

Infrastructure Leasing & Financial Services Limited

**List of creditors for liabilities as on 15 Oct 2018: pursuant to claims received up to 18 Aug 2022;
(Report dated 31 Oct 2023)**

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Notes:

- 1 We have reviewed and admitted the claims of group companies of IL&FS, as relevant, on the basis of available information and documents. These claims form part of our report basis the Resolution Framework as formulated by the New Board. The Initial Framework and the Addendum Resolution Framework were submitted to the MCA on 17 Dec 2018 and 15 Jan 2019, respectively, and were filed by the Ministry of Corporate Affairs with the Hon'ble National Company Law Appellate Tribunal ("Hon'ble NCLAT") on 25 Jan 2019. As per the framework, a key concept of an 'Asset Level Resolution' is to consider constitution of a Creditors' Committee consisting of "all financial creditors". IL&FS have confirmed to us that this reference to "all" means that, contrary to IBC, related party financial creditors are to be included in the Creditors' Committee.
- 2 Claims admitted may be amended basis additional documentation/information, if any, received by the Claims Management Advisor up to the date of the conclusion of the resolution of the concerned entity in accordance with the process being followed by the New Board appointed by Government of India or specific instructions received by the claims management advisor from the New Board for conclusion of the process. Please note that no changes will be made post conclusion of the resolution of the concerned entity or receipt of such instructions.
- 3 In case, in future if claims are determined to be contingent in nature the same shall be separately categorised as such in the next list of creditors. Contingent claims include, but not limited to, claims related to non-fund based borrowings (bank guarantees; letters of credit; corporate guarantees; derivative transactions etc) that may not have crystallised as on 15 Oct 2018.
- 4 The amounts pertaining to mutual debt is as per information provided in the claim form received from the creditor. Please note that these amounts have not been reviewed and verified by the claims management advisor. As per the operational instructions received for the claims management process, set-offs were not to be carried out.

Infrastructure Leasing & Financial Services Limited

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 Oct 2023.

Summary of claims of Skill Training Assessment Management Partner Ltd

Amount in INR

S.No.	Category of creditor	Summary of claims received		Summary of claims admitted for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022					Summary of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	STAMP Annexure 1	NA
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	STAMP Annexure 2	NA
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	1,347,521,759	1	1,331,798,471	-	-	-	15,723,288	1	1,331,798,471	-	-	-	15,723,288	1,313,620,329	STAMP Annexure 3	NA
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	2	12,578,612	2	12,578,612	200,000	-	-	-	-	-	-	-	-	12,578,612	-	STAMP Annexure 4	NA
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	STAMP Annexure 5	NA
6	Operational creditors (Employees)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	STAMP Annexure 6	NA
7	Operational creditors (Government Dues)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	STAMP Annexure 7	NA
8	Operational creditors (other than Workmen and Employees and Government Dues)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	STAMP Annexure 8	NA
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	STAMP Annexure 9	NA
Total		3	1,360,100,371	3	1,344,377,083	200,000	-	-	15,723,288	1	1,331,798,471	-	-	-	28,301,900	1,313,620,329		

Name of the corporate debtor: Skill Training Assessment Management Partner 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 Oct 2023.

STAMP 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 for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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			

STAMP 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 for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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		

STAMP 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 for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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	20 Jun 2019	1,347,521,759	Revolving line of credit	-	1,331,798,471	99.06%	15,723,288	-	-	-	-	1,331,798,471	100%	15,723,288	-	-	1,313,620,329	Refer Sec. Int. Annexure	NA	
Total (A)				1,347,521,759		-	1,331,798,471	99.06%	15,723,288	-	-	-	-	1,331,798,471	100%	15,723,288	-	-	1,313,620,329			

STAMP 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 for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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	IL&FS Education and Technology	Yes	26 Jun 2019	12,378,612	Revolving Inter Corporate Deposit	-	12,378,612	0.92%	-	-	-	-	-	-	12,378,612	-	-	-	-	NA	
2	Yes Bank Limited	No	19 Jun 2019	200,000	Bank Guarantee-069GM0117143001	-	200,000	0.01%	-	-	200,000	-	-	-	200,000	-	-	-	-	NA	
Total (B)				12,578,612		-	12,578,612	0.94%	-	-	200,000	-	-	-	12,578,612	-	-	-	-		
Grand total (A+B)				1,360,100,371		-	1,344,377,083	100%	15,723,288	-	200,000	-	-	1,331,798,471	100%	28,301,900	-	-	-	1,313,620,329	

STAMP 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 for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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		

Name of the corporate debtor: Skill Training Assessment Management Partner 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 Oct 2023.

STAMP Annexure 6 - Operational creditors (Employees)

S.No.	Name of authorised representative, if any	Name of employee	Related party (Y/N)	Details of claims received				Details of claims admitted for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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	NA	NA

STAMP Annexure 7 - Operational creditors (Government Dues)

S.No.	Details of the claimant		Related party (Y/N)	Details of claims received				Details of claims admitted for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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				
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

STAMP 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 for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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	NA	NA

STAMP 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 for liabilities as on 15 Oct 2018 - Report dated 30 Sep 2022						Details of claims admitted - Report dated 31 Oct 2023 post considering changes, as applicable, to the claims between the period 16 Oct 2018 to 31 Oct 2023, 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 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

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 InvT 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 31 Oct 2023 is on account of Interim Distribution (Phase 1).

SECURITY INTEREST ANNEXURE
SECURITY INTEREST FOR FINANCIAL CREDITORS OF SKILL TRAINING ASSESSMENT MANAGEMENT PARTNERS LIMITED ("STAMP")

Sr. No.	Description Of Security	Lender	Claim amount admitted (INR CR)	Ranking Of Charge
1	Entire loans and advances extended by STAMP.	IL&FS Financial Services Limited	133.18	First Exclusive Charge

Notes:

(1) *The column on amount admitted includes interest, penal interest, and other charges.*