                              |                                     |                                         |                     | Remarks, if any |
|               |                  |                     | Date of receipt           | Amount claimed (A) | Nature of claim | Mutual Debt | Claim amount admitted (B)                                                                                                                                  | voting share % | Amount adjusted (Note 1) (C) | Net claim amount admitted (D = B - C) | voting share % basis net claim amount admitted | Amount of claim not admitted (E = A - B - F) | Amount admitted as contingent claim | Claim neither admitted nor rejected (F) |                     |                 |
|               |                  |                     |                           |                    |                 |             |                                                                                                                                                            |                |                              |                                       |                                                |                                              |                                     | 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              |

**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 31 Aug 2025 has been updated to incorporate necessary adjustments and reflected under "Net claim amount admitted" and "voting share % basis net claim amount admitted".
- The amounts pertaining to auto-debits, 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.

**SECURITY INTEREST FOR FINANCIAL CREDITORS OF BALESHWAR KHARAGPUR EXPRESSWAY LIMITED ("BKEL")**

| 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              |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|--------------------------------|
| 1       | BKEL's moveable assets, receivables, cash and investment created as part of the Project (as defined below) (to the extent permissible under the Concession Agreement (as defined below)), excluding the Project Assets (as defined below), including but not limited to, accessories, computer hardware, computer software, electronics spares, machinery spares, tools. | Allahabad Bank            | 74.28                       | 63.04                       | 11.24                                 | First <i>Pari Passu</i> Charge |
|         |                                                                                                                                                                                                                                                                                                                                                                          | Oriental Bank of Commerce | 74.49                       | 63.05                       | 11.43                                 |                                |
|         |                                                                                                                                                                                                                                                                                                                                                                          | State Bank of India       | 145.08                      | 123.62                      | 21.45                                 |                                |
|         |                                                                                                                                                                                                                                                                                                                                                                          | Punjab & Sind Bank        | 98.76                       | 83.57                       | 15.19                                 |                                |
| 2       | Entire receivables and monies of BKEL, including but not limited to:<br>- investment in the Project;<br>- Project revenue;<br>- insurance proceeds from insurance contracts (excluding the Project Assets);<br>- termination payments;<br>- investments lying to the credit of the accounts of BKEL.                                                                     | Allahabad Bank            | 74.28                       | 63.04                       | 11.24                                 | First <i>Pari Passu</i> Charge |
|         |                                                                                                                                                                                                                                                                                                                                                                          | Oriental Bank of Commerce | 74.49                       | 63.05                       | 11.43                                 |                                |
|         |                                                                                                                                                                                                                                                                                                                                                                          | State Bank of India       | 145.08                      | 123.62                      | 21.45                                 |                                |
|         |                                                                                                                                                                                                                                                                                                                                                                          | Punjab & Sind Bank        | 98.76                       | 83.57                       | 15.19                                 |                                |
| 3       | All rights, title, benefits, claims and demands of BKEL under the Project Agreements (as below).                                                                                                                                                                                                                                                                         | Allahabad Bank            | 74.28                       | 63.04                       | 11.24                                 | First <i>Pari Passu</i> Charge |
|         |                                                                                                                                                                                                                                                                                                                                                                          | Oriental Bank of Commerce | 74.49                       | 63.05                       | 11.43                                 |                                |
|         |                                                                                                                                                                                                                                                                                                                                                                          | State Bank of India       | 145.08                      | 123.62                      | 21.45                                 |                                |
|         |                                                                                                                                                                                                                                                                                                                                                                          | Punjab & Sind Bank        | 98.76                       | 83.57                       | 15.19                                 |                                |
| 4       | Fixed deposit of INR 67,16,141 maintained with IndusInd Bank bearing account number 300715654469                                                                                                                                                                                                                                                                         | IndusInd Bank             | 15.07                       | 63.04                       | 11.24                                 | Note 3<br>Note 4               |

**DEFINITIONS:**

- (1) **"Concession Agreement"** means the concession agreement dated April 24, 2012.
- (2) **"Project"** means construction of new bridges/structure, repair of existing four-lane road from 0.00 to 119.300 km on the Baleshwar-Kharagpur section of NH 60, in the states of Orissa and West Bengal, to be executed a design, built, finance, operate and transfer basis.
- (3) **"Project Agreements"** is as defined in the common loan agreement dated October 12, 2012.
- (4) **"Project Assets"** is as defined in the Concession Agreement.

**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) Details of the fixed deposit are as provided by IndusInd Bank vide email dated April 28, 2020.
- (4) No ROC charge form has been received in relation to the security interest. Accordingly, no view is being provided in relation to the priority of charge.