

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 31 Oct 2022.

Summary of claims of IL&FS Airports Limited

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted - Report dated 30 Sep 2022					Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company					Details in Annexure	Remarks, if any		
		No. of claims	Amount claimed	No. of claims	Amount admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount of claims not admitted	No. of claims	Amount admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			Amount of claims not admitted	
							Claim under appeal/at various forums	Claim under dispute					Claim under appeal/ at various forums				Claim under dispute
1	Secured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IAL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IAL Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	3,505,308,646	1	3,499,647,443	-	-	-	5,661,203	1	3,499,647,443	-	-	-	5,661,203	IAL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	2	618,477,014	2	618,003,641	-	-	-	473,373	2	618,003,641	-	-	-	473,373	IAL Annexure 4	NA
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IAL Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IAL Annexure 6	NA
7	Operational creditors (Government Dues)	1	2,198,010	-	-	-	1,978,320	-	219,690	-	-	-	1,978,320	-	219,690	IAL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	4	280,605,387	3	280,174,248	-	-	-	431,139	3	280,174,248	-	-	-	431,139	IAL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	1	5,801,850	-	-	-	-	-	5,801,850	-	-	-	-	-	5,801,850	IAL Annexure 9	NA
	Total	9	4,412,390,907	6	4,397,825,332	-	1,978,320	-	12,587,255	6	4,397,825,332	-	1,978,320	-	12,587,255		

Name of the corporate debtor: IL&FS Airports 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 31 Oct 2022.

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

S.No	Name of Creditor	Related party	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company					Security Interest	Remarks, if any	
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			
												Claim under appeal/at various forums	Claim under dispute					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	NA	NA	NA

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

S.No	Name of Creditor	Related party	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company					Security Interest	Remarks, if any	
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			
												Claim under appeal/at various forums	Claim under dispute					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	NA	NA	NA

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

S.No	Name of Creditor	Related party	Details of claim received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company					Security Interest	Remarks, if any			
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected					
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/ at various forums			Claim under dispute		
1	IL&FS Financial Services Limited	Yes	04 Mar 2022	710,534,758	Line of credit - INR 220 cr	-	708,086,926	84.99%	2,447,832	-	-	-	-	-	708,086,926	84.99%	2,447,832	-	-	-	-	Sec. Int. Annexure	NA
				1,520,379,044	Term Loan - INR 140 cr	-	1,519,688,633		690,411	-	-	-	-	1,519,688,633		690,411	-	-	-	-	-	NA	
				93,669,956	Term Loan - INR 8.6 cr	-	93,627,545		42,411	-	-	-	-	93,627,545		42,411	-	-	-	-	-	NA	
				524,043,631	Line of credit - INR 48 cr	-	523,806,918		236,713	-	-	-	-	523,806,918		236,713	-	-	-	-	-	NA	
				655,668,276	Term Loan - INR 60 cr	-	653,424,440		2,243,836	-	-	-	-	653,424,440		2,243,836	-	-	-	-	-	NA	
				1,012,981	Loan - INR 100 cr	-	1,012,981		-	-	-	-	-	1,012,981		-	-	-	-	-	-	NA	
Total (A)				3,505,308,646			3,499,647,443	84.99%	5,661,203					3,499,647,443	84.99%	5,661,203							

IAL Annexure 4 - Unsecured 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				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company					Security Interest	Remarks, if any		
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected				
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/ at various forums			Claim under dispute	
1	IL&FS Transportation Networks Limited	Yes	09 Mar 2022	6,600,000	Short Term Loan - INR 0.75 cr	-	6,526,967	0.54%	73,033	-	-	-	-	6,526,967	0.54%	73,033	-	-	-	-	-	NA
				15,900,000	Short Term Loan - INR 1.5 cr	-	15,799,660		100,340	-	-	-	-	15,799,660		100,340	-	-	-	-	-	NA
				300,000	Short Term Loan - INR 1 cr	-	-		300,000	-	-	-	-	-		300,000	-	-	-	-	-	NA
2	RIDCOR Infra Projects Limited	Yes	10 Mar 2022	595,677,014	Term Loan - INR 55 cr	-	595,677,014	14.47%	-	-	-	-	-	595,677,014	14.47%	-	-	-	-	-	-	NA
Total (B)				618,477,014			618,003,641	15.01%	473,373					618,003,641	15.01%	473,373						
Grand total (A+B)				4,123,785,660			4,117,651,084	100%	6,134,576					4,117,651,084	100%	6,134,576						

Name of the corporate debtor: IL&FS Airports 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 31 Oct 2022.

IAL Annexure 5 - Operational creditors (Workmen)

S.No	Name of authorised representative, if any	Name of workman	Related party	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company						Remarks, if any
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		
												Claim under appeal/at various forums	Claim under dispute					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	NA	

IAL Annexure 6 - Operational creditors (Employees)

S.No	Name of authorised representative, if any	Name of employee	Related party	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company						Remarks, if any
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		
												Claim under appeal/at various forums	Claim under dispute					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	NA	

IAL Annexure 7 - Operational creditors (Government Dues)

S.No	Details of the claimant		Related Party	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company						Remarks if any
	Department	Government		Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/ at various forums	Claim under dispute	
1	Assistant Commissioner of Income Tax 14(1)(2), Mumbai	IT, Mumbai	No	18 Aug 2022	2,198,010	Income Tax liability	-	-	-	219,690	-	1,978,320	-	-	-	219,690	-	1,978,320	-	Note 1 Note 2
Total					2,198,010		-	-	-	219,690	-	1,978,320	-	-	-	219,690	-	1,978,320	-	

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

S.No	Name of Creditor	Related party	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company						Security Interest	Remarks, if any	
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/ at various forums			Claim under dispute
1	Infrastructure Leasing & Financial Services Ltd	Yes	11 Mar 2022	2,827,813	Subscription fees & other services	-	2,716,008	-	111,805	-	-	-	-	2,716,008	-	111,805	-	-	-	-	NA
2	Aiav	No	11 Mar 2022	290,794	Supply of goods	-	-	-	290,794	-	-	-	-	-	-	290,794	-	-	-	-	NA
3	Luthra & Luthra LLP, Chartered Accountants	No	24 Mar 2022	428,340	Professional Services	-	399,800	-	28,540	-	-	-	-	399,800	-	28,540	-	-	-	-	NA
4	IL&FS Transportation Networks Limited	Yes	18 Aug 2022	277,058,440	Other services	-	277,058,440	-	-	-	-	-	-	277,058,440	-	-	-	-	-	-	NA
Total				280,605,387		-	280,174,248	-	431,139	-	-	-	-	280,174,248	-	431,139	-	-	-	-	

Name of the corporate debtor: IL&FS Airports 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 31 Oct 2022.

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

S.No.	Name of Creditor	Related party	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2022, as per details shared by the company				Security Interest	Remarks, if any		
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected				
											Claim under appeal/at various forums	Claim under dispute				Claim under appeal/at various forums			Claim under dispute	
1	J Kumar Construction And Services Private Limited	No	17 Mar 2022	5,801,850	Supply of goods	-	-	5,801,850	-	-	-	-	-	5,801,850	-	-	-	-	-	NA
Total				5,801,850		-	-	5,801,850	-	-	-	-	-	5,801,850	-	-	-	-	-	

Notes:

- The entity has filed an appeal with the relevant forum against the liabilities claimed by the authorities and the matter is awaiting outcome. Given that the said matter is sub-judice and pending determination by the relevant appellate authority, we would not be in a position to either admit or reject the said claim. Hence, the claim is subject to Adjudication and will be subject to further review and the outcome of the ongoing proceedings.
- In pursuance to the decision of the Hon'ble Supreme Court in the matter of *State Tax Officer v. Rainbow Paper Limited (2022 SCC Online SC 1162)*, the Supreme Court has held that for claims under statutes, which provide for a deemed charge to be created on the relevant default by a corporate debtor (similar to one present in Gujarat Value Added Tax Act, 2013), the relevant statutory claim should be considered as a secured creditor for the purposes of distribution under section 53 of the Insolvency and Bankruptcy Code, 2016. Accordingly, please note the following:
 - all statutes which have an absolute clause to create a charge in case of a default under the relevant statute - such statutory claims would be considered to be secured creditors;
 - all statutes which have a clause to create a charge, subject to provisions of IBC - such statutory claims would be considered to be unsecured creditors;
 - all statutes which don't have a clause to create charge in case of default - such statutory claims would be considered to be unsecured creditors.

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS AIRPORTS LIMITED ("IAL")

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
1	The entire current assets and the entire loans and advances extended by IAL, both present and future, including all book debts and receivables.	IL&FS Financial Services Limited	349.96	First Pari Passu Charge

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.*