

| Annexure 3 | | | | | | | | | | | | | | |
|---|---|---------------------------|--------------------|--------------------------|---------------------------|-------------------------------------|-----------------------------|------------------------|--------------------------|----------------------------|-------------------------------------|------------------------------|------------------------------------|-----------------|
| Name of the Corporate Debtor: Jaiprakash Associates Limited; Date of Commencement of CIRP: 3rd June, 2024; List of Creditors as on 11th March, 2025 | | | | | | | | | | | | | | |
| List of Unsecured Financial Creditors (Other than Financial creditors belonging to any class of creditors) | | | | | | | | | | | | | | |
| S.no | Name of Creditor | Details of claim received | | | Details of claim admitted | | | | | | | 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 | Amount of contingent claim | Amount of any mutual dues, that may | | | |
| 1 | Axis Bank Limited | 22-08-2024 | 8,53,11,99,523.22 | 8,53,11,99,523.22 | Loan | - | 8,53,11,99,523.22 | No | 1.49% | - | - | - | - | - |
| 2 | ICICI Bank Limited | 30-08-2024 | 35,70,17,742.80 | 35,70,17,742.80 | Loan | - | - | No | 0.06% | - | - | - | - | - |
| 3 | National Asset Reconstruction Company Ltd (NARCL) | 11-03-2025 | 12,00,05,26,571.14 | 8,13,44,05,498.94 | Loan | - | 7,19,56,41,789.81 | No | 1.42% | - | - | 3,86,61,21,072.20 | - | - |
| 4 | Punjab National Bank | 17-10-2024 | 1,56,88,85,592.00 | 1,48,40,64,537.00 | Loan | - | 1,48,40,64,537.00 | No | 0.26% | - | - | 8,48,21,055.00 | - | - |
| 5 | The Bank of New York Mellon, London Branch | 17-06-2024 | 8,78,89,05,119.00 | 8,78,89,05,119.00 | Loan | - | - | No | 1.54% | - | - | - | - | - |
| Total | | | 31,24,65,34,548.16 | 27,29,55,92,420.96 | | - | 17,21,09,05,850.03 | 4.77% | - | - | - | 3,95,09,42,127.20 | - | - |

Notes:

a. Admitted amount of the Financial creditors also includes claims admitted against fund based and non fund-based exposures both

b. The 25 banks viz. State Bank of India, ICICI Bank Limited, IDBI Bank Limited, Axis Bank Limited, LIC of India, Canara Bank, Bank of Maharashtra, IFCL Ltd, Punjab National Bank, UCO Bank, South Indian Bank, Punjab & Sind Bank, Jammu & Kashmir Bank, Small Industries Development Bank of India (SIDBI), Standard Chartered Bank, Karur Vysya Bank, EXIM Bank, Bank of India, Indian Overseas Bank, Indian Bank, IndusInd Bank, Bank of Baroda, Union Bank of India, Central Bank of India and SREI Equipment Finance Ltd have assigned their respective Fund based outstanding dues (excluding debt towards Corporate Guarantee issued by CD) for Corporate Debtor of INR 49,095.07 crores (amount admitted by RP) to National Asset Reconstruction Company Limited (NARCL) vide deed of assignment dated March 11, 2025. The said transaction of assignment of debt by assignor banks in favour of NARCL has been taken on record provisionally and same is subject to verification upon analysis/review of the additional documents and confirmation received from all the respective assignors

c. As per Clause 2.1.2 read with Clause 2.3 of the Deed of Assignment dated March 11, 2025 the above mentioned assignors have assigned only Fund based debt to NARCL. Further, as per Clause 2.3.3. of Deed of Assignment dated March 11, 2025 the assignors shall continue to hold the Uncrystallized Non Fund based debt and same shall be assigned to assignee as and when the said Uncrystallized Non Fund based debt are crystallized.

d. Amount not admitted includes INR 84.15 Cr which has been recovered by ICICI Bank towards the o/s due prior to assignemnet of debt to NARCL through monetization of third party assets.

e. The amount not admitted includes the amount claimed by Bank of Baroda, Punjab & Sind Bank, Punjab National Bank and South Indian Bank against their exposures in JCCL. Based on a perusal of the JCCL Admission Order and the aforesaid findings made therein, we note that the Hon'ble NCLT has held that the Master Restructuring Agreement dated 31 October 2017 entered into between JAL and its lenders, has not been implemented. In view of the findings of the Hon'ble NCLT, the undersigned as the RP of JAL is unable to admit the claims filed by the lenders in the corporate insolvency resolution process of JAL against the debt of JCCL.

f. The Non Fund based amount admitted of the following banks has been reduced due to release of Bank Guarantee for INR 45.17 Cr which was included in claim.

(i) Axis Bank Ltd - BG of amount INR 2 Cr for Maltwar Mori Site

(ii) State Bank of India - BG of amount INR 11 Cr for Lanco Teesta HEP

(iii) ICICI Bank - BG of amount INR 4.60 Cr for Lanco Teesta HEP and INR 3.70 Cr for Chenab Valley Power Projects Limited

(iv) IDBI Bank - BG of amount INR 4.56 Cr for Chennai Valley Power Project Limited, BG of amount INR 2.57 Cr for The Primetals Technologies India Pvt. Ltd and INR 4.95 Cr for Chenab Valley Power Projects Limited

(v) Bank of Maharashtra - BG of amount INR 6.79 Cr for President of India through Commissioner of Custom

(vi) Indian Overseas Bank - BG of amount INR 5 Cr for Narmada Hydra Electric Development Corporation Limited

g. JAL had pledged 28 09 66 000 shares (74% of share capital of BJCL) held by JAL in BJCL in favour of Yes Bank Limited, which exposure of Yes Bank Limited was assigned by it to Asset Care Reconstruction Enterprise Limited ("ACRE has invoked the said pledge over the shares JAL has challenged the invocation of the pledge in a suit before the Hon'ble Delhi High Court, which currently remains sub judice

Annexure 4
Name of the Corporate Debtor: Jaiprakash Associates Limited; Date of Commencement of CIRP: 3rd June, 2024; List of Creditors as on 11th March, 2025
List of unsecured Financial Creditors (Other than Banks/ NBFCs/ FIs etc)

| S.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 | | | | | |
| 1 | Abhay Rana and Manju Rani | 16-Jun-2024 | 3,25,000 | - | - | - | - | - | - | - | 3,25,000 | - |
| 2 | Akhauri Rajesh Sinha | 15-Jun-2024 | 4,65,185 | - | - | - | No | - | - | - | 4,65,185 | - |
| 3 | Anita Dixit | 08-Oct-2024 | 1,80,000 | - | - | - | No | - | - | - | 1,80,000 | - |
| 4 | Anita Himatsingka | 17-Jun-24 | 4,22,082 | - | - | - | No | - | - | - | 4,22,082 | - |
| 5 | Anjan Kumar Mehra & Sonia Mehra | 17-Jun-24 | 4,58,203 | - | - | - | No | - | - | - | 4,58,203 | - |
| 6 | ankur verma Jointly With priyanka verma and vandana verma | 15-Jun-2024 | 1,86,65,415 | - | - | - | No | - | - | - | 1,86,65,415 | - |
| 7 | ANNAPURNA S & HARSHA NAGESH | 16-Jun-24 | 12,53,793 | - | - | - | No | - | - | - | 12,53,793 | - |
| 8 | Anshuman Sinha & Juhi Sinha | 01-Jul-2024 | 32,86,754 | - | - | - | No | - | - | - | 32,86,754 | - |
| 9 | ARCHANA PUNN | 14-Jun-24 | 4,79,37,094 | - | - | - | No | - | - | - | 4,79,37,094 | - |
| 10 | ARUN SHARMA | 13-Aug-2024 | 23,42,737 | - | - | - | No | - | - | - | 23,42,737 | - |
| 11 | Asha N | 16-Jun-24 | 16,56,845 | - | - | - | No | - | - | - | 16,56,845 | - |
| 12 | ASSOCIATION OF APARTMENT OWNER PAVILION COURT AND PA | 17-Jun-2024 | 3,62,49,63,966 | - | - | - | No | - | - | - | 3,62,49,63,966 | - |
| 13 | Atul Nagpal | 20-Aug-2024 | 2,14,48,575 | - | - | - | No | - | - | - | 2,14,48,575 | - |
| 14 | AUGUSTA TOWN HOMES GOLF APARTMENT OWNERS ASSOCIATI | 17-Jun-24 | 25,25,20,000 | - | - | - | No | - | - | - | 25,25,20,000 | - |
| 15 | BANI GULATI | 17-Jun-2024 | 8,37,313 | - | - | - | No | - | - | - | 8,37,313 | - |
| 16 | Basant Singh Kushwah | 24-Jun-2024 | 30,67,800 | - | - | - | No | - | - | - | 30,67,800 | - |
| 17 | Bhavna Kumar | 17-Jun-2024 | 3,94,130 | - | - | - | No | - | - | - | 3,94,130 | - |
| 18 | BHOLENATH ENTERPRISE | 15-Jun-2024 | 42,128 | - | - | - | No | - | - | - | 42,128 | - |
| 19 | Chavjit Singh Bawa & Sangeeta Bawa | 16-Jun-2024 | 1,41,37,212 | - | - | - | No | - | - | - | 1,41,37,212 | - |
| 20 | Clearwater Capital Partners Emerging Markets V Limited | 17-Jun-24 | 28,89,42,279 | - | - | - | No | - | - | 28,89,42,279 | - | - |
| 21 | Clearwater Capital Partners Fund IV, L.P. | 17-Jun-24 | 3,05,98,98,738 | - | - | - | No | - | - | 3,05,98,98,738 | - | - |
| 22 | Cowell & Lee Asia Credit Opportunities Fund | 17-Jun-24 | 63,33,61,423 | - | - | - | No | - | - | 63,33,61,423 | - | - |
| 23 | Dipak Raj Sood | 17-Jun-24 | 6,79,777 | - | - | - | No | - | - | - | 6,79,777 | - |
| 24 | EMVEESS INFRAVENTURES PRIVATE LIMITED | 08-Jul-2024 | 3,12,16,063 | - | - | - | No | - | - | - | 3,12,16,063 | - |
| 25 | GAGAN LUTHRA/ LUTHRA YOGESH LUTHRA | 29-Aug-2024 | 11,15,783 | - | - | - | No | - | - | - | 11,15,783 | - |
| 26 | IMPERIAL COURT APARTMENT OWNERS ASSOCIATION | 17-Jun-24 | 13,26,49,440 | - | - | - | No | - | - | - | 13,26,49,440 | - |
| 27 | KNAGESH AND ANNAPURNA S | 16-Jun-24 | 56,40,833 | - | - | - | No | - | - | - | 56,40,833 | - |
| 28 | KALYPSO B3 APARTMENT OWNERS' ASSOCIATION | 16-Jun-2024 | 11,13,58,485 | - | - | - | No | - | - | - | 11,13,58,485 | - |
| 29 | LUV TRIKHA | 23-Jun-2024 | Amount not mentioned | - | - | - | No | - | - | - | Amount not mentioned | - |
| 30 | M/S Mittal Indraestate Private Limited | 18-Jun-2024 | 6,47,49,856 | - | - | - | No | - | - | - | 6,47,49,856 | - |
| 31 | M/S. Shri Ram Enterprises | 17-Jun-2024 | 32,80,000 | - | - | - | No | - | - | - | 32,80,000 | - |
| 32 | Madhvi Kedia | 17-Jun-2024 | 9,15,755 | - | - | - | No | - | - | - | 9,15,755 | - |
| 33 | MAHAVIR COAL RESOURCES PRIVATE LIMITED | 17-Jun-2024 | 5,57,10,685 | - | - | - | No | - | - | - | 5,57,10,685 | - |
| 34 | Manav Mehra | 17-Jun-2024 | 8,39,332 | - | - | - | No | - | - | - | 8,39,332 | - |
| 35 | Manju Gupta | 17-Jun-2024 | 2,56,003 | - | - | - | No | - | - | - | 2,56,003 | - |
| 36 | MANUJLA PODDAR | 16-Jun-24 | 18,13,962 | - | - | - | No | - | - | - | 18,13,962 | - |
| 37 | MEDIELECT ESTATES LLP | 17-Jun-2024 | 5,52,450 | - | - | - | No | - | - | - | 5,52,450 | - |
| 38 | MIGRANI ENVIROTECH ENGINEERS PVT. LTD. | 22-Jun-2024 | 10,37,789 | - | - | - | No | - | - | - | 10,37,789 | - |
| 39 | MOLLY MEHRA | 17-Jun-2024 | 10,70,480 | - | - | - | No | - | - | - | 10,70,480 | - |
| 40 | Mukul Chaudhry | 31-Aug-24 | 7,20,712 | - | - | - | No | - | - | - | 7,20,712 | - |
| 41 | Navin Kumar Mittal (Jointly with Praveen Kumar Mittal) | 17-Jun-2024 | 1,06,518 | - | - | - | No | - | - | - | 1,06,518 | - |
| 42 | NET ENERGY PRIVATE LIMITED | 17-Jun-2024 | 5,14,30,137 | - | - | - | No | - | - | - | 5,14,30,137 | - |
| 43 | NIKHIL PODDAR | 16-Jun-24 | 15,44,530 | - | - | - | No | - | - | - | 15,44,530 | - |
| 44 | NIKUNI PODDAR | 16-Jun-24 | 4,54,663 | - | - | - | No | - | - | - | 4,54,663 | - |
| 45 | Paramount Roadways | 17-Jun-24 | 21,26,000 | - | - | - | No | - | - | - | 21,26,000 | - |
| 46 | PARAMOUNT ROADWAYS | 15-Jun-2024 | 20,58,000 | - | - | - | No | - | - | - | 20,58,000 | - |
| 47 | Pawan Kumar Anand & Smrita Anand | 17-Jun-24 | 3,92,595 | - | - | - | No | - | - | - | 3,92,595 | - |
| 48 | PRADEEP BINDAL | 17-Jun-2024 | 35,28,000 | - | - | - | No | - | - | - | 35,28,000 | - |
| 49 | Prayaga Mishra Sood & Ankur Sood | 20-Jun-24 | 6,00,678 | - | - | - | No | - | - | - | 6,00,678 | - |
| 50 | Premraj Keshyep | 17-Jun-24 | 5,81,804 | - | - | - | No | - | - | - | 5,81,804 | - |
| 51 | Rachit Kedia | 17-Jun-2024 | 1,45,507 | - | - | - | No | - | - | - | 1,45,507 | - |
| 52 | Rahul Kumar | 17-Jun-2024 | 1,75,812 | - | - | - | No | - | - | - | 1,75,812 | - |
| 53 | Raj Kumar Kedia | 17-Jun-2024 | 96,857 | - | - | - | No | - | - | - | 96,857 | - |
| 54 | RAJ KUMAR SHARMA | 13-Aug-2024 | 23,43,989 | - | - | - | No | - | - | - | 23,43,989 | - |
| 55 | RAJKUMAR PODDAR | 16-Jun-24 | 17,79,025 | - | - | - | No | - | - | - | 17,79,025 | - |
| 56 | RAVI KUMAR TUTEJA | 14-Jun-24 | 8,33,040 | - | - | - | No | - | - | - | 8,33,040 | - |
| 57 | Sachin Chaudhry | 17-Jun-24 | 8,20,541 | - | - | - | No | - | - | - | 8,20,541 | - |
| 58 | SHREE MATA VAISHNO ENTERPRISES | 15-Jun-2024 | 4,35,619 | - | - | - | No | - | - | - | 4,35,619 | - |
| 59 | Shree Narayan Jha (Jointly with Leela Jha) | 17-Jun-2024 | 4,79,732 | - | - | - | No | - | - | - | 4,79,732 | - |
| 60 | Shreya Mishra & Neeraj Subhash Jain | 20-Jun-24 | 5,33,664 | - | - | - | No | - | - | - | 5,33,664 | - |
| 61 | Sumeet Patney | 15-Jun-2024 | 41,44,042 | - | - | - | No | - | - | - | 41,44,042 | - |
| 62 | Suresh Kumar | 17-Jun-2024 | 12,02,088 | - | - | - | No | - | - | - | 12,02,088 | - |
| 63 | SURESH KUMAR ARORA | 14-Jun-24 | 2,86,900 | - | - | - | No | - | - | - | 2,86,900 | - |
| 64 | Sushant Sharma | 17-Jun-2024 | 2,10,000 | - | - | - | No | - | - | - | 2,10,000 | - |
| 65 | SYED TARIQ YUSUF AZIZ & MRS. FOUZIA AZIZ | 17-Jun-2024 | 3,25,000 | - | - | - | No | - | - | - | 3,25,000 | - |
| 66 | V.I.P. Growth Fund Pvt. Ltd. | 18-Jun-2024 | 4,01,431 | - | - | - | No | - | - | - | 4,01,431 | - |
| 67 | Vandana Kedia | 16-Jun-24 | 87,010 | - | - | - | No | - | - | - | 87,010 | - |
| 68 | Vineet Nanda | 29-Oct-2024 | 910249 | - | - | - | No | - | - | - | 910249 | - |
| 69 | Vinod Kumar Gupta | 17-Jun-2024 | Amount not mentioned | - | - | - | No | - | - | - | Amount not mentioned | - |
| 70 | Virender Kumar | 17-Jun-2024 | 6,85,000 | - | - | - | No | - | - | - | 6,85,000 | - |
| 71 | VISHNU KUMAR SINGH | 17-Jun-2024 | Amount not mentioned | - | - | - | No | - | - | - | Amount not mentioned | - |
| 72 | VISHNU KUMAR SINGH | 17-Jun-2024 | Amount not mentioned | - | - | - | No | - | - | - | Amount not mentioned | - |
| 73 | Wish Town Home Buyers Welfare Society | 17-Jun-24 | 17,69,53,75,128 | - | - | - | No | - | - | - | 17,69,53,75,128 | - |
| 74 | VIPUL JAIN | 16-Dec-24 | 11,50,297.00 | - | - | - | No | - | - | - | 11,50,297.00 | - |
| 75 | M/S HIGH TECH RETREADERS (P) LTD. | 14-Jan-25 | 4,88,85,757 | - | - | - | No | - | - | - | 4,88,85,757 | - |
| 76 | VIJAY DARSHAN YADAV | 27-Jan-25 | 5,40,135 | - | - | - | No | - | - | - | 5,40,135 | - |
| 77 | RAJ SINGH | 02-Mar-25 | 18,74,274 | - | - | - | No | - | - | - | 18,74,274 | - |
| 78 | SUDESH BHUGRA & JITESH BHUGRA | 05-Mar-25 | 4,46,304 | - | - | - | - | - | - | - | 4,46,304 | - |
| Total | | | 26,21,72,04,404 | - | - | - | - | - | - | 3,98,22,02,441 | 22,23,50,01,963 | - |

Notes related to the claims verification process of Jaiprakash Associates Limited

1. General Note applicable to the overall claim verification process:
 - 1.1 As part of the verification of the claims, there are following categories of "verification" to take note of, as laid out below-
 - a. Amount Admitted – refers to the amount/claim that has been admitted basis the verification from the documents submitted by the claimant and the status of these claims shall be updated in due process subject to availability of relevant information of Corporate Debtor.
 - b. Amount under verification – refers to the amount/claims that are currently under review and the status of the same shall be updated post verification, subject to availability of relevant information from Corporate Debtor and Claimants.
 - c. This is a not a final list of creditors and adjustments will be made following further verification. The verification of claims is under process and the list shall be updated on periodical basis.
 - d. The amount not admitted includes claim of (Clearwater Capital Partner Emerging Markets V Limited, Clearwater Capital Partners Fund IV, L.P., Cowell & Lee Asia Credit Opportunities Fund) for Series A (Convertible Bonds) and Series B (Amortizing Bonds) issued by Corporate Debtor. The said amount has already been filed by Bank of New York Mellon (Debenture Trustee) on behalf of the above-mentioned bond holders and same has been admitted by the Resolution Professional.