Infrastructure Leasing & Financial Services Limited
Phase IV

Draft List of creditors: claims received up to 17 Jun 2024 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

Index

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. Please note that no changes will be made post conclusion of the resolution of the concerned entity.

3 In case some 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
Draft List of creditors: claims received up to 17 Jun 2024 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 Noida Toll Bridge Company Limited

Amount in INR

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										Remarks, if any
		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	
						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	-	-	-	-	-	-	-	-	-	-	-	NTBCL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	NTBCL Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	474,054,509	1	474,054,509	238,019,372	-	236,035,137	-	-	-	-	NTBCL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	1	192,112,707	1	192,112,707	-	-	192,112,707	-	-	-	-	NTBCL Annexure 4	NA
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	NTBCL Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	NTBCL Annexure 6	NA
7	Operational creditors (Government Dues)	1	233,548,452,675	-	-	-	-	-	-	11,507,813	-	233,536,944,862	NTBCL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	4	24,784,800	4	17,035,217	-	855,195	16,180,022	-	-	-	7,749,583	NTBCL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	-	-	-	NTBCL Annexure 9	NA
Total		**7**	**234,239,404,691**	**6**	**683,202,433**	**238,019,372**	**855,195**	**444,327,865**	**-**	**11,507,813**	**-**	**233,544,694,445**		

Name of the corporate debtor: Noida Toll Bridge Company Limited

Date of commencement of CIRP: 15 Oct 2018

Draft List of creditors: claims received up to 17 Jun 2024 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

NTBCL 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				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	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		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

NTBCL 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				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	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

NTBCL 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 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	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	ICICI Bank Limited	No	15 Jun 2024	474,054,509	Term Loan	-	474,054,509	71.16%	238,019,372	-	236,035,137	55.13%	-	-	-	-	Sec. Int. Annexure	Note 4
Total (A)				**474,054,509**		**-**	**474,054,509**	**71.16%**	**238,019,372**	**-**	**236,035,137**	**55.13%**	**-**	**-**	**-**	**-**		
							47.41		*23.80*	*-*	*23.60*							

NTBCL 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	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	IL&FS Transportation Networks Limited	Yes	17 Jun 2024	192,112,707	Short Term Loan	-	192,112,707	28.84%	-	-	192,112,707	44.87%	-	-	-	-	NA
Total (B)				**192,112,707**		**-**	**192,112,707**	**28.84%**	**-**	**-**	**192,112,707**	**44.87%**	**-**	**-**	**-**	**-**	
Grand total (A+B)				**666,167,216**		**-**	**666,167,216**	**100%**	**238,019,372**	**-**	**428,147,844**	**100%**	**-**	**-**	**-**	**-**	

Name of the corporate debtor: Noida Toll Bridge Company Limited

Date of commencement of CIRP: 15 Oct 2018

Draft List of creditors: claims received up to 17 Jun 2024 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

NTBCL 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	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

NTBCL 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 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	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

NTBCL 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	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	Asst. Commissioner of Income Tax, Circle 16(1), Delhi	Income Tax, Delhi	No	12 Jun 2024	233,548,452,675	Income Tax Act	-	-	-	-	-	-	-	233,536,944,862	-	11,507,813	-	Note 2 Note 3
Total					**233,548,452,675**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**233,536,944,862**	**-**	**11,507,813**	**-**	

NTBCL 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 (B)	% voting share	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	Reliable solution	No	14 Jun 2024	12,818,463	Other Services	-	5,788,726	-	-	-	5,788,726	-	7,029,737	-	-	-	NA
2	Meridian construction	No	14 Jun 2024	1,390,217	Other Services	-	1,242,130	-	-	-	1,242,130	-	148,087	-	-	-	NA
3	Infrastructure Leasing and Financial Services Limited	Yes	11 Jun 2024	7,520,960	Other Services	-	6,949,201	-	-	855,195	6,094,006	-	571,759	-	-	-	Note 4
4	IL&FS Transportation Networks Limited	Yes	17 Jun 2024	3,055,160	Other Services	-	3,055,160	-	-	-	3,055,160	-	-	-	-	-	NA
Total				**24,784,800**		**-**	**17,035,217**	**-**	**-**	**855,195**	**16,180,022**	**-**	**7,749,583**	**-**	**-**	**-**	

NTBCL 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 (B)	% voting share	Amount adjusted (Note 1)		Net claim amount admitted (E = B - C - D)	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		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Notes:

1. 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".

2. 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.

3. 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.

4. 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.

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITOR OF NOIDA TOLL BRIDGE COMPANY LIMITED ("NTBCL")

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 movable assets (both present and future) including, without limitation, all moveable plant and machinery hardware, computer software, Interface software, wiring, electronics spares, machinery spares, tools, meters, telephones, motor vehicles, accessories and all other equipments of NTBCL (collectively, the "First Hypothecated Properties") as detailed in Unattested Deed of Hypothecation "UDOH" dated 26 Nov 2015	ICICI Bank Limited	47.41	23.80	-	23.60	First Exclusive Charge
2	All rights, titles, interests, benefits, claims and demands whatsoever of the Borrower, in, to, under and/ or in respect of the Concession Agreement and the Toll Collection Agreement except to the extent not permitted by the Government Authority or under Applicable Laws and including without limitation the right to compel performance thereunder, and to substitute, or to be substituted for, NTBCL thereunder, and to commence and conduct either in the name of NTBCL or in its own name or otherwise any proceedings against any Person in respect of any breach of, the Concession Agreement and/ or the Toll Collection Agreement and, including without limitation, rights and benefits to all amounts owing to, or received or recovered by. NTBCL and all claims thereunder and all other claims of NTBCL under or in any proceedings against all or any such Persons and together with the right to further assign the Concession Agreement and the Toll Collection Agreement (collectively, the "Second Hypothecated Properties") as detailed in UDOH dated 26 Nov 2015	ICICI Bank Limited	47.41	23.80	-	23.60	First Exclusive Charge
3	All amounts, revenues, receipts, and other receivables, owing to, received and/ or receivable by, the Borrower as a Concessionaire under the Concession Agreement in the event of partial or total cancellation of the Concession Agreement or re-negotiation thereof under a tri-partite agreement, and under the Toll Collection Contract (collectively,	ICICI Bank Limited	47.41	23.80	-	23.60	First Exclusive Charge

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITOR OF NOIDA TOLL BRIDGE COMPANY LIMITED ("NTBCL")

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		
	the "Third Hypothecated Properties") as detailed in UDOH dated 26 Nov 2015						
4	All rights, titles, interests, benefits, claims, and demands whatsoever of NTBCL, in, to, under and/ or in respect of all intangible assets of the Borrower, including without limitation the intellectual property rights and the goodwill of NTBCL (collectively, the "Fourth Hypothecated Properties") as detailed in UDOH dated 26 Nov 2015	ICICI Bank Limited	47.41	23.80	-	23.60	First Exclusive Charge
5	All current assets, amounts, revenues, receipts owing to/ receivable and/ or received by NTBCL, whether present or future, including in relation to the DND or otherwise and all rights, titles, interest, benefits, claims and demands whatsoever of NTBCL in, to or in respect of all amounts owing to/ receivable and/ or received by, NTBCL, both present and future, which description shall include all properties of the above description whether presently in existence or acquired hereafter (collectively, the "Fifth Hypothecated Properties") as detailed in UDOH dated 26 Nov 2015	ICICI Bank Limited	47.41	23.80	-	23.60	First Exclusive Charge
6	All rights, titles, interests, benefits, claims, and demands whatsoever of the Borrower. over the current account number 1177201003409, held in the name of the Borrower with the Noida main branch, Noida, Uttar Pradesh - 201 301 branch of Canara Bank, wherein all amounts, revenues, receipts and other receivables, owing to, received and/ or receivable by, the Borrower as a Concessionaire under the Concession Agreement; and under the Toll Collection Contract are deposited/ shall be deposited (collectively, the "Sixth Hypothecated Properties") as detailed in UDOH dated 26 Nov 2015	ICICI Bank Limited	47.41	23.80	-	23.60	First Exclusive Charge
7	Immovable property: 1. All piece and parcel of land admeasuring in aggregate 68.69 acres and equivalent to about 829 Bigha and 16 Biswas situated in vellahes Nayabans and Januvi	ICICI Bank Limited	47.41	23.80	-	23.60	First Exclusive Charge

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITOR OF NOIDA TOLL BRIDGE COMPANY LIMITED ("NTBCL")

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		
	Charaga and Village Nayabas (55.3 acres) 2. Shahdra Bridge build over nullah situated in the territorial jurisdiction of District Gautam Budh Nagar, Uttar Pradesh 3. Village Chack - Chilla (105 Bigha and 01 Biswa), Village Okhla (32 Bigha and 10 Biswa), Village Khizrabad (522 Bigha and 10 Biswa), Village Kilokri (50 Bigha and 02 Biswa) 4. Village Jogabai (16 Bigha and 16 Biswa), Village Chack-Chilla (202 Bigha and 15 Biswa), Village Khizrabad (53 Bigha and 1 Biswa), Village Kilokri (736 Bigha and 10 Biswa) 5. Land measuring 36.02 acres comprised in Khasra No. 84 (8.30 acres), 80 (2.13 acres), 82 (7.56 acres), 78 (17.79 acres) and 83 (0.24 acres) situated in village Janubi Chiragah, Delhi 6. Ashram Flyover site as detailed in Memorandum of Entry, Noida dated 12 Feb 2016 and Memorandum of Entry, UP "MOE" dated 12 Feb 2016						

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.