Infrastructure Leasing & Financial Services Limited
Phase IV

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 Jun 2024.

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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. Please note that no changes will be made post conclusion of the resolution of the concerned entity.

3 In case some 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 Jun 2024

Summary of claims of Vejas Power Projects Limited

Amount in INR

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted - Report dated 30 Sep 2022						Summary of claims admitted - Report dated 30 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Details in Annexure	Remarks, if any
		No. of claims	Amount claimed	No. of claims	Claim Amount admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount of claims not admitted	No. of claims	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-		VPPL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		VPPL Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	2,382,335,851	1	2,329,492,736	-	-	-	52,843,115	1	2,329,492,736	-	-	-	52,843,115	1,379,781,796	VPPL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	1	1,407,395,680	1	1,407,395,680	-	-	-	-	1	1,407,395,680	-	-	-	-	1,407,395,680	VPPL Annexure 4	NA
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		VPPL Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		VPPL Annexure 6	NA
7	Operational creditors (Government Dues)	1	42,220	-	-	-	-	-	42,220	-	-	-	-	-	42,220		VPPL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		VPPL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		VPPL Annexure 9	NA
Total		**3**	**3,789,773,751**	**2**	**3,736,888,416**	**-**	**-**	**-**	**52,885,335**	**2**	**3,736,888,416**	**-**	**-**	**-**	**52,885,335**	**2,787,177,476**		

Name of the corporate debtor: Vejas Power Projects 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 Jun 2024

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

Amount in INR

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 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Security Interest	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim 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 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	NA

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

Amount in INR

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 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim 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 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

VPPL 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 (Y/N)	Details of claim received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Security Interest	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim 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 amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected				
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/ at various forums	Claim under dispute			
1	IL&FS Financial Services Limited	Yes	04 Mar 2022	2,382,335,851	Term Loan - INR 325 cr	-	2,329,492,736	62.34%	52,843,115	-	-	-	-	2,329,492,736	62.34%	52,843,115	-	-	-	1,379,781,796	Sec. Int. Annexure	NA
Total (A)				**2,382,335,851**		**-**	**2,329,492,736**	**62.34%**	**52,843,115**	**-**	**-**	**-**	**-**	**2,329,492,736**	**62.34%**	**52,843,115**	**-**	**-**	**-**	**1,379,781,796**		

VPPL 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 (Y/N)	Details of claim received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 30 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim 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 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	Rohtas Bio Energy Limited	Yes	25 Mar 2022	1,407,395,680	Inter Corporate Deposit	-	1,407,395,680	37.66%	-	-	-	-	-	1,407,395,680	37.66%	-	-	-	-	1,407,395,680	NA
Total (B)				**1,407,395,680**		**-**	**1,407,395,680**	**37.66%**	**-**	**-**	**-**	**-**	**-**	**1,407,395,680**	**37.66%**	**-**	**-**	**-**	**-**	**1,407,395,680**	
Grand total (A+B)				**3,789,731,531**		**-**	**3,736,888,416**	**100%**	**52,843,115**	**-**	**-**	**-**	**-**	**3,736,888,416**	**100%**	**52,843,115**	**-**	**-**	**-**	**2,787,177,476**	

Name of the corporate debtor: Vejas Power Projects 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 Jun 2024

VPPL Annexure 5 - Operational creditors (Workmen)

Amount in INR

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 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Remarks, if any
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Claim 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

VPPL Annexure 6 - Operational creditors (Employees)

Amount in INR

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 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Remarks, if any
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Claim Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor			
												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

VPPL Annexure 7 - Operational creditors (Government Dues)

Amount in INR

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 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Remarks, if any
	Department	Government		Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Claim 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	Manjeet Singh, Income Tax Officer - 14(3)(1)	IT, Mumbai	No	18 Aug 2022	42,220	IT Claim	-	-	-	42,220	-	-	-	-	-	42,220	-	-	-	-	NA
Total					**42,220**		-	-	-	**42,220**	-	-	-	-	-	**42,220**	-	-	-	-	

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

Amount in INR

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 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company							Claim Amount admitted - post distribution/s (Note 1)	Security Interest	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim 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 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	NA	NA	NA	NA

VPPL 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 30 Sep 2022						Details of claims admitted - Report dated 30 Jun 2024 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 30 Jun 2024, as per details shared by the company						Claim Amount admitted - post distribution/s (Note 1)	Security Interest	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Claim Amount admitted	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Claim Amount admitted	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected					
											Claim under appeal/at various forums	Claim under dispute				Claim under appeal/ at various forums	Claim under dispute				
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Notes:

1. Order of the Hon'ble NCLAT dated 31 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 Jun 2024 is on account of Interim Distribution (Round 1).

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF VEJAS POWER PROJECTS LIMITED ("VPPL")

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
1	The entire loans and advances extended by VPPL, both present and future, and all amounts owing to, and/or received and/or receivable by VPPL in connection thereto.	IL&FS Financial Services Limited	232.94	First Pari Passu Charge

Notes:

(1) The column on amount admitted includes interest, penal interest, and other charges.
Security interest is documented asset wise and not facility wise. The entire document should be read together for the total security interest.