## Filing under clause (ca) of sub-regulation (2) of regulation 13 the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016

Sl. No.	Category of creditor		ary of claims eceived	Summary o	f claims admitted	contingent	Amount of claims not	Amount of claims	Details in Annexure	Remarks, if any
		No. of claims	Amount	No. of claims	Amount of claims admitted	claims	admitted	under verification		
1	Secured financial creditors belonging to any class of creditors	0							1	No claims received from Secured financial creditors belonging to any class of creditors.
2	Unsecured financial creditors belonging to any class of creditors	0							2	No claims received from Unsecured financial creditors belonging to any class of creditors.
3	Secured financial creditors (other than financial creditors belonging to any class of creditors)	1	90,59,51,008	1	90,59,51,008	N.A.	NIL	0	3	
4	Unsecured financial creditors (other than financial creditors belonging to any class of creditors)	4	7,21,03,86,302	3	2,61,36,76,249	N.A	4,59,67,10,053	0	4	
5	Operational creditors (Workmen)	0							5	No claims received from Operational Creditors (Workmen)
6	Operational creditors (Employees)	0							6	No claims received from Operational Creditors (Employees)
7	Operational creditors (Government Dues)	1	43,76,060	1	43,76,060	N.A.	0	0	7	
8	Operational creditors (other than Workmen and Employees and Government Dues)	1	2,52,77,45,939	1	10,29,11,302	2,41,70,16,748	2,42,48,34,637	0	8	
9	Other creditors, if any, (other than financial creditors and operational creditors)	0							9	
	Total	7	10,64,84,59,309	6	3,62,69,14,619	2,41,70,16,748	7,02,15,44,690	0		

#### Annexure-1

Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

List of secured financial creditors belonging to any class of creditors: Not Applicable

Sl.	Name of	Identification	Details	of claim			Details of cl	aim admitte	d		Amount	Amount of	Amount	Amount	Remarks, if
No.	creditor	No.	rec	eived							of	any mutual	of claim	of claim	any
		ı	Date of	Amount	Amount of	Nature of	Amount	Amount	Whether	continge nt claim	dues, that	not	under	1	
		ı	receipt	claimed	claim							may be set-	admitted	verificati	1
		ı			admitted		security	guarantee	party?	CoC		off		on	1
							interest								
		ĺ													

#### Annexure-2

Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

List of unsecured financial creditors belonging to any class of creditors : Not Applicable

Sl. No.		Identification No.		of claim eived			Details of o	laim admi	tted	Amount of	Amount of any mutual		Amount of claim under	Remarks, if any
140.	creditor	110.	Date of receipt		Amount of claim admitted	Nature of claim	Amount covered by guarantee	Whether related party?	% of voting share in CoC	0	dues, that may be set- off	admitted	verification	
							<u> </u>	1 0						

# Annexure – 3 Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

#### List of secured financial creditors (other than financial creditors belonging to any class of creditors)

Sl. No.	Name of creditor	Identification No.		ls of claim eceived			Details of cla	aim admitted			Amount of	Amount of any	Amount of claim not	Amount of claim	Remarks, if any
110.	creation		Date of receipt	Amount	Amount of claim	claim of claim covered by covered by related voting n					continge	mutual dues,	admitted	under verificati	
					admitted		security interest	guarantee	party?	share in		that may be		on	
										CoC		set-off			
1.	Asset	U65999MH2002PLC134884	June 19,	90,59,51,008	90,59,51,008	Financial	90,59,51,008	NIL	No	38.56%	NIL	NIL	NIL	NIL	
	Reconstruction		2019			Creditor									
	Company														
	(India)														
	Limited <sup>1</sup>														

<sup>&</sup>lt;sup>1</sup> Claim assigned by L&T Infrastructure Finance Company Ltd (L&T) in favour of Asset Reconstruction Company (India) Limited. L&T has assigned and transferred the facilities availed by GBPL together with all underlying security interests and all their rights, title and interests in all agreements, deeds and documents in relation to or in connection with such facilities to Asset Reconstruction Company (India) Limited (acting in its capacity as Trustee of the Arcil-CPS-062-I-Trust) vide Assignment Agreement dated March 16, 2020.

#### Annexure – 4

Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

#### List of unsecured financial creditors (other than financial creditors belonging to any class of creditors)

										Ι				
Sl.	Name of	Identification No.		ails of claim	Deta	ils of clair	n admitted			Amount of		Amount of	Amount of	Remarks,
No.	creditor		1	received						contingent	of any	claim not	claim	if any
			Date of	Amount	Amount of	Nature	Amount	Whether	% of	claim	mutual	admitted	under	
			receipt	claimed	claim	of claim	covered by	related	voting		dues,		verification	
			_		admitted		guarantee	party?	share in		that may			
							S	1 0	CoC		beset-			
											off			
1.	ICICI Bank	L65190GJ1994PLC021012	11	1,44,33,94,307	1,44,33,94,307	Financial	1,44,33,94,307	No	61.44%	NIL	NIL	NIL	NIL	
			June,			Creditor								
			2019											
2.	Edelweiss	U67100MH2007PLC174759	June	4,587,862,930	-	Financial	NIL	No	No	NIL	NIL	4,587,862,930		
	Asset		11,			Creditor								
	Reconstruction		2019											
	Company <sup>2</sup>													
3	Hyderabad	U45400DL2007PTC165824	27	101,78,47,123	100,90,00,000	Financial	NIL	Yes	N.A.	NIL	NIL	88,47,123	NIL	
	Ring Road		June,			Creditor								
	Project Private		2019											
	Limited													
4	Era	U45200DL2007PLC169191	27	16,12,81,942	16,12,81,942	Financial	NIL	Yes	N.A.	NIL	NIL	NIL	NIL	
	Infrastructure		June,			Creditor								
	(India)		2019											
	Limited													

<sup>&</sup>lt;sup>2</sup> Form filed by Edelweiss Asset Reconstruction Company Ltd (EARCL) as secured creditor, however categorized as unsecured creditor *inter alia* on account of: no charge creation form (CHG-1) having been filed with RoC. EARCL submitted a claim basis a corporate guarantee given by the Corporate Debtor on May 2018 against a loan availed by Adel Landmarks Limited (ALL) in 2013 from ECL Finance Limited and subsequently assigned to EARCL. Such loan has been recalled by EARCL on 2 July 2018, and subsequently the corporate guarantee has been invoked on 10 July 2018. We understand that CIRP against ALL has already commenced on an application filed by EARCL, whereunder EARCL's claim against the same debt has already been admitted. Hence, in light of Hon'ble NCLAT's order in Vishnu Kumar Agarwal v. Piramal Enterprises (CA(AT)(Insolvency) No. 346 of 2018) and subsequent orders of Hon'ble NCLT and NCLAT in other cases, we have rejected the claim submitted by EARCL in the CIRP of GBPL. EARCL had filed an application with Hon'ble NCLT, Principal Bench seeking directions to the RP for admission of its claim. However, such application has been dismissed. EARCL has subsequently filed an appeal with the Honorable NCLAT, and the matter is *sub judice*. Further, RP has subsequently on the basis of transaction review audit undertaken by Grant Thornton LLP as appointed by RP, filed an application bearing number IA No. 2362/2020 with NCLT, for voiding of obligations of Corporate Debtor under the concerned corporate guarantee given to EARCL, being in the nature of potentially fraudulent transaction under S.66 of IBC.

# Annexure – 5 Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

## List of operational creditors (Workmen): Not Applicable

Sl. No		Name of	Identification No.		of claim eived		Details of	claim adm	itted	Amount of contingent		Amount of claim under	Amount of claim not	Remarks, if any
	representative, if any	work man		Date of receipt		Amount of claim admitted	Nature of claim		% voting share in CoC, if applicable	claim	dues, that may be set- off	verification	admitted	

### Annexure – 6 Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

# List of operational creditors (Employees) : Not Applicable

l. Name o. authori	Name of	Identification No.		of claim eived		Details of	claim adm	itted	Amount of contingent		Amount of claim under	Amount of claim not	Remarks, if any
represent if any	 mplo yee	l l	Date of receipt	Amount	Amount of claim admitted	Nature of claim		% of voting share in CoC, if applicable	claim	dues, that may be set- off	verification	admitted	

# Annexure – 7 Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

## List of operational creditors (Government dues)

S	l. De	tails of Clain	nant	<b>Details</b>	of claim			I	Details of cla	im admitte	ed	Amount of	Amount	Amount	Amount of	Remarks, if
N	0.			rece	ived							contingent	of any	of claim	claim under	any
	Depart	Gover	Identifi	Date of	Amount	Amount	Nature of	Amount	Amount	Whether	% of voting	claim	mutual	not	verification	
	ment	nment	cation	receipt	claimed	of claim	claim	covered by	covered by	related	share in		dues,	admitted		
			No.			admitted		security	guarantee	party?	CoC, if		that may			
								interest			applicable		be set-off			
1	. Income	Central	ITO-	October	43,76,060	43,76,060	Operational	NIL	NIL	No	N.A.	NIL	NIL	NIL	NIL	
	Tax	Government	Ward-	10, 2019			Creditor									
			74(3)													
			O/o CIT													
			(TDS)-1,													
			Delhi													

# Annexure – 8 Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

#### List of operational creditors (Other than Workmen and Employees and Government Dues)

	Sl.	Name of	Identification No.		ls of claim			D	etails of cla	aim admit	ted	Amount of	Amount		Amount of	1 1
:	No.	creditor		re	ceived							contingent	of any	claim not	claim	if any
				Date of	Amount	Amount of	Nature of	Amount	Amount	Whether	% of	claim	mutual	admitted <sup>3</sup>	under	1
				receipt	claimed	claim	claim	covered	covered	related	voting		dues,		verification	4 l
				•		admitted by by party? share						that			1	
						security guarantee in							may be			1
								interest	J		CoC		set-off			1
	1.	Era Infra	L74899DL1990PLC041350	December	2,52,77,45,939	10,29,11,302	Operational	NIL	NIL	Yes	N.A.	$2,41,70,16,748^3$	NIL	2,42,48,34,637	NIL	
	]	Engineering		10, 2019			Creditor									i
		Limited														

<sup>&</sup>lt;sup>3</sup> EIEL's claim includes claim of INR 2,41,70,16,748 which is the subject matter of arbitration proceeding invoked by EIEL against GBPL in terms of the EPC contract. The same is also recorded as a contingent liability in the books of GBPL. Basis the NCLT, Principal Bench order delivered on 17 February 2020 in the matter of Union Bank of India vs Era Infra Engineering Limited (as upheld by NCLAT and Supreme Court), this portion of EIEL's claim is not admitted pending adjudication.

## Annexure – 9

Name of the corporate debtor: Gwalior Bypass Project Limited; Date of commencement of CIRP: May 29, 2019; List of creditors as on: December 16, 2020

#### List of other creditors (Other than financial creditors and operational creditors)

	Name of creditor	Identification No.		of claim eived			Details of cla	aim admitted		Amount of	Amount of any mutual	Amount of claim not		Remarks, if any
			Date of receipt		Amount of claim admitted	Nature of claim	Amount covered by security interest	Amount covered by guarantee	Whether related party?	continge nt claim	dues, that may be set- off	admitted	under verificati on	·