

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 30 Sep 2023.

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1	IL&FS Wind Energy Limited	2 - 5	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

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 30 Sep 2023.

Summary of claims of IL&FS Wind Energy Limited

Amount in INR

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted					Summary 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 of contingent claims	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	3	2,547,470,027	3	2,546,574,656	-	-	-	895,371	3	20,289,811	-	-	-	895,371	IWEL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IWEL Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	2,562,417,325	1	2,552,917,325	-	-	-	9,500,000	1	20,340,346	-	-	-	9,500,000	IWEL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	1	2,915,910,426	1	2,915,910,426	-	-	-	-	1	1,616,464,652	-	-	-	-	IWEL Annexure 4	NA
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IWEL Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IWEL Annexure 6	NA
7	Operational creditors (Government Dues)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IWEL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	13	323,540,646	11	323,042,276	-	-	-	498,370	9	178,795,278	-	-	-	1,026,870	IWEL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IWEL Annexure 9	NA
	Total	18	8,349,338,424	16	8,338,444,683	-	-	-	10,893,741	14	1,835,890,087	-	-	-	11,422,241		

Name of the corporate debtor: IL&FS Wind Energy 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 30 Sep 2023.

WEL 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 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 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	Debenture - Series 1A (IDBI Trusteeship Services Ltd)	No	19 Jun 2019	955,301,260	Debentures	-	954,965,496	11.91	335,764	-	-	-	-	7,608,679	0.46	335,764	-	-	Refer Sec. Int. Annexure	Note 1	
2	Debenture - Series 1B (IDBI Trusteeship Services Ltd)	No	19 Jun 2019	254,747,003	Debentures	-	254,657,466	3.18	89,537	-	-	-	-	2,028,981	0.12	89,537	-	-	Refer Sec. Int. Annexure	Note 1	
3	Debenture - Series 1C (IDBI Trusteeship Services Ltd)	No	19 Jun 2019	1,337,421,764	Debentures	-	1,336,951,694	16.68	470,070	-	-	-	-	10,652,151	0.64	470,070	-	-	Refer Sec. Int. Annexure	Note 1	
Total (A)				2,547,470,027		-	2,546,574,656	31.77	895,371	-	-	-	-	20,289,811	1.22	895,371	-	-			

WEL 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 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 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

WEL 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 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 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	20 Jun 2019	2,562,417,325	Term Loan- DM_001805 DM_001644 DM_001655 DM_001662	-	2,552,917,325	31.85	9,500,000	-	-	-	-	20,340,346	1.23	9,500,000	-	-	Refer Sec. Int. Annexure	Note 1	
Total (B)				2,562,417,325		-	2,552,917,325	31.85	9,500,000	-	-	-	-	20,340,346	1.23	9,500,000	-	-			

WEL 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 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 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 Energy Development Company Limited	Yes	19 Jun 2019	1,149,769,451	Term Loan	-	1,149,769,451	14.34	-	-	-	-	-	-	637,386,409	38.46	-	-	-	-	Note 1		
				566,261,519	Inter Corporate Deposit- STD/IED/CL/2016-17/01/02 STD/IEWEL/2017-18/01-10 STD/IEWEL/2018-19/01-03	-	566,261,519	7.06	-	-	-	-	-	-	-	-	313,912,842	18.94	-	-	-	-	Note 1
				1,199,879,456	Debentures	-	1,199,879,456	14.97	-	-	-	-	-	-	-	-	665,165,401	40.14	-	-	-	-	Note 1
Total (C)				2,915,910,426		-	2,915,910,426	36.38	-	-	-	-	-	1,616,464,652	97.55	-	-	-	-				
Grand Total (A+B+C)				8,025,797,778		-	8,015,402,407	100	10,395,371	-	-	-	-	1,657,094,809	100	10,395,371	-	-	-				

Name of the corporate debtor: IL&FS Wind Energy 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 30 Sep 2023.

IWEL 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 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	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

IWEL 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 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	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

IWEL 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 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

Name of the corporate debtor: IL&FS Wind Energy 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 30 Sep 2023.

WEL 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 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 admitted as contingent claim	Claim neither admitted nor rejected				
												Claim under appeal/at various forums	Claim under dispute					Amount admitted			% voting share in CoC	Amount of claim not admitted
1	Natraj Computer Stationery	No	05 Jun 2019	1,232	Supply of Goods	-	1,043	-	189	-	-	-	-	1,043	-	189	-	-	-	-	NIL	NA
2	ICRA Limited	No	19 Jun 2019	708,000	Other services	-	648,000	-	60,000	-	-	-	-	359,225	-	60,000	-	-	-	-	NIL	Note 1
3	Patel & Deodhar Chartered Accountants	No	18 Jun 2019	118,000	Other services	-	107,100	-	10,900	-	-	-	-	59,372	-	10,900	-	-	-	-	NIL	Note 1
4	IL&FS Energy Development Company Limited	Yes	19 Jun 2019	21,300,000	Other services	-	21,300,000	-	-	-	-	-	-	11,807,872	-	-	-	-	-	-	NIL	Note 1
5	IL&FS Securities Services Limited	Yes	17 Jun 2019	19	Other services	-	19	-	-	-	-	-	-	11	-	-	-	-	-	-	NIL	Note 1
6	Mayekar and Associates	No	24 Jun 2019	142,495	Other services	-	130,614	-	11,881	-	-	-	-	72,407	-	11,881	-	-	-	-	NIL	Note 1
7	SRBC & Co LLP	No	19 Jun 2019	590,000	Other services	-	515,000	-	75,000	-	-	-	-	-	-	590,000	-	-	-	-	NIL	Note 2
8	Ateesh Samant	No	25 Jun 2019	13,500	Other services	-	13,500	-	-	-	-	-	-	13,500	-	-	-	-	-	-	NIL	NA
9	Nilmani Poddar	No	26 Jun 2019	13,500	Other services	-	13,500	-	-	-	-	-	-	7,484	-	-	-	-	-	-	NIL	Note 1
10	Anand Nair	NA	26 Jun 2019	13,500	Other services	-	13,500	-	-	-	-	-	-	-	-	13,500	-	-	-	-	NIL	Note 3
11	IL&FS Energy Development Company Limited	Yes	20 Jun 2019	300,300,000	Other services	-	300,300,000	-	-	-	-	-	-	166,474,364	-	-	-	-	-	-	NIL	Note 1
12	D. Rajanna & Co.	No	04 Feb 2020	330,400	Other services	-	-	-	330,400	-	-	-	-	-	-	330,400	-	-	-	-	NIL	NA
13	Mahesh Kuvadia	No	03 Jul 2019	10,000	Other services	-	-	-	10,000	-	-	-	-	-	-	10,000	-	-	-	-	NIL	NA
Total				323,540,646			323,042,276		498,370					178,795,278		1,026,870						

WEL 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 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	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				Amount admitted	Amount of claim not admitted	Amount admitted as contingent claim			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

Note:

- 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).
- We were informed by the company that the payment of INR 515,000 has been made to the creditor on 22 Sep 2020 to maintain the 'Going Concern' status and hence the same has been given effect to update the claim position.
- The claim has been withdrawn by the creditor and hence the same has been shown as not admitted.

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS WIND ENERGY LIMITED ("IWEL")

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (IN INR CR)	RANKING OF CHARGE
1	The entire current assets, loans, advances and investments of IWEL, including all book debts and other receivables, both present and future, from time to time delivered/obtained/acquired by IWEL.	Debenture - Series 1A (IDBI Trusteeship, Services Ltd)	0.76	First ranking pari passu charge
		Debenture - Series 1B (IDBI Trusteeship, Services Ltd)	0.20	
		Debenture - Series 1C (IDBI Trusteeship, Services Ltd)	1.06	
		IL&FS Financial Services Limited	2.03	

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