

10i Commerce Services Private Limited - Under CIRP
List of Creditors under clause (ca) of sub-regulation (2) of regulation 13 the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016
(Version 4: Pursuant to claims received and updated as on September 29, 2023)

SI No.	Category of Creditor	Summary of Claim Received		Summary of Claim Admitted		Amount Contingent Claims	Amount of claims not admitted	Amount of claims under verification	Details in Annexure	Remarks if any
		No. of Claims	In INR	No. of Claims	In INR	In INR	In INR	In INR		
1	Secured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	1	-
2	Unsecured financial creditors belonging to any class of creditors	-	-	-	-	-	-	-	2	-
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	-	-	-	-	-	-	-	3	-
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	2	2,59,16,25,506	2	2,58,94,21,064	-	-	22,04,442	4	-
5	Operational creditors (Workmen)	-	-	-	-	-	-	-	5	-
6	Operational creditors (Employees)	-	-	-	-	-	-	-	6	-
7	Operational creditors (Government Dues)	4	41,36,15,519	3	3	41,18,93,311	17,22,205	-	7	-
8	Operational creditors (other than Workmen and Employees and Government Dues)	4	2,33,703	3	1,59,943	-	73,760	-	8	-
9	Other creditors, if any, (other than financial creditors and operational creditors)	-	-	-	-	-	-	-	9	-
Total		10	3,00,54,74,728	8	2,58,95,81,010	41,18,93,311	17,95,965	22,04,442		

Notes:

1 **As per Regulation 14 of CIRP Regulations -**
Where the amount claimed by a creditor is not precise due to any contingency or other reason, the interim resolution professional or the resolution professional, as the case may be, shall make the best estimate of the amount of the claim based on the information available with him. The interim resolution professional or the resolution professional, as the case may be, shall revise the amounts of claims admitted, including the estimates of claims made under sub regulation (1), as soon as may be practicable, when he comes across additional information warranting such revision.

2	Amount admitted may undergo change incase the Interim Resolution Professional comes across any additional evidence/document, warranting such change in admitted amount.
3	The Official Exchange rate published by RBI on June 12, 2023 has been considered as the reference exchange rate
5	The IRP has received claims amounting to INR 17,57,42,446 from Trade & Taxes Department Delhi and Excise. These tax demands have been appealed by the Corporate Debtor vide appeal filed dated April 06, 2022 along with partial payment of INR 24,48,770 paid under protest. Pending outcome of this appeal, the amount as claimed by this authority has not yet materialised and is contingent in nature. The corporate debtor in its audited financial statements for the year ended March 31, 2022 has mentioned that these proceedings will not ultimately result in liability. Hence this claim has been provisionally admitted as INR 1 (Indian Rupee One only), as the IRP cannot adjudicate disputed claims. The accepted amount of such claim may be modified if further facts are made available to IRP's/RP's attention.
6	The IRP has received claims of INR 13,63,55,743 from Excise and Taxation Department, Government of Haryana (GST Intelligence Unit. The said claim is still under investigation by the authorities and being contested by the Corporate Debtor and hence not yet been materialised and is contingent in nature. The corporate debtor in its audited financial statements for the year ended March 31, 2022 has mentioned that these proceedings will not ultimately result in liability. Hence this claim has been provisionally admitted at INR 1 (Indian Rupee One only). The same may be modified as more facts are presented to the attention of the IRP/RP.
7	The IRP has received claims of INR 17,22,205 from Shibpur division, Howrah Commissionerate, West Bengal. The said claim is not admitted by the IRP/RP, since the GSTN number 19AAACZ8225H1Z1 issued to the Corporate Debtor by the department was cancelled on March 10, 2022. It is understood that the said registration was cancelled by the department itself, only after all demands / notices against the Corporate Debtor with respect to the aforesaid GSTN, were resolved / closed and no dues remained pending against the Corporate Debtor as on the date of cancellation of registration and the Insolvency Commencement Date itself.
8	The IRP has received claims of INR 9,97,95,125 from Department of State Tax, Maharashtra. The said claim is being contested by the Corporate Debtor, having preferred writ petitions in the Bombay High Court against the orders of the state tax department for AY 2018-19 and 2019-20. Hence, the claim has not yet been materialised and is contingent in nature and has been provisionally admitted at INR 1 (Indian Rupee One only). The same may be modified as more facts are presented to the attention of the IRP/RP.

Name of Corporate Debtor : 10i Commerce Services Private Limited

Annexure 4

Date of Commencemnt of CIRP : 12 June 2023

(Version 4: Pursuant to claims received and updated as on September 29, 2023)

List of Unsecured Financial Creditor (Other than the financial creditor belonging to any class of creditor)

Sl No.	Name of creditor	Details of claim received		Details of claim Admitted						Amount of contingent claim	Amount of any mutual dues that may be set off	Amount of claim not admitted	Amount of claim under verification	Remarks if any
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by Guarantee	Whether related party?	% of voting Share in COC if applicable					
1	Mr. Nandan M Nilekani	01-7-2023	1,19,50,41,336	1,19,50,41,336	ECB	-	-	Yes	-	-	-	-	-	
2	FSX Pte. Limited	30-6-2023	1,39,65,84,170	1,39,43,79,728	Loan & Expense			Yes	-	-	-	-	22,04,442	
			2,59,16,25,506	2,58,94,21,064		-	-						22,04,442	

RBI reference rate as in June 12, 2023 - 1 USD = 82.4553 INR

Name of Corporate Debtor : 10i Commerce Services Private Limited

Annexure 7
Date of Commencemnt of CIRP : 12 June 2023

(Version 4: Pursuant to claims received and updated as on September 29, 2023)

List of Operational Creditors (Government Dues)

Sl No.	Details of the claimant		Details of claim received				Details of claim Admitted							Amount of contingent claim	Amount of any mutual dues that may be set off	Amount of claim not admitted	Amount of claim under verification	Remarks if any
	Department	Government	Date of receipt	Book debt	Principal	Interest	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by Guarantee	Whether related party?	% of voting Share in COC if applicable					
1	Trade & Taxes Department Delhi (GST Ward 09)	State	22-Jun-23		14,41,15,913	3,16,26,533	17,57,42,446	1	Contingent	No	No	No	0.0006%	17,57,42,445	-	-	-	
2	Excise and Taxation Department, Government of Haryana (GST Intelligence Unit)	State	23-Jun-23		12,55,62,864	1,07,92,879	13,63,55,743	1	Contingent	No	No	No	0.0006%	13,63,55,742	-	-	-	
3	Shibpur division, Howrah commissionerate, West Bengal	State	06-Jul-23		17,22,205	-	17,22,205	-	-	No	No	No	-	-	-	17,22,205	-	
4	Assistant Commissioner State Tax(MUM-VAT-D-923) BANDRA-WEST 607	State	30-Aug-23		9,97,95,125	-	9,97,95,125	1	-	No	No	No	0.0006%	9,97,95,124	-	-	-	
	Total			-	37,11,96,107	4,24,19,412	41,36,15,519	3		-	-		0.0019%	41,18,93,311	-	17,22,205	-	-

Annexure 8

Name of Corporate Debtor : 10i Commerce Services Private Limited

Date of Commencemnt of CIRP : 12 June 2023

(Version 4: Pursuant to claims received and updated as on September 29, 2023)

List of Operational creditors (other than Workmen and Employees and Government Dues)

Sl No.	Name of creditor	Details of claim received		Details of claim Admitted						Amount of contingent claim	Amount of any mutual dues that may be set off	Amount of claim not admitted	Amount of claim under verification	Remarks if any
		Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by Guarantee	Whether related party?	% of voting Share in COC if applicable					
1	BGK & Co LLP	03-7-2023	82,600	82,600	Operational	No	No	No	51.6424%	-	-	-	-	
2	Arti Sahu	03-7-2023	40,824	40,824	Operational	No	No	No	25.5236%	-	-	-	-	
3	G7CR Technologies India Private Limited	01-8-2023	36,519	36,519	Operational	No	No	No	22.8321%	-	-	-	-	
3	Sumo Technologies Private Limited	30-8-2023	73,760	-	Operational	No	No	No	0.0000%	-	-	73,760	-	
	Total		2,33,703	1,59,943		-	-		99.9981%	-	-	73,760	-	