IMICL Dighi Maritime Limited (IDML)

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 2023.

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S.No.	Entity Name	Page No.	Remarks
1	IMICL Dighi Maritime Limited	2-4	NA
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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 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 2023.

Summary of claims of IMICL Dighi Maritime Limited

Amount in INR

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 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 claim	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IDML Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IDML Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	1,928,707,216	1	1,928,707,146	-	-	-	70	1	1,067,184,401	-	-	-	70	IDML Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	3	943,261,081	3	943,261,081	-	-	-	-	3	943,261,081	-	-	-	-	IDML Annexure 4	NA
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IDML Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IDML Annexure 6	NA
7	Operational creditors (Government Dues)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IDML Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	2	859,375	1	859,375	-	-	-	-	1	859,375	-	-	-	-	IDML Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IDML Annexure 9	NA
Total		**6**	**2,872,827,672**	**5**	**2,872,827,602**	**-**	**-**	**-**	**70**	**5**	**2,011,304,857**	**-**	**-**	**-**	**70**		

Name of the corporate debtor: IMICL Dighi Maritime Limited

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 2023.

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

Amount in INR

S.No.	Name of Creditor	Related party	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 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 covered by guarantee	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	NA
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Amount in INR

S.No.	Name of Creditor	Related party	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 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 covered by guarantee	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	NA
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

IDML 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	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 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 covered by guarantee	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	1,924,631,202	Line of credit Infra - INR 180 cr	-	1,924,631,202	67.01%	-	-	-	-	-	1,064,929,116	52.97%	-	-	-	-	-	Sec. Int. Annexure	Note 1
				4,076,014	ITML - INR 35 cr	-	4,075,944	0.14%	70	-	-	-	-	2,255,285	0.11%	70	-	-	-	-	Sec. Int. Annexure	Note 1
Total				**1,928,707,216**		-	**1,928,707,146**	**67.16%**	**70**	-	-	-	-	**1,067,184,401**	**53.08%**	**70**	-	-	-	-		

IDML 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	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 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 covered by guarantee	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 Maritime Infrastructure Company Ltd	Yes	08 Mar 2022	54,470,908	Inter Corporate Deposit - 5cr	-	54,470,908	1.90%	-	-	-	-	-	54,470,908	2.71%	-	-	-	-	-	NA
2	Gujarat Integrated Maritime Complex Private Limited	Yes	08 Mar 2022	30,276,683	Inter Corporate Loan - 3cr	-	30,276,683	1.05%	-	-	-	-	-	30,276,683	1.51%	-	-	-	-	-	NA
				456,106,470	Short Term Loan - 93cr	-	456,106,470	15.88%	-	-	-	-	-	456,106,470	22.69%	-	-	-	-	-	NA
				273,309,349	Short Term Loan - 25cr	-	273,309,349	9.52%	-	-	-	-	-	273,309,349	13.59%	-	-	-	-	-	NA
3	IL&FS Airports Limited	Yes	09 Mar 2022	108,021,781	Short Term Loan - 10cr	-	108,021,781	3.76%	-	-	-	-	-	108,021,781	5.37%	-	-	-	-	-	NA
				21,075,890	Term Loan - 2cr	-	21,075,890	0.73%	-	-	-	-	-	21,075,890	1.05%	-	-	-	-	-	NA
Total (B)				**943,261,081**		-	**943,261,081**	**32.84%**	-	-	-	-	-	**943,261,081**	**46.92%**	-	-	-	-	-	
Grand total (A+B)				**2,871,968,297**		-	**2,871,968,227**	**100.00%**	**70**	-	-	-	-	**2,010,445,482**	**100.00%**	**70**	-	-	-	-	

Name of the corporate debtor: IMICL Dighi Maritime Limited

Date of commencement of CIRP: 15 Oct 2018

List of creditors: claims received up to 18 Aug 2022 for liabilities up to 15 Oct 2018. Post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 2023.

IDML Annexure 5 - Operational creditors (Workmen)

Amount in INR

S.No.	Name of authorised representative, if any	Name of workman	Related party	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 2023, as per details shared by the company						Remarks, if any
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent	Amount neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent	Claim neither admitted nor rejected		
												Amount under	Amount					Claim under	Claim under	
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

IDML Annexure 6 - Operational creditors (Employees)

Amount in INR

S.No.	Name of authorised representative, if any	Name of employee	Related party	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 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	Amount 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		
												Amount under appeal/at various forums	Amount 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
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

IDML Annexure 7 - Operational creditors (Government Dues)

Amount in INR

Sr. No.	Details of the claimant		Related party	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 2023, 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	
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Amount in INR

S.No.	Name of Creditor	Related party	Details of claim received				Details of claim admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 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 admitted as contingent claim	Amount covered by guarantee	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 Maritime Infrastructure Company Ltd	Yes	08 Mar 2022	859,375	Deputation charges	-	859,375	-	-	-	-	-	-	859,375	-	-	-	-	-	-	NA
2	Infrastructure Leasing & Financial Services Ltd	Yes	14 Mar 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 2
Total				**859,375**		-	**859,375**	-	-	-	-	-	-	**859,375**	-	-	-	-	-	-	

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

Amount in INR

S.No.	Name of Creditor	Details of claim received					Details of claim admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Sep 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Sep 2023, as per details shared by the company						Security Interest	Remarks, if any
		Related party	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	Amount covered by guarantee	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
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note: 1) Order of the Hon'ble NCLAT dated 22 May 2022 approving the Interim Distribution proposal states that "*The claims of each creditor who receives any amount (cash and InvIT Units) as part of interim distribution shall stand extinguished to the extent of the amount received*". The claims have accordingly been updated. The difference between amount admitted as on 30 Sep 2022 and 30 Sep 2023 is on account of Interim Distribution (Phase 1).

2) The claim form submitted for amount outstanding as on 15 Oct 2022 is Nil, however they have certain dues post 15 Oct 2018.

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IMICL DIGHI MARITIME LIMITED ("IDML")

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
1	The entire loans and advances extended by IDML, both present and future, and all amounts owing to, and/or received and/or receivable by IDML in connection thereto.	IL&FS Financial Services Limited	160.72	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.