

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 31 Dec 2025

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S.No.	Entity Name	Page No.	Remarks
1	IL&FS Tamil Nadu Power Company Ltd	2 - 7	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 31 Dec 2025.
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 31 Dec 2025

Summary of claims of IL&FS Tamil Nadu Power Company Ltd

S.No.	Category of creditor	Summary of claims		Details of claims admitted - Report dated 31 Dec 2025 post considering changes, as						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		
							Claim under appeal/ at various forums	Claim under dispute			
1	Secured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	ITPCL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	2	5,142,487,588	2	5,142,487,588	-	-	-	-	ITPCL Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	18	71,868,896,604	18	70,368,555,133	7,816,821,935	-	-	1,500,341,470	ITPCL Annexure 3	Amount admitted includes the amount admitted as contingent claims
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	4	20,622,568,560	3	20,332,435,682	89,900,000	-	-	290,132,878	ITPCL Annexure 4	Amount admitted includes the amount admitted as contingent claims
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	ITPCL Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	ITPCL Annexure 6	NA
7	Operational creditors (Government Dues)	1	234,400,407	-	-	-	234,400,407	-	-	ITPCL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	23	17,166,989,809	18	11,148,283,982	-	-	1,409,106,574	4,609,599,253	ITPCL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	ITPCL Annexure 9	NA
	Total	48	115,035,342,967	41	106,991,762,385	7,906,721,935	234,400,407	1,409,106,574	6,400,073,601		

Name of the corporate debtor: IL&FS Tamil Nadu Power Company Ltd

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 31 Dec 2025

ITPCL 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 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						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	Claim neither admitted nor rejected			
											Claim under appeal/ at various forums	Claim under dispute		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

ITPCL 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 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						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		
											Claim under appeal/ at various forums	Claim under dispute	
1	Debenture holders for Series I A & Series I B	No	20 Jun 2019	511,785,704	Debentures	-	511,785,704	0.53	-	-	-	-	PNB Investment Services Ltd
2	Debenture holders for Series I A & Series I B	No	20 Jun 2019	4,630,701,884	Debentures	-	4,630,701,884	4.83	-	-	-	-	PNB Investment Services Ltd
Total (A)				5,142,487,588		-	5,142,487,588	5.37	-	-	-	-	

ITPCL 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 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						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	Claim neither admitted nor rejected			
											Claim under appeal/ at various forums	Claim under dispute		
1	Bank of Baroda	No	17 Jun 2019	3,626,516,101	Term Loan - 29100600001740 29100600001741	-	3,626,516,101	3.78	-	-	-	-	Security Interest Annex.	NA
				763,802,366	Cash Credit- 29100500000121	-	763,802,366	0.80	-	-	-	-		NA
2	Bank of India	No	13 Jun 2019	4,352,531,644	Term Loan- 016065410000147 016065410000308	-	4,352,531,644	4.54	-	-	-	-	Security Interest Annex.	NA
				461,926,156	Working Capital (CC)- 803630110000017	-	461,926,156	0.48	-	-	-	-		NA
3	Canara Bank	No	18 Jun 2019	2,748,345,090	Term Loan- 1942773000129 1942773000202	-	2,730,620,731	2.85	17,724,359	-	-	-	Security Interest Annex.	NA
				249,480,165	Working Capital (CC)- 1942261005297	-	249,225,264	0.26	254,901	-	-	-		NA
4	Corporation Bank	No	01 Jun 2019	1,644,259,647	Term Loan- 560821000175233	-	1,631,568,399	1.70	12,691,248	-	-	-	Security Interest Annex.	NA
5	Indian Bank	No	31 May 2019	2,730,322,191	Term Loan- 932974746 6314958602	14,000,000	2,730,322,191	2.85	-	-	-	-	Security Interest Annex.	NA
				424,020,938	Working Capital- 6486118857		-	424,020,938	0.44	-	-	-		NA
				70,000,000	Bank Guarantee- 000071G160000007		-	70,000,000	0.07	-	70,000,000	-		-
6	Jammu & Kashmir Bank Limited	No	31 May 2019	914,613,036	Term Loan- 0055261030000024 0055268800000111	-	914,613,036	0.95	-	-	-	-	Security Interest Annex.	NA
				158,300,000	Bank Guarantee- 0055IFBG1509001	-	158,300,000	0.17	-	158,300,000	-	-		NA

ITPCL 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 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						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	Claim neither admitted nor rejected				
											Claim under appeal/ at various forums	Claim under dispute			
7	Life Insurance Corporation of India	No	03 Jun 2019	4,760,398,534	Term Loan	-	4,760,398,534	4.97	-	-	-	-	-	Security Interest Annex.	NA
8	Oriental Bank Of Commerce	No	04 Jun 2019	2,300,402,986	Term Loan- 77025004597 06337021001247	135,587,985	2,299,273,923	2.40	1,129,063	-	-	-	-	Security Interest Annex.	NA
				253,697,755	Working Capital- 00074015006185		253,047,270	0.26	650,485	-	-	-	-	NA	
				395,500,000	Bank Guarantee- 70016715		395,500,000	0.41	-	395,500,000	-	-	-	-	NA
9	PTC India Financial Services Ltd	No	17 Jun 2019	1,838,417,599	Term Loan- 20000130	-	1,838,417,599	1.92	-	-	-	-	-	Security Interest Annex.	NA
10	SBM BANK (INDIA) LTD	No	19 Jun 2019	583,206,299	Working capital- 81030100004000	-	583,206,299	0.61	-	-	-	-	-	Security Interest Annex.	NA
11	Union Bank of India	No	07 Jul 2019	6,415,851,194	Term Loan- 95806390001767 495806390002084	-	6,415,851,194	6.69	-	-	-	-	-	Security Interest Annex.	NA
				1,759,147,366	Working Capital- 495805010033088	1,759,147,366	1.84	-	-	-	-	-	NA		
				550,000,000	Bank Guarantee- 498801GL0085118	-	-	550,000,000	-	-	-	-	NA		
				646,579,488	Letter of Credit	367,000,000	0.38	279,579,488	367,000,000	-	-	-	NA		
12	State Bank of India	No	07 Jun 2019	4,983,964,696	Term Loan- 31644176370 61124593675 67140263177 64072892148 65106101111 35279357147 65221068986 64163084944 61252996382	-	4,939,685,764	5.15	44,278,932	-	-	-	-	Security Interest Annex.	NA
				616,000,000	Bank Guarantee- 0429815BG0000357 5073215BG00004174041 515BG0000145	616,000,000	0.64	-	616,000,000	-	-	-	NA		
13	United Bank of India	No	03 Jun 2019	2,421,773,714	Term Loan- 0286300022321 2081300000125	-	2,310,881,046	2.41	110,892,668	-	-	-	-	Security Interest Annex.	NA
14	Punjab & Sind Bank	No	19 Jun 2019	914,108,877	Term Loan I & II	33,634,096	914,108,877	0.95	-	-	-	-	-	Security Interest Annex.	NA
				566,665,720	Cash Credit- 7171200010821		566,665,720	0.59	-	-	-	-	NA		
				158,000,000	Bank Guarantee- 0717-BG0071-15		158,000,000	0.16	-	158,000,000	-	-	-	NA	
				7,372,000	LC- 0717INLU00002817		-	-	7,372,000	-	-	-	-	NA	
15	Punjab National Bank	No	04 Jun 2019	12,647,152,716	Term Loan- 2164001C00003550	-	12,647,152,716	13.20	-	-	-	-	-	Security Interest Annex.	NA
				2,152,239,791	Cash Credit- 2164008700004630	1,677,385,081	1.75	474,854,710	-	-	-	-	NA		
				872,521,935	Coal LC- 2164FLC0016618 2164FLC0016718 2164FLC0016818	872,521,935	0.91	-	872,521,935	-	-	-	NA		
				169,900,000	SBL- 2164ILC0034715	169,900,000	0.18	-	169,900,000	-	-	-	NA		
				2,195,000,000	Other BG- 2164ILG014511 2164ILG033213	2,195,000,000	2.29	-	2,195,000,000	-	-	-	NA		
16	Andhra Bank	No	29 May 2019	2,731,171,345	Term Loan- 100630100004225 100630100001389	-	2,730,396,680	2.85	774,665	-	-	-	-	Security Interest Annex.	NA
				470,000,000	Bank Guarantee- 1006151GFIN0036	470,000,000	0.49	-	470,000,000	-	-	-	NA		
17	Bank Of Baroda (E-Dena Bank)	No	17 Jun 2019	971,107,255	Term Loan- 105057021011	-	970,968,303	1.01	138,952	-	-	-	-	Security Interest Annex.	NA
18	Infrastructure Leasing & Financial Services	Yes	05 Feb 2020	540,100,000	Counter Guarantee - 161001IBGF00024	-	540,100,000	0.56	-	540,100,000	-	-	-	Security Interest Annex.	NA
				214,500,000	Counter Guarantee - 0300716BG0000330	-	214,500,000	0.22	-	214,500,000	-	-	-	NA	
				680,000,000	Counter Guarantee - 0300716BG0000331	-	680,000,000	0.71	-	680,000,000	-	-	-	NA	
				910,000,000	Counter Guarantee - 0300716BG0000329	-	910,000,000	0.95	-	910,000,000	-	-	-	NA	
Total (B)				71,868,896,604		183,222,081	70,368,555,133	73.42	1,500,341,470	7,816,821,935	-	-	-	NA	

Name of the corporate debtor: IL&FS Tamil Nadu Power Company Ltd

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 31 Dec 2025

ITPCL Annexure 4 - Unsecured financial creditors (other than financial creditors belonging to any class of creditors)

S.N o.	Name of Creditor	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						Remarks, if any	
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt	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		
1	IL&FS Financial Services Ltd	Yes	20 Jun 2019	274,627,675	Syndication fees OPE recoverables	-	-	0.00	274,627,675	-	-	-	-	NA
2	IL&FS Energy Development Co Ltd	Yes	20 Jun 2019	8,009,999,288	Unsecured loan	352,279,120	8,009,999,288	8.36	-	-	-	-	-	NA
				4,743,866,231	Fully Compulsorily Convertible Debenture		4,743,866,231	4.95	-	-	-	-	-	NA
3	Infrastructure Leasing and Financial Services Limited	Yes	20 Jun 2019	7,465,303,790	Convertible Debenture	-	7,465,303,790	7.79	-	-	-	-	-	NA
				15,505,203	Guarantee fees		-	15,505,203	0.00	-	-	-	-	NA
				89,900,000	Fees and Service charges		-	-	-	-	-	-	-	-
4	IL&FS Transportation Networks Limited	Yes	09 Mar 2022	23,366,373	Counter Guarantee - 161001IBGF00024 Short Term Loan	-	23,366,373	0.02	-	-	-	-	-	NA
Total (C)				20,622,568,560		352,279,120	20,332,435,682	21.21	290,132,878	89,900,000	-	-	-	
Grand Total (A+B+C)				97,633,952,751		535,501,201	95,843,478,403	100.00	1,790,474,348	7,906,721,935	-	-	-	

ITPCL Annexure 5 - Operational creditors (Workmen)

S.N o.	Name of authorised representative, if any	Name of workman	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						Remarks, if any	
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt	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		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

ITPCL Annexure 6 - Operational creditors (Employees)

S.N o.	Name of authorised representative, if any	Name of employee	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						Remarks, if any	
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt	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		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

ITPCL Annexure 7 - Operational creditors (Government Dues)

S.N o.	Details of the claimant		Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 31 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025						Remarks, if any	
	Department	Government		Date of receipt	Amount claimed	Nature of claim	Mutual Debt	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		
1	Deputy Commissioner of Income-Tax Corporate Circle-1(1),Chennai	Income Tax	No	18 Aug 2022	234,400,407	Tax liability	-	-	-	-	-	-	234,400,407	-	Note 1 Note 2 Note 3
Total					234,400,407		-	-	-	-	-	-	234,400,407	-	

Name of the corporate debtor: IL&FS Tamil Nadu Power Company Ltd

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 31 Dec 2025

ITPCL 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 Dec 2025 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2025							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	Claim neither admitted nor rejected				
											Claim under appeal/ at various forums	Claim under dispute			
1	Boxco Far East PTE Ltd	No	19 Jun 2019	71,107,163	Other services	-	65,394,108	-	5,713,054	-	-	-	-	NA	
2	Boxco Far East PTE Ltd	No	19 Jun 2019	24,493,643	Other services	-	-	-	24,493,643	-	-	-	-	NA	
3	Chennai Radha Engineering Works Private Ltd	No	19 Jun 2019	1,002,900,000	Construction service	-	-	-	1,002,900,000	-	-	-	-	NA	
4	China Datang Technologies And Engineering Co. Ltd	No	19 Jun 2019	1,587,633,494	Construction service	-	1,587,633,494	-	-	-	-	-	-	NA	
5	Coastal Marine Construction & Engineering Ltd	No	14 Jun 2019	46,611,875	Construction service	-	46,611,875	-	-	-	-	-	-	NA	
6	Coastal Marine Construction & Engineering Ltd	No	14 Jun 2019	890,321,483	Construction service	-	724,495,305	-	24,493,285	-	-	141,332,893	-	Note 4	
7	Datang Technologies And Engineering India Pvt Ltd	No	19 Jun 2019	628,855,934	Construction service	-	628,855,934	-	-	-	-	-	-	NA	
8	EIH Ltd Unit Trident Bandra Kurla	No	15 Jun 2019	35,400	Other services	-	35,400	-	-	-	-	-	-	NA	
9	ICRA Ltd	No	19 Jun 2019	3,540,000	Other services	-	1,178,384	-	2,361,616	-	-	-	-	NA	
10	IL&FS Energy Development Co. Ltd	Yes	12 Jun 2019	178,890,771	Other services	-	166,330,037	-	12,560,734	-	-	-	-	NA	
11	IL&FS Environmental Infrastructure & Services Ltd	Yes	19 Jun 2019	5,194,497	Other services	-	5,194,497	-	-	-	-	-	-	NA	
12	IL&FS Financial Services Ltd	Yes	18 Jul 2019	274,627,675	Other services	-	256,086,496	-	18,541,179	-	-	-	-	NA	
13	IL&FS Maritime Infrastructure Company Ltd	Yes	19 Jun 2019	2,200,168,679	Construction service	-	2,023,682,495	-	176,486,184	-	-	-	-	NA	
14	IL&FS Securities Services Ltd	Yes	17 Jun 2019	10,084	Other services	-	10,084	-	-	-	-	-	-	NA	
15	Infrastructure Leasing & Financial Services Ltd	Yes	18 Jun 2019	912,997,979	Other services	-	911,590,933	-	1,407,046	-	-	-	-	NA	
16	Noble Resources International PTE Ltd	No	05 Jun 2019	639,587,589	Supply of Goods	-	634,277,789	-	5,309,800	-	-	-	-	Note 5	
17	PCL (Shipping) PTE Ltd	No	19 Jun 2019	684,720,074	Construction service	-	117,148,370	-	182,571	-	-	567,389,133	-	Note 4	
18	Porto Novo Maritime Ltd	Yes	19 Jun 2019	3,213,430,794	Other Recoveries	-	55,534,930	-	3,157,895,864	-	-	-	-	NA	
19	SepcoIII Electric Power Construction Corporation Ltd	No	17 Jun 2019	1,230,768,178	Supply of Goods	-	1,230,768,178	-	-	-	-	-	-	Note 5	
20	Shandong Tiejun Electric Power Engineering Company Ltd	No	17 Jun 2019	2,693,455,673	Construction service	-	2,693,455,673	-	-	-	-	-	-	Note 5	
21	Shandong Tiejun Electric Power Engineering Company Ltd	No	17 Jun 2019	177,146,410	Other services	-	-	-	177,146,410	-	-	-	-	NA	
22	Terracis Technologies Ltd (IL&FS Technologies Ltd)	Yes	17 Jun 2019	107,866	Other services	-	-	-	107,866	-	-	-	-	NA	
23	Power Grid Corporation of India Ltd	No	09 Feb 2021	700,384,548	Other services	-	-	-	-	-	-	700,384,548	-	Note 4	
Total				17,166,989,809		-	11,148,283,982	-	4,609,599,253	-	-	1,409,106,574	-		

ITPCL 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 31 May						Security Interest	Remarks, if any
							Amount in INR							
			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			
				Claim under appeal/ at various forums	Claim under dispute									
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- Notes:**
- The entity has filed an appeal with the relevant forum against the liabilities claimed by the authorities and the matter is awaiting outcome. Given that the said matter is sub-judice and pending determination by the relevant appellate authority, we would not be in a position to either admit or reject the said claim. Hence, the claim is subject to Adjudication and will be subject to further review and the outcome of the ongoing proceedings.
 - In pursuance to the decision of the Hon'ble Supreme Court in the matter of State Tax Officer v. Rainbow Paper Limited (2022 SCC Online SC 1162), the Supreme Court has held that for claims under statutes, which provide for a deemed charge to be created on the relevant default by a corporate debtor (similar to one present in Gujarat Value Added Tax Act, 2013), the relevant statutory claim should be considered as a secured creditor for the purposes of distribution under section 53 of the Insolvency and Bankruptcy Code, 2016. Accordingly, please note the following:
 - all statutes which have an absolute clause to create a charge in case of a default under the relevant statute - such statutory claims would be considered to be secured creditors;
 - all statutes which have a clause to create a charge, subject to provisions of IBC - such statutory claims would be considered to be unsecured creditors;
 - all statutes which don't have a clause to create charge in case of default - such statutory claims would be considered to be unsecured creditors.
 - In pursuance to the decision of the Hon'ble National Company Law Appellate Tribunal in the matter of Commissioner of State Tax Department v. Ramchandra Dallaram Chaudhary Liquidator of M/s Anil Ltd., the claims in respect of assessment orders passed after Cut-Off Date of 15 Oct 2018, shall be considered as unsecured claims, even if the relevant statute under which the claim has been filed provides for the creation of charge on all assets of the Company.
 - Some or all components of this claim have neither been admitted nor rejected as the same would require adjudication by the relevant authority/forum. Our role is to vet and do a prima facie verification, basis the documents and information available with us. Once the matter is adjudicated, the relevant order/ direction will have to be placed before the CMA so that the CMA can verify and record the relevant revisions, based on adjudicated position.
 - We understand from ITPCL that an application has been filed in respect of this creditor before the Hon'ble NCLT, Mumbai. The present claim is therefore subject to the ongoing proceeding before the Hon'ble NCLT, Mumbai. Our role is to vet and do a prima facie verification, basis the documents and information available with us. Once the matter is adjudicated, the relevant order/ direction will have to be placed before the CMA so that the CMA can verify and record the relevant revisions, based on adjudicated position.

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TAMIL NADU POWER COMPANY LTD (“ITPCL”)

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
1	All intangibles assets of ITPCL including but not limited to goodwill, uncalled capital, trademarks, patents, and undertakes of ITPCL.	Punjab National Bank	1,756.19	First Pari Passu Charge
		Union Bank of India	854.19	
		Bank of Baroda	439.03	
		Canara Bank	297.98	
		United Bank of India	231.08	
		Indian Bank	322.43	
		Oriental Bank of Commerce	294.78	
		State Bank of India (State Bank of Bikaner and Jaipur)	555.57	
		State Bank of India (State Bank of Mysore)		
		State Bank of India (State Bank of Travancore)		
		State Bank of India (State Bank of Patiala)		
		State Bank of India (State Bank of Indore)		
		State Bank of India		
		Punjab and Sind Bank	163.87	
		Corporation Bank	163.15	
		Bank of India	481.45	
		Life Insurance Corporation of India	476.03	
		Jammu and Kashmir Bank	107.29	
		PTC India Financial Services Limited	183.84	
		Andhra Bank	320.03	
Bank Of Baroda (Erstwhile Dena Bank)	97.09			
SBM Bank (India) Ltd	58.32			
Infrastructure Leasing and Financial Services Limited	234.46			
2	Tangible movable assets of ITPCL, including but not limited to movable plant and machinery together with accessories, electrical and other installations, computer hardware, computer software, machinery spares, electronic spares.	Punjab National Bank	1,756.19	First Pari Passu Charge
		Union Bank of India	854.19	
		Bank of Baroda	439.03	
		Canara Bank	297.98	
		United Bank of India	231.08	
		Indian Bank	322.43	
		Oriental Bank of Commerce	294.78	
		State Bank of India (State Bank of Bikaner and Jaipur)	555.57	
		State Bank of India (State Bank of Mysore)		
		State Bank of India (State Bank of Travancore)		
		State Bank of India (State Bank of Patiala)		

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TAMIL NADU POWER COMPANY LTD ("ITPCL")

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE			
		State Bank of India (State Bank of Indore)					
		State Bank of India					
		Punjab and Sind Bank	163.87				
		Corporation Bank	163.15				
		Bank of India	481.45				
		Life Insurance Corporation of India	476.03				
		Jammu and Kashmir Bank	107.29				
		PTC India Financial Services Limited	183.84				
		Andhra Bank	320.03				
		Bank Of Baroda (Erstwhile Dena Bank)	97.09				
		SBM Bank (India) Ltd	58.32				
		Infrastructure Leasing and Financial Services Limited	234.46				
		3	Monies and other receivables including but not limited to – a. Insurance proceeds under Insurance Contracts, b. investments and other monies lying to the credit of or to be deposited into the Project Bank Account, Debt Service Reserve Account, Escrow Account and other accounts of ITPCL, c. monies receivable, liquidated damages, or other claims.		Punjab National Bank	1,756.19	First Pari Passu Charge
					Union Bank of India	854.19	
Bank of Baroda	439.03						
Canara Bank	297.98						
United Bank of India	231.08						
Indian Bank	322.43						
Oriental Bank of Commerce	294.78						
State Bank of India (State Bank of Bikaner and Jaipur)	555.57						
State Bank of India (State Bank of Mysore)							
State Bank of India (State Bank of Travancore)							
State Bank of India (State Bank of Patiala)							
State Bank of India (State Bank of Indore)							
State Bank of India							
Punjab and Sind Bank	163.87						
Corporation Bank	163.15						
Bank of India	481.45						
Life Insurance Corporation of India	476.03						
Jammu and Kashmir Bank	107.29						
PTC India Financial Services Limited	183.84						
Andhra Bank	320.03						
Bank Of Baroda (Erstwhile Dena Bank)	97.09						
SBM Bank (India) Ltd	58.32						
Infrastructure Leasing and Financial Services Limited	234.46						
		Punjab National Bank	1,756.19				

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TAMIL NADU POWER COMPANY LTD (“ITPCL”)

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
4	Project contracts including off-take contracts, documents, insurance policies, approvals, clearances, letter of credit, guarantees provided to ITPCL.	Union Bank of India	854.19	First Pari Passu Charge
		Bank of Baroda	439.03	
		Canara Bank	297.98	
		United Bank of India	231.08	
		Indian Bank	322.43	
		Oriental Bank of Commerce	294.78	
		State Bank of India (State Bank of Bikaner and Jaipur)	555.57	
		State Bank of India (State Bank of Mysore)		
		State Bank of India (State Bank of Travancore)		
		State Bank of India (State Bank of Patiala)		
		State Bank of India (State Bank of Indore)		
		State Bank of India		
		Punjab and Sind Bank	163.87	
		Corporation Bank	163.15	
		Bank of India	481.45	
		Life Insurance Corporation of India	476.03	
		Jammu and Kashmir Bank	107.29	
		PTC India Financial Services Limited	183.84	
		Andhra Bank	320.03	
		Bank Of Baroda (Erstwhile Dena Bank)	97.09	
SBM Bank (India) Ltd	58.32			
Infrastructure Leasing and Financial Services Limited	234.46			
5	All current assets of ITPCL	Punjab National Bank	1,756.19	First Pari Passu Charge
		Union Bank of India	854.19	
		Bank of Baroda	439.03	
		Canara Bank	297.98	
		United Bank of India	231.08	
		Indian Bank	322.43	
		Oriental Bank of Commerce	294.78	
		State Bank of India (State Bank of Bikaner and Jaipur)	555.57	
		State Bank of India (State Bank of Mysore)		
		State Bank of India (State Bank of Travancore)		
		State Bank of India (State Bank of Patiala)		
		State Bank of India (State Bank of Indore)		
		State Bank of India		

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TAMIL NADU POWER COMPANY LTD (“ITPCL”)

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
		Punjab and Sind Bank	163.87	
		Corporation Bank	163.15	
		Bank of India	481.45	
		Life Insurance Corporation of India	476.03	
		Jammu and Kashmir Bank	107.29	
		PTC India Financial Services Limited	183.84	
		Andhra Bank	320.03	
		Bank Of Baroda (Erstwhile Dena Bank)	97.09	
		SBM Bank (India) Ltd	58.32	
		Infrastructure Leasing and Financial Services Limited	234.46	
		6	All that piece and parcel of land admeasuring 803.51.125 acres situated at Kothattai Villayanallur and Aryagoshti Villages District Cuddalore, Tamil Nadu, falling in survey numbers with their respective measurements as provided in Schedule III to the Supplementary Indenture of Mortgage dated 14 June 2018 read with Memorandum of Entry dated 24.07.15 of ITPCL.	
Union Bank of India	854.19			
Bank of Baroda	439.03			
Canara Bank	297.98			
United Bank of India	231.08			
Indian Bank	322.43			
Oriental Bank of Commerce	294.78			
State Bank of India (State Bank of Bikaner and Jaipur)	555.57			
State Bank of India (State Bank of Mysore)				
State Bank of India (State Bank of Travancore)				
State Bank of India (State Bank of Patiala)				
State Bank of India (State Bank of Indore)				
State Bank of India				
Punjab and Sind Bank	163.87			
Corporation Bank	163.15			
Bank of India	481.45			
Life Insurance Corporation of India	476.03			
Jammu and Kashmir Bank	107.29			
PTC India Financial Services Limited	183.84			
Andhra Bank	320.03			
Bank Of Baroda (Erstwhile Dena Bank)	97.09			
SBM Bank (India) Ltd	58.32			
7	Pledge of 100% of the shares of IL&FS Maritime Offshore Pte Ltd held by ITPCL.	Punjab National Bank	1,756.19	First Pari Passu Charge
		Union Bank of India	854.19	
		Bank of Baroda	439.03	
		Canara Bank	297.98	
		United Bank of India	231.08	
		Indian Bank	322.43	

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TAMIL NADU POWER COMPANY LTD (“ITPCL”)

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
		Oriental Bank of Commerce	294.78	
		State Bank of India (State Bank of Bikaner and Jaipur)	555.57	
		State Bank of India (State Bank of Mysore)		
		State Bank of India (State Bank of Travancore)		
		State Bank of India (State Bank of Patiala)		
		State Bank of India (State Bank of Indore)		
		State Bank of India		
		Punjab and Sind Bank	163.87	
		Corporation Bank	163.15	
		Bank of India	481.45	
		Life Insurance Corporation of India	476.03	
		Jammu and Kashmir Bank	107.29	
		PTC India Financial Services Limited	183.84	
		Andhra Bank	320.03	
		SBM Bank (India) Ltd	58.32	
		Bank Of Baroda (Erstwhile Dena Bank)	97.09	

DEFINITIONS:

“Insurance Contracts” refers to the insurance policies to be entered into pursuant to the various transaction documents and rupee loan agreements.

“Debt Service Reserve Account” refers to the accounts opened with Punjab National Bank* as the Escrow Agent, where the debt service reserve is to be deposited.

“Escrow Account” refers to the escrow account and its sub accounts opened with Punjab National Bank as the Escrow Agent.

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 claim filed by IL&FS Ltd. under Form C dated 27 Jan 2020, is comprised of four customs BG facilities collectively amounting INR 243.45 crores, which is admitted on a contingent basis. Pursuant to Deed of Adherence dated 15 Sept 2016, executed between IL&FS Ltd., PNB and ITPCL, the benefits of a pari passu inter-se charge on the assets of ITPCL created in favour of the consortium lenders shall be available to IL&FS Ltd. to the extent of INR 238.70 crores. However, we understand that one BG of INR 4.23 crores was subsequently cancelled. Hence, claim of IL&FS Ltd. for the customs BG facilities to the extent of INR 234.46 crores shall be considered as secured, as and when invoked and admitted on a crystallised basis.

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS TAMIL NADU POWER COMPANY LTD (“ITPCL”)

- (4) The term loan facility provided by the following lenders is secured inter alia by 100% shares of IL&FS Offshore Natural Resources Pte Limited held by IL&FS Maritime Offshore Pte Ltd. (“IMOP”)

Lender	Amount Admitted (INR Cr.)
Punjab National Bank	1756.19
Union Bank of India	854.19
Bank of Baroda	439.03
Canara Bank	297.98
United Bank of India	231.08
Indian Bank	322.43
Oriental Bank of Commerce	294.78
State Bank of India (State Bank of Bikaner and Jaipur)	555.57
State Bank of India (State Bank of Mysore)	
State Bank of India (State Bank of Travancore)	
State Bank of India (State Bank of Patiala)	
State Bank of India (State Bank of Indore)	
State Bank of India	
Punjab and Sind Bank	163.87
Corporation Bank	163.15
Bank of India	481.45
Life Insurance Corporation of India	476.03
Jammu and Kashmir Bank	107.29
PTC India Financial Services Limited	183.84
Andhra Bank	320.03
SBM Bank (India) Ltd (Note 3)	58.32
Bank of Baroda (Erstwhile Dena Bank)	97.09

Accordingly, these lenders have a third party security provided by IMOP. It is clear that the shares of IL&FS Offshore Natural Resources Pte Ltd, not being an asset of ITPCL, would not be construed as a security provided by ITPCL and would therefore not form a part of the ITPCL security report. Hence, to the extent of this asset, the above lenders are not secured creditors of ITPCL.