

**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 2022.

**Summary of claims of IL&FS Maritime Infrastructure Company Ltd**

*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 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company						Details in Annexure	Remarks, if any
		No. of claims	Amount claimed	No. of claims	Amount admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount of claims not admitted	No. of claims	Amount admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount of claims not admitted		
							Claim under appeal/at various forums	Claim under dispute					Claim under appeal/at various forums	Claim under dispute			
1	Secured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IMICL Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IMICL Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	4	23,170,082,962	3	17,853,678,517	-	-	-	5,316,404,446	3	17,843,624,887	-	-	-	5,326,458,076	IMICL Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	12	14,749,241,508	11	14,603,470,357	6,720,906,388	-	-	145,771,152	8	7,949,326,492	33,410,000	-	-	6,799,915,016	IMICL Annexure 4	Amount admitted includes the amount admitted as contingent claims.
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IMICL Annexure 5	NA
6	Operational creditors (Employees)	1	604,000	-	-	-	-	-	604,000	-	-	-	-	-	604,000	IMICL Annexure 6	NA
7	Operational creditors (Government Dues)	2	103,520	2	103,470	-	-	-	50	2	103,470	-	-	-	50	IMICL Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	17	476,204,415	16	243,410,858	-	-	114,769,294	118,024,263	16	243,410,858	-	-	-	232,793,557	IMICL Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IMICL Annexure 9	NA
<b>Total</b>		<b>36</b>	<b>38,396,236,406</b>	<b>32</b>	<b>32,700,663,202</b>	<b>6,720,906,388</b>	<b>-</b>	<b>114,769,294</b>	<b>5,580,803,910</b>	<b>29</b>	<b>26,036,465,707</b>	<b>33,410,000</b>	<b>-</b>	<b>-</b>	<b>12,359,770,699</b>		

Name of the corporate debtor: IL&FS Maritime Infrastructure Company 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 31 Dec 2022.

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022								Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company						Security Interest	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected				
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/at various forums	Claim under dispute			
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022								Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company						Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount 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

IMICL Annexure 3 - Secured financial creditors (other than financial creditors belonging to any class of creditors)

S.No.	Name of Creditor	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 30 Sep 2022								Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company						Security Interest	Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected				
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/at various forums	Claim under dispute			
1	IL&FS Financial Services Limited	Yes	20 Jun 2019	1,738,357,182	Inter corporate deposit - term loan	-	1,737,609,915	8.92%	747,267	-	-	-	-	1,733,165,874	11.18%	5,191,308	-	-	-	-	Refer Sec. Int. Annexure	Note 1
2	Infrastructure Leasing & Financial Service Ltd	Yes	20 Jun 2019	1,160,160,958	Term Loan	-	1,157,325,342	29.72%	2,835,616	-	-	-	-	1,151,715,753	37.40%	8,445,205	-	-	-	-	Refer Sec. Int. Annexure	NA
3	Yes Bank Limited	No	14 Jun 2019	5,312,821,563	Term Loan-003LA0214D001398003LA0214D001075	40,639,808	5,312,821,563	16.37%	-	-	-	-	-	-	-	5,312,821,563	-	-	-	-	Refer Sec. Int. Annexure	NA
4	JC Flower Asset Reconstruction Private Limited	No	17 Jan 2023	5,312,821,563	Term Loan-003LA0214D001398003LA0214D001075	191,096,392	-	-	5,312,821,563	-	-	-	-	5,312,821,563	20.60%	-	-	-	-	-	Refer Sec. Int. Annexure	NA
<b>Total (A)</b>				<b>23,170,082,962</b>		<b>231,736,200</b>	<b>17,853,678,517</b>	<b>55.01%</b>	<b>5,316,404,446</b>	-	-	-	-	<b>17,843,624,887</b>	<b>69.18%</b>	<b>5,326,458,076</b>	-	-	-	-		

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 30 Sep 2022								Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company						Remarks, if any
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount 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	Gujrat Integrated Maritime Complex Private Limited	Yes	28 Jun 2019	444,686,383	Inter corporate deposit - STD/GIMCO/Aug/001 STD/IMICL/September/001 STD/GIMCO/Sep/001 STD/IMICL/MAR/001	-	444,686,383	1.37%	-	-	-	-	-	444,686,383	1.72%	-	-	-	-	-	NA
2	IL&FS Airports Limited	Yes	20 Jun 2019	223,144,699	Inter corporate deposit - STD/IMICL/JAN/001	-	222,688,028	0.69%	456,673	-	-	-	-	222,630,549	0.86%	514,150	-	-	-	-	Note 1
3	IL&FS Cluster Development Initiative Limited	Yes	21 Jun 2019	260,830,887	Inter corporate deposit - term loan	-	259,873,315	0.80%	957,372	-	-	-	-	259,873,315	1.01%	957,372	-	-	-	-	NA
4	Infrastructure Leasing & Financial Service Limited	Yes	20 Jun 2019	43,410,000	LER Facility	-	33,410,000	19.51%	10,000,000	-	33,410,000	-	-	33,410,000	24.55%	10,000,000	33,410,000	-	-	-	NA
				6,299,098,836	Debentures	-	6,299,098,836		-	-	-	6,299,098,836	-	-		-	NA				
				10,000,000	Performance Bank Guarantee-1610011BGP00082	-	-		-	-	-	-	-	-		10,000,000	-	-	-	-	-

Name of the corporate debtor: IL&FS Maritime Infrastructure Company 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 31 Dec 2022.

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claim received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company					Remarks, if any	
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount 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
5	Patalia Bio Power Company Limited	Yes	20 Jun 2019	101,589,029	Inter corporate deposit	-	101,589,029	0.31%	-	-	-	-	-	101,589,029	0.39%	-	-	-	-	NA
6	Sabarmati Capital One Limited	Yes	19 Jun 2019	308,649,453	Inter corporate deposit - term loan	-	307,565,867	0.95%	1,083,586	-	-	-	-	307,565,867	1.19%	1,083,586	-	-	-	NA
7	Sabarmati Capital Two Limited	Yes	20 Jun 2019	2,470,887	Inter corporate deposit - term loan	-	-	-	2,470,887	-	-	-	-	-	-	2,470,887	-	-	-	NA
8	Axis Bank	No	07 Jul 2019	33,410,000	LER facility-0028010200014	-	33,410,000	0.10%	-	-	33,410,000	-	-	33,410,000	0.13%	-	-	-	-	NA
9	First Abu Dhabi Bank, PJSC, UAE	No	18 Jun 2019	3,106,740,000	Corporate Guarantee	-	2,985,937,366	9.20%	120,802,634	-	2,985,937,366	-	-	-	-	3,106,740,000	-	-	-	Note 1
10	SBI Dubai	No	20 Jun 2019	1,666,403,309	Corporate Guarantee	-	1,666,403,309	5.13%	-	-	1,666,403,309	-	-	-	-	1,666,403,309	-	-	-	Note 1
11	National Bank of Fujairah	No	03 Jun 2019	2,001,745,713	Corporate Guarantee	-	2,001,745,713	6.17%	-	-	2,001,745,713	-	-	-	-	2,001,745,713	-	-	-	Note 1
12	IL&FS Transportation Networks Limited	Yes	09 Mar 2022	247,062,513	Short Term Loan	-	247,062,513	0.76%	-	-	-	-	-	247,062,513	0.96%	-	-	-	-	NA
<b>Total (B)</b>				<b>14,749,241,508</b>		<b>-</b>	<b>14,603,470,357</b>	<b>44.99%</b>	<b>145,771,152</b>	<b>-</b>	<b>6,720,906,388</b>	<b>-</b>	<b>-</b>	<b>7,949,326,492</b>	<b>30.82%</b>	<b>6,799,915,016</b>	<b>33,410,000</b>	<b>-</b>	<b>-</b>	
<b>(A+B)</b>				<b>37,919,324,471</b>		<b>231,736,200</b>	<b>32,457,148,873</b>	<b>100.00%</b>	<b>5,462,175,597</b>	<b>-</b>	<b>6,720,906,388</b>	<b>-</b>	<b>-</b>	<b>25,792,951,379</b>	<b>100.00%</b>	<b>12,126,373,092</b>	<b>33,410,000</b>	<b>-</b>	<b>-</b>	

IMICL Annexure 5 - Operational creditors (Workmen)

S.No.	Name of authorised representative, if any	Name of workman	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022							Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company					Remarks, if any	
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/at various forums	Claim under dispute		
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

IMICL Ltd 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 30 Sep 2022							Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company					Remarks, if any	
				Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected			
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/at various forums	Claim under dispute		
1	NA	SK Mujahed Ali	No	02 Sep 2020	604,000	Compensation	-	-	-	604,000	-	-	-	-	-	604,000	-	-	-	-	NA
<b>Total</b>					<b>604,000</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>604,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>604,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Name of the corporate debtor: IL&FS Maritime Infrastructure Company 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 31 Dec 2022.

**IMICL 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 30 Sep 2022						Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company						Remarks, if any
	Department	Government		Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected		
												Claim under appeal/at various forums	Claim under dispute					Claim under appeal/at various forums	Claim under dispute	
1	Assistant Commissioner of Income Tax 14(1)(2), Mumbai holding the additional charge of Assistant Commissioner of Income Tax -14(1)(1),	Income Tax Department	No	18 Aug 2022	98,950	Arrears of Tax	-	98,950	-	-	-	-	-	-	-	-	-	-	-	Note 2
2	The Assistant Commissioner of Income Tax (OSD) TDS	Income Tax Department	No	17 Aug 2022	4,570	Arrears of TDS	-	4,520	-	50	-	-	-	-	50	-	-	-	-	Note 2
<b>Total</b>					<b>103,520</b>			<b>103,470</b>		<b>50</b>				<b>103,470</b>		<b>50</b>				

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

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 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company						Security Interest	Remarks if any		
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim neither admitted nor rejected		Amount admitted	% voting share in CoC	Amount of claim not admitted	Amount admitted as contingent claim	Claim neither admitted nor rejected					
												Claim under appeal/at various	Claim under dispute					Claim under appeal/at various	Claim under dispute				
1	DBM Geotechnics And Construction Pvt Ltd	No	04 Jun 2019	97,597,650	NA	-	-	-	97,597,650	-	-	-	-	-	-	97,597,650	-	-	-	-	NIL	NA	
2	Deloitte Haskins & Sells LLP	No	19 Jun 2019	590,000	Other Service	-	590,000	-	-	-	-	-	-	590,000	-	-	-	-	-	-	-	NIL	NA
3	Deloitte Haskins & Sells LLP	No	19 Jun 2019	477,900	Other Service	-	477,900	-	-	-	-	-	-	477,900	-	-	-	-	-	-	-	NIL	NA
4	Deloitte Haskins & Sells LLP	No	19 Jun 2019	169,313	Other Service	-	151,488	-	17,825	-	-	-	-	151,488	-	17,825	-	-	-	-	-	NIL	NA
5	FCM Travel Solutions India Private Limited	No	29 May 2019	508,540	Other Service	-	508,540	-	-	-	-	-	-	508,540	-	-	-	-	-	-	-	NIL	NA
6	IL&FS Energy Development Co. Ltd	Yes	12 Jun 2019	5,267,000	Other Service	-	5,267,000	-	-	-	-	-	-	5,267,000	-	-	-	-	-	-	-	NIL	NA
7	IL&FS Financial Services Limited	Yes	19 Sep 2019	747,267	Other Service	-	662,302	-	84,965	-	-	-	-	662,302	-	84,965	-	-	-	-	-	NIL	NA
8	IL&FS Securities Services Ltd	Yes	17 Jun 2019	45,264	Other Service	-	45,264	-	-	-	-	-	-	45,264	-	-	-	-	-	-	-	NIL	NA
9	IL&FS Township & Urban Assets Limited	Yes	19 Jun 2019	1,135	Other Service	-	1,135	-	-	-	-	-	-	1,135	-	-	-	-	-	-	-	NIL	NA
10	IL&FS Transportation Networks Limited	Yes	20 Jun 2019	2,278,331	Other Service	-	2,278,331	-	-	-	-	-	-	2,278,331	-	-	-	-	-	-	-	NIL	NA
11	Infrastructure Leasing and Financial Services Ltd	Yes	18 Jun 2019	41,525,528	Other Service	-	25,886,956	-	15,638,572	-	-	-	-	25,886,956	-	15,638,572	-	-	-	-	-	NIL	NA
12	ITD Cementation India Limited	No	19 Jun 2019	312,002,463	Construction service	-	192,900,083	-	4,333,086	-	-	-	114,769,294	192,900,083	-	119,102,380	-	-	-	-	-	NIL	Note 1
13	Livia India Limited	Yes	19 Jun 2019	1,893,760	Other Service	-	1,790,441	-	103,319	-	-	-	-	1,790,441	-	103,319	-	-	-	-	-	NIL	NA
14	Porto Novo Maritime Limited	Yes	19 Jun 2019	9,047,182	Other Service	-	9,047,182	-	-	-	-	-	-	9,047,182	-	-	-	-	-	-	-	NIL	NA
15	S R B C & Co LLP	No	19 Jun 2019	1,936,377	Other Service	-	1,687,531	-	248,846	-	-	-	-	1,687,531	-	248,846	-	-	-	-	-	NIL	NA
16	IL&FS Tamil Nadu Power Company Limited	Yes	20 Jun 2019	2,027,025	Other Service	-	2,027,025	-	-	-	-	-	-	2,027,025	-	-	-	-	-	-	-	NIL	NA
17	Shah Modi Katudia & Co LLP	No	06 Jun 2019	89,680	Other Service	-	89,680	-	-	-	-	-	-	89,680	-	-	-	-	-	-	-	NIL	NA
<b>Total</b>				<b>476,204,415</b>			<b>243,410,858</b>		<b>118,024,263</b>				<b>114,769,294</b>	<b>243,410,858</b>		<b>232,793,557</b>							

**Name of the corporate debtor:** IL&FS Maritime Infrastructure Company 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 31 Dec 2022.**

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

S.No.	Name of Creditor	Related party (Y/N)	Details of claims received				Details of claims admitted - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Dec 2022 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Dec 2022, as per details shared by the company				Security Interest	Remarks, if any		
													Amount admitted		Amount of claim not admitted				Claim neither admitted nor rejected	
			Date of receipt	Amount claimed	Nature of claim	Mutual Debt (as mentioned in claim form)	Amount admitted	Amount of claim not admitted	Amount covered by guarantee	Amount admitted as contingent claim	Claim 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

**Notes:**

1. We have received certain information from the company in relation to changes to the claims between 16 Oct 2018 to 31 Dec 2022, basis which the position of the claims is now being updated.

2. 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:

- (i) 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;
- (ii) 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;
- (iii) 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.

**SECURITY INTEREST ANNEXURE**  
**SECURITY INTEREST FOR FINANCIAL CREDITORS OF IL&FS MARITIME INFRASTRUCTURE COMPANY LIMITED**  
**(“IMICL”)**

SR. NO.	DESCRIPTION OF SECURITY	LENDER	AMOUNT ADMITTED (Amount in INR CR)	RANKING OF CHARGE
1	IMICL's tangible movable assets, including but not limited to plant and machinery, machinery spares, tools, furnitures, fixtures, vehicles, etc., but specifically <b>excluding</b> charges on all assets/investments, including negative liens, and lock-ins, created by IMICL in favour of other lenders/lenders to project SPVs.	IL&FS Financial Services Limited (“IFIN”)	288.48	Second <i>Pari Passu</i> Charge
		Infrastructure Leasing and Financial Services Limited (“ILFS”)	964.59	
2	All intangible assets of IMICL, including but not limited to, goodwill, rights, undertakings, intellectual property rights and unpaid capital, but specifically <b>excluding</b> charges on all assets/investments, including negative liens, and lock-ins, created by IMICL in favour of other lenders/lenders to project SPVs.	IL&FS Financial Services Limited (“IFIN”)	288.48	Second <i>Pari Passu</i> Charge
		Infrastructure Leasing and Financial Services Limited (“ILFS”)	964.59	
3	All other general movable assets of IMICL, including but not limited to, the amounts arising out of loans and advances, securities, debts and loans, bills of exchange, notes, shares, debentures, investments, dividends, cash flows, deposits, intangible assets, any other rights in the nature of assets, but specifically <b>excluding</b> charges on all assets/investments, including negative liens, and lock-ins, created by IMICL in favour of other lenders/lenders to project SPVs.	IL&FS Financial Services Limited (“IFIN”)	288.48	Second <i>Pari Passu</i> Charge
		Infrastructure Leasing and Financial Services Limited (“ILFS”)	964.59	
4	All IMICL's current assets, and all monies, securities, contract guarantees, performance bonds, loans and advances (long term and short term), revenues, bank accounts, fixed deposits and any letter of credit provided in favour of IMICL and all amounts owing to/received/receivable by IMICL or anyone on its behalf, all book debts, cash flows and receivables of IMICL, and all cash in hand.	JC Flower Asset Reconstruction Private Limited	531.28	First Exclusive Charge

**Notes:**

- (1) The column on amount admitted includes interest, penal interest, and other charges.
- (2) Security interest is documented asset wise and not facility wise. The entire document should be read together for the total security interest.
- (3) Basis documents provided to us, we understand that loans aggregating to INR 200 Crores, INR 385 Crores and INR 200 Crores, which had been provided by ILFS to IMICL, have been converted to fully convertible debentures in IMICL. We understand that the said debentures are unsecured, and the same have therefore not been provided in the table above.
- (4) IMICL has provided 'Pledge of 90,000,000 shares of IL&FS Transportation Networks Limited (of face value 10 each) held by IL&FS Maritime Infrastructure Company Limited (IMICL)' for a loan granted by Yes Bank Limited (now assigned to JC Flower Asset Reconstruction Private Limited) to IEDCL.  
From the documents available with us, we understand that this security is not in pursuance to an undertaking to pay, neither does it have any guarantee or sponsor undertaking or obligation. from the third party security provider. However, it is important to note that the aforementioned assets and properties, which are assets of IMICL, are encumbered in favour of JC Flower Asset Reconstruction Private Limited.