

## Infrastructure Leasing & Financial Services Limited

**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 Jul 2023.**

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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 15 Oct 2018.
4. The amounts pertaining to mutual debt is as per information provided in the claim form received from the creditor. Please note that these amounts have not been reviewed and verified by the claims management advisor. As per the operational instructions received for the claims management process, set-offs were not to be carried out.

Infrastructure Leasing & Financial Services Limited

List of creditors: claims received up to 18 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 Jul 2023.

Summary of claims of East Hyderabad Expressway Limited

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted - Report dated 30 Sep 2022					Summary of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, 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	-	-	-	-	-	-	-	-	-	-	-	-	-	EHEL Annexure 1	NA	
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	EHEL Annexure 2	NA	
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	7	1,016,825,022	7	1,016,500,522	-	-	-	324,500	-	-	-	-	-	1,016,825,022	EHEL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	4	1,235,348,721	4	1,227,274,859	-	-	-	8,073,862	3	1,220,800,459	-	-	-	14,548,262	EHEL Annexure 4	NA
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	EHEL Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	EHEL Annexure 6	NA
7	Operational creditors (Government Dues)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	EHEL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	6	1,390,915,791	5	538,629,857	379,500,000	-	26,196,526	826,089,408	5	159,129,857	-	-	26,196,526	1,205,589,408	EHEL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	EHEL Annexure 9	NA
<b>Total</b>		<b>17</b>	<b>3,643,089,534</b>	<b>16</b>	<b>2,782,405,238</b>	<b>379,500,000</b>	<b>-</b>	<b>26,196,526</b>	<b>834,487,770</b>	<b>8</b>	<b>1,379,930,316</b>	<b>-</b>	<b>-</b>	<b>26,196,526</b>	<b>2,236,962,692</b>		

Name of the corporate debtor: East Hyderabad Expressway Limited

Date of commencement of CIRP: 15 Oct 2018

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 Jul 2023.

**EHEL Annexure 1 - Secured financial creditors belonging to any class of creditors**

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, 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	

**EHEL Annexure 2 - Unsecured financial creditors belonging to any class of creditors**

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, 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	

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, 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	United Bank of India	No	03 Jun 2019	89,988,661	Term Loan-804300070337	-	89,664,161	4.00%	324,500	-	-	-	-	-	-	-	-	-	-	Refer Sec. Int. Annexure	Note 1 Note 2
2	Punjab & Sind Bank	No	19 Jun 2019	58,553,843	Term Loan	-	58,553,843	2.61%	-	-	-	-	-	-	-	-	-	-	-	Refer Sec. Int. Annexure	Note 1 Note 2
3	State Bank of India	No	03 Jun 2019	189,655,389	Term Loan-63023330751 65034032338 66022230767	-	189,655,389	8.45%	-	-	-	-	-	-	-	-	-	-	-	Refer Sec. Int. Annexure	Note 1 Note 2
4	Allahabad bank	No	03 Jun 2019	59,803,691	Term Loan-50001268829	-	59,803,691	2.67%	-	-	-	-	-	-	-	-	-	-	-	Refer Sec. Int. Annexure	Note 1 Note 2
5	Canara Bank	No	15 Jun 2019	123,644,285	Term Loan-0307773000054	-	123,644,285	5.51%	-	-	-	-	-	-	-	-	-	-	-	Refer Sec. Int. Annexure	Note 1 Note 2
6	India Infrastructure Finance Company Limited	No	19 Jun 2019	373,823,007	Senior Debt (Direct lending) & Take out Finance-100110000185 100130000055	-	373,823,007	16.66%	-	-	-	-	-	-	-	-	-	-	-	Refer Sec. Int. Annexure	Note 1 Note 2
7	Oriental Bank of commerce	No	01 Jun 2019	121,356,145	Term Loan-04077021000216	-	121,356,145	5.41%	-	-	-	-	-	-	-	-	-	-	-	Refer Sec. Int. Annexure	Note 1 Note 2
<b>Total (A)</b>				<b>1,016,825,022</b>			<b>1,016,500,522</b>	<b>45.30%</b>	<b>324,500</b>												

Name of the corporate debtor: East Hyderabad Expressway Limited

Date of commencement of CIRP: 15 Oct 2018

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 Jul 2023.

**EHEL 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 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, 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 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	Bhopal E- Governance	Yes	19 Jun 2019	8,626,377	Term Loan	-	6,474,400	0.29%	2,151,977	-	-	-	-	-	-	-	-	-	Note 3	
2	Tierra Enviro Limited	Yes	20 Jun 2019	210,730,543	Short Term Loan	-	209,790,269	9.35%	940,274	-	-	-	-	209,790,269	17.18%	940,274	-	-	NA	
3	IL&FS Transportation Network Limited	Yes	20 Jun 2019	339,600,000	Short Term Loan	-	339,600,000	15.14%	-	-	-	-	-	339,600,000	27.82%	-	-	-	NA	
4	Infrastructure Leasing & Financial Services Limited	Yes	20 Jun 2019	676,391,801	Term Loan	-	671,410,190	29.92%	4,981,611	-	-	-	-	671,410,190	55.00%	4,981,611	-	-	NA	
<b>Total (B)</b>				<b>1,235,348,721</b>		<b>-</b>	<b>1,227,274,859</b>	<b>54.70%</b>	<b>8,073,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,220,800,459</b>	<b>100.00%</b>	<b>14,548,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Grand Total (A+B)</b>				<b>2,252,173,743</b>		<b>-</b>	<b>2,243,775,381</b>	<b>100.00%</b>	<b>8,398,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,220,800,459</b>	<b>100.00%</b>	<b>1,031,373,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**EHEL Annexure 5 - Operational creditors (Workmen)**

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 Sep 2022							Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, 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	

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

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 Sep 2022							Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, 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	

Name of the corporate debtor: East Hyderabad Expressway Limited

Date of commencement of CIRP: 15 Oct 2018

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 Jul 2023.

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

S.No.	Details of the claimant		Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, as per details shared by the company					Remarks, if any	
								Amount in INR		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
	Date of receipt	Amount claimed		Nature of claim	Mutual Debt (as mentioned in claim form)	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

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, as per details shared by the company					Security Interest	Remarks, if any							
							Amount in INR		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				
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim under appeal/at various forums	Claim under dispute						Claim under appeal/at various forums	Claim under dispute											
1	KMC Construction Limited	Yes	05 Jun 2019	1,387,905,346	Construction service	-	535,636,966	-	826,071,854	-	379,500,000	-	-	-	26,196,526	156,136,966	-	1,205,571,854	-	-	-	-	26,196,526	NIL	Note 1 Note 4	
2	IL&FS Transportation Networks Ltd	Yes	20 Jun 2019	2,928,441	Construction service	-	2,928,441	-	-	-	-	-	-	-	-	2,928,441	-	-	-	-	-	-	-	-	NIL	NA
3	S Ghosh & Associates, Chartered Accountants	No	04 Jun 2019	32,500	Other services	-	32,500	-	-	-	-	-	-	-	-	32,500	-	-	-	-	-	-	-	-	NIL	NA
4	Shweta Gokarn & Co	No	09 Aug 2019	20,650	Other services	-	20,650	-	-	-	-	-	-	-	-	20,650	-	-	-	-	-	-	-	-	NIL	NA
5	Elsamex India Private Limited	Yes	19 Jun 2019	17,554	Construction service	-	-	-	17,554	-	-	-	-	-	-	-	-	17,554	-	-	-	-	-	-	NIL	NA
6	Luthra & Luthra LLP	No	19 Jun 2019	11,300	Other services	-	11,300	-	-	-	-	-	-	-	-	11,300	-	-	-	-	-	-	-	-	NIL	NA
<b>Total</b>				<b>1,390,915,791</b>			<b>538,629,857</b>		<b>826,089,408</b>		<b>379,500,000</b>			<b>26,196,526</b>	<b>159,129,857</b>		<b>1,205,589,408</b>						<b>26,196,526</b>			

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Jul 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Jul 2023, as per details shared by the company					Security Interest	Remarks, if any						
							Amount in INR		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					
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	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	NA	NA	NA	NA

- Note :**
1. We have received certain information from the company in relation to changes to the claims between 16 Oct 2018 to 31 Jul 2023, basis which the position of the claims is now being updated.
  2. Pursuant to the OTS proposal by EHEL, the bank statements evidencing payment of the relevant amounts and the no-dues certificate received from the lenders (other than SBI), the claim of the consortium lenders against EHEL has been extinguished
  3. The claim has been withdrawn by the creditor and hence the same has been shown as not admitted.
  4. Some or all components of this claim have neither been admitted nor rejected as the same would require adjudication by the relevant authority/forum. Our role is to vet and do a prima facie verification, basis the documents and information available with us. Once the matter is adjudicated, the relevant order/ direction will have to be placed before the CMA so that the CMA can verify and record the relevant revisions, based on adjudicated position.

**SECURITY INTEREST ANNEXURE**  
**SECURITY INTEREST FOR FINANCIAL CREDITORS OF EAST HYDERABAD EXPRESSWAY LIMITED ("EHEL")**

**Notes:**

- (1) Pursuant to the OTS proposal by EHEL, the bank statements evidencing payment of the relevant amounts and the no-dues certificate received from the lenders (other than SBI), the claim of the consortium lenders against EHEL has been extinguished. Accordingly, the charges held by the lenders over the assets of EHEL would be deemed to be infructuous. The CMA has not yet received the relevant CHG-4 for satisfaction of the charges held by the lenders.