Infrastructure Leasing & Financial Services Limited

Draft 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 Aug 2026.

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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 31 Aug 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 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 Aug 2026.

Summary of claims of IL&FS Township & Urban Assets Limited

Amount in INR

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
		No. of claims	Amount claimed	No. of claim	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	3	12,701,974,863	3	12,701,974,863	295,829,100	-	12,406,145,763	-	-	-	-	ITUAL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	ITUAL Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	2	303,131,720	2	303,131,720	67,194,600	-	235,937,120	-	-	-	-	ITUAL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	4	4,760,350,414	4	4,384,205,359	-	-	4,384,205,359	208,016,610	-	-	376,145,055	ITUAL Annexure 4	Amount admitted includes the amount admitted as contingent claims.
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	ITUAL Annexure 5	NA
6	Operational creditors (Employees)	2	3,000,220	-	2,388,286	-	-	2,388,286	-	-	-	611,934	ITUAL Annexure 6	NA
7	Operational creditors (Government Dues)	3	17,729,689	-	653,661	-	-	653,661	-	1,729,460	14,232,068	1,114,500	ITUAL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	80	186,003,137	-	140,062,951	-	-	140,062,951	1,065,332	-	-	45,940,186	ITUAL Annexure 8	Amount admitted includes the amount admitted as contingent claims.
9	Other creditors, if any, (other than financial creditors and operational creditors)	3	2,751,742,502	-	-	-	-	-	-	-	-	2,751,742,502	ITUAL Annexure 9	NA
	Total	**97**	**20,723,932,545**	**9**	**17,532,416,840**	**363,023,700**	**-**	**17,169,393,140**	**209,081,942**	**1,729,460**	**14,232,068**	**3,175,554,178**		

Name of the corporate debtor: IL&FS Township & Urban Assets Limited

Date of commencement of CIRP: 15 Oct 2018

Draft 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 Aug 2026.

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

Amount in INR

S.No.	Name of Creditor	Related party (Yes/ No)	Details of claim received				Details of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Security Interest	Remarks - Trustee
			Date of receipt	Amount claimed (A)	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim amount admitted (B)	% voting share in CoC	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	Infrastructure Leasing & Financial Services Ltd	Yes	31 Jan 2020	2,549,898,460	Debentures	-	2,549,898,460	14.66%	-	-	2,549,898,460	14.98%	-	-	-	-	Refer Sec. Int. Annexure	IDBI Trusteeship Services Ltd
2	Infrastructure Leasing & Financial Services Ltd	Yes	31 Jan 2020	2,525,277,985	Debentures	-	2,525,277,985	14.52%	118,200,900	-	2,407,077,085	14.14%	-	-	-	-	Refer Sec. Int. Annexure	IDBI Trusteeship Services Ltd
3	Infrastructure Leasing & Financial Services Ltd	Yes	31 Jan 2020	7,626,798,418	Debentures	-	7,626,798,418	43.86%	177,628,200	-	7,449,170,218	43.75%	-	-	-	-	Refer Sec. Int. Annexure	Vistra ITCL (India) Ltd
Total (A)				**12,701,974,863**		**-**	**12,701,974,863**	**73.04%**	**295,829,100**	**-**	**12,406,145,763**	**72.86%**	**-**	**-**	**-**	**-**		

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

Amount in INR

S.No.	Name of Creditor	Related party (Yes/ No)	Details of claim received				Details of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Security Interest	Remarks, if any
			Date of receipt	Amount claimed (A)	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim amount admitted (B)	% voting share in CoC	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

ITUAL Annexure 3 - List of secured financial creditors (other than financial creditors belonging to any class of creditors)

Amount in INR

S.No.	Name of Creditor	Related party (Yes/ No)	Details of claim received				Details of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Security Interest	Remarks, if any
			Date of receipt	Amount claimed (A)	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim amount admitted (B)	% voting share in CoC	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 Financial Services Limited	Yes	23 Jan 2020	301,233	Term Loan	-	301,233	0.00%	-	-	301,233	1.76922E-05	-	-	-	-	Refer Sec. Int. Annexure	NA
2	Infrastructure Leasing & Financial Services Ltd	Yes	30 Jan 2020	302,830,487	Line of Credit	-	302,830,487	1.74%	67,194,600	-	235,635,887	0.013839534	-	-	-	-	Refer Sec. Int. Annexure	NA
Total (B)				**303,131,720**		**-**	**303,131,720**	**1.74%**	**67,194,600**	**-**	**235,937,120**	**1.39%**	**-**	**-**	**-**	**-**		

Name of the corporate debtor: IL&FS Township & Urban Assets Limited

Date of commencement of CIRP: 15 Oct 2018

Draft 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 Aug 2026.

SCOL 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 (Yes/ No)	Details of claim received				Details of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
			Date of receipt	Amount claimed (A)	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim amount admitted (B)	% voting share in CoC	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	Sabarmati Capital One Limited	Yes	29 Jan 2020	280,803,568	Inter Corporate Deposit	-	280,803,568	1.61%	-	-	280,803,568	1.65%	-	-	-	-	NA
2	Infrastructure Leasing & Financial Services Ltd	Yes	30 Jan 2020	3,135,180,508	Debentures	-	3,135,180,508	18.03%	-	-	3,135,180,508	18.41%	-	-	-	-	NA
3	Infrastructure Leasing & Financial Services Ltd	Yes	30 Jan 2020	5,000,000	Counter Corporate Guarantee (PBG)	-	5,000,000	1.20%	-	-	5,000,000	1.22%	-	5,000,000	-	-	NA
				701,863		-	701,863		-	-	701,863		-	701,863	-	-	
				390,000		-	390,000		-	-	390,000		-	390,000	-	-	
				2,266,957		-	2,266,957		-	-	2,266,957		-	2,266,957	-	-	
				1,932,000		-	1,932,000		-	-	1,932,000		-	1,932,000	-	-	
				4,450,000		-	-		-	-	-		4,450,000	-	-	-	
				5,000,000		-	5,000,000		-	-	5,000,000		-	5,000,000	-	-	
				1,091,800		-	-		-	-	-		1,091,800	-	-	-	
				100,000		-	-		-	-	-		100,000	-	-	-	
				3,570,000		-	3,570,000		-	-	3,570,000		-	3,570,000	-	-	
				687,000		-	687,000		-	-	687,000		-	687,000	-	-	
				500,000		-	500,000		-	-	500,000		-	500,000	-	-	
				500,000		-	500,000		-	-	500,000		-	500,000	-	-	
				120,000,000		-	120,000,000		-	-	120,000,000		-	120,000,000	-	-	
				4,000,000		-	4,000,000		-	-	4,000,000		-	4,000,000	-	-	
				1,000,000	Counter Corporate Guarantee (FBG)	-	-		-	-	-		1,000,000	-	-	-	
				15,000,000		-	15,000,000		-	-	15,000,000		-	15,000,000	-	-	
				2,500,000		-	2,500,000		-	-	2,500,000		-	2,500,000	-	-	
				21,889,900		-	21,889,900		-	-	21,889,900		-	21,889,900	-	-	
				24,078,890		-	24,078,890		-	-	24,078,890		-	24,078,890	-	-	
4	Bajaj Finance Limited	No	22 Jan 2020	1,129,707,928	Term Loan	-	760,204,673	4.37%	-	-	760,204,673	4.46%	369,503,255	-	-	-	Note 2
Total (C)				**4,760,350,414**		**-**	**4,384,205,359**	**25.21%**	**-**	**-**	**4,384,205,359**	**25.75%**	**376,145,055**	**208,016,610**	**-**	**-**	
Grand Total (A+B+C)				**17,765,456,997**		**-**	**17,389,311,942**	**100%**	**363,023,700**	**-**	**17,026,288,242**	**100%**	**376,145,055**	**208,016,610**	**-**	**-**	

Name of the corporate debtor: IL&FS Township & Urban Assets Limited

Date of commencement of CIRP: 15 Oct 2018

Draft 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 Aug 2026.

ITUAL Annexure 5 - Operational creditors (Workmen)

S.No.	Name of authorised representative, if any	Name of workman	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
				Date of receipt	Amount claimed (A)	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	Claim under dispute	
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

ITUAL Annexure 6 - Operational creditors (Employees)

S.No.	Name of authorised representative, if any	Name of employee	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
				Date of receipt	Amount claimed (A)	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	Claim under dispute	
1	Piyush Jain	NA	No	17 Jun 2019	611,934	Basic, Compensation	-	-	-	-	-	-	-	611,934	-	-	-	NA
2	Arti Khanna	NA	No	19 Aug 2021	2,388,286	Basic, Compensation, F&F	-	2,388,286	-	-	-	2,388,286	-	-	-	-	-	NA
Total					**3,000,220**		**-**	**2,388,286**	**-**	**-**	**-**	**2,388,286**	**-**	**611,934**	**-**	**-**	**-**	

ITUAL Annexure 7 - Operational creditors (Government dues)

S.No.	Details of the claimant		Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
	Department	Government		Date of receipt	Amount claimed (A)	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	The Assistant Commissioner of Income Tax (OSD) TDS 1(2) Mumbai	Income Tax, TDS	No	17 Aug 2022	766,110	Income Tax, TDS	-	59,940	-	-	-	59,940	-	441,110	-	-	265,060	Note 3 Note 4
2	Assistant Commissioner of Income Tax 14(1)(2), Mumbai holding the additional charge of Assistant Commissioner of Income Tax -14(1)(1), Mumbai	Income Tax	No	18 Aug 2022	16,369,858	Income Tax	-	-	-	-	-	-	-	673,390	-	1,729,460	13,967,008	Note 3 Note 4 Note 5
3	Central Board of Indirect Taxes and Customs	GST Department	No	16 Jun 2022	593,721	GST claim	-	593,721	-	-	-	593,721	-	-	-	-	-	Note 4
Total					**17,729,689**		**-**	**653,661**	**-**	**-**	**-**	**653,661**	**-**	**1,114,500**	**-**	**1,729,460**	**14,232,068**	

Name of the corporate debtor: IL&FS Township & Urban Assets Limited

Date of commencement of CIRP: 15 Oct 2018

Draft 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 Aug 2026.

ITUAL 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 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
			Date of receipt	Amount claimed (A)	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	4th Eye Comprehensive HR Solutions	No	11 Feb 2020	179,362	Other Services	-	179,362	-	-	-	179,362	-	-	-	-	-	NA
2	24 CARROT EVENT & MEDIA PVT. LTD	No	20 Feb 2020	130,251	Other Services	-	128,474	-	-	-	128,474	-	1,777	-	-	-	NA
3	AMAN TRAVEL	No	15 Feb 2020	418,416	Other Services	-	161,103	-	-	-	161,103	-	257,313	-	-	-	NA
4	Apple Technology	No	31 Jan 2020	17,306	Other Services	-	17,306	-	-	-	17,306	-	-	-	-	-	NA
5	Aquatechnics Water Treatment Technologies Pvt Ltd	No	14 Feb 2020	698,993	Other Services	-	513,966	-	-	-	513,966	-	185,027	-	-	-	NA
6	Architect Cell	No	13 Feb 2020	767,000	Other Services	-	767,000	-	-	-	767,000	-	-	-	-	-	NA
7	ASA Legal Services LLP	No	11 Feb 2020	1,041,500	Other Services	-	1,041,500	-	-	-	1,041,500	-	-	-	-	-	NA
8	Ashirwad Geotech Laboratory	No	14 Feb 2020	123,531	Other Services	-	113,062	-	-	-	113,062	-	10,469	-	-	-	NA
9	Ashok Bhairi (96 Design Group)	No	30 Jan 2020	150,000	Other Services	-	150,000	-	-	-	150,000	-	-	-	-	-	NA
10	Asia Infrastructure Advisory Services Private Limited	No	24 Jan 2020	7,940,541	Other Services	-	6,606,922	-	-	-	6,606,922	-	1,333,619	-	-	-	NA
11	Bafna Impex	No	12 Feb 2020	79,999	Other Services	-	79,999	-	-	-	79,999	-	-	-	-	-	NA
12	Bankers Cable Vision	No	07 Feb 2020	300,000	Other Services	-	300,000	-	-	-	300,000	-	-	-	-	-	NA
13	Bankers Construction	No	07 Feb 2020	500,000	Other Services	-	500,000	-	-	-	500,000	-	-	-	-	-	NA
14	Beyond Architecture Planning Studio Pvt Ltd	No	14 Feb 2020	669,660	Other Services	-	669,660	-	-	-	669,660	-	-	-	-	-	NA
15	Breeze Travels And Tours Pvt Ltd	No	24 Jan 2020	699,128	Other Services	-	699,128	-	-	-	699,128	-	-	-	-	-	NA
16	Bucolic Surveyor And Developers Pvt Ltd	No	13 Feb 2020	7,211,502	Other Services	-	5,633,986	-	-	-	5,633,986	-	1,577,516	-	-	-	NA
17	Bundelkhand Granite	No	05 Feb 2020	7,268,544	Other Services	-	-	-	-	-	-	-	7,268,544	-	-	-	NA
18	C. E. Testing Company Pvt. Ltd.	No	14 Feb 2020	4,039,568	Other Services	-	4,039,568	-	-	-	4,039,568	-	-	-	-	-	NA
19	C CUBE CONSULTING ENGINEER	No	15 Feb 2020	711,332	Other Services	-	711,332	-	-	-	711,332	-	-	711,332	-	-	NA
20	CBRE South Asia Pvt. Ltd	No	05 Oct 2020	1,247,850	Other Services	-	-	-	-	-	-	-	1,247,850	-	-	-	NA
21	DSR Associates	No	31 Jan 2020	283,200	Other Services	-	-	-	-	-	-	-	283,200	-	-	-	NA
22	Eden Infosol Pvt. Ltd	No	06 Feb 2020	193,234	Other Services	-	160,921	-	-	-	160,921	-	32,313	-	-	-	NA
23	Elsamex Maintenance Services Ltd	No	14 Mar 2022	722,878	Other Services	-	-	-	-	-	-	-	722,878	-	-	-	NA
24	Fcm Travel Solutions (India) Pvt Ltd	No	13 Feb 2020	9,946	Other Services	-	9,946	-	-	-	9,946	-	-	-	-	-	NA
25	Foto Flux Systems Pvt Ltd	No	13 Feb 2020	6,042	Other Services	-	5,337	-	-	-	5,337	-	705	-	-	-	NA
26	Fox And Mandal	No	14 Feb 2020	717,481	Other Services	-	717,481	-	-	-	717,481	-	-	-	-	-	NA
27	Geo Buildtech Engineers Pvt Ltd	No	13 Feb 2020	520,971	Other Services	-	520,971	-	-	-	520,971	-	-	-	-	-	NA
28	Geomapping & Infra Solutions Private Limited	No	21 Jan 2020	282,050	Other Services	-	257,445	-	-	-	257,445	-	24,605	-	-	-	NA
29	GSV Suryanarayana Murthy, Chief Architect, M/S. Kshetra	No	30 Jan 2020	138,075	Other Services	-	138,075	-	-	-	138,075	-	-	-	-	-	NA
30	Hill County Properties Limited	Yes	31 Jan 2020	144,939	NA	-	-	-	-	-	-	-	144,939	-	-	-	NA

Name of the corporate debtor: IL&FS Township & Urban Assets Limited

Date of commencement of CIRP: 15 Oct 2018

Draft 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 Aug 2026.

ITUAL 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 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
			Date of receipt	Amount claimed (A)	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	
31	Hotel Ramada Dehradun (Unit Of Hotel Surbhi Palace India Pvt Ltd)	No	14 Feb 2020	411,307	Other Services	-	411,307	-	-	-	411,307	-	-	-	-	-	NA
32	ID Structural Consultants	No	30 Jan 2020	1,284,000	Other Services	-	1,207,000	-	-	-	1,207,000	-	77,000	-	-	-	NA
33	IL&FS Energy Development Company Ltd	Yes	30 Jan 2020	1,206,067	NA	-	-	-	-	-	-	-	1,206,067	-	-	-	NA
34	IL&FS Environmental Infrastructure & Services Limited	Yes	14 Feb 2020	12,770,211	Other Services	-	12,459,230	-	-	-	12,459,230	-	310,981	-	-	-	NA
35	Infrastructure Leasing & Financial Services Ltd	Yes	30 Jan 2020	54,885,377	Other Services	-	48,227,925	-	-	-	48,227,925	-	6,657,452	-	-	-	NA
36	IL&FS Maritime Infrastructure Company Limited	Yes	04 Feb 2020	1,086,071	Other Services	-	1,086,071	-	-	-	1,086,071	-	-	-	-	-	NA
37	IL&FS Transportation Network Limited	Yes	13 Feb 2020	3,551,791	Other Services	-	3,505,680	-	-	-	3,505,680	-	46,111	-	-	-	NA
38	Interarch Building Products (P) Ltd	No	14 Feb 2020	3,106,574	Construction Service	-	1,705,376	-	-	-	1,705,376	-	1,401,198	-	-	-	NA
39	Johnson Controls-Hitachi Air Conditioning India Ltd. [Formerly Known As Hitachi Home	No	10 Feb 2020	2,530,620	Other Services	-	1,927,680	-	-	-	1,927,680	-	602,940	-	-	-	NA
40	Kamlesh Kumar	No	03 Feb 2020	4,518,796	NA	-	-	-	-	-	-	-	4,518,796	-	-	-	NA
41	KGN Xerox LLP	No	31 Jan 2020	56,650	Other Services	-	56,650	-	-	-	56,650	-	-	-	-	-	NA
42	Khandelwal Jain & Co.	No	31 Jan 2020	3,043,210	Other Services	-	3,043,210	-	-	-	3,043,210	-	-	-	-	-	NA
43	Kings Infra Ventures Ltd	No	31 Jan 2020	1,222,310	Other Services	-	1,200,375	-	-	-	1,200,375	-	21,935	-	-	-	NA
44	Knight Frank (India) Private Limited	No	11 Feb 2020	3,334,823	Other Services	-	2,166,207	-	-	-	2,166,207	-	1,168,616	-	-	-	NA
45	Krishna Construction	No	05 Feb 2020	645,527	NA	-	-	-	-	-	-	-	645,527	-	-	-	NA
46	LALDEV KUMAR	No	04 Sep 2020	269,084	NA	-	-	-	-	-	-	-	269,084	-	-	-	NA
47	Legasis Services Private Limited	No	14 Feb 2020	162,840	Other Services	-	155,940	-	-	-	155,940	-	6,900	-	-	-	NA
48	Mason Tech	No	14 Feb 2020	3,162,704	Contruction	-	2,381,352	-	-	-	2,381,352	-	781,352	-	-	-	NA
49	M/S Collage Design Pvt	No	31 Jan 2020	472,000	Other Services	-	216,000	-	-	-	216,000	-	256,000	-	-	-	NA
50	M/S G Group Engineering And	No	30 Jan 2020	1,340,919	Other Services	-	461,316	-	-	-	461,316	-	879,603	-	-	-	NA
51	M/S Highway Engineering Magnitude	No	30 Jul 2022	3,505,257	Other Services	-	3,362,882	-	-	-	3,362,882	-	142,375	-	-	-	NA
52	Mahajan & Aibara	No	12 Feb 2020	566,400	Other Services	-	566,400	-	-	-	566,400	-	-	-	-	-	NA
53	Mars Planning & Engineering Services	No	14 Feb 2020	3,708,821	Other Services	-	3,708,821	-	-	-	3,708,821	-	-	-	-	-	NA
54	Mayekar & Associates	No	31 Jan 2020	66,515	Other Services	-	61,590	-	-	-	61,590	-	4,925	-	-	-	NA
55	National Securities Depository Limited	No	22 Jan 2020	222,430	Other Services	-	92,258	-	-	-	92,258	-	130,172	-	-	-	NA
56	Natraj Computer Stationery	No	14 Feb 2020	28,333	Other Services	-	28,333	-	-	-	28,333	-	-	-	-	-	NA
57	Orix Auto Infrastructure Services Limited	No	30 Jan 2020	89,018	Rental / hiring charges	-	48,066	-	-	-	48,066	-	40,952	-	-	-	NA
58	Patel & Deodhar Chartered Accountants	No	17 Jan 2020	2,046,207	Other Services	-	1,872,800	-	-	-	1,872,800	-	173,407	-	-	-	NA
59	Prisha Computers	No	01 Feb 2020	43,030	Supply of Goods	-	26,825	-	-	-	26,825	-	16,205	-	-	-	NA
60	Prisha Marketing	No	14 Feb 2020	48,970	Other Services	-	17,700	-	-	-	17,700	-	31,270	-	-	-	NA
61	Propellar Search	No	12 Feb 2020	63,891	Other Services	-	63,891	-	-	-	63,891	-	-	-	-	-	NA

Name of the corporate debtor: IL&FS Township & Urban Assets Limited

Date of commencement of CIRP: 15 Oct 2018

Draft 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 Aug 2026.

ITUAL 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 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
			Date of receipt	Amount claimed (A)	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	
62	Ravikumar And	No	14 Feb 2020	861,000	Other Services	-	708,000	-	-	-	708,000	-	153,000	354,000	-	-	NA
63	Ray Constructions Ltd	No	30 Jan 2020	18,972,605	Other Services	-	12,761,842	-	-	-	12,761,842	-	6,210,763	-	-	-	NA
64	Regime Tax Solutions	No	05 Feb 2020	14,040	Other Services	-	14,040	-	-	-	14,040	-	-	-	-	-	NA
65	Schinder India Pvt.Ltd.	No	03 Feb 2020	861,687	Other Services	-	615,732	-	-	-	615,732	-	245,955	-	-	-	NA
66	Sekos Architects & Interior Designers	No	04 Feb 2020	550,230	Other Services	-	-	-	-	-	-	-	550,230	-	-	-	NA
67	Shah Modi Katudia & Co	No	21 Jan 2020	223,905	Other Services	-	204,956	-	-	-	204,956	-	18,949	-	-	-	NA
68	Shark Networks Private	No	31 Jan 2020	345,445	Other Services	-	345,445	-	-	-	345,445	-	-	-	-	-	NA
69	Shree Aluminium	No	31 Jan 2020	913,643	Other Services	-	600,000	-	-	-	600,000	-	313,643	-	-	-	NA
70	SHUBH TRADERS	No	27 Aug 2020	1,870,238	NA	-	-	-	-	-	-	-	1,870,238	-	-	-	NA
71	Solo Consultancy Services Private Limited	No	14 Feb 2020	3,380,048	Other Services	-	3,380,048	-	-	-	3,380,048	-	-	-	-	-	NA
72	Sonimex Office Automation	No	12 Feb 2020	508,713	Other Services	-	508,713	-	-	-	508,713	-	-	-	-	-	NA
73	Sport Turf Engi.Prof.Pvt.	No	05 Feb 2020	1,773,900	Other Services	-	1,168,725	-	-	-	1,168,725	-	605,175	-	-	-	NA
74	Supplies Square (A Unit of Ark Office Solutions	No	14 Feb 2020	16,680	Other Services	-	16,680	-	-	-	16,680	-	-	-	-	-	NA
75	TIRUPATI	No	30 Jul 2020	90,753	Other Services	-	-	-	-	-	-	-	90,753	-	-	-	NA
76	Trishul Engineering Solutions Private Ltd	No	19 May 2020	1,952,600	Other Services	-	1,924,804	-	-	-	1,924,804	-	27,796	-	-	-	NA
77	Uniline Energy Systems	No	23 Jan 2020	53,100	NA	-	-	-	-	-	-	-	53,100	-	-	-	NA
78	Unique Electro	No	30 Jan 2020	3,113,513	Other Services	-	1,926,162	-	-	-	1,926,162	-	1,187,351	-	-	-	NA
79	Vadan Interiors	No	03 Feb 2020	3,254,342	Other Services	-	1,492,394	-	-	-	1,492,394	-	1,761,948	-	-	-	NA
80	VISTRA ITCL	NA	30 Jan 2020	583,644	Other Services	-	211,982	-	-	-	211,982	-	371,662	-	-	-	NA
Total				**186,003,137**		**-**	**140,062,951**	**-**	**-**	**-**	**140,062,951**	**-**	**45,940,186**	**1,065,332**	**-**	**-**	

ITUAL 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 31 Aug 2026 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Aug 2026										Remarks, if any
			Date of receipt	Amount claimed (A)	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	Infibeam Avenues Limited	No	30 Jan 2020	2,750,000,000	Towards breach in the provisions of the MoU	-	-	-	-	-	-	-	2,750,000,000	-	-	-	NA
2	Surendra Kishore Thakur	No	14 Feb 2020	324,500	NA	-	-	-	-	-	-	-	324,500	-	-	-	NA
3	Tellus Infra Consultants	No	31 Jan 2020	1,418,002	Consultancy Services	-	-	-	-	-	-	-	1,418,002	-	-	-	NA
Total				**2,751,742,502**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,751,742,502**	**-**	**-**	**-**	

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 31 Aug 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 the interim distribution process of SCOL, an amount of INR 169,218,749 and 2,000,000 invit units have already been paid/ allocated to Bajaj Finance Limited. Accordingly, the aforementioned amount has been reduced from the amount admitted.

3. Some or all components of this claim have classified as "claim under dispute" as the same would require adjudication by the relevant authority/forum. Our role is to 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 Claims Management Advisors ("CMA") so that the CMA can verify and record the relevant revisions, based on adjudicated position.

4. 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.

5. The entity has filed an appeal with the relevant forum against the liabilities claimed by the authorities and 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/ various forums". Hence, the claim subject to further review and the outcome of the ongoing proceedings.

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TOWNSHIP & URBAN ASSETS LIMITED ("ITUAL")

Sr. No.	Description Of Security	Name Of Creditor	Amount Admitted (INR Crores)	Amount Adjusted (INR Crores)		Net Claim Amount Admitted (INR Crores)	Ranking Of Charge
				Interim Distribution Amount Paid	Other Adjustments		
1	Flat bearing no. 1- A wing on the 3rd floor admeasuring 1275 square feet built up in the building known as "Lyods Garden" of the Lloyds Garden Co-operative Housing Society Limited, situate on the Final Plot no. 1096A at Appasaheb Marathe Marg, Prabhadevi, Mumbai-400025 and one open parking bearing no. P31 in the said building known as Lloyds Garden.	Debenture Holders under the DTD dated March 25, 2015, with IDBI Trusteeship Services Limited as Debenture Trustee	507.51	11.82	-	240.71	First Pari Passu Charge
		Debenture Holders under the DTD dated September 29, 2011, with Vistra ITCL India Limited as Debenture Trustee	762.67	17.76	-	744.92	First Pari Passu Charge
2	All movable properties of ITUAL, both present and future, including without limitation, its movable plant and machinery (whether attached or otherwise), machines, spares, tools, accessories, furniture, fixtures, vehicles and all other movable assets, other tangible assets.	Debenture Holders under the DTD dated March 25, 2015, with IDBI Trusteeship Services Limited as Debenture Trustee	507.51	11.82	-	240.71	First Pari Passu Charge
		Debenture Holders under the DTD dated September 29, 2011, with Vistra ITCL India Limited as Debenture Trustee	762.67	17.76	-	744.92	First Pari Passu Charge
		IL&FS Ltd	30.28	6.72	-	23.56	First Pari Passu Charge
3	All intangible assets of ITUAL including but not limited to goodwill,	Debenture Holders under the DTD dated March 25, 2015, with IDBI	507.51	11.82	-	240.71	First Pari Passu Charge

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TOWNSHIP & URBAN ASSETS LIMITED ("ITUAL")

Sr. No.	Description Of Security	Name Of Creditor	Amount Admitted (INR Crores)	Amount Adjusted (INR Crores)		Net Claim Amount Admitted (INR Crores)	Ranking Of Charge
				Interim Distribution Amount Paid	Other Adjustments		
	uncalled capital, present and future.	Trusteeship Services Limited as Debenture Trustee					
		Debenture Holders under the DTD dated September 29, 2011, with Vistra ITCL India Limited as Debenture Trustee	762.67	17.76	-	744.92	First Pari Passu Charge
		IL&FS Ltd	30.28	6.72	-	23.56	First Pari Passu Charge
4	All rights, title, interest, benefits, claims and demands of ITUAL in: (i) The Project Documents (ii) Clearances (iii) Letters of credit, guarantees, performance bonds provided by any party to the Project Document (iv) Insurance contracts in relation to the Project.	Debenture Holders under the DTD dated March 25, 2015, with IDBI Trusteeship Services Limited as Debenture Trustee	507.51	11.82	-	240.71	First Pari Passu Charge
		Debenture Holders under the DTD dated September 29, 2011, with Vistra ITCL India Limited as Debenture Trustee	762.67	17.76	-	744.92	First Pari Passu Charge
5	All accounts of ITUAL and all amounts, revenues, receipts and other receivables, owing to, and /or received by ITUAL in such accounts and all rights, title,	Debenture Holders under the DTD dated March 25, 2015, with IDBI Trusteeship Services Limited	507.51	11.82	-	240.71	First Pari Passu Charge

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TOWNSHIP & URBAN ASSETS LIMITED ("ITUAL")

Sr. No.	Description Of Security	Name Of Creditor	Amount Admitted (INR Crores)	Amount Adjusted (INR Crores)		Net Claim Amount Admitted (INR Crores)	Ranking Of Charge
				Interim Distribution Amount Paid	Other Adjustments		
	interest, benefits, claims and demands of ITUAL on letters of credit (if any).	as Debenture Trustee					
		Debenture Holders under the DTD dated September 29, 2011, with Vistra ITCL India Limited as Debenture Trustee	762.67	17.76	-	744.92	First Pari Passu Charge
6	Book debts, receivables arising out of advances towards investments of ITUAL as mentioned herein below: i. Advance towards investment of up to INR 33,00,00,000 extended by ITUAL to Kaleidoscope Developers Private Limited pursuant to Memorandum of Understanding dated December 22, 2015. ii. Advance investment up to INR 27,00,00,000 extended to Kohinoor Construction Private Limited pursuant to Memorandum of Understanding dated December 01, 2015.	IL&FS Financial Services Limited	0.03	-	-	0.03	First Pari Passu Charge

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TOWNSHIP & URBAN ASSETS LIMITED ("ITUAL")

Sr. No.	Description Of Security	Name Of Creditor	Amount Admitted (INR Crores)	Amount Adjusted (INR Crores)		Net Claim Amount Admitted (INR Crores)	Ranking Of Charge
				Interim Distribution Amount Paid	Other Adjustments		
7	All other general movable assets including amounts arising out of loans and advances, securities, debts and loans, bills of exchange, notes, shares, debentures, investments, dividends, cash flows, deposits and any other right in the nature of asset both present and future.	IL&FS Ltd	30.28	6.72	-	23.56	First Pari Passu Charge

Definitions

"**Project Documents**" shall have the meaning provided to the term, in Unattested deed of hypothecation dated March 25, 2015 for ITUAL.

"**Clearance**" shall have the meaning provided to the term in (1) Unattested deed of hypothecation dated March 25, 2015 for ITUAL, (2) the Facility Agreement dated December 28, 2017 for SCTL, and (3) the Facility Agreement dated December 23, 2016 for SCOL.

"**Project Receivables**" shall have the meaning provided to the term in (1) the Facility Agreement dated December 28, 2017 for SCTL, and (2) the Facility Agreement dated December 23, 2016 for SCOL.

"**Project Land"** shall have the meaning provided to the term in (1) the Facility Agreement dated December 28, 2017 for SCTL, and (2) the Facility Agreement dated December 23, 2016 for SCOL.

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.

(3) The facility provided by Bajaj Finance Limited admitted in ITUAL for INR 36.92 Cr is inter alia secured by the following assets:

(i) All the rights, title and interest of Sabarmati Capital One Limited ("SCOL") in all that piece and parcel of the Project Building constructed and known by the name of 'GIFT One Tower', Project Receivables and all Development Rights and other rights including all Clearances other rights of SCOL and all common areas and other structures forming a part of the Project together with all and singular appurtenances to the Project Land and premises appertaining to or with the same or any part thereof now or heretofore belonging or occupied or known as part and parcel and member thereof and all immovable properties and fixed assets pertaining to the Project both present and future and all the estate, right, title, interest, property, claim and demand of SCOL into or upon the Project Land, Project Building and fixed assets and all documents, deeds, writings and other evidences of title in any way relating thereto in possession of SCOL.

(ii) All monies lying and deposited from time to time in the bank accounts, including the Escrow Account, of SCOL both present and future.

SECURITY INTEREST ANNEXURE

SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TOWNSHIP & URBAN ASSETS LIMITED ("ITUAL")

(iii) All and singular the movable properties, receivables, tangible assets, cash and investments of SCOL, both present and future.

(iv) All rights, title, interest, benefits, claims and demands of SCOL in:

(a) The Project Documents

(b) Clearances

(c) Letters of credit, guarantees, performance bonds provided by any party to the Project Document

(v) All rights, title, interest, benefits, claims and demands of SCOL under Project Guarantees.

(vi) All rights, title, interest, benefits, claims and demands of SCOL under insurance policies.

(vii) All intangible assets of SCOL.

(viii) All the rights, title and interest of Sabarmati Capital One Limited ("SCTL") in all that piece and parcel of the Project Building constructed and known by the name of 'GIFT Two Tower', Project Receivables and all Development Rights and other rights including all Clearances other rights of SCTL and all common areas and other structures forming a part of the Project together with all and singular appurtenances to the Project Land and premises appertaining to or with the same or any part thereof now or heretofore belonging or occupied or known as part and parcel and member thereof and all immovable properties and fixed assets pertaining to the Project both present and future and all the estate, right, title, interest, property, claim and demand of SCTL into or upon the Project Land, Project Building and fixed assets and all documents, deeds, writings and other evidences of title in any way relating thereto in possession of SCTL.

(ix) All monies lying and deposited from time to time in the bank accounts of SCTL both present and future.

(x) All and singular the movable properties, receivables, tangible assets, cash and investments of SCTL, both present and future.

(xi) All rights, title, interest, benefits, claims and demands of SCTL in:

(a) The Project Documents

(b) Clearances

(c) Letters of credit, guarantees, performance bonds provided by any party to the Project Document.

(xii) All rights, title, interest, benefits, claims and demands of SCTL under Project Guarantees.

(xiii) All rights, title, interest, benefits, claims and demands of SCTL under insurance policies.

(xiv) All intangible assets of SCTL.

Accordingly, Bajaj Finance Limited has a third-party security provided by SCOL & SCTL.

It is clear that the aforementioned assets, not being these properties of ITUAL, would not be construed as a security provided by ITUAL and would therefore not form a part of the ITUAL security report. Hence, to the extent of this asset, Bajaj Finance Limited is not a secured creditor of ITUAL.